

**An Attribution Theory Approach to Corporate Social Responsibility (CSR)
Communication: Consumer Response to Consistency-Based CSR Positioning**

by

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A dissertation submitted to the Graduate Faculty of
Auburn University
in partial fulfillment of the
requirements for the Degree of
Doctor of Philosophy

Auburn, Alabama
December 10, 2016

Keywords: Corporate social responsibility, attribution theory, consumer behavior, consistency, hypocrisy, sincerity

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Abstract

Although corporate social responsibility (CSR) appears to be mutually beneficial for companies and consumers, the modern marketplace has left both parties in vulnerable positions, with consumers increasingly subjected to misleading CSR messages such as greenwashing and companies trapped in a strategic positioning dilemma with regard to how to most effectively and ethically approach CSR communication. To address this dilemma and test the effects on consumers, this study extended the consistency dimension of attribution theory to conceptualize four distinct CSR positions (uniform, discreet, washing, apathetic) which reflect varying combinations of consistency or inconsistency of the corporation's external CSR communication (e.g., advertising, press releases) and actual internal CSR actions. A conceptual model was created to explain the influence of the aforementioned CSR positions on consumer attributions, perceptions, beliefs, and intentions. Three CSR domains (environmental, labor, LGBT inclusion) were included for stimulus sampling purposes, and domain-related differences were examined.

Using a national sample of 559 consumers, the model was tested through an online experiment using a 3 (CSR domain) x 4 (consistency-based CSR position) between-subjects design. As hypothesized, the uniform and discreet positions produced stronger internal attributions, and the uniform and washing positions generated stronger external attributions. Stronger internal attributions led to greater perceived commitment to CSR and sincerity while lowering hypocrisy perceptions. On the other hand, stronger external attributions increased

hypocrisy perceptions while lowering perceptions of sincerity. However, support for the negative influence of external attributions on perceived commitment to CSR was not found. Perceptions of commitment to CSR and sincerity positively influenced consumers' CSR beliefs, whereas perceived hypocrisy negatively influenced consumers' CSR beliefs. Finally, CSR beliefs positively influenced consumers' purchase intentions, and within the environmental domain, this was moderated by the consumer's level of CSR support. Notably, a majority of these relationships were retained across all three CSR domains. Overall, the findings attest to the significant effect that consistency-based CSR positioning can have on how consumers respond to CSR communication, which provides important theoretical and managerial implications.

Acknowledgments

I would first like to give my deepest gratitude to my co-advisors, Dr. Wi-Suk Kwon and Dr. Sang-Eun Byun. Throughout my doctoral studies, you have both played such significant roles in my personal and scholarly growth and achievement. You have challenged and nurtured me, and I aspire to follow in your footsteps. Thank you for your unwavering patience and support while writing my dissertation. In retrospect, I obviously would have done a few things differently, but this process has taught me so much about my ability to persevere and about the strength of your dedication to your students' success.

I also would like to thank my other committee members. Dr. Chattaraman, I appreciate your insight and knowledge, and I am thankful that I had the opportunity to benefit from your expertise during my coursework and while in the process of completing my dissertation. Dr. Warfield, thank for agreeing to serve as one of my committee members in wake of some last minute changes; it attests to your strong character and commitment to your students. I sincerely appreciate this gesture and all that you have done for me during my doctoral studies. Finally, Dr. Rahman, thank you for serving as my university reader.

Lastly, I would like to thank my friends and family. Olivia Johnson, I am beyond thankful for your friendship. The past four years would not have been complete without you, and I am excited that we get to embark on the next phase of this journey together. I am incredibly thankful to my parents for supporting my educational endeavors and encouraging my sister and I to follow our dreams. We appreciate your selflessness and the sacrifices you have made so that

we could be the successful, independent women we are today. Finally, I would like to thank my wife and my best friend, Corinne Mixon, for her unfaltering support, encouragement, and love. This adventure has had its highs and lows, and although it has resulted in physical distance between us, I know you are always by my side. I love you and Norah dearly, and I could not have done this with y'all!

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CHAPTER 1: INTRODUCTION

Background and Problem Statement

Corporate social responsibility (CSR) has emerged as a leading theoretical and practical construct in both the scholarly literature and the popular press. Moreover, this unprecedented attention coupled with increasing stakeholder demand has spurred a growing number of companies to incorporate extensive CSR programs within their organizations (Martin, Johnson, & French, 2011; Porter & Kramer, 2006). Most broadly, CSR refers to a company's "status and activities with respect to its perceived societal or, at least stakeholder, obligations" (Brown & Dacin, 1997, p. 68). As CSR continues to gain momentum, companies are increasingly embedding social responsibility into their business models in myriad ways ranging from philanthropic endeavors and inclusive diversity programs to enhanced environmental initiatives and safer, more sustainable supply chains.

For example, numerous companies have long histories of partnering with charitable organizations and social causes as a way to give back or bring about positive social change. Since 1974, McDonalds has supported Ronald McDonald House Charities which provides housing for families who have accompanied sick children to nearby hospitals (McDonalds, n.d.). Similarly, Nike is a champion for various philanthropic organizations such as Girl Effect which seeks to end cycles of intergenerational poverty throughout the world by helping to alter the way in which females are viewed and valued within society (Girl Effect, n.d.). Additionally, other companies have implemented CSR-related policies that are more inclusive in terms of lesbian,

gay, bisexual, and transgender (LGBT) equality. The Human Rights Campaign (HRC) Foundation, a leading LGBT civil rights organization, publishes an annual report that rates companies in terms of equality initiatives. In 2016, the HRC reported that 11 of the top 20 Fortune-ranked companies received a 100% rating, including big names such as Apple Inc. and CVS Health Corp (Human Rights Campaign Foundation, 2015). Further, many companies are also making great strides in regard to environmental and social sustainability. For instance, outdoor apparel and gear retailer, Patagonia, has become a renowned CSR pioneer; the company was among the first major brands to launch a line of Fair Trade Certified apparel, it uses organic cotton, promotes product repair and recycling programs, and donates 1% of annual profits to grassroots environmental groups (otherwise known as its voluntary *Earth Tax*) (Patagonia, n.d.).

However, despite becoming a ubiquitous concept, CSR also remains a somewhat elusive force with varying and malleable conceptualizations, degrees of implementation, and institutionalized expectations. According to institutional theory (DiMaggio & Powell, 1983), societal norms and the organizational environment exert pressure on companies to comply with certain normative institutional demands, such as CSR. Similarly, from a stakeholder theory perspective, companies are expected to be responsive to not only shareholders' concerns but also to stakeholders' interests, which increasingly involve CSR-related activities (Clarkson, 1995; Donaldson & Preston, 1995). Yet, as these theories would suggest, over time, the institutional norms and duties demanded in the modern marketplace are bound to be protean and thus so too are the CSR obligations expected of companies (Hess & Warren, 2008; Martin et al., 2011). Further, the pressure to conform to these CSR expectations is exerted via multiple—and at times conflicting—stakeholder groups including consumers, governments, non-governmental

organizations, employees, suppliers, the environment, and society as a whole (Aguinis & Glavas, 2012; Delmas & Burbano, 2011).

Although all stakeholder groups are integral to the operation of the organization, with respect to CSR, consumers are of unique strategic importance; research suggests that companies that are perceived to be socially responsible are accordingly rewarded through more positive emotional, cognitive, and behavioral responses among consumers (Brown & Dacin, 1997; Du, Bhattacharya, & Sen, 2007; Ellen, Webb, & Mohr, 2006; Mohr, Webb, & Harris, 2001; Mohr & Webb, 2005; Sen & Bhattacharya, 2001; Singh, Iglesias, & Batista-Foguet, 2012) leading to further bottom-line business enhancement (Luo & Bhattacharya, 2006). Yet, there is a growing body of research that suggests that, under certain circumstances and for certain consumers, CSR may actually have unintended, adverse effects (Sen & Bhattacharya, 2001; Wagner, Lutz, & Weitz, 2009; Webb & Mohr, 1998; Yoon, Gurhan-Canli, & Schwarz, 2006), especially in cases where consumers perceive inconsistencies between corporate claims and actual behavior (Chen & Chang, 2013; Nyilasy, Gangadharbatla, & Paladino, 2014; Parguel, Benoit-Moreau, & Larceneux, 2011; Wagner et al., 2009). Research reveals that perceived incongruity in corporate practices negatively influences consumer evaluations of the firm (Forehand & Grier, 2003), and discrepancies between a company's internal and external CSR positioning can induce perceptions of corporate hypocrisy which can damage CSR beliefs and evaluations of the company (Wagner et al., 2009). Relatedly, although CSR has been linked to enhanced perceptions of brand or company sincerity (Hoeffler & Keller, 2002; Ragas & Roberts, 2009) which can engender greater trust in (Sung & Kim, 2010) and more favorable attitudes toward firms (Folse, Netemeyer, & Burton, 2012), there is increasing consumer cynicism regarding the sincerity of businesses and their CSR initiatives (Elving & van Vuuren, 2011; Fassin & Buelens,

2011). In the same vein, research suggests that one of the key challenges to successful CSR communication is effectively communicating commitment to CSR (Du et al., 2010); however, further research is needed to better understand what factors shape consumer perceptions of a firm's commitment to CSR (Ellen et al., 2006).

The literature also reveals that there is a general lack of CSR awareness among consumers (Bhattacharya & Sen, 2004; Du et al., 2007; Sen, Bhattacharya, & Korschum, 2006), which has prompted other scholars to call for companies to develop stronger, more effective CSR communication strategies (Du, Bhattacharya, & Sen, 2010; Pomeroy & Dolnicar, 2009; Stanaland, Lwin, & Murphy, 2011). Additionally, nearly nine out of ten consumers also want companies to more effectively communicate their social and environmental initiatives, and further, they expect greater proof of progress (Cone Communications/Ebiquity, 2015). Although there are additional non-corporate controlled channels through which CSR information is disseminated, corporately-crafted CSR communication (e.g., press releases, advertisements) enables companies to strategically leverage the messages that are transmitted to their stakeholders (Du et al., 2010).

However, given that much CSR communication is corporately-controlled, consumer concerns regarding whether CSR initiatives are merely commercially calculated or truly conscientious are increasingly arising (Nyilasy et al., 2014; Skarmeas & Leonidou, 2013; Wagner et al., 2009), and our modern marketplace is replete with illustrative cases to demonstrate the range of dubious tactics that have led to increased consumer skepticism toward CSR practices. At its most egregious, companies lie, cheat, and deceive, and the consequences—if caught—can be seemingly irreparable damage to the offender's reputation and bottom line. In a divergence from its origin, the term whitewash has come to be associated with such corporate

transgressions, whereby companies seek to “cover up or gloss over faults, errors, or wrongdoings, or absolve a wrongdoer from blame” (dictionary.com, n.d.). Such corporate conduct exhibits one form of what the institutional theory literature refers to as corporate decoupling, whereby companies make symbolic claims without corresponding actions or while actually engaging in contradictory behavior (Handelman & Arnold, 1999; Meyer & Rowan, 1977).

In 2015, Volkswagen took a ride down this slippery slope with its diesel deception scandal (Gelles, 2015). In an effort to appear to *go green*, the company spent \$77 million on consumer-directed marketing of its allegedly environmentally-friendly diesel cars; however, it was later revealed that 11 million of these diesel engines had been equipped with software that would cheat the emissions testing to mislead its consumers and fake compliance with the Environmental Protection Agency’s (EPA) Clean Air Act (Gelles, 2015). The example of Volkswagen is an illustration of a corporate scandal at its most severe and depicts a classic case of corporate greenwashing, or “the act of misleading consumers regarding the environmental practices of a company or the environmental benefits of a product or service” (TerraChoice, 2010). In addition to outright lies, companies have also been accused of slightly less flagrant forms of greenwashing when their green communications incorporate vague terminology, lack substantive evidence, or provide irrelevant information intended to deceive (Kangun, Carlson, & Grove, 1991; TerraChoice, 2010). Although the academic literature on such discrepancies between a company’s external CSR claims and actual internal CSR actions has been primarily confined to environmental contexts, with the increasing demand for CSR, an overwhelming number of accounts of corporate washing have proliferated across many CSR contexts ranging

from fairwashing in the labor-related CSR domain (Queinnec & Bourdon, 2010) to gaywashing in the diversity domain of LGBT inclusion (Ginder & Byun, 2015).

The concept of the shared value of CSR (Porter & Kramer, 2006, 2011) suggests that businesses can simultaneously create economic value for their companies and social value for their stakeholders. Thus, on the surface, as more firms begin to embark on triple bottom line journeys to protect not only their profit but also people and the planet (Elkington, 1997), CSR seemingly appears to be mutually beneficial for companies, consumers, and society as a whole. However, this unprecedented attention and demand has left all parties in somewhat vulnerable positions, with consumers plagued with the daunting task of disentangling the CSR rhetoric from the reality (Elving & van Vuuren, 2011; TerraChoice, 2010; Wagner et al., 2009) and companies trapped in a strategic positioning dilemma (Vallaster, Lindgreen, & Maon, 2012; van de Ven, 2008). Given that general CSR knowledge among consumers is relatively low (Du et al., 2007; Mohr et al., 2001), to reap the potential benefits of engaging in CSR, companies must incorporate strategies to inform, educate, and persuade what has become an increasingly discerning, critical public (Du et al., 2010).

As a result of some companies' inconsistent, deceptive CSR positioning, firms that sincerely engage in CSR are faced with the strategic and moral dilemma of whether and how to approach CSR communication (Fassin & Buelens, 2011; van de Ven, 2008). An emerging trend in the marketplace suggests that some companies are instead opting to approach CSR in a more quietly conscientious manner by limiting or avoiding explicit communications about their CSR involvement (Vallaster et al., 2012). Within the context of environmental sustainability, others have proposed that companies have begun to engage in a form of greenhushing, whereby firms deliberately engage in fewer pro-sustainability communications than they actually practice (Font,

Elgmmal, & Lamond, 2016; Stifelman, 2008). This movement has been largely attributed to growing skepticism among consumers and to companies' fear of a backfire effect in response to CSR communications that might be perceived as misleading or boastful (Schoeneborn, 2016; Stifelman, 2008). Yet, whatever the driving forces are, there is a lack of knowledge regarding how consumers react to such practices. Therefore, to assist companies in creating CSR platforms that are both ethical and strategic, there is a need to better understand the way in which consumers perceive various forms of CSR communication (van de Ven, 2008).

Gilbert and Malone (1995) suggest that consumers not only care what companies do; they also are increasingly inclined to question *why* companies behave as they do. In an effort to investigate the way in which consumers reconcile their questions regarding companies' CSR-related motives, numerous studies (e.g., Ellen et al., 2006; Groza, Pronschinske, & Walker, 2011; Harben, 2009; Rifon, Choi, Trimble, & Li, 2004; Yoon et al., 2006) have applied attribution theory as a framework for examining the psychological processes underlying how people make causal inferences regarding organizational behavior (Heider, 1944; Kelley, 1973; Kelley & Michela, 1980). Attribution theory suggests that individuals can assign causal attributions that are either dispositional to the actor (internal attributions) or that are due to situational pressures or constraints (external attributions) (Heider, 1944; Kelley, 1967, 1973). Prior research reveals that consumer attributions of a company's CSR motives serve as a mediating mechanism through which CSR activities exert an influence on various consumer outcomes including company evaluations (Yoon et al., 2006), attitudes toward the firm (Groza et al., 2011; Rifon et al., 2004), credibility (Rifon et al., 2004), and purchase intentions (Ellen et al., 2006; Groza et al., 2011).

According to Kelley's covariation model (1967, 1973), the type of attribution one makes is dependent on the configuration of the consistency, consensus, and distinctiveness of the

behavior. Consistency refers to the degree to which the behavior occurs across different occasions and/or modalities (Kelley, 1967, 1973). Distinctiveness pertains to whether the behavior is performed only towards the focal entity or among other entities, while consensus is the degree to which others also perform the same behavior (Kelley, 1967, 1973). Although CSR-related studies have empirically or theoretically applied attribution theory as the guiding framework, there is a gap in the extant research in terms of testing certain dimensions of Kelley's model, such as consistency (Sjovall & Talk, 2004). Despite the relevance of and need for research to include all three dimensions of the model, the degree of CSR consistency or inconsistency is particularly germane within the context of the aforementioned CSR communication dilemma. Thus, in light of the varying degrees of consistency that occur between companies' CSR communications and actual CSR practices, such as in cases of greenwashing (Parguel et al., 2011) or greenhushing (Font et al. 2016), there exists a more immediate practical and theoretical need to examine consistency-based CSR positioning.

To address the aforementioned deficiency in the CSR and attribution theory literature, this study proposed and tested an integrated framework that systematically extends the consistency concept from attribution theory to the examination of the way in which CSR communication influences consumers. First, based on the consistency dimension of the covariation model, this study conceptualized four distinct CSR positions (uniform, discreet, washing, and apathetic positions) which reflect varying combinations of consistency or inconsistency of the corporation's external CSR communication (e.g., corporate marketing, press releases) and actual internal CSR actions. *Uniform CSR* is when a corporation's CSR-related external communication accurately reflects the its internal actions. Conversely, *apathetic CSR* occurs when a corporation is internally not involved in a CSR domain as well as externally not

claiming that it is. Within both uniform and apathetic positions, a firm's internal versus external CSR or non-CSR actions are consistent. On the other hand, corporations in discreet and washing positions are displaying inconsistency between their external claims and internal actions.

Discreet CSR occurs when a corporation's internal CSR actions are not touted through consumer-directed communication efforts. In this case, although the firm is actually involved in CSR, it does not publically market its CSR initiatives. Conversely, *CSR-washing* occurs when a corporation misleadingly claims to engage in CSR although it does not actually participate in the marketed CSR behavior. To the best knowledge of the researcher, this is the first study to use attribution theory to conceptualize and empirically examine the effect of firms' CSR in these four strategic CSR positions. Therefore, this study not only expands our theoretical understanding, it also has significant managerial implications. Further, by testing the model across different three distinct CSR domains, this research addressed concerns raised by other scholars regarding the somewhat narrow conceptualizations of the CSR construct that have been previously applied as well as the predominant emphasis the extant research has placed on single CSR activities within the philanthropy domain (Peloza & Shang, 2011).

Purpose and Objectives

Therefore, the purpose of this study was to build a conceptual model that delineates the applicability of attribution theory to the examination of consumer perceptions of CSR positioning that varies in terms of its consistency or inconsistency and systematically tests the model, using a consumer study. In particular, the influence of the aforementioned CSR configurations on consumer attributions, perceptions, beliefs, and intentions was empirically tested through an experimental design. This study proposes that consumer attributions of the perceived corporate motivations for CSR serve as a key psychological mechanism through which

CSR consistency or inconsistency is processed and influences consumer perceptions, beliefs, and intentions. Furthermore, in light of the multi-faceted nature of the CSR construct, the framework is tested across several emerging and somewhat understudied CSR domains. The specific objectives of this study were:

1. To examine the effect that the consistency-based CSR positions (uniform vs. apathetic vs. washing vs. discreet) have on consumers' attributions of the firm's internal and external CSR motivations.
2. To examine the influence that consumers' attributions of the firm's internal and external CSR motivations have on their perceptions of the firm with respect to its commitment to CSR, corporate sincerity, and corporate hypocrisy.
3. To examine whether consumers' perceived commitment to CSR, perceived corporate sincerity, and perceived corporate hypocrisy lead to their CSR beliefs of the firm which subsequently lead to their intention to purchase from the corporation.
4. To investigate the moderating role that the consumer's support for the CSR domain plays in the influence of CSR beliefs on intention to purchase from the corporation.
5. To test whether the relationships proposed above are applicable across multiple CSR contexts, namely an environmental domain, a labor domain, and an LGBT inclusion domain.

Definition of Terms

Apathetic CSR Position: A CSR position in which a corporation does not externally claim to engage in a particular CSR domain while it also internally does not engage in the CSR domain. The firm's external non-CSR claims and internal non-CSR actions are congruent.

CSR Beliefs: A consumer's global assessment of a corporation's social responsibility (Du et al., 2007; Wagner et al., 2009).

CSR Consistency: The degree to which a corporation's CSR position, or its external CSR claims and internal CSR actions, is congruent. Four types of consistency or inconsistency in CSR position are proposed in this study: uniform, discreet, washing, and apathetic positions.

CSR Domain: The issue around which a corporation's CSR initiatives are focused (e.g., diversity issues such as sexual orientation or race, environmental issues, labor-related issues) (Sen & Bhattacharya, 2001).

CSR-Washing Position: CSR position in which a corporation externally claims to engage in a particular CSR domain although it does not internally engage in the CSR domain. The firm's external CSR claims are incongruent with its internal CSR actions.

Discreet CSR Position: CSR position in which a corporation does not externally claim to engage in a particular CSR domain although it actually does internally engage in the CSR domain. The firm's internal CSR actions are not supported by explicit external CSR claims.

External CSR Motivations: A corporation's motivation to engage in CSR activities due to extrinsic, situational pressures or constraints.

Internal CSR Motivations: A corporation's motivation to engage in CSR activities due to its dispositional belief in or concern for the CSR domain.

Perceived Corporate Commitment to CSR Domain: Consumer perception that the corporation has pledged its dedication to the CSR domain, which is expressed through corporate inputs such as economic or emotional obligations and through its pledge to do so with

stability and regularity (Dwyer, Schurr, & Oh, 1987).

Perceived Corporate Hypocrisy: Consumer perception that there is a discrepancy between what a corporation asserts and what it does (Fassin & Buelens, 2011; van de Van, 2008; Wagner et al., 2009).

Perceived Corporate Sincerity: Consumer perception of the extent to which a corporation is authentic and honest in “its mission statement, value declarations or corporate character” (Fassin & Buelens, 2011, p. 587).

Uniform CSR Position: CSR position in which a corporation externally claims to engage in a particular CSR domain while it also internally engages in the CSR domain. The firm’s external CSR claims and internal CSR actions are congruent.

CHAPTER 2: REVIEW OF LITERATURE

This chapter provides a review of selected literature related to the present study and the theoretical background upon which this study was designed. The chapter is structured with three sections: (1) an overview of background literature, (2) theoretical framework, and (3) the proposed model and hypotheses.

In the first part of this chapter, a summary of the pertinent CSR literature is provided. Specific sections include an overview of prevalent definitions and domains of CSR (including a description of the CSR domains which were examined), background information pertaining to CSR communication, and a general synopsis of consumer perceptions of CSR. The second part of this chapter contains an overview of the key constructs examined in the study followed by a description of the overarching theoretical framework which guided the research; this section includes an explanation of the way in which attribution theory has been applied to prior CSR-related research and how it was used to conceptualize the CSR positioning construct. In the last part of this chapter, the study's conceptual model is presented and supporting hypotheses are proposed.

Overview of Background Literature

Corporate Social Responsibility Definitions and Domains

The roots of CSR date back nearly a century, and its meaning has evolved due to the influence of divergent stakeholder groups and changing institutional and societal demands (Carroll, 1999; Hess & Warren, 2008; Morf, Flesher, Hayek, Pane, & Hayek, 2013). In the early 1900s, firms remained focused on meeting the needs of internal stakeholder groups such as employees, but later in the century, companies began to concentrate more on the demands of external stakeholders such as consumers, the environment, and society as a whole (Morf et al., 2013), and this trend is suggested to have been prompted in part by growing anti-corporate sentiment and consumer cynicism (Maignan & Ferrell, 2004; Wagner et al., 2009). Rigorous research investigating the definition of CSR began in the 1950s and has continued to proliferate (Carroll, 1999); however, despite its long history, there is still little consensus on the exact conceptualization of the phenomenon (Maignan & Ferrell, 2004; Mohr et al., 2001). The overwhelming discrepancies regarding the construct of CSR have been critically examined by a number of scholars (e.g., Carroll, 1999; Dahlsrud, 2008; Moir, 2001), and while an exhaustive analysis of the various CSR conceptualizations is beyond the scope of this paper, the following sections highlight some generally accepted definitions of CSR and delineate the adopted paradigm employed in this research.

As the demand that various stakeholder groups place on companies has evolved, a variety of CSR definitions within the marketing and management literature have emerged. Despite consenting voices (e.g., Friedman, 1970) that claim the only social responsibility of business is to increase profits, others assert that CSR is both a social and a stakeholder obligation. One of the earliest definitions was introduced by Bowen (1953) who suggested that companies have an obligation to operate in accordance with the values and aims of society. Extending upon that conceptualization is a commonly adopted CSR framework developed by Carroll (1979, 1991)

which introduces four integral CSR components: economic, legal, ethical, and philanthropic CSR. Carroll's (1979, 1991) CSR pyramid begins with the company's economic duties to be profitable and meet market demands. Building upon this economic base of CSR is the legal dimension which includes abiding by all laws and regulations. From the essential economic and legal duties stems the ethical component which embraces morality, justice, and fairness for a company's employees, shareholders, customers, and the overall society. Lastly, this framework includes philanthropic commitments such as participation in programs and campaigns that encourage and enhance humanity and overall public welfare. Carroll (1991) proposes that "the CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen" (p. 43).

While Carroll's (1979, 1991) model is a widely-adopted starting point for the conceptualization of CSR, others have called to question its precision and comprehensiveness (Visser, 2006). However, despite the lack of theoretical clarity of Carroll's model, many scholars (Maignan & Ferrell, 2004; Oberseder, Schlegelmilch, & Murphy, 2013) have also criticized the rather narrow CSR operationalizations that have been used in much of the literature. For example, Kotler and Lee (2005) define CSR as "a commitment to improve community well-being through discretionary business practices and contributions of corporate resources" (p. 3). Kotler and Lee propose a typology that includes six primary CSR initiatives: cause promotions, cause marketing, corporate social marketing, corporate philanthropy, community volunteering, and socially responsible business practices. Similarly, many empirical studies (e.g., Becker-Olsen, Cudmore, & Hill, 2006; Ellen et al., 2006; Groza et al., 2011; Klein & Dawar, 2004; Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009) purporting to examine CSR in general have tested the effects of their proposed frameworks using rather narrow CSR dimensions (e.g.,

cause-related marketing, cause-brand alliances, environmental initiatives) which were subsequently generalized to the broader CSR phenomenon. Similarly, Pelozo and Shang (2011) suggest that the academic literature is largely focused on CSR as expressed through various philanthropic initiatives, while studies investigating the effects of firms' business practices (e.g., environmental sustainability, fair trade) are lacking. Thus, given the insurmountable interest CSR has garnered among companies, consumers, and the academy, varying and at times disparate definitions and operationalizations of the construct have been applied, and this has led to concerns among other researchers regarding the external validity and generalizability of findings within the CSR literature (Maignan & Ferrell, 2004; Oberseder et al., 2013; Pelozo & Shang, 2011).

Therefore, to address this deficiency in the extant literature and improve the generalizability of the findings, this study adopted a broad definition of CSR that has been employed by other scholars in the marketing and management fields (e.g., Bhattacharya & Sen, 2004; Sen & Bhattacharya, 2001). A widely recognized and utilized framework of the diverse domains of CSR is derived from *Socrates: The Corporate Social Ratings Monitor* (RiskMetrics Group, 2010) which proposes seven primary CSR domains: (1) community support (e.g., charitable giving, volunteer programs, educational and housing initiatives), (2) corporate governance (e.g., political accountability, compensation transparency), (3) diversity (e.g., gender, racial minority, sexual orientation, and disability related initiatives within and outside the firm), (4) employee relations (e.g., concern for safety, job security, union relations), (5) environment (e.g., environmentally-friendly products, pollution control, recycling), (6) human rights (e.g., overseas labor practices, human rights violations), and (7) product (e.g., product safety, research and development/innovation).

To enhance the external validity, the model was tested within distinct CSR contexts selected from three of the seven aforementioned domains: the diversity, environment, and human rights domains. In particular, within the diversity domain, LGBT inclusion was examined; within the environmental domain, environmental sustainability related to recycling and pollution were studied; and within the human rights domain, labor-related practices such as child and sweatshop labor were investigated. These three broader domains were selected for several reasons. First, given the overwhelming focus on single activities within the philanthropy context, this study filled a research gap identified by Pelozo and Shang (2011) by including what they termed diffuse CSR activities (i.e., CSR activities from multiple different CSR domains) that are related to the firm's business practices (e.g., environmental- or labor-related domains versus philanthropy). Further, according to prior research, there is a need to include CSR contexts that vary in terms of their perceptual association with corporate ability (Brown & Dacin, 1997). Some CSR domains may be viewed as more strategically linked to the firm's products and production (e.g., environmental initiatives, labor-related policies), whereas diversity-related issues such as LGBT inclusion may be perceived as less relevant to the company's core business practices and bottom-line (Sen & Bhattacharya, 2001). Consumer perceptions regarding involvement in certain CSR domains may vary depending on whether the consumer believes that the CSR initiative detracts from or enhances the company's abilities in other business domains. Finally, according to Kelley and Michela (1980), actions and underlying motives that are perceived to be more distinctive within society often provide a greater degree of attributional confidence for the perceiver regarding the actor's inner dispositions. Thus, in terms of theory application, it is important to include CSR contexts that are viewed as more socially desirable as well as those that are somewhat more polarizing. For example, behavior that may be perceived as more

contentious, such as supporting gay and lesbian issues, and might be enacted despite inhibitory external pressures, may be perceived as more reflective of the company's internal motivations.

CSR Communication

Although research highlights the myriad consumer-driven benefits of CSR for the company, the degree to which such positive outcomes ensue is largely contingent upon consumer awareness and knowledge (Du et al., 2007; Mohr et al., 2001; Sen et al., 2006). Furthermore, as a significant body of research indicates, despite the growing interest in CSR, general consumer awareness regarding companies' CSR endeavors is lacking (Bhattacharya & Sen, 2004; Du et al., 2007; Sen et al., 2006), highlighting the need for additional managerial and scholarly focus on developing more strategic CSR communication efforts. If the positive benefits of social responsibility are to be realized, effective corporate communication efforts are necessary (Du et al., 2010; van de Ven, 2008). Further, consumers are not only increasingly demanding socially responsible practices on behalf of companies, but they also are becoming more expectant that firms actively communicate with and inform their stakeholders regarding the results and the progress of their CSR initiatives (Cone Communications/Ebiquity, 2015).

CSR communication is a proactive and dynamic strategy that includes a variety of communication approaches that are distinct from mandated reporting methods and corporate disclosures (Chaudhri & Wang, 2007). CSR self-reporting is a complex business decision that includes issues pertaining to choosing the most effective message information and the appropriate communication channels (Du et al., 2010). According to a framework developed by Du et al. (2010), CSR communication can be corporately transmitted through CSR reports, company websites, press releases, advertising, and at the point of purchase. In addition to company-controlled CSR communication, there are also various outside sources of independent

information including other consumers, the media, and non-governmental organizations, among others (Du et al., 2010).

Not surprisingly, research reveals that consumers express less skepticism and have more positive reactions toward CSR-related communication that is disseminated from a neutral or non-company controlled entity (Szykman, Bloom, & Blazing, 2004; Yoon et al., 2006). However, although third-party channels may be viewed as more credible among consumers, if the transmitted information is not consistent with or complimentary to the CSR image that the company has crafted through its own CSR communication, there may be a backfire effect that abrogates the company's CSR efforts. In line with that assertion, the corporate identity literature, which proposes five identity facets (actual identity, communicated identity, conceived identity, ideal identity, and desired identity), argues that companies must engage in strategic identity management to ensure that identity congruence is maintained (Balmer & Greyser, 2007). Within the context of CSR, it is asserted that companies should strive to maintain alignment between their communicated identity (i.e., what is revealed through corporate-controlled CSR communication) and their actual identity (i.e., true attributes, behaviors, and values), or they may run the risk of damaging their conceived identity (i.e., perceptions among relevant stakeholders) (Fukukawa, Balmer, & Gray, 2007; Parguel et al., 2011; van de Ven, 2008). Accordingly, more research is needed to fully examine how variations in CSR communication are assessed by consumers and what methods can be used to reduce consumer cynicism and enhance positive CSR attributions (Du et al., 2010; Elving & van Vuuren, 2011).

CSR and Consumer Behavior

Consumers increasingly expect that companies be not only profit- but purpose-driven entities. A significant body of both scholarly and practitioner-based research highlights the

myriad beneficial consumer-related outcomes that can be attained by companies that are perceived to be socially responsible. Brown and Dacin (1997) assert that consumers can develop two primary forms of associations about a company: corporate ability associations and CSR associations. The former is related to the firm's capabilities in supplying products and services, while the latter is linked to the way in which consumers perceive the company's ethical character, values, and overall social responsibility (Brown & Dacin, 1997).

Positive CSR associations or beliefs can enhance consumers' evaluations of and attitudes toward the company or brand (Becker-Olsen et al., 2006; Bigne-Alcaniz, Curras-Perez, Ruiz-Mafe, & Sanz-Blas, 2012; Groza et al., 2011; Lombart & Louis, 2014; Mohr & Webb, 2005; Nan & Heo, 2007; Oberseder, Schlegelmilch, Murphy, & Gruber, 2014; Rifon et al., 2004; Sen & Bhattacharya, 2001; Sen et al., 2006). CSR can also improve customer satisfaction levels (Lombart & Louis, 2014), which has been shown to further enhance a firm's market value (Luo & Bhattacharya, 2006), and it is associated with increased employment seeking and investment intentions across multiple stakeholder groups (Sen et al., 2006). Additionally, at the product level, favorable CSR associations can enhance evaluations of new products (Brown & Dacin, 1997), while the perceived ethicality of a corporate brand can also provide a halo effect that transcends to the product-level and improves brand-related judgements (Singh et al., 2012). CSR is also associated with increased purchase and patronage intentions (Creyer & Ross, 1997; Groza et al., 2011; Mohr & Webb, 2005; Sen et al., 2006) and, under certain circumstances, can enhance consumers' willingness to pay more (Creyer & Ross, 1997; Ha-Brookshire & Norum, 2011; Mohr & Webb, 2005).

Further, when a brand or company is perceived to be ethical, greater trust and positive affect are engendered, which favorably impact brand loyalty (Singh et al., 2012). Stanaland et al.

(2011) found that CSR can improve consumer perceptions of the company's reputation and can enhance their degree of loyalty toward and trust in the firm, while Du et al. (2007) found that that CSR not only enhanced consumer loyalty but also increased advocacy intentions. Similar findings have been substantiated by market research which reveals that consumers possess a more favorable image (93%) of firms that support social and environmental initiatives, and they are more trusting of (90%) and loyal to (88%) such companies (Cone Communications/Ebiquity, 2015). In addition, numerous studies have identified a positive association between CSR and stronger customer-company identification (Bhattacharya & Sen, 2003, 2004; Du et al., 2007; Oberseder et al., 2014; Sen et al., 2006). These findings suggest that CSR comprises a primary component of the firm's image and identity that can connect more deeply with the consumer's own character and moral identity, thus serving to build stronger, more differentiated consumer-brand relationships (Fournier, 1998; Sen & Bhattacharya, 2001).

However, although much of the seminal CSR research suggests that there is a positive—or at least benign—effect of CSR engagement on consumer behavior, as the following discussion suggests, the findings are not unequivocal. According to numerous studies, under certain circumstances, CSR can have a backfire effect, especially when consumers question the firm's underlying motivations (Du et al., 2010; Forehand & Grier, 2003; Wagner et al., 2009; Yoon et al., 2006). Moreover, consumers have a tendency to selectively focus on negatively valenced-CSR information, whereby one egregious misstep may have the power to overshadow a legacy of good corporate citizenship. A significant number of studies highlight the powerful tendency for a negativity bias through which unfavorable CSR perceptions exert an asymmetrical influence on company evaluations as compared to those that are positive (Brown & Dacin, 1997; Folkes & Kamis, 1999; Klein & Dawar, 2004; Mohr & Webb, 2005; Parguel et al., 2011; Sen &

Bhattacharya, 2001; Wagner et al., 2009). Sen and Bhattacharya (2001) found that although consumers typically have a negative response to poor or irresponsible CSR performance, the favorable effect of positive CSR information may be realized only among those consumers highly involved with the CSR domain. Relatedly, according to market research, 64% of consumers claim to notice only companies that are excelling in terms of CSR, while half do not notice CSR efforts unless the company is accused of poor practices (Cone Communications/Ebiquity, 2015).

In line with these findings, the literature has begun to examine what factors contribute to negative or less favorable consumer reactions regarding CSR. In general, research points to increasing consumer skepticism and suspicion regarding CSR as well as the corporate motivations that drive socially responsible—or irresponsible—initiatives and CSR communication (Elving & van Vuuren, 2011; Forehand & Grier, 2003; Skarmas & Leonidou, 2013; Yoon et al., 2006). Market research indicates that consumers are split in terms of CSR cynicism versus optimism; 48% believe most companies' CSR efforts are genuine unless proven to the contrary, while 52% believe firms are generally irresponsible until they are provided with evidence to suggest otherwise (Cone Communications/Ebiquity, 2015). Interview research confirms the notion that a growing number of consumers, at least to some degree, perceive CSR as a marketing maneuver that is mere window-dressing to improve corporate image (Oberseder et al., 2013).

Among the several antecedent factors that can provoke mixed consumer reactions to CSR is the firm's prior reputation. Shim and Yang (2016) revealed that a poor reputation can induce greater perceptions of corporate hypocrisy and less favorable attitudes toward the firm. Further, these negative implications were intensified when subjects were also informed of a corporate

crisis which involved the company's violation of a defect notification. Other research has examined the fit/congruence and benefit salience between the company and the cause. Although the findings are somewhat inconsistent, numerous studies do suggest that perceived fit (i.e., logical association or similarity between the firm and the cause) can enhance consumer attitudes and behavioral intentions (Becker-Olsen et al., 2006; Bigne-Alcaniz et al., 2012; Ellen et al., 2006; Nan & Heo, 2007), while a lack of fit functions conversely. Further, Yoon et al. (2006) revealed that when a company supports a cause with high benefit salience (i.e., firm-serving benefits), this is perceived as less sincere and damages consumer evaluations of the firm.

Relatedly, several studies have investigated how the timing of the CSR initiative affects subsequent consumer perceptions of various CSR activities. For instance, it is argued that CSR initiatives occurring in the wake of irresponsible corporate behavior may be perceived as a response to negative press which can damage corporate reputation (Sjovall & Talk, 2004). Indeed, numerous empirical investigations lend support to this assertion. Several studies have manipulated the timing variable to be framed as either proactive or reactive; proactive CSR refers to companies that are actively involved in and supportive of CSR prior to any negative corporate accusations, while reactive CSR represents a firm's involvement in a CSR initiative after negative publicity or irresponsibility is exposed (Becker-Olsen et al., 2006; Du et al., 2007). Research suggests that proactive CSR is perceived to be more altruistically-motivated and leads to greater perceived corporate credibility (Becker-Olsen et al., 2006); further, it is linked to more favorable attitudes and stronger purchase intentions than reactive CSR (Becker-Olsen et al., 2006; Groza et al., 2011).

Although a growing number of studies have examined the detrimental implications that can arise based on the timing of the CSR initiative or the firm's reputation, the literature has only

begun to examine the implications of the consistency or inconsistency between CSR communication and CSR action. In the formative study examining varying configurations of CSR consistency, Wagner et al. (2009) found that inconsistent CSR information enhances corporate hypocrisy perceptions, while it harms CSR beliefs and consumer attitudes toward the firm. Similarly, three studies within the environmental CSR domain have also examined the CSR inconsistency phenomenon. This research indicates that inconsistency between green marketing messages and actual environmental performance generates consumer confusion and higher perceived risk (Chen & Chang, 2013), while others further find that it negatively influences various cognitive, affective, and behavioral outcomes such as trust, attitude toward the brand, and purchase intentions (Chen & Chang, 2013; Nyilasy et al., 2014; Parguel et al., 2011).

Within the aforementioned literature examining the influence of consistency or inconsistency in CSR information, however, there is a need to more fully integrate the tenets of attribution theory and to extend such examinations beyond the environmental CSR domain. Although Nyilasy et al. (2014) justify their findings by way of attribution theory, only one study (Parguel et al., 2011) incorporated the mediating attributional mechanism. Further, these studies were also limited to a narrower conceptualization of the consistency/inconsistency phenomenon than that which occurs in practice and which can be explained by attribution theory principles. Thus, this study was the first to introduce and empirically test a more holistic conceptualization of the multifaceted effects of various configurations of CSR consistency and inconsistency on consumer-related outcomes. The subsequent sections provide background information on attribution theory, a summary of research pertaining to consumer attributions in the context of consumer behavior and CSR, and a justification of the way in which attribution theory was

applied in the current study, including explanations of the proposed CSR positions to be experimentally examined.

Theoretical Framework

Attribution Theory

The series of attribution theories are rooted in Heider's (1944) work on social perception and phenomenal causality. Heider (1944) suggested that to make sense of one's surroundings, individuals attempt to discover the origin of their own and others' behavior, which is often attributed to factors related to the self, other persons, or the given circumstance. In response to environmental and cognitive disequilibrium, locating a causal origin can allow people to restore balance to their social- and self-perceptions (Heider, 1944). As Kelley and Michela (1980) assert, there is not a single attribution theory; rather, there are many interpretations and testable attribution theories. However, the underlying goal of each is to discover how people make causal attributions in an attempt to answer their own *why* questions.

Although various applications are used in the academic literature, a general proposition guiding attribution theory is that an event or stimulus acquires meaning from attribution to its origin, which is thought to be derived either from internal, dispositional causes or from external, situational causes (Heider, 1944; Kelley, 1967, 1973). According to Kelley (1967, 1973), individuals are able to have confidence in the validity of their attributions based on the given configuration of the consistency, distinctiveness, and consensus of the behavior. Consistency refers to the degree to which the focal behavior is performed towards an entity across different occasions and/or modalities (Kelley, 1967, 1973). Distinctiveness refers to the degree to which the behavior is performed only towards the focal entity, while consensus refers to the degree to which others also perform the same behavior with the same entity (Kelley, 1967, 1973).

According to Kelley, the type of attribution that is made depends on the configuration of these dimensions, such that when high consensus, high consistency, and high distinctiveness are present, more extrinsic attributions related to something about the stimulus are made, whereas when low consensus, high consistency, and low distinctiveness are present, more internal attributions toward the actor (in this case the corporation) are made. Additionally, when conditions of low consensus, low consistency, and high distinctiveness are present, attributions toward external circumstances are made. The literature suggests that when provided with information about all three dimensions, people can have more confidence in their attributions; yet, in reality, not all dimensions are always readily available or perceived. Thus, although there is a need to incorporate all three dimensions proposed by Kelley, the consistency dimension is particularly pertinent within the context of CSR communication.

Building upon the consistency dimension identified by Kelley, this study examined the way in which varying forms of CSR consistency or inconsistency influence subsequent consumer attributions. Given the growing concern and skepticism regarding manipulative and deceptive CSR practices (Elving & van Vuuren, 2011; Forehand & Grier, 2003; Skarmeas & Leonidou, 2013; Yoon et al., 2006), there is a more immediate need to first examine the implications of consistency-based CSR positioning. Furthermore, other scholars who have tested the covariation model have questioned the importance of consensus information relative to the other two dimensions. For example, McArthur (1972) found that in comparison to distinctiveness and consistency information, perceived consensus contributed a small proportion of the observed attribution effect, and similarly, Nisbett and Borgida (1975) revealed that consensus had no effect. Thus, following previous findings regarding the relative importance among the covariation model dimensions, as well as the current gap in the literature regarding CSR

consistency, there is a more urgent need in terms of both theory and practice to first examine the CSR consistency construct.

Attribution Theory in Consumer Behavior and CSR Research

Although attribution theory has typically been applied to situations of self- and other-related behavior, following previous research, this study extends the theory to the organizational domain. Organizational motives become increasingly important as consumers are inundated with a plethora of CSR information that is difficult to navigate. Although consumers are still concerned with what Brown and Dacin (1997) refer to as corporate ability, or the firm's "expertise in producing and delivering its outputs" (p. 68), there is a growing emphasis on the associations consumers make regarding the company's character and ethicality. If a company is involved in philanthropic initiatives or environmental-protection activities, do these behaviors truly reflect the company's core values or is the company simply reacting to external pressures or seeking self-serving benefits? At the heart of such questions reside issues of phenomenal causality. Studies examining consumer reactions to general CSR initiatives (Groza et al., 2011; Parguel et al., 2011) as well as more specific strategies such as cause-related marketing (CRM) (Webb & Mohr, 1998), cause-brand alliances (Ellen et al., 2006; Harben, 2009), corporate donations (Dean, 2003/2004), and sponsorship (Becker-Olsen et al., 2006; Rifon et al., 2004) indicate that consumer attributions regarding the company's CSR-related motivations can serve as an underlying psychological mechanism influencing the consumer's response to the initiative.

Although attribution theory has been widely utilized in CSR-related research, a number of somewhat differing conceptualizations of the types of attributions that arise in response to CSR have been introduced. Formative qualitative studies utilizing interview methods identified motivations that range on a continuum from self-centered to other-centered, with the existence of

mixed motives emerging (Mohr et al., 2001; Webb & Mohr, 1998). Many empirical studies have adopted a similar view of attributions which have included those that are public- or firm-serving (Forehand & Grier, 2003), socially- or profit-motivated (Becker-Olsen et al., 2006), and altruistic or profit-based (Dean, 2003/2004; Harben, 2009). Ellen et al. (2006) discovered a somewhat more complex model of attributional inferences to explain consumer response to CRM which has also been partially adopted by other scholars (e.g., Groza et al., 2011; Vlachos et al., 2009). This conceptualization includes four facets: strategic (i.e., image or profit motivated), stakeholder-driven (i.e., motivated by stakeholder pressures), egoistic (i.e., motivated by opportunistic, selfish intentions), and values-driven motives (i.e., motivated by core beliefs). Finally, others have followed conceptualizations more closely aligned with the tenets of attribution theory and have tested CSR attributions as intrinsically- or extrinsically-motivated (Du et al., 2007; Parguel et al. 2011). Following the attributional dimensions proposed by the formative attribution theory scholars (Heider, 1944; Kelley, 1967, 1973), this study adopts a similar approach that views CSR attributions as either motivated by internal, dispositional causes or by external, situational causes.

Although not directly within the CSR domain, other consumer behavior research has also applied attribution theory to varied circumstances such as negative word-of-mouth communication (DeCarlo, Laczniak, Motley, & Ramaswami, 2007; Laczniak, DeCarlo, & Ramaswami, 2001), product-harm crisis (Klein & Dawar, 2004), and product failure (Folkes & Kotsos, 1986) which can provide guidance for the current research. In particular, research by Laczniak et al. (2001) systematically applied Kelley's (1973) covariation dimensions of consistency, consensus, and distinctiveness in their examination of consumers' response to negative word-of-mouth (WOM). They found that the type of blame attribution that is made in

response to negative WOM mediates the relationship between the negative WOM and subsequent brand evaluations. When blame for the negative occurrence is placed on the brand, subsequent evaluations of the brand suffer, whereas when the communicator is blamed, brand evaluations are not harmed (Laczniak et al., 2001). Further, the blame attribution depends on the configuration of consistency, consensus, and distinctiveness, such that when the information is contradictory or ambiguous (i.e., high consistency, low consensus, low distinctiveness), the communicator is blamed. On the other hand, when the information is strong and unambiguous (i.e., high consistency, high consensus, high distinctiveness), the brand is blamed. These findings confirm the key role that different consistency, consensus, and distinctiveness configurations play in subsequent attributions and consumer outcomes (Laczniak et al., 2001). Thus, the current research differs in that it only systematically tests differing configurations of the consistency dimension, and this research contributes to the extant literature in that the consistency dimension has never been examined in the way in which the current study conceptualized it.

Despite the use of varying frameworks and theoretical applications, much research supports the notion that attributions which are perceived as intrinsic, altruistic, values-driven, or socially-motivated lead to more positive consumer-related outcomes. For example, socially-motivated (Becker-Olsen, et al., 2006) and values-driven attributions (Ellen et al., 2006; Groza et al., 2009) lead to more favorable attitudes toward the company and enhanced purchase intentions. Similarly, Vlachos et al. (2009) revealed that values-driven attributions positively influence consumer trust and recommendation intentions; however, patronage intentions were only indirectly enhanced via stronger levels of consumer trust. Furthermore, they found that all other forms of attributions (i.e., stakeholder, egoistic, and strategic) diminished patronage intentions. This again highlights the somewhat asymmetrical impact of varying types of CSR-

induced attributions, with the negative implications of externally-motivated attributions at times more harmful as compared to the beneficial implications of internally-motivated attributions. Other research reveals that altruistic attributions enhance perceptions of company credibility and attitudes toward the firm (Rifon et al., 2004). Relatedly, Du et al. (2007) found that intrinsic attributions positively influence CSR beliefs, which enhance advocacy intentions, loyalty, and identification with the company.

Correspondingly, many studies reveal that egoistic-driven attributions negatively influence trust, recommendation intentions (Vlachos et al., 2009), and purchase intentions (Ellen et al., 2006). Similarly, Groza et al. (2011) found that stakeholder-driven attributions led to less favorable attitudes and lower purchase intentions; Vlachos et al. (2009) also revealed the negative influence of stakeholder-driven attributions on purchase intentions and further found diminished levels of trust. Moreover, extrinsic attributions also negatively influence CSR beliefs, which in turn lead to lower advocacy intentions, loyalty, and identification with the company (Du et al., 2007). Similarly, in the context of green lodging, when consumers sense self-serving motives for sustainable practices, skepticism is also enhanced which reduces intentions to participate in the hotel's green programs (e.g., linen reuse) and to revisit the establishment (Rahman, Park, & Chi, 2015). According to Skarmeas and Leonidou (2013), consumers are more skeptical of CSR when the company's motives are perceived to be egoistically- or stakeholder-oriented, whereas skepticism is minimized when values-driven attributions are inferred. Further, greater CSR skepticism damages the retailer's equity and augments negative word-of-mouth intentions (Skarmeas & Leonidou, 2013).

However, although much of the formative research supports the notion that intrinsically-motivated CSR attributions have positive implications while extrinsically-motivated attributions

have less favorable outcomes, Ellen et al. (2006) suggest that consumers' attributions for CSR are more dynamic than one might think. Consumers are capable of realizing and tolerating the strategic imperatives of businesses—including CSR. Accordingly, some findings suggest that in addition to values-driven motivations, strategic motivations can also effectively enhance attitudes toward the company and purchase intentions (Ellen et al., 2006; Groza et al., 2011). Relatedly, Becker-Olsen et al. (2006) found that CSR initiatives perceived as profit-motivated did not reduce perceived corporate credibility, while Skarmeas and Leonidou (2013) found that strategic-driven attributions neither provoked nor lessened skepticism. Thus, in line with Forehand and Grier (2003), these findings suggest that consumer skepticism may not be driven simply by CSR that is somewhat strategic; rather, when consumers sense a disconnect between the firm's espoused motives and actual actions, suspicion may be enhanced (Becker-Olsen et al., 2006).

The aforementioned studies have tested the way in which various CSR-related manipulations affect subsequent consumer attributions. Some of the significant antecedents found to influence consumer attributions include the brand's CSR strategies relative to the competition (Du et al., 2007), the perceived fit or congruence of the initiative (i.e., cause or sponsorship) and the company (Becker-Olsen et al., 2006; Ellen et al., 2006; Harben, 2009; Rifon et al., 2004), and the CSR timing (i.e., reactive vs. proactive). Interestingly, despite the many calls to incorporate attribution theory in the investigation of CSR inconsistency (Elving & van Vuuren, 2011; Sjøvall & Talk, 2004), there remains a lack in the literature regarding the mechanisms through which varying forms of inconsistency impact consumer attributions and behavior. Testing the interaction effect that either poor or favorable sustainability ratings have when participants are also exposed to a company's CSR communication, Parguel et al. (2011)

found that perceptions of communication motives were more internal and less external when the retailer had favorable sustainability ratings, and the internally-motivated CSR enhanced evaluations of the company. However, there is a need to address all forms of CSR consistency and inconsistency and to extend this examination beyond one CSR domain (Parguel et al., 2011).

Theory Application for Current Research

Kelly and Michela (1980) distinguish between what they call *attribution* and *attributional* research. The former, which is focused on the underlying cognitive mechanisms, refers to the antecedent-attribution link, while the latter, which is focused on the behavioral outcomes, refers to the attribution-consequence link. Although some research is primarily concerned with one or the other, the current study will systematically manipulate the informational antecedents to test the subsequent perceptions and behavioral outcomes that result by way of consumer attributions.

As previously discussed, various conceptualizations of CSR attributions exist; however, based on theoretical underpinnings (Heider, 1944; Kelley, 1973) and methods used among other scholars (Du et al., 2007; Parguel et al., 2011), the current study adopts the view that attributions for CSR motives represent dimensions that are internal or external. Thus, consumers may perceive the action to be internally-motivated by an inherent concern for the CSR domain, or they may perceive the action to be externally-motivated by situational pressures or extrinsic circumstances (Du et al., 2007; Heider, 1944; Kelley, 1967, 1973; Sjovall & Talk, 2004). However, as noted previously, consumer attributions of firm motivations are not two distinct ends of a continuum; consumers do recognize the coexistence of internal and external motivations (Parguel et al., 2011).

Despite being widely used as the guiding theoretical framework for research on perceived CSR motivations, there is a need for CSR research to more systematically apply Kelley's

principles of consistency, distinctiveness, and consensus (Sjovall & Talk, 2004). This research fills that gap by manipulating and testing the effect of the construct of consistency of modality (i.e., CSR as action or CSR as talk) across three different CSR domains. Thus, four distinct CSR positions which reflect varying combinations of consistency or inconsistency of the corporation's external CSR communication (i.e., corporate marketing, press releases, etc.) and actual internal CSR actions were conceptualized. Uniform CSR refers to positioning in which a corporation's CSR-related external communication accurately reflects its internal CSR activities, while apathetic CSR occurs when a corporation is internally not involved in a CSR activity as well as externally not claiming that it is. Within both uniform and apathetic positions, the firm's internal versus external CSR or non-CSR actions are consistent. Alternatively, corporations in discreet and washing positions are displaying inconsistency between their external claims and internal actions. Discreet CSR refers to situations in which a firm's internal CSR actions are not touted through consumer-directed communication efforts. In cases of discreet positioning, the corporation does not publically market its CSR initiatives although it is internally engaged in CSR. On the other hand, CSR-washing occurs when a corporation deceptively claims to engage in CSR although it does not actually participate in the marketed CSR behavior. Figure 2.1 depicts the four proposed CSR positions to be empirically tested.

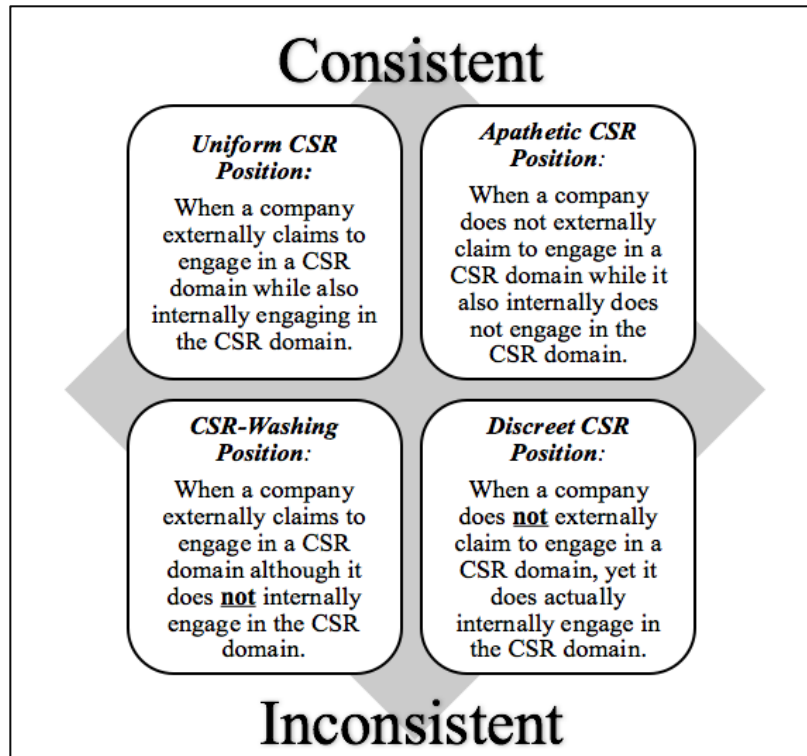


Figure 2.1. CSR Positions of Varying Consistency and Inconsistency.

As previously noted, within the environmental domain, the recent diesel deception scandal involving Volkswagen demonstrates a classic case of greenwashing, whereby the company publicized its environmentally-friendly practices while engaging in contradictory actions. On the other hand, IKEA exhibits the characteristics of uniform positioning; although the company uses green marketing strategies, it has engrained sustainability into its core values, and it engages in corresponding activities such as the exclusive use of LEDs and the implementation of wind and solar power (Kowitt, 2015). Conversely, in terms of apathetic positioning, Dillard’s department store does not publicize voluntary environmental initiatives, while it also does not actively implement these practices within its stores or distribution centers. For instance, in 2015, a request by stockholders to publish a sustainability report was defeated (BusinessWire, 2015). Finally, Zara demonstrates attributes related to discreet positioning. For

example, since facing allegations regarding the company's poor environmental practices (Greenpeace, 2012), the company has since been ranked as a leader in environmental sustainability initiatives (Interbrand, 2014). However, given the lack of explicitly green marketing, Zara appears to have adopted a more quietly conscientious and discreet approach.

Model and Hypotheses

The Influence of CSR Position on Consumer Attributions

Despite the growing attention that the idea of CSR consistency or inconsistency is garnering, little empirical research that incorporates the role of consumer attributions has been conducted; however, related CSR research and attribution theory tenets provide direction to explicate the proposed relationships. In the only published study to examine the effect of greenwashing on consumer attributions, Parguel et al. (2011) revealed that good sustainability ratings coupled with CSR communication led to perceptions of more intrinsic motives, while poor sustainability ratings combined with CSR communication led to lower perceived intrinsic motives. Thus, when there is congruence between a company's CSR performance and its CSR-related communication, consumers perceive that the company is communicating about their sustainable initiatives due more to a genuine consciousness than when there is a perceived inconsistency between claims and actions (i.e., CSR communication and low performance).

Further, prior research examining cause-brand alliances, CRM, and sponsorship suggests that the perceived fit or congruence between the cause and the company influences consumer attributions, which serve as a partially mediating mechanism that impacts the overall effectiveness of the campaign or partnership. Despite the use of slightly differing operationalizations, the level of fit or congruence typically comprises the degree of similarity or relevance between the company/sponsor and the cause/sponsored event. Well-matched

partnerships generate stronger values- and strategic-driven attributions, while poor fit leads to greater egoistic attributions (Ellen et al., 2006). Rifon et al. (2004) found that congruent sponsorships engendered stronger altruistic motives than less congruent partnerships, and similar findings were also discovered within the context of cause-brand alliances; high cause-brand fit generated more altruistic company motives (Harben, 2009).

Additionally, CSR activities that are perceived by consumers to be reactive (i.e., in response to a corporate crisis or to mitigate harm from wrongdoing) result in less favorable consumer reactions than those that are viewed to be proactive (i.e., actively engaged in prior to any negative information) (Becker-Olsen et al., 2006; Groza et al., 2011; Wagner et al., 2009). Further, several studies reveal that this effect occurs in part by way of consumer attributions of the firm's motives. Groza et al. (2011) found that proactive CSR is perceived to be more values- and strategic-driven. Similarly, Becker-Olsen et al. (2006) indicate that proactive CSR prompts more positive attributional elaboration which is linked to altruistic firm motives, while reactive CSR is viewed to be more selfish and profit-motivated.

The aforementioned findings seem to indicate that when suspicion is aroused (i.e., low fit/congruence or reactive CSR), consumers tend to question the company's motives and often arrive at attributions that the company's CSR is more extrinsically-motivated, while under conditions that evoke less suspicion (i.e., high fit/congruence or proactive CSR), CSR is perceived to be more intrinsically-motivated. A similar rationale is expected to apply when CSR positioning varies. According to attribution theory-related literature, there exists a fundamental tendency for individuals to make dispositional inferences regarding others' behavior rather than considering alternative situational factors. The prevalence of this attributional phenomenon, otherwise referred to as the correspondence bias (Gilbert & Malone, 1995) or fundamental

attribution error (Jones & Harris, 1967; Ross, 1977), has been widely documented. Thus, when consumers are exposed to information demonstrating that a company has uniform CSR positioning, they would perceive this consistent behavior as more intrinsically motivated. Similarly, discreet positioning in which the company engages in the CSR domain without the potential self-serving benefits that may ensue due to publicizing about it, should also be attributed to greater internal motivations. However, others argue that conditions which evoke suspicion may mitigate the occurrence of the correspondence bias (Fein, 1996; Fein, Hilton, & Miller, 1990). According to the discounting principle (Kelley, 1972), consumers also tend to discount or minimize an explanation when alternative reasons, such as external CSR motivations, are present. For example, in the case of washing positioning, the discounting principle would suggest that when CSR-related marketing is present but the corresponding actions are not, consumers are likely to question the company's motives and arrive at less favorable attributions.

Thus, based on prior CSR-related research and supported by the previous discussion on attribution theory, it is proposed that companies with a uniform position and companies with a discreet position (i.e., those that do internally engage in the CSR domain) will be perceived as more internally-motivated due to the potential for greater perceived altruistic values and dispositional CSR interest as compared to companies with a washing or apathetic position (i.e., those that do not internally engage in the CSR domain). Firms that have engaged in CSR-washing are misleadingly masquerading as socially-responsible, and when consumers are presented with this suspicion-inducing CSR inconsistency, they are unlikely to perceive strong intrinsic CSR motivations. Similarly, apathetic firms, which are neither internally nor externally engaged in the CSR domain, are not expected to be seen as highly internally-motivated.

Therefore, the following hypothesis is proposed:

H1: Consumer attributions for internal CSR motivations will significantly differ based on the company's CSR position. Specifically,

H1a: Companies with a uniform position are perceived to have stronger internal CSR motivations as compared to companies with a washing position.

H1b: Companies with a uniform position are perceived to have stronger internal CSR motivations as compared to companies with an apathetic position.

H1c: Companies with a discreet position are perceived to have stronger internal CSR motivations as compared to companies with a washing position.

H1d: Companies with a discreet position are perceived to have stronger internal CSR motivations as compared to companies with an apathetic position.

On the other hand, given their use of external CSR communication, companies with a washing position and companies with a uniform position are expected to be perceived as having greater external CSR motivations than firms with a discreet or an apathetic position (i.e., those not engaged in externally communicating about their CSR or lack thereof). The perceived inconsistency between word and deed that is observed in cases of CSR-washing is expected to prompt suspicion which may trigger more deliberative attributional involvement and elaboration of motives (Fein, 1996; Fein et al., 1990), whereby the propensity for committing the fundamental attribution error is diminished. Such reasoning corresponds with Becker-Olsen et al.'s (2006) findings; reactive (vs. proactive) CSR induced greater attributional elaboration which led to stronger extrinsic motive attributions, and this was proposed to be due to greater evoked suspicion. Similarly, Chen and Chang (2013) found that greenwashing reduced consumers' trust, which could again be related to enhanced skepticism that the firm is motivated by extrinsic, ulterior motives.

Although uniform companies are consistent in their CSR positioning, the use of external CSR communication is also expected to induce perceptions that the company is somewhat externally-motivated. This corresponds with prior research that suggests consumers are able to recognize and reconcile the coexistence of mixed CSR motives (Ellen et al., 2006; Harben, 2009); therefore, uniform companies may be perceived as having internal and external motivations. This suggestion is further supported by the discounting principle (Kelley, 1972) in that consumers may minimize a company's favorable CSR performance when CSR marketing is also encountered. The presence of external CSR communication may lead consumers to question the company's motives and may result in greater attributions of external CSR motivations. This rationale is supported by prior research (Dean, 2003/2004) which compared motive attributions between cause-related marketing (i.e., a case in which the company stands to make money) and unconditional donations (i.e., a situation in which the company provides money without expecting something in return) that revealed consumers tend to question the company's motives more when the company is positioned to benefit from the initiative, as may be the case in uniform positioning.

Conversely, discreet companies function in a quietly conscientious manner (Vallaster et al., 2012). Unlike uniform positioning, companies that engage in discreet CSR are expected to be perceived as less likely to directly benefit from their CSR initiatives. Given that discreet companies are not actively publicizing their good deeds lower attributions of external CSR motivations are anticipated. Further, as opposed to companies that engage in washing, these firms have not publically espoused to values that contradict their actions, and perceptions that the company is motivated by external pressures or by any deceptive intentions are unlikely. Moreover, along the same postulating as the internal CSR motivations, apathetic firms are also

not expected to be perceived as highly externally-motivated to associate themselves with CSR. Thus, the following hypothesis is proposed (see Table 2.2 for a 2 x 2 matrix that differentiates the CSR position comparisons made in Hypotheses 1 and 2 based on high or low internal and external CSR foci):

H2: Consumer attributions for external CSR motivations will significantly differ based on the company's CSR position. Specifically,

H2a: Companies with a uniform position are perceived to have stronger external CSR motivations as compared to companies with a discreet position.

H2b: Companies with a uniform position are perceived to have stronger external CSR motivations as compared to companies with an apathetic position.

H2c: Companies with a washing position are perceived to have stronger external CSR motivations as compared to companies with a discreet position.

H2d: Companies with a washing position are perceived to have stronger external CSR motivations as compared to companies with an apathetic position.

Table 2.2

CSR Positions Based on High or Low Internal and External CSR Foci

	Internal CSR Focus	External CSR Focus
High	Uniform Discreet	Uniform Washing
Low	Apathetic Washing	Apathetic Discreet

The Influence of Consumer Attributions on Corporate Perceptions

According to attribution theory (Kelley, 1967, 1973; Kelley & Michela, 1980) and in line with the suspicion literature (Fein, 1996; Fein et al., 1990), when consumers attribute a company's CSR to external, situational motivations, subsequent consumer evaluations are expected to be less favorable, while CSR that is attributed to the company's internal, dispositional motivations will be perceived more positively. Indeed, the extant literature lends empirical support to this theoretical connection. As previously noted, attributions that are perceived as more internally-motivated enhance attitudes toward the company, purchase intentions (Becker-Olsen, et al., 2006; Ellen et al., 2006; Groza et al., 2011), credibility perceptions (Rifon et al., 2004), trust, and recommendation intentions (Vlachos et al., 2009). Research employing an intrinsic-extrinsic attribution dichotomy reveals that intrinsic attributions enhance CSR beliefs (Du et al., 2007) and company evaluations (Parguel et al., 2011) as compared to extrinsic attributions. Similarly, consumers hold less favorable beliefs about companies whose CSR is viewed as profit- versus socially-oriented, and they tend to question the firm's motives more (Becker-Olsen et al., 2006). Furthermore, although not adequately examined in the extant literature, it follows that the causal inferences made among consumers may also influence perceptions of corporate commitment to CSR, corporate sincerity, and corporate hypocrisy, which serve to impact consumers' overall assessments of the company and its social responsibility.

Perceived Corporate Commitment to CSR. Building on prior literature in the buyer-seller, marketing, and CSR domains (Dwyer et al., 1987; Ellen et al., 2006), this study conceptualizes perceived corporate commitment to CSR as a consumer's perception that the company has pledged its dedication to a particular CSR domain; this commitment is expressed through inputs from the corporation and through its promise to do so with stability and

regularity. Exploring CSR from the corporation's perspective, Oberseder et al. (2013) identified three stages of CSR commitment: minimal response, departmental response, and committed response. Companies categorized as minimalist typically engage in CSR due to external demands and expectations. This level—or lack—of commitment is motivated by immediate strategic benefits rather than corporate convictions or societal concern. Conversely, some companies express that CSR is primarily a departmental concern. In these firms, although a CSR manager has been appointed and CSR programs are in place, serious internal challenges exist to create and maintain a holistically integrated CSR orientation. Finally, at the truly committed stage, CSR is ingrained in the culture and is rooted in the company's character. At this level, CSR initiatives extend beyond those that are seemingly motivated by economic advantage or external obligation.

The literature suggests that a company can demonstrate its CSR commitment via multiple CSR-related activities and investments including donations, firm resources, employee volunteering, or research and development, among others (Bhattacharya & Sen, 2004; Du et al., 2010). From the consumer's point-of-view, perceptions of a company's commitment to CSR can be influenced by several factors including the amount of firm input given to the CSR initiative, the durability of the affiliation with the CSR domain, and the consistency of the resource allocation given to the CSR domain (Du et al., 2010; Dwyer et al., 1987). According to Du et al.'s (2010) framework for effective CSR communication, one of the primary goals for the firm should be to ensure that the message content conveys its commitment to the CSR initiative. However, others (Ellen et al., 2006; Pelozo & Shang, 2011) contend that additional research is needed to assess, from the consumer's perspective, what aspects portray a firm's commitment to CSR and how consumers form these ascriptions.

Grounded in the previous consumer attribution research, it is expected that the degree of internal or external CSR motivations that are attributed to the corporation will influence consumer perceptions regarding its commitment to CSR, with stronger internal motivations prompting greater perceived commitment and greater external motivations creating weaker commitment perceptions. As previously discussed, perceptions of a corporation's commitment to CSR can be influenced by several factors including the extent of the firm's CSR input, the durability the initiative, and the consistency of the dedication (Du et al, 2010; Dwyer et al., 1987). In the context of CSR input, studies indicate that monetary donations can be more effective in enhancing consumer perceptions than CRM initiatives (Creyer & Ross, 1996; Dean, 2003/2004), and these findings could be tied to the belief that the firm is more internally-motivated by concern for the CSR domain. Pure donations are likely to be seen as more altruistic, whereas CRM which generates profit for the company may be perceived as more externally-motivated. Further, in terms of durability, research shows that CSR programs of a longer duration reflect greater commitment on behalf of the firm (Webb & Mohr, 1998), while initiatives of a shorter duration reflect lower commitment and can induce stronger perceptions that the CRM campaign was merely due to external factors such as stakeholder pressure (Ellen et al., 2006). Parguel et al. (2011) found that perceived CSR effort (i.e., greater commitment) positively influenced consumer attributions of intrinsic motives. However, on the other hand, the same rationale could also apply when consumers infer greater internal CSR motivations. Given that the consumer perceives stronger dispositional and more altruistic motives, assessments of the corporation's level of commitment to the CSR domain are expected to be enhanced, whereas CSR motives that are tied to extrinsic factors may provoke questions regarding the level of

commitment the firm truly has to the CSR domain. Based on this rationale, the following hypothesis is proposed:

H3: (a) The stronger the attributions for internal CSR motivations and (b) the weaker the attributions for external CSR motivations, the greater the perceived commitment to CSR.

Perceived Corporate Sincerity. This study extends the concept of brand personality to the examination of CSR within the corporate domain. Brand personality refers to “the set of human characteristics that are associated with a brand” (Aaker, 1997, p. 347), and as opposed to other traditional attributes of a product or brand that are more utilitarian, a firm’s associated personality can connect with consumers on more hedonic or symbolic levels (Keller, 1993), which aids in fostering stronger consumer-brand relationships (Fournier, 1998). Among the many conceptualizations of brand personality, Aaker’s (1997) model has been widely applied and includes five dimensions: sincerity, excitement, competence, sophistication, and ruggedness. Although numerous direct and indirect touchpoints influence the creation of a brand’s personality in the consumer’s mind, this formation is in part influenced by marketing mix components such as advertising and branding (Batra, Lehmann, & Singh, 1993), one aspect of which includes a firm’s CSR initiatives and subsequent CSR communication.

Despite the existence of many different personality dimensions, of particular concern within the discussion of CSR is the concept of a corporation’s sincerity, which pertains to perceptions of trustworthiness and honesty (Aaker, 1997). Among the various attributes that contribute to a brand’s designation as sincere are perceptions that the brand exemplifies strong moral standards (Maehle, Otnes, & Supphellen, 2011), that it is down-to-earth, and it is wholesome (Aaker, 1997). Research highlights the numerous positive outcomes that are associated with being perceived as a sincere company. The branding literature suggests that

greater perceived sincerity is positively associated with more favorable brand evaluations including brand trust (Sung & Kim, 2010), attitude toward the brand (Folse et al., 2012), and behavioral and attitudinal loyalty toward the firm (Maehle et al., 2011; Zentes, Morschett, & Schramm-Klein, 2008). Research has also revealed that sincerity may exert a stronger influence on brand equity outcomes as compared to the other five brand personality dimensions (Sung & Kim, 2010; Zentes et al., 2008) and is more influential in forming stronger consumer-brand relationships (Aaker, Fournier, & Brasel, 2004). Although brand and company personality dimensions have emerged as significant areas of academic and strategic inquiry, the role that CSR plays in shaping these perceptions has not been adequately examined, calling for additional causal research to incorporate personality dimensions such as sincerity (Lombart & Louis, 2014; Ragas & Roberts, 2009).

Further, the literature also suggests a link between CSR and corporate sincerity perceptions that may occur by way of consumers' motive attributions. Research indicates that consumers associate high degrees of sincerity with non-profit organizations such as the Red Cross (Maehle et al., 2011); establishments such as these are viewed as moral, ethical, and altruistic, which are characteristics strongly associated with sincerity (Ozar, 2013). According to Hoeffler and Keller (2002), brands that integrate social responsibility-related information into their communication platforms are expected to be perceived as more compassionate and authentic and thereby may enhance their perceived brand sincerity. This assertion was confirmed by Ragas and Robert's (2009) case study on Chipotle Mexican Grill; findings revealed that as a result of the firm's CSR-focused *Food With Integrity* program and its aligned CSR communication strategy, sincerity was the most salient personality dimension to be perceived among members of the brand's online community. Additional qualitative research lends support

to the aforementioned link between CSR and sincerity; in a study investigating fashion store personality, Brengman and Willems (2009) found that CSR initiatives were associated with the personality dimension of genuineness which included many facets that align with sincerity, including honesty, conscientiousness, and trustworthiness. However, although the literature has begun to make connections between CSR and perceived brand or corporate sincerity, according to attribution theory, such positive implications are likely dependent upon the types of motives that the consumer ascribes to the firm. For instance, Groza et al. (2011) suggest that CSR that is implemented in response to stakeholder pressure may be perceived as insincere and obligatory. Therefore, it follows that when consumers are skeptical and suspicious of a corporation's CSR motives and arrive at extrinsic attributions, corporate sincerity perceptions may be damaged, whereas motivations that are inferred to be intrinsic are indicative of the firm's dispositional, genuine concern for the CSR domain, and thus are anticipated to demonstrate greater corporate sincerity. Therefore, the following hypothesis is proposed:

H4: (a) The stronger the attributions for internal CSR motivations and (b) the weaker the attributions for external CSR motivations, the greater the perceived corporate sincerity.

Perceived Corporate Hypocrisy. Although hypocrisy has historically held a prominent place in the philosophical and social psychological literature, during the past decade, the scope of inquiry has extended beyond its conventional individual- and other-related origins to emerging applications in organizational and corporate domains. At the most fundamental level, hypocrisy occurs when there is “a pretense of having desirable or publically approved attitudes, beliefs, principles, etc., that one does not actually possess” (Webster Dictionary, 1990, p. 444) or when there exists a “distance between assertions and performance” (Shklar, 1984, p. 62). Extending beyond the basic premise of hypocrisy is the concept of moral hypocrisy, or a situation in which

an individual seeks to be perceived as moral or ethical without actually incurring the sacrifices associated with doing so (Batson, Kobrynowicz, Dinnerstein, Kampf, & Wilson, 1997; Batson, Collins, & Powell, 2006). Research by Batson and colleagues (1997, 1999, 2002) supports the assertion that if individuals must suffer associated personal costs, when given the choice, the majority of subjects will attempt to appear ethical without actually engaging in the correspondingly moral behavior.

Despite its traditional association with an individual's dispositional tendencies, much like the conceptualization of brand personality, the construct of hypocrisy is also germane to the discussion of a brand or corporation's behavior (Aaker, 1997). In commercial contexts, hypocrisy, gone unnoticed by stakeholders, may enable a company to reap the reputational and relational rewards of being viewed as socially responsible sans the potential self-sacrifice necessary to actually be ethical (Batson et al., 2006). Within the organizational domain, although a significant body of research exists to support the business imperative for strategic CSR, in terms of the direct linkage between CSR budget allocations and long-term return on investment, the findings are not unequivocal (McWilliams & Siegel, 2000). Thus, Batson et al. (2006) contend that the modern business environment breeds the conditions under which moral hypocrisy is expected to propagate. Due to increased regulatory requirements and stakeholder pressure, companies may be tempted to enhance firm image and reputation by trying to appear ethical and socially responsible without correspondingly allocating company resources or incurring the associated costs (Batson et al., 2006; Fassin & Buelens, 2011). However, the emerging research on this topic suggests that negative implications can ensue should consumers sense hypocrisy. Numerous studies indicate that perceived corporate hypocrisy negatively influences consumers' attitudes toward the firm (Shim & Yang, 2016; Smith & Rhiney, 2015;

Wagner et al., 2009), and it has also been shown to damage consumers' evaluations of the firm's CSR efforts (Wagner et al., 2009), trust in the company, and purchase intentions (Smith & Rhiney, 2015). Thus, to maximize the effectiveness of CSR, there is a need to understand the way in which various forms of CSR positioning augment or minimize consumer perceptions of hypocrisy.

Moreover, similar to the way in which consumer attributions may function to influence perceptions of corporate sincerity, the literature also indicates corporate hypocrisy perceptions may be affected by the CSR motives with which the corporation is charged. Wagner et al. (2009) revealed that hypocrisy perceptions were greater following exposure to inconsistent versus consistent CSR information, and according to Shim and Yang (2016), companies that have faced a corporate crisis experience greater perceived corporate hypocrisy. Perceptions of a corporate crisis can arise in the wake of allegations of deception or other ethical transgressions (Coombs & Holladay, 1996; Kim & Cameron, 2011) and thus are expected to exert effects similar to those which may occur when a company is faced with accusations of misleading CSR practices such as fairwashing or gaywashing. Although some studies indicate that CSR could serve as a buffer to protect against the detrimental effects of corporate wrongdoing (Godfrey, Merrill, & Hansen, 2009; Klein & Dawar, 2004), other research suggests that when the company's CSR efforts are too closely related to the domain of the accused malfeasance or firm failure, increased dissonance and negative repercussions may ensue, and this backfire effect has been linked to perceptions of corporate hypocrisy (Janney & Gove, 2011; Janssen, Sen, & Bhattacharya, 2015; Smith & Rhiney, 2015).

Most generally, accounts of hypocrisy are linked to some form of inconsistency where one's espoused principles and behavior contradict (Alicke, Gordon, & Rose, 2013; Fassin &

Buelens, 2011). However, Alicke et al. (2013) contend that mere inconsistency may not decidedly produce perceptions of hypocrisy; they argue that other factors such as intention to deceive can heighten the perceptions of hypocrisy. Similarly, Kim, Hur, and Yeo (2015) found that the influence of a company's CSR on consumer perceptions of corporate hypocrisy was mediated by corporate brand trust; when a greater level of trust was generated, the subsequent degree of perceived hypocrisy was weakened. Much like brand trust served to mediate that relationship, attribution theory suggests that inferred CSR motives may also function as a mechanism to induce hypocrisy perceptions; hypocrisy is expected to be augmented when motives are external and minimized under intrinsic motive conditions. Thus, in light of the previous discussions, internal CSR motivations are anticipated to weaken perceptions of corporate hypocrisy, whereas the inverse is predicted when CSR is attributed to external motivations. Therefore, the following hypothesis is proposed:

H5: (a) The stronger the attributions for internal CSR motivations and (b) the weaker the attributions for external CSR motivations, the weaker the perceived corporate hypocrisy.

CSR Beliefs

CSR beliefs refer to a consumer's overall assessment of a company's social responsibility (Du et al., 2007; Wagner et al., 2009). CSR beliefs develop in response to exposure to information regarding a company's CSR (Sen et al., 2006) and are postulated to be influenced by the consumer's awareness of the company's CSR initiatives and their attributions concerning the firm's CSR motivations (Du et al., 2007). This assertion is supported by numerous studies that empirically and theoretically link the effectiveness of CSR initiatives with favorable consumer attributions which have served to either mediate or moderate the relationship (Becker-Olsen et al., 2006; Du et al., 2007; Ellen et al., 2006; Groza et al., 2011; Rifon et al., 2004; Sen et al.,

2006). However, the literature further suggests that consumers' CSR beliefs may also be influenced by additional factors including corporate commitment to CSR, corporate sincerity, and corporate hypocrisy.

When a corporation expends more effort and demonstrates greater commitment to its CSR initiatives, consumers are expected to generate more favorable evaluations of the firm's overall social responsibility (Ellen et al., 2000; Ellen et al., 2006). Research reveals that negative consequences ensue when firms disproportionately allocate funds to marketing about their good deeds as opposed to the actual resources that were allocated to the CSR initiative (Yoon et al., 2006). Such inequities have been demonstrated by several companies ranging from Philip Morris to American Express (Berglind & Nakata, 2005; Stoll, 2002). In one of the formative CRM campaigns, American Express donated one cent from every credit card purchase to the renovation of the Statue of Liberty, which raised \$1.7 million for the cause; however, the company faced criticism regarding its CSR given that it spent nearly three times that amount on advertising about the campaign and publicizing its good corporate citizenship (Berglind & Nakata, 2005). Thus, consumer perceptions regarding the degree of firm commitment to CSR will likely influence the valence of consumer beliefs about the firm's social responsibility.

Additionally, positive assessments of a company or brand's sincerity enhance trust in (Folse et al., 2012; Sung & Kim, 2010) and loyalty toward the firm (Zentes et al., 2008). Brand sincerity is most closely associated with the personality dimension of agreeableness that originates from the psychology discipline's five-factor model of personality (Digman, 1990), and this trait is related to perceptions of being trustworthy and altruistic (Zhao & Seibert, 2006). Thus, when consumers perceive a higher degree of corporate sincerity, it follows that they would trust in the authenticity and genuineness of the company's CSR which would generate more

positive CSR beliefs (Hoeffler & Keller, 2002). On the other hand, corporate hypocrisy perceptions are expected to damage CSR beliefs. Companies that have fallen prey to the lure of moral hypocrisy hope to appear socially responsible without incurring the costs necessary to truly do so (Batson et al., 2006; Fassin & Buelens, 2011). When conditions exist to generate perceptions of hypocrisy, consumers are inclined to develop unfavorable CSR associations and beliefs (Wagner et al., 2009), which may damage subsequent trust, company evaluations, and purchase intentions (Shim & Yang, 2016; Smith & Rhiney, 2015; Wagner et al., 2009).

Based on the above rationale, it is expected that when consumers perceive greater CSR commitment and corporate sincerity, CSR beliefs will be more favorable; however, under conditions that induce perceptions of hypocrisy, subsequent CSR beliefs will be damaged. Thus, the following hypothesis is presented:

H6: Perceived (a) corporate commitment to CSR and (b) corporate sincerity positively influence consumers' CSR beliefs, while perceived (c) corporate hypocrisy negatively influences consumers' CSR beliefs.

Intention to Purchase from the Corporation

A corporation's CSR positioning and the subsequent consumer attributions and CSR beliefs are expected to influence consumers' behavioral intentions for future firm patronage. According to the theory of reasoned action (Ajzen & Fishbein, 1980), consumers holding more favorable attitudes towards a certain behavior will be more inclined to perform that behavior. Numerous studies have indicated that product evaluations (Brown & Dacin, 1997) and patronage intentions are enhanced by positive beliefs regarding a company's socially responsible business practices (Creyer & Ross, 1997; Groza et al. 2011; Mohr & Webb, 2005; Sen et al., 2006). Prior research also extends beyond a mere linkage between favorable CSR evaluations and enhanced

purchase intentions to suggest that some consumers are also willing to pay higher prices for goods that are ethical or sustainable (Creyer & Ross, 1997; Ha-Brookshire & Norum, 2011; Mohr & Webb, 2005), and that under certain contexts, social responsibility (or irresponsibility) attributes can outweigh other more traditional selection criteria (Folkes & Kamins, 1999; Handelman & Arnold, 1999). These findings are further corroborated by market research that indicates consumers are increasingly willing to pay more for socially and environmentally sustainable goods, with 66% of global respondents willing to do so (Nielsen, 2015). Moreover, the anti-consumption and consumer boycotting literature support the notion that consumers reward companies that they view as socially responsible, while they also actively punish firms that are perceived to have been irresponsible (Albrecht, Campbell, Heinrich, & Lamme; 2013; Neilson, 2010; Sen, Gurhan-Canli, & Morwitz, 2001). Thus, following the theoretical linkage between beliefs and behavior as well as the empirical evidence supporting the positive association between CSR beliefs and subsequent patronage intentions, the following is hypothesized:

H7: CSR beliefs positively influence consumers' intention to purchase from the corporation.

Support for CSR Domain

Although CSR beliefs are anticipated to impact purchase intentions, this relationship is expected to be moderated by the consumer's level of support for the CSR domain. Research suggests that the extent to which the CSR domain has personal relevance or importance for the consumer will influence subsequent reactions and evaluations. Du et al. (2010) propose that a consumer's issue support is a key factor impacting the consumer's motivation to process CSR communication. According to Petty, Cacioppo, and Goldman (1981), when CSR relevance is

low, consumers may not exert effort interpreting the information or focusing attention on it. In line with such rationale, Sen and Bhattacharya (2001) contend that personal support for the CSR domain is a primary variable dictating the degree to which consumers are influenced by CSR initiatives. Under positive CSR record conditions, they found that consumers with a higher level of support for the CSR domain had higher company evaluations, whereas a negative CSR record damaged company evaluations for consumers with both high and low levels of CSR support (Sen & Bhattacharya, 2001). Therefore, the following hypothesis is proposed:

H8: The positive influence of CSR beliefs on consumers' intention to purchase products from the corporation will be stronger for consumers with a high (vs. low) level of support for the CSR domain.

The Role of the CSR Domain

This study featured three distinct CSR contexts, including an environmental domain, a labor domain, and a LGBT inclusion domain. As previously discussed, much of the extant CSR research focuses on rather narrow conceptualizations of the CSR phenomenon, despite the numerous CSR domains and varied contexts within each. Although three different CSR domains are primarily included for the purposes of stimulus sampling, there is also a need to investigate any differential outcomes that may occur based on the featured CSR context. Exploring the potential variability due to the featured CSR domain can provide important findings for companies in terms of strategically selecting social initiatives.

For example, although somewhat lacking in the academic literature, topics related to companies' environmental sustainability have been a dominant area that is covered in the popular press and the media. Given that environmental-friendliness is by no means a new phenomenon, consumers may have varying sensitivities to green marketing, and given the

increasing occurrence of greenwashing cases (TerraChoice, 2010), consumers may have become either more desensitized to such tactics or may be more suspicious of environmental marketing strategies in general. Further, some CSR domains, such as environmental initiatives, may be viewed as more strategically linked to the firm's products, core business practices, and bottom-line enhancement (Sen & Bhattacharya, 2001). Thus, consumers may believe that a company's involvement in environmental sustainability contributes to the company's abilities in other business domains, and this could generate more favorable evaluations and purchase intentions. On the other hand, should consumers believe that a firm's environmental initiatives are motivated merely by tax breaks or profit maximization, questions regarding the corporation's motives and sincerity may arise.

Further, according to Kelley and Michela (1980), actions and underlying motives that are perceived to be more distinctive within society often provide a greater degree of attributional confidence for the perceiver regarding the actor's inner dispositions. Thus, variations in the type of attributions that are made may occur across the three featured CSR domains. For example, behavior that may be perceived as more controversial, such as supporting gay and lesbian issues, and might be enacted despite opposing external pressures, may be perceived as more demonstrative of the company's internal motivations. Conversely, given the pervasiveness of environmentally-friendly company practices, such actions may not be seen as highly distinctive or differentiating and, therefore, may be perceived to be due to external factors such as attempting to keep up with industry competitors or to reduce overhead costs.

However, in the wake of current LGBT rights legislation, such as the Marriage Equality Act, companies have increasingly jumped on the bandwagon to include LGBT-friendly marketing practices (Bogage, 2015; Castillo, 2015); yet, given that 37% of Americans oppose

same-sex marriage (Pew Research Center, 2016a) and nearly one quarter of Americans still believe homosexuality should be discouraged (Pew Research Center, 2016b), it is unclear how varying CSR positions related to LGBT inclusion are perceived among consumers. Given the polarizing nature of the topic, the potential moderating effect of CSR domain support could be stronger within this CSR domain, as has been demonstrated in other studies exploring LGBT inclusive marketing and advertising (Bhat, Leigh, & Wardlow, 1996, 1998).

On the other hand, although labor-related topics such as child and sweatshop labor have garnered attention among some consumers and non-profits, fairtrade and programs to encourage greater supply chain transparency are still somewhat in their infancy (Cosner, n.d.); yet, given that these topics can be somewhat emotionally-charged, research exploring these areas can be susceptible to a greater social desirability bias (Ruddell, 2006), which could be one factor that may contribute to differential findings between labor-related contexts and LGBT inclusion or environmental domains. Therefore, the following research questions (RQ) were also addressed:

RQ1: Does the effect of consistency-based CSR positioning on consumers' internal and external motivation attributions differ across different CSR domains?

RQ2: Does the strength of the structural relationships among attribution, perception, CSR belief, and intention variables differ across different CSR domains?

Based on the extant literature, the following conceptual model (see Figure 2.2), which postulates the relationships among nine key constructs was empirically examined: (1) the effect of varying CSR positions on consumers' perceived attributions of the corporation's internal and external CSR motivations; (2) the influence of consumers' attributions of the corporation's internal and external CSR motivations on perceived commitment to CSR, perceived corporate

sincerity, and perceived corporate hypocrisy; (3) the impact of perceived commitment to CSR, perceived corporate sincerity, and perceived corporate hypocrisy on consumers' CSR beliefs; (4) the influence of CSR beliefs on consumers' intention to purchase from the corporation; and (5) the moderating role of consumers' support for the CSR domain. The proposed hypotheses were tested using a 3 (*CSR domain*: environmental; labor; LGBT inclusion) x 4 (*consistency-based CSR position*: uniform, washing, discreet, apathetic) between-subjects experimental design. Data were collected through an online experiment. The pretest and the main experiment methods and results are detailed in Chapters 3 and 4.

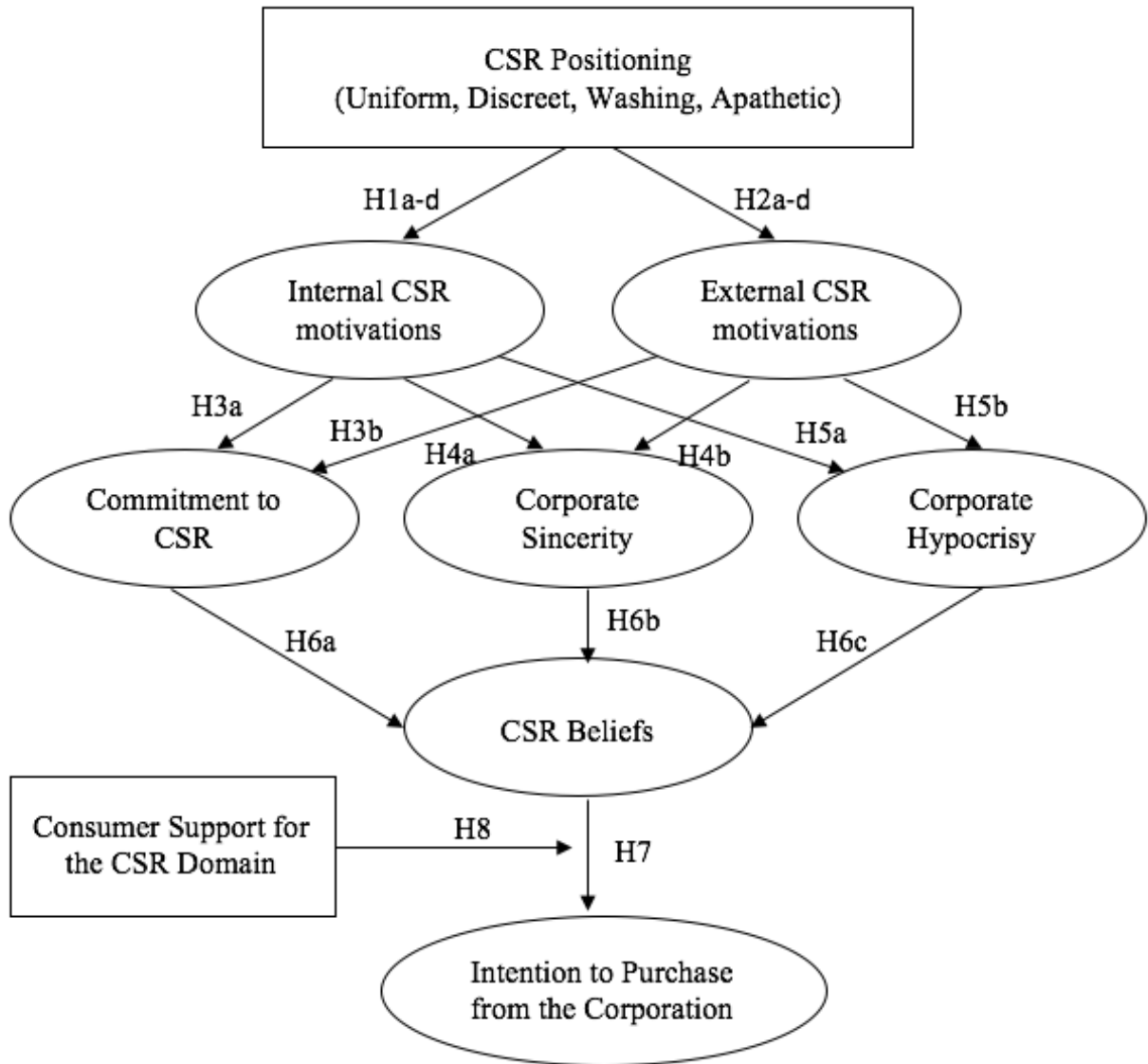


Figure 2.2. Conceptual framework.

CHAPTER 3: PRETEST

This chapter describes the pretest methodology, results, and subsequent revisions that were made for the main study. The first part of the chapter includes the pretest research design, the stimulus development procedure, the pretest instrument, and the sampling and data collection procedures used for the pretest. The second section of this chapter presents results from the pretest, including sample demographics, the manipulation check results, the construct validity and reliability results, and the ways in which the instrument was revised based on the pretest findings and participant comments.

Pretest Design

A pretest was conducted to (1) refine item and direction wording, (2) assess the success of the manipulation, and (3) examine the psychometric properties of the scales to be used in the main study and to establish their construct validity and reliability. The online survey questionnaire was created and administered using Qualtrics software. In the pretest, for each of the three CSR domains, participants rated one scenario randomly assigned among the four CSR positions, and the three domains were presented in a randomized order. Following exposure to the first scenario, participants responded to the manipulation check items on the next page as well as dependent measures on the following pages. Participants were then presented with the two remaining CSR domain scenarios, each followed by its corresponding manipulation check items on the next page. At the end of the survey, participants completed the demographic items. Although this mixed pretest design differs from the design used in the main study, this method was deemed appropriate to minimize the sample size needed while still meeting the objectives of

the pretest. Finally, to assess the item and direction wording, a textbox was included at the end of each survey page to allow participants to leave verbal comments on any unclear or inappropriate item or direction wordings (i.e., suggestion for improvement).

Pretest Stimulus Development

Scenario-based manipulation methods have been commonly utilized by other scholars (e.g., Brown & Dacin, 1997; Parguel et al., 2011; Yoon et al., 2006) in the marketing and consumer behavior research disciplines. The consistency-based CSR position manipulations were modeled after previous experimental research on greenwashing (Parguel et al., 2011) and CSR inconsistency (Wagner et al., 2009). The experimental stimuli featured information about a hypothetical company's external and internal actions/inactions related to the CSR domain.

In order to eliminate any possible biases due to participants' pre-existing brand/company attitudes and associations, written scenarios that feature CSR practices of a fictitious company that sells consumer products were used for the experimental manipulations. Since participants rated three scenarios, to minimize confusion regarding the featured hypothetical company, each CSR domain was assigned a different company name. Thus, in the LGBT inclusion domain scenarios, Company X was used; in the environmental domain scenarios, Company Y was used; and in the labor domain scenarios, Company Z was used (see Table 3.1 for example scenarios used in the pretest and Appendix A for all the scenarios used in the pretest).

Table 3.1

Pretest Experimental Stimuli Examples from the Environmental Domain

Scenario Examples: Environmental Domain

Participant Direction (applied to all positions):

Please imagine yourself in the hypothetical situation described below. After carefully reading the description, please respond to the questions that follow.

Uniform Position:

You read a press release from Company Y, which sells consumer products. In this press release, Company Y publicized its support for environmental sustainability. You also saw the company's environmentally-friendly advertising and marketing campaigns, which featured images of the company's all natural, green products and highlighted the company's sponsorship of events that seek to raise awareness about climate change and global warming. Additionally, in celebration of Earth Day, you saw that Company Y altered its social media accounts to include green imagery and to feature posts and tweets advocating for greater environmental awareness.

Further, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report which indicated that Company Y has implemented programs to voluntarily reduce the carbon emissions involved in the operation of its stores and the manufacturing of its products. The company also uses solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. Additionally, the report indicated that Company Y provides recycling options for its employees and customers.

Apathetic Position:

Company Y, which sells consumer products, has never publicly expressed its support for environmental sustainability through its marketing activities or press releases.

Further, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report which indicated that Company Y had not implemented any programs to voluntarily reduce the carbon emissions that are involved in the operation of its stores and the manufacturing of its products. The company also had not used solar and energy-saving LED lighting throughout its stores, manufacturing facilities, or corporate office. Additionally, the report indicated that Company Y has not provided any recycling options for its employees or customers.

In the pretest, participants were told to imagine themselves in the hypothetical scenario that was presented to them. In each scenario, the participant was provided with information about the company's internal and external practices pertaining to the particular CSR domain

(environmental, labor, or LGBT inclusion), randomly assigned to them. Manipulations were based on whether the company does (washing and uniform) or does not (discreet and apathetic) externally communicate about its support for the CSR domain. Those in the uniform and washing positions were told to imagine that they had read a press release from the company which publicized its support for the CSR domain. Participants in the uniform and washing positions were also told that they had seen the company's CSR domain-related marketing and advertising activities (e.g., imagery/messages used in ads, social media campaigns, etc.). On the other hand, those in the discreet and apathetic positions were told that the company had never publically expressed its support for the CSR domain through its marketing and public relations activities. Participants were then provided with information from a fictitious CSR report posed to be published by a third-party, non-profit organization which monitors companies' social and environmental responsibility. The information revealed in this report was either consistent or inconsistent with the company's publicized and marketed CSR position. Participants in the uniform and discreet conditions were told that the company internally participated in activities supportive of the CSR domain. On the other hand, those in the washing and apathetic conditions were presented with information that demonstrated the company did not internally participate in the CSR domain.

Across all 12 experimental conditions, efforts were made to maintain as much consistency as possible in the selected wording of the written scenarios. In terms of the particular CSR domain information that was featured, extensive research on current industry CSR practices and the criteria used by CSR monitoring organizations was undergone. Within each CSR domain, various accrediting bodies, monitoring agencies, and third-party sources were assessed.

For the environmental domain scenarios, several sources were consulted including *Newsweek's Green Ranking* (Corporate Knights Capital, 2015) and Interbrand's *Best Global Green Brands* report (2014). Using six focal areas (transparency, objectivity, public data, comparability, engagement, and stakeholders), the Newsweek project ranks the 500 largest publicly-traded companies in the United States and across the globe on their environmental performance, while Interbrand's report analyzes the gap that exists between companies' green practices and consumers' perceptions of companies' sustainability in six areas of measurement: products/services, governance, stakeholder engagement, operations, supply chain, and transportation/logistics. These reports provided information regarding the criteria used to assess companies' sustainability and offered guidance pertaining to the best practices used by leading green companies.

Numerous organizations were researched to aid in developing the content to be included in the labor domain scenarios. In particular, the Fair Labor Association's (FLA) website was referenced. The FLA works to protect global workers' rights by collaborating with stakeholders to develop and implement sustainable solutions to labor issues and to ensure accountability (Fair Labor Association, n.d.b.). Areas of monitoring include child labor, forced labor, nondiscrimination, and safety, among others (Fair Labor Association, n.d.b.).

Finally, within the LGBT inclusion domain, the content included in the scenarios was primarily derived from information obtained from Human Rights Campaign website. The HRC is America's leading civil rights organization working to achieve equality for the LGBT community (Human Rights Campaign, n.d.). Among the referenced materials, information included in the scenarios was obtained from the *2016 Corporate Equality Index* (CEI), which is

an annual report that assesses companies' adoption of equitable policies and practices related to LGBT employees and consumers (Human Rights Campaign Foundation, 2015).

Additionally, websites from numerous companies including Nike, Wal-Mart, Target, Apple, Patagonia, and Zara were examined to identify information regarding companies' publicized CSR activities and internal CSR policies. In regard to environmental sustainability, Nike, Apple, and Zara were all top-ranked companies on Interbrand's *Best Global Green Brands* report (2014). Furthermore, Apple has also been included on Forbes' list of the top 10 companies with the best CSR reputations (Smith, 2012) and is also ranked in the top 10 by the Reputation Institute (2015). Furthermore, Nike, Wal-Mart, Target, and Apple all received scores within the 90 to 100 percent range (out of a possible 100) from the *2016 Corporate Equality Index*, indicating they are leaders in terms of LGBT inclusion and advocacy (Human Rights Campaign Foundation, 2015). Apple, Nike, and Patagonia are affiliated members of the FLA and, as such, must follow the FLA's Code of Conduct and meet strict labor standards (Fair Labor Association, n.d.a.). Additionally, Patagonia is well-known throughout the retail industry as a pioneer for social responsibility and sustainability, as demonstrated by its progressive initiatives such as the *Don't Buy This Jacket* campaign, which detailed the environmental costs associated with its apparel production and urged consumers to exercise more consciousness in their consumption (MacKinnon, 2015).

Pretest Instrument

Manipulation check. Two manipulation check questions (see Table 3.2) were created for this study. The first manipulation check item assessed whether participants understood what CSR domain their assigned scenario was addressing. The first item asked participants to select which CSR domain they read about and was formatted as a multiple choice question including four

options: (1) *inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community*, (2) *fair treatment of workers and the avoidance of sweatshop labor*, (3) *environmental friendliness*, or (4) *I do not recall*. A second item examined whether participants understood the intended message about the external and internal practices of the company for their respective CSR position condition. The wording of this multiple choice item was adapted to fit the three included CSR contexts, and five answer options were provided: (1) *Company X internally and externally supports the [CSR domain]*, (2) *Company X does not internally nor externally support the [CSR*

Table 3.2

Pretest Manipulation Check Measurement Items

Items^a	Response category wording^a
Which of the following forms of corporate social responsibility was dealt with in the Company [X, Y, or Z] story that you read on the previous page?	<ul style="list-style-type: none"> • Inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community • Fair treatment of workers and the avoidance of sweatshop labor • Environmental friendliness • I do not recall
Which of the following best describes Company [X, Y, or Z]'s position toward the [CSR domain]?	<ul style="list-style-type: none"> • Company [X, Y, or Z] internally and externally supports [CSR domain] • Company [X, Y, or Z] does not internally nor externally support [CSR domain] • Company [X, Y, or Z] internally supports the [CSR domain], but it does not externally publicize its support for [CSR domain] • Company [X, Y, or Z] externally publicizes its support for [CSR domain], but it does not internally support [CSR domain] • I do not recall

^aThe [CSR domain] bracket was replaced by the name of the specific corporate social responsibility domain randomly assigned to the participant. The domain names included (1) environmental friendliness, (2) fair treatment of workers and the avoidance of sweatshop labor, and (3) the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community.

domain], (3) *Company X internally supports the [CSR domain], but it does not externally publicize its support for the [CSR domain]*, (4) *Company X externally publicizes its support for the [CSR domain], but it does not internally support the [CSR domain]*, or (5) *I do not recall*.

Attributions for internal and external CSR motivations. Consumer attributions for internal and external CSR motivations were each measured with three items using a 7-point Likert scale (1 for *strongly disagree* and 7 for *strongly agree*) (see Table 3.3). These items were adapted from Vlachos, Panagopoulos, and Rapp (2013). Considering that companies in all four positions do not equally engage in the given CSR domain-related activities, the wording of these items was altered to pertain more generally to the company's motivations related to the CSR domain as opposed to direct behavioral engagement in the CSR domain. Furthermore, original items were related to CSR more generally; therefore, the wording was also adjusted to fit the particular CSR domain. For example, the original item "*The company engages in socially responsible initiatives because it feels morally obligated to help,*" was modified to "*Company X feels morally obligated to support inclusion of the LGBT community*" in this study.

Perceived corporate commitment to CSR. Perceived corporate commitment to CSR was measured with four items (see Table 3.4) using a 7-point Likert scale (1 for *strongly disagree* and 7 for *strongly agree*) adapted from Ellen et al. (2000). These items were again adapted to the featured CSR contexts as opposed to Ellen et al.'s (2000) use of the name of a charitable organization and were also adapted from a semantic-differential scale to a Likert scale. For example, the original item, "*The retailer is not committed to the cause...is committed to the cause,*" was modified to "*Company X is committed to the inclusion of the LGBT community*" in this study.

Table 3.3

Pretest Measurement Items for Attributions of Internal and External CSR Motivations

Items^a
<i>Internal CSR Motivations</i>
Company [X, Y, or Z] is genuinely concerned about [CSR domain].
Company [X, Y, or Z] feels morally obligated to support [corporate social responsibility domain].
Company [X, Y, or Z] hopes to give something back by supporting [CSR domain].
<i>External CSR Motivations</i>
Company [X, Y, or Z] is motivated to attract more customers by supporting [CSR domain].
Company [X, Y, or Z] feels competitive pressures to show concern for [CSR domain].
Company [X, Y, or Z] hopes to increase its profits by being supportive of [CSR domain].

^aThe [CSR domain] bracket was replaced by the name of the specific corporate social responsibility domain randomly assigned to the participant. The domain names included (1) environmental friendliness, (2) fair treatment of workers and the avoidance of sweatshop labor, and (3) the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community.

Table 3.4

Pretest Measurement Items for Perceived Corporate Commitment to CSR

Items^a
Based on the previous scenario,
Company [X, Y, or Z] is committed to [CSR domain].
Company [X, Y, or Z] has a lot invested in [CSR domain].
Company [X, Y, or Z] is interested in supporting [CSR domain].
Company [X, Y, or Z] is giving a lot to support [CSR domain].

^aThe [CSR domain] bracket was replaced by the name of the specific corporate social responsibility domain randomly assigned to the participant. The domain names included (1) environmental friendliness, (2) fair treatment of workers and the avoidance of sweatshop labor, and (3) the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community.

Perceived corporate sincerity. Perceived corporate sincerity was measured with seven items (see Table 3.5) using a 7-point Likert scale (1 for *strongly disagree* and 7 for *strongly agree*). These items were adapted from Aaker’s (1997) brand personality scale which was used to measure the overall personality dimensions that consumers associate with brands. The original scale had 42 items that comprised five distinct dimensions (sincerity, excitement, competence, sophistication, and ruggedness); however, for the purposes of this study, sincerity was deemed to be the most germane dimension within the context of CSR. Within the dimension of sincerity, six primary adjectives were identified from Aaker’s original items (down-to-earth, sincere, honest, real, wholesome, and original) that were used in this study to measure perceived corporate sincerity. However, given that the scenarios featured a hypothetical company and that the directions asked participants to imagine that the company were real, the researchers had concerns regarding the applicability of Aaker’s original item “*Company X is real*” within the current study context. Therefore, an additional item “*Company X is authentic*” was also added.

Table 3.5

Pretest Measurement Items for Perceived Corporate Sincerity

Items
Company [X, Y, or Z] is down-to-earth.
Company [X, Y, or Z] is sincere.
Company [X, Y, or Z] is honest.
Company [X, Y, or Z] is real.
Company [X, Y, or Z] is wholesome.
Company [X, Y, or Z] is authentic.
Company [X, Y, or Z] is original.

Perceived corporate hypocrisy. Perceived corporate hypocrisy was measured with six items (see Table 3.6) using a 7-point Likert scale (1 for *strongly disagree* and 7 for *strongly agree*). This scale was adapted from Wagner et al. (2009), and items were retained in their

original form other than changing the name of the company from Power-Mart to Company X, Y or Z. For example, the original item “*What Power-Mart says and does are two different things*” was modified to “*What Company X says and does are two different things*” in this study. These items measure the participant’s opinion of whether the company is hypocritical.

Table 3.6

Pretest Measurement Items for Perceived Corporate Hypocrisy

Items
Company [X, Y, or Z] acts hypocritically.
What Company [X, Y, or Z] says and does are two different things.
Company [X, Y, or Z] pretends to be something that it is not.
Company [X, Y, or Z] does exactly what it says.
Company [X, Y, or Z] keeps its promises.
Company [X, Y, or Z] puts its words into actions.

CSR beliefs. CSR beliefs, which refer to the consumer’s overall assessment of the corporation’s social responsibility in regard to the assigned CSR domain, were measured with three items (see Table 3.7) using a 7-point Likert scale (1 for *strongly disagree* and 7 for *strongly agree*). This scale was also adapted from Wagner et al. (2009). Items were revised by changing the name of the company from Power-Mart as well as changing the context to fit the particular CSR domain. For example, the original item “*Power-Mart is a socially responsible company*” was modified to “*In regard to the [CSR domain], Company X is a socially responsible company*” in this study.

Table 3.7

Pretest Measurement Items for CSR Beliefs

Items ^a
In regard to [CSR domain], Company [X, Y, or Z] is a socially responsible company.
Company [X, Y, or Z] is concerned to improve the well-being of society related to [CSR domain].
Company [X, Y, or Z] follows high ethical standards concerning [CSR domain].

^aThe [CSR domain] bracket was replaced by the name of the specific corporate social responsibility domain randomly assigned to the participant. The domain names included (1) environmental friendliness, (2) fair treatment of workers and the avoidance of sweatshop labor, and (3) the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community.

Intention to purchase from the corporation. Intention to purchase products from the corporation was measured with three items using a 7-point semantic-differential scale (*not at all likely – very likely, not at all probable – very probable, not at all possible – very possible*) adapted from Homer (1995). These items were primarily retained in their original form. However, the semantic-differential scale was adjusted from the 9-point version used originally to a 7-point version. Additionally, the original participant direction wording which asked the participant to rate their general “behavioral intentions” towards a firm featured in manipulated advertisements was modified to “*Based on the company description you read earlier, how would you evaluate Company X if it were a real company? In each line, please choose a button that best reflects your evaluation. In general, my buying products from Company X is...*” in this study.

Support for CSR domain. Support for CSR domain was measured with four questions (see Table 3.8) responded to using a 7-point semantic-differential scale format. These questions were adapted from Sen, Gurhan-Canli, and Morwitz (2001) and asked the participant’s overall concern for and level of personal importance pertaining to the CSR domain. These questions

were adapted from the original context of boycotting used by Sen et al. (2001) to fit the three CSR contexts employed in this study. For example, the original item “*How much or how little do you care about the issue over which Colgate[Crest] is being boycotted?*” was modified to “*How much or how little do you care about [CSR domain]?*” in this study.

Table 3.8

Pretest Measurement Items for Support for CSR Domain

Items ^a	Response category wording ^b
How much or how little do you care about [CSR domain]?	Do not care at all/Care very much
How bothered are you by violations against [CSR domain]?	Not at all bothered/Very bothered
How important or unimportant is [CSR domain] to you?	Not important at all/Very important
To what extent are you concerned about [CSR domain]?	Not at all concerned/Very concerned

^aThe [CSR domain] bracket was replaced by the name of the specific corporate social responsibility domain randomly assigned to the participant. The domain names included (1) environmental friendliness, (2) fair treatment of workers and the avoidance of sweatshop labor, and (3) the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community.

^b Responses were coded in the scale of 1 to 7 points with a higher number for a more positive response.

Demographic items. A series of demographic items measuring the participant’s gender, age, class standing, college/school, ethnicity, sexual orientation, and political party affiliation were collected. The pretest questionnaire is featured in Appendix A.

Sampling and Data Collection Procedure

The pretest used a convenience sample of Auburn University students ($n = 222$). Participants were recruited from various colleges (see Table 3.9 for complete pretest sample characteristics) and were provided with extra credit as compensation for their participation. A recruitment email (see Appendix B) was sent to instructors who agreed to provide the study

opportunity to their students. The email briefly explained the purpose of the study, participant requirements, and anticipated time for completion. It also outlined any risks or benefits and explained compensation. Instructors distributed the recruitment email which included a link to the pretest questionnaire on Qualtrics. Those who agreed to participate were first presented with the information letter (see Appendix C) that explained details regarding the study, including the purpose of the research, the anticipated time for participation, and information pertaining to confidentiality and consent. At the end of the pretest, participants clicked on a link which led them to another website to submit their name and course number for the purposes of recording extra credit compensation. No identification information was associated with their responses.

Pretest Results

Structured item data were analyzed using Statistical Package for Social Science (SPSS) Version 23 and Analysis of Moment Structures (AMOS) Version 23 employing various statistics, including but not limited to exploratory factor analysis (EFA) and confirmatory factor analysis (CFA). Manipulation check items were analyzed for participants' answer accuracy according to their CSR domain and CSR position conditions. To assess the clarity of the scenarios, directions, and measurement items, verbal comments were analyzed, and as detailed below, any issues that were revealed were addressed in the revised main experiment questionnaire.

Pretest Sample Characteristics

Of the 441 participants who clicked on the survey link, a total of 279 participants fully completed the survey items. From these 279 complete responses, during the initial data cleaning procedure, ten cases were deemed unusable and were subsequently dropped due to the participant straight-lining all responses (i.e., answering with all *strongly disagree* or all *strongly*

agree), while another 47 cases were deleted due to the manipulation check results. As will be further discussed below, these participants did not correctly answer the CSR domain manipulation check item correctly according to their assigned domain. Thus, the usable sample size for data analysis was 222, which included 69 females (31.1%) and 153 males (68.9%). The majority of participants were White, Non-Hispanic (82.0%), followed Black, Non-Hispanic (6.8%), and Asian/Pacific Islander (5.9%). Participants ranged from 18 to 61 years of age; however, the majority (78.9%) of participants were between 19 and 22 years of age, with a mean age of 22.4 ($SD = 5.85$). Participants of all class standings were represented: 2.3% were freshman, 12.6% were sophomores, 39.2% were juniors, 39.2% were seniors, and 6.8% were graduate students. Although participants were recruited from numerous colleges, the majority were from the College of Sciences and Mathematics (18.9%), followed by the College of Human Sciences (15.8%), and the College of Business (15.3%). Finally, the majority of participants identified as heterosexual (91.9%) and were affiliated with the Republican political party (36.9%) or considered themselves to be of the Independent/other affiliation (31.1%). The complete sample characteristic frequencies and percentages are provided in Table 3.9.

Manipulation Check Results and Revisions of Stimuli and Manipulation Check Items

Given the use of the mixed design, which was implemented to provide a more thorough assessment of the manipulation efficacy, respondents answered three sets of manipulation check items (i.e., one set for each scenario that was assigned within each of the three CSR domains). After reading the randomly assigned scenario for each of the three CSR domains, participants were given a multiple-choice item which asked them to select which form of corporate social responsibility was dealt with in the passage they read. Forty-seven participants answered this item inaccurately for one or more of the three CSR domains. Given the rather straightforward

Table 3.9

Pretest Sample Characteristics

	Variable	<i>f</i>	%
Gender	Male	69	31.1%
	Female	153	68.9%
Age	18	2	0.9%
	19	27	12.2%
	20	78	35.1%
	21	43	19.4%
	22	27	12.2%
	23	13	5.9%
	24	9	4.1%
	25 or older	23	10.2%
Class Standing	Freshman	5	2.3%
	Sophomore	28	12.6%
	Junior	87	39.2%
	Senior	87	39.2%
	Graduate Student	15	6.8%
College/School	College of Agriculture	13	5.9%
	College of Architecture	5	2.3%
	College of Business	34	15.3%
	College of Education	21	9.5%
	College of Engineering	30	13.5%
	School of Forestry and Wildlife Services	1	0.5%
	College of Human Sciences	35	15.8%
	College of Liberal Arts	30	13.5%
	College of Nursing	6	2.7%
	School of Pharmacy	5	2.3%
	College of Science and Mathematics	42	18.9%
	Ethnicity	American Indian/Alaskan native	2
Asian/Pacific islander		13	5.9%
Hispanic		3	1.4%
Black, Non-Hispanic		15	6.8%
White, Non-Hispanic		182	82.0%
Multiracial		3	1.4%
Other/Prefer not to answer		4	1.9%
Sexual Orientation	Bisexual	5	2.3%
	Heterosexual	204	91.9%
	Homosexual	8	3.6%
	Prefer not to answer	5	2.3%
Political Party Affiliation	Democratic	43	19.4%
	Independent/Other	69	31.1%
	Republican	82	36.9%
	Prefer not to answer	28	12.6%

nature of this item, the decision was made to treat this manipulation check item as an attention filter and these 47 cases were removed from the final data set used for validity and reliability testing. Therefore, a final sample size of 222 was used to confirm the psychometric properties of the scales to be used in the main study.

Although the results were not used for the purposes of data cleaning, the accuracy of the CSR position manipulation check item was also assessed. Again, participants responded to this item for the CSR position that was randomly assigned within each of the three CSR domains. Across all conditions, the results demonstrated that the scenarios were either not carefully read or that the position manipulation was not clearly understood among participants, with only 30-63% accuracy rates depending on the position/domain, with the majority below a 50% accuracy rate (see Table 3.10).

Table 3.10

Pretest CSR Position Manipulation Check Results

Domain	Position	Phase 1		Phase 2		Phase 3	
		Accurate	Inaccurate	Accurate	Inaccurate	Accurate	Inaccurate
Environment	Uniform	56%	44%	55%	45%	63%	37%
	Apathetic	42%	58%	45%	55%	51%	49%
	Discreet	38%	62%	35%	65%	32%	68%
	Washing	47%	53%	49%	51%	39%	61%
Labor	Uniform	52%	48%	47%	53%	37%	63%
	Apathetic	42%	58%	52%	48%	46%	54%
	Discreet	33%	67%	40%	60%	53%	47%
	Washing	31%	69%	35%	65%	37%	63%
LGBT	Uniform	44%	56%	55%	45%	46%	54%
	Apathetic	30%	70%	37%	63%	35%	65%
	Discreet	42%	58%	42%	58%	34%	66%
	Washing	43%	57%	53%	47%	49%	51%

Based on the participant comments and poor manipulation check results, several changes were implemented to improve the clarity and content of both the written scenarios and the manipulation check items to be featured in the main experiment questionnaire. For example, in the LGBT inclusion scenarios, one participant commented that the use of the term provisions was not understood. Therefore, in the revised scenarios, the sentence “*Company X’s voluntary non-discrimination policy included no provisions based on sexual orientation and gender identity*” was changed to “*Company X did not have a voluntary non-discrimination policy that included sexual orientation or gender identity,*” and the sentence “*Company X had a voluntary non-discrimination policy that includes a provision based on sexual orientation and gender identity*” was changed to “*Company X had a voluntary non-discrimination policy that included sexual orientation and gender identity.*” Several participants also commented that the scenarios were too wordy. Therefore, across all domains, several adverbs such as *additionally* and *further* were removed. Finally, to reduce the wordiness, the structure of several sentences was changed, and any redundancy in content was addressed (see Table 4.1 for the finalized experimental stimuli used in the main study).

In the scenarios featured in the pretest, participants were told to imagine that they had read a press release about the company. However, to minimize unnecessary content, this was removed in the main study. Instead, to address the poor CSR position manipulation check results, the direction wording was altered. Participants were instructed that they were going to read a description of a hypothetical company named *Company X*, which sells consumer products (given that participants in the main study were only exposed to one company scenario, only *Company X* was used) and that the description was about the company's external and internal actions/inactions related to the particular CSR domain. To further focus attention to the external

and internal distinction, bolded and underlined headings were also added to the scenario content to emphasize whether each paragraph was addressing the company's external or internal actions/inactions (see Appendix D). Throughout the scenarios, certain key terms such as *never* and *not* were also underlined to focus attention on the company's inactions related to the CSR domain.

To further address participant feedback and the unfavorable manipulation results, both manipulation check items were revised. For the question addressing which CSR domain was featured in the scenario, the item wording was changed from "*Which of the following forms of corporate social responsibility was dealt with in the Company X story that you read on the previous page?*" to "*Which of the following topics was discussed in the description of Company X that you just read?*". These changes were made to address participant confusion regarding the meaning of the term corporate social responsibility and the use of the phrase dealt with. Furthermore, the feedback from participants highlighted the conceptual overlap between the multiple-choice answers for the LGBT inclusion domain and the labor domain. Therefore, the wording for the labor domain answer was changed from "*Fair treatment of workers and the avoidance of sweatshop labor*" to "*The avoidance of child and sweatshop labor*" in the final questionnaire. The wording within the labor domain scenarios was also altered to focus more on child and sweatshop labor as opposed to less mutually exclusive terms such as fair labor or workers' rights, which could also be perceived to include LGBT-related policies. For the CSR position manipulation check item, several changes were implemented to emphasize the external and internal distinctions for each CSR position. The original item wording "*Which of the following best describes Company X's position toward the [CSR domain]?*" was changed to "*What did the description of Company X say about the company's external and internal*

actions/inactions related to the [CSR domain]?” The wording of the response options was also refined for clarity, and key terms from the response wordings were bolded and underlined (see Table 4.2 for the manipulation check items featured in the main study).

In addition to these changes, rather than placing the manipulation check items on a page separate from the scenario, these items were included at the end of the same page where the scenario was presented. Given that the manipulation checks were not intended to assess the participant’s memory of the content but instead were meant to confirm that they thoroughly read the scenario and had an overall understanding of the content, this was deemed to be acceptable. As such, the option for “*I do not recall*” was removed from the final questionnaire.

Measurement Validity and Reliability

To assess the construct validity of the dependent measures, confirmatory factor analysis (CFA) was conducted with all dependent variables together in a single first-order factor model (see Figure 3.1). For each latent factor (dependent variable), its measurement items were specified as indicators. Each factor was identified by specifying the factor variance to be 1. To assess the CFA model fit, chi-square statistics, incremental fit indices such as the comparative fit index (CFI), normed fit index (NFI), and Tucker-Lewis index (TLI), as well as root mean square error of approximation (RMSEA) were assessed. Incremental fit indices (CFI, NFI, and TLI) greater than .90 demonstrated a good fit (Hu & Bentler, 1999). The following guidelines were used to examine the RMSEA: values lower than .05 indicate superior fit, values ranging from .05 to .08 indicate good fit, and values ranging from .08 to .10 indicate mediocre fit (Browne & Cudeck, 1992). Standardized estimates of factor loadings were examined, and any problematic items were dropped to improve the model fit. Although factor loadings greater than .70 were considered optimal, in some cases, items with loadings lower than .70 but greater than .50 were

retained (Hair, Black, Babin, & Anderson, 2010). Scale reliability was checked using Cronbach's *alpha* coefficient; values greater than .70 were considered reliable (Nunnally & Bernstein, 1994).

The chi-square statistic indicated an imperfect fit ($\chi^2 = 892.759, df = 356, p < .001$). However, this statistic is sensitive to sample size (Bagozzi & Yi, 1988), so other fit indices were also examined. Two of the comparative fit indices (CFI = .92, TLI = .91), suggested an acceptable model fit, while the NFI of .87 fell below the .90 threshold. However, the RMSEA value (RMSEA = .08) also suggested an acceptable model fit. Figure 3.1 presents the initial CFA model for the pretest, and Table 3.11 displays the factor loadings for the initial model.

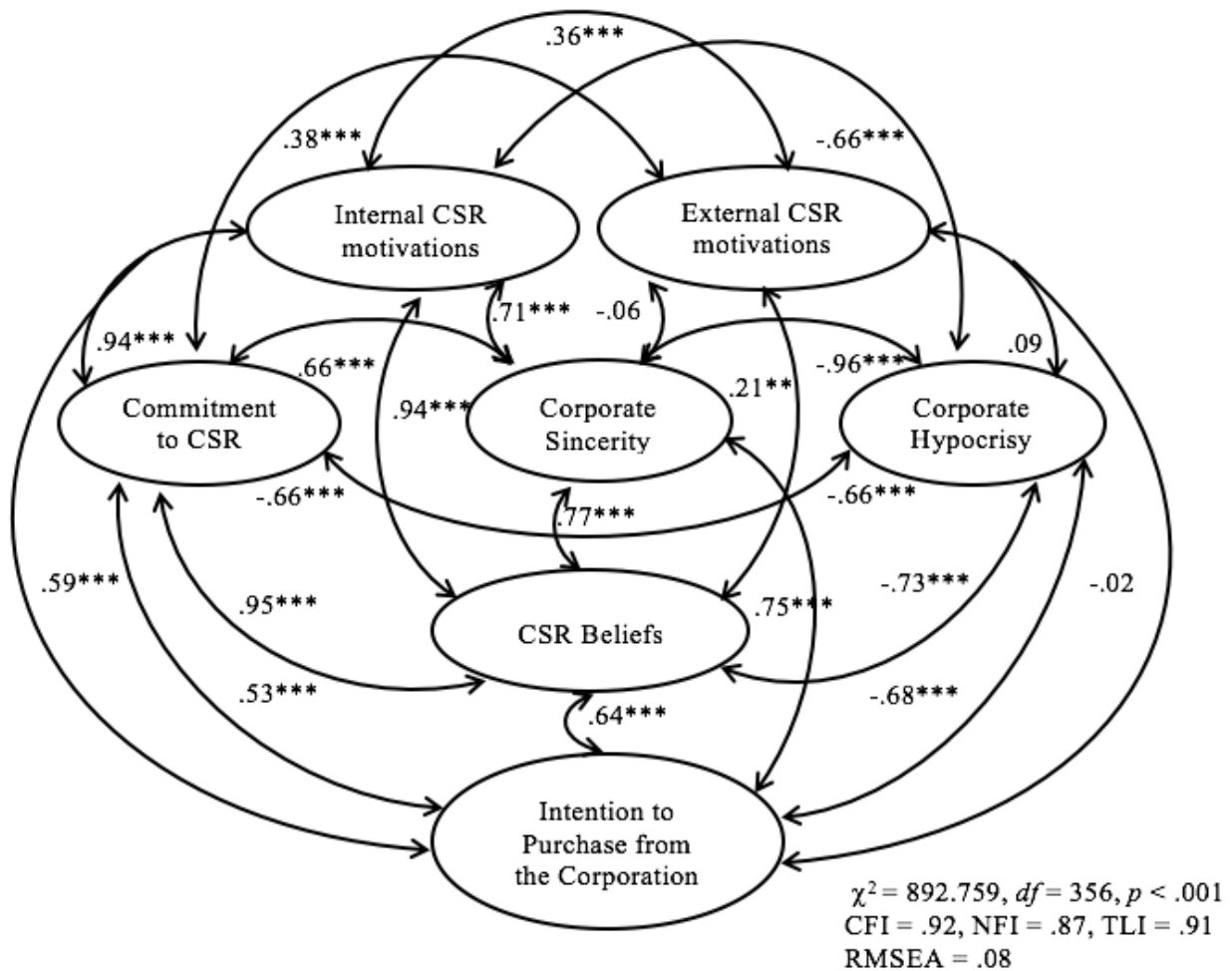


Figure 3.1. Pretest: Initial CFA Model. Indicators of the factors and their associated error terms are omitted from the figure. ** $p < .05$, *** $p < .001$

Table 3.11

Pretest Initial CFA Results

Factor	Factor loading	S.E	t
Internal Attributions			
Concerned	.86	.10	15.40***
Obligated	.78	.10	13.46***
Give back	.85	.11	15.71***
External Attributions			
Customers	.88	.11	15.92***
Pressure	.78	.11	13.50***
Profits	.92	.10	17.00***
Commitment			
Committed	.90	.10	17.19***
Invested	.79	.11	14.01***
Interested	.79	.10	13.92***
Giving a lot	.91	.10	17.40***
Hypocrisy			
Hypocritical	.60	.10	9.67***
Different	.63	.11	10.35***
Pretends	.61	.11	9.86***
Does what it says	.84	.08	15.36***
Keeps promises	.91	.08	17.36***
Words actions	.89	.09	16.77***
Sincerity			
Down-to-earth	.81	.08	14.60***
Honest	.90	.08	17.25***
Wholesome	.87	.08	16.07***
Original	.67	.09	11.15***
Sincere	.89	.08	16.86***
Real	.67	.08	11.21***
Authentic	.89	.09	17.01***
CSR Beliefs			
Responsible	.86	.10	15.68***
Well-being	.87	.10	16.19***
Ethical	.91	.10	17.50***
Purchase Intention			
Likely	.98	.08	19.97***
Probable	.97	.08	19.63***
Possible	.90	.09	17.14***

*** $p < .001$

Although the model fit was acceptable and all factor loadings were deemed to be satisfactory, based on the participant feedback regarding confusion over the corporate sincerity item “*Company X is real*,” this item was replaced with the item “*Company X is genuine*” in the main study instrument. Thus, the model with only six sincerity items was used for further pretest data analyses and results reporting.

After dropping the sincerity item, the model fit was again assessed through the chi-square statistics ($\chi^2 = 846.524$, $df = 329$, $p < .001$), which again indicated an imperfect fit (Bagozzi & Yi, 1988), so other fit indices were also examined. Two comparative fit indices (CFI = .92, TLI = .91) suggested an acceptable model fit, while the NFI of .87 remained below the .90 level. However, the RMSEA value (RMSEA = .08) also suggested an acceptable model fit. Thus, fit was deemed to be acceptable, and the standardized estimates of factor loadings were examined. Figure 3.2 presents the final pretest CFA model, and Table 3.12 displays the factor loadings for the final CFA model.

Attributions of Internal and External CSR Motivations

The standardized factor loadings for attributions of internal CSR motivations ranged from .78 to .86, while the standardized factor loadings for attributions of external CSR motivations ranged from .78 to .92, thus suggesting convergent validity for both scales (Hair et al, 2010). The Cronbach’s *alpha* values for attributions of both internal ($\alpha = .867$) and external ($\alpha = .893$) motivations were both greater than .70. Therefore, both attribution scales met the criteria for reliability (Nunnally & Bernstein, 1994).

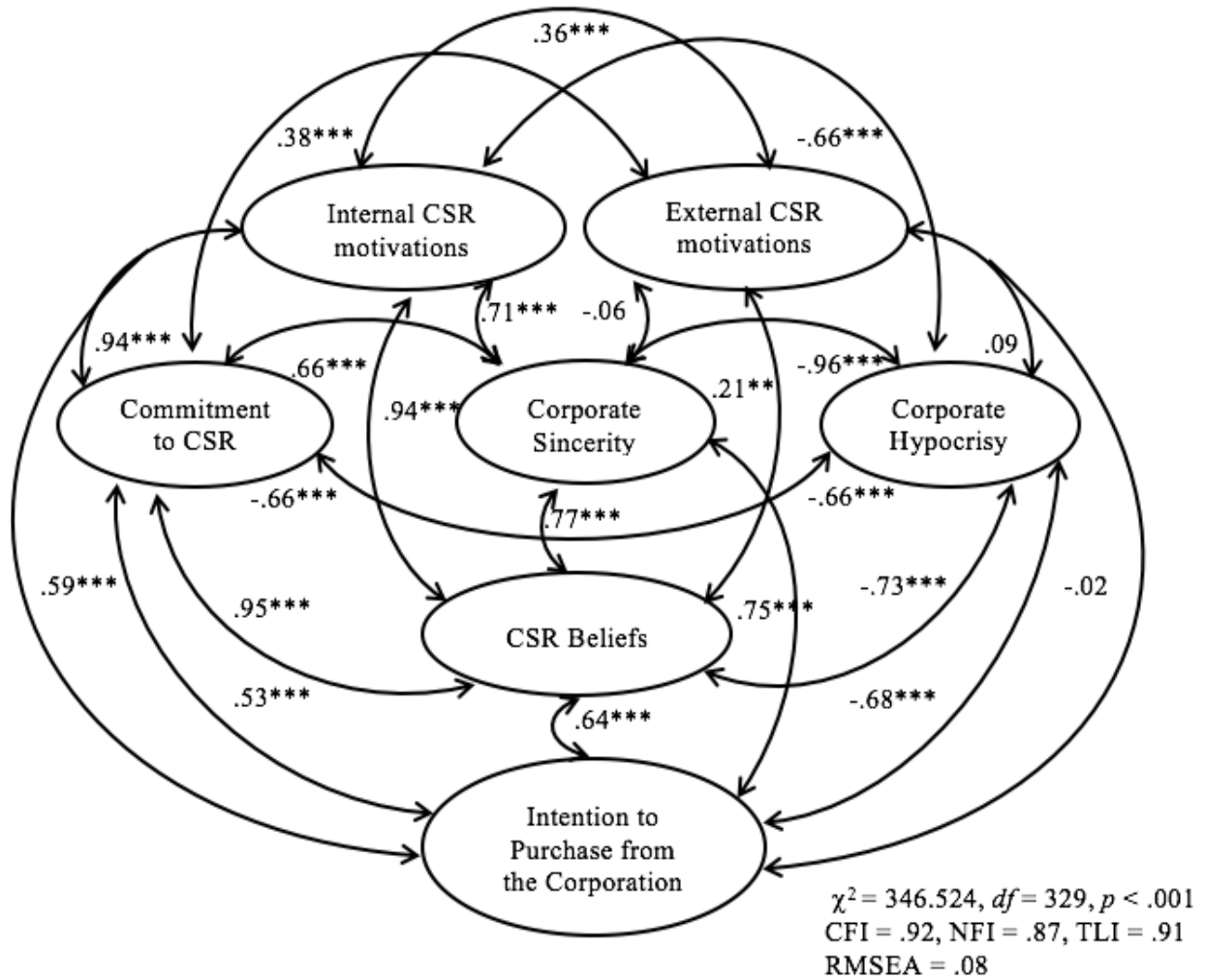


Figure 3.2. Pretest: Final CFA Model. Indicators of the factors and their associated error terms are omitted from the figure. ** $p < .05$, *** $p < .001$

Table 3.12

Pretest Final CFA Results

Factor	Factor loading	S.E	t
Internal Attributions			
Concerned	.86	.11	15.71***
Obligated	.78	.10	13.46***
Give back	.85	.10	15.39***
External Attributions			
Customers	.88	.11	15.93***
Pressure	.78	.11	13.50***
Profits	.92	.10	17.00***
Commitment			
Committed	.90	.10	17.20***
Invested	.79	.10	14.00***
Interested	.79	.10	13.91***
Giving a lot	.91	.10	17.40***
Hypocrisy			
Hypocritical	.60	.10	9.67***
Different	.63	.11	10.33***
Pretends	.61	.11	9.90***
Does what it says	.84	.08	15.40***
Keeps promises	.91	.08	17.37***
Words actions	.89	.09	16.72***
Sincerity			
Down-to-earth	.81	.08	14.50***
Honest	.90	.08	17.25***
Wholesome	.86	.08	16.03***
Original	.66	.09	11.04***
Sincere	.89	.08	16.95***
Authentic	.89	.08	16.95***
CSR Beliefs			
Responsible	.85	.10	15.69***
Well-being	.87	.10	16.20***
Ethical	.91	.10	17.48***
Purchase Intention			
Likely	.98	.08	19.97***
Probable	.97	.08	19.62***
Possible	.90	.09	17.13***

*** $p < .001$

Perceived Corporate Commitment to CSR, Corporate Sincerity, and Corporate Hypocrisy

The standardized factor loadings for corporate commitment to CSR were greater than .79, suggesting the convergent validity of the scale (Hair et al., 2010). After dropping one sincerity item based on participant feedback, the standardized factor loadings for corporate sincerity ranged from .66 to .90. Although the item “*Company X is original*” had a lower loading than the other indicators, given that it was not below .50, this item was retained and included in the final study (Hair et al., 2010). For the corporate hypocrisy scale, the standardized factor loadings ranged from .60 to .89, supporting the convergent validity of the scale. Again, although three items loaded below the desired cutoff of .70, none fell below .50, and all were deemed to be theoretically germane to retain in the hypocrisy scale used for the final experiment instrument (Hair et al., 2010). The Cronbach’s *alpha* values for corporate commitment to CSR ($\alpha = .911$) and corporate hypocrisy ($\alpha = .900$) were greater than .70, suggesting these scales were reliable (Nunnally & Bernstein, 1994). Also confirming the scale reliability, the original corporate sincerity scale with seven items had a Cronbach’s *alpha* value of .934, which improved to .938 after dropping the item “*Company X is real*” based on the participant feedback.

CSR Beliefs

The standardized factor loadings for the CSR beliefs scale were all greater than .85, thus confirming the convergent validity of the scale (Hair et al., 2010). The Cronbach’s *alpha* coefficient for CSR beliefs was .911, which suggested the scale was reliable (Nunnally & Bernstein, 1994).

Intention to Purchase from the Corporation

The standardized factor loadings for intention to purchase from the corporation ($> .90$) were all well-above the desired threshold of .70, which suggested the scale had favorable

convergent validity (Hair et al., 2010). The Cronbach's *alpha* value for intention to purchase from the corporation ($\alpha = .963$) was also greater than .70, indicating that the scale met the criteria for reliability (Nunnally & Bernstein, 1994).

Support for CSR Domain

Principle components analysis (PCA) with varimax rotation was used for the EFA to analyze the scale that measured support for CSR domain (see Table 3.13). Factor solutions were calculated according to Kaiser's Criterion (i.e., extracting factors with eigenvalues greater than 1.0). Factor loadings of all items were higher than .50 on the corresponding factor and below .30 on other factors (Kline, 1998). EFA results revealed three separate factors for each of the three CSR domains. The Cronbach's *alpha* values for support for LGBT inclusion ($\alpha = .971$), environmental ($\alpha = .940$), and labor ($\alpha = .957$) domains all suggested high reliability of the scales (Nunnally & Bernstein, 1994).

Table 3.13

Support for the CSR Domain EFA Results

Item	Component Loadings		
	Environmental Domain	Labor Domain	LGBT Domain
How important or unimportant is environmental friendliness to you?	.910		
To what extent are you concerned about environmental friendliness?	.907		
How much or how little do you care about environmental friendliness?	.889		
How bothered are you by violations against the environment?	.840		
How important or unimportant is the fair treatment of workers and the avoidance of sweatshop labor to you?		.943	

How bothered are you by violations against the fair treatment of workers and the avoidance of sweatshop labor?			.914
To what extent are you concerned about the fair treatment of workers and the avoidance of sweatshop labor?			.911
How much or how little do you care about the fair treatment of workers and the avoidance of sweatshop labor?			.908
How important or unimportant is the inclusion of the LGBT community to you?			.955
To what extent are you concerned about the inclusion of the LGBT community?			.944
How much or how little do you care about inclusion of the LGBT community?			.940
How bothered are you by violations against the LGBT community?			.919
Eigenvalue	1.991	2.762	5.873
Variance explained	16.588	23.019	48.943

Although the results suggest that the support for CSR domain scale has valid and reliable psychometric properties, participant feedback revealed that the meaning of some of the items was somewhat ambiguous in that participants were confused whether they should rate high or low on these items depending on their level of importance and concern. In particular, given the controversial nature of topics related to inclusion of the LGBT community, the original wording of the scale used in the pretest could have multiple interpretations which may confound the results (e.g., “*To what extent are you concerned about the inclusion of the LGBT community*” could be rated as high for someone in favor of LGBT inclusion and could also be rated as high for someone who is against LGBT inclusion). Given that the scale addressed the importance of the issue rather than support for it, as it was adapted from an issue importance scale used in a study on boycotting (Sen et al., 2001), the decision was made to create an alternative measure that would more clearly capture the intended construct of consumer support for the CSR domain

in the main study. Thus, in the questionnaire used for the final experiment, two items “*How much do you support against or for the [CSR domain]?*” and “*To what degree are you opposed to or in favor of [CSR domain]?*” were developed to measure support for the CSR domain, whereas the items used in the pretest were removed from the final study instrument.

Convergent and Discriminant Validity

Besides the factor loadings, the convergent validity of the scales was also assessed using the average variance extracted (AVE) (see Table 3.14). The AVEs for perceived corporate sincerity (AVE = .57) and intention to purchase from the company (AVE = .75) from the final CFA model were greater than the suggested minimum threshold of .50 for convergent validity (Bagozzi, 1991). Although below the cutoff, the AVEs for several of the scales were approaching the .50 requirement (AVE_{CSR beliefs} = .49, AVE_{perceived commitment to CSR} = .44, and AVE_{attributions for external motivations} = .44). However, the attributions for internal motivations (AVE = .39) and perceived corporate hypocrisy (AVE = .32) scales had AVEs well-below .50 (Bagozzi, 1991). Although it is typical to re-specify the model and drop items with low factor loadings to improve the convergent validity, given that all items had factor loadings above .60, all items were retained and used for the final experiment questionnaire.

Table 3.14

AVE vs. Shared Variance: Final Pretest CFA Model

Factor Pair	IA	EA	C	S	H	CB	PI.
Internal Attribution (IA)	.39						
External Attribution (EA)	.13	.44					
Commitment (C)	.88	.14	.44				
Sincerity (S)	.50	.00	.44	.57			
Hypocrisy (H)	.44	.00	.43	.92	.32		
CSR Beliefs (CB)	.87	.04	.90	.60	.53	.49	
Purchase Intention (PI)	.35	.00	.28	.57	.47	.41	.75

Note. The diagonal cells (bold figures) indicate the AVE of the respective factor, and the off-diagonal cells present shared variances.

Table 3.15

Pretest Results: Factor Correlations from CFA

Factor Pair	Factor Correlation	S.E.	t
Internal Attributions ↔ External Attributions	.36	.07	5.39***
Internal Attributions ↔ Hypocrisy	-.66	.05	-14.41***
Internal Attributions ↔ Commitment	.94	.02	52.83***
Internal Attributions ↔ Sincerity	.71	.04	17.32***
Internal Attributions ↔ CSR Beliefs	.94	.02	49.05***
Internal Attributions ↔ Purchase Intention	.59	.05	12.03***
External Attributions ↔ Hypocrisy	.09	.07	1.24
External Attributions ↔ Commitment	.38	.06	5.90***
External Attributions ↔ Sincerity	-.06	.07	-.87
External Attributions ↔ CSR Beliefs	.21	.07	2.96 **
External Attributions ↔ Purchase Intention	-.02	.07	-.22
Commitment ↔ Hypocrisy	-.66	.04	-14.97***
Commitment ↔ Sincerity	.66	.04	15.53***
Commitment ↔ CSR Beliefs	.95	.01	66.86***
Commitment ↔ Purchase Intention	.53	.05	10.09***
Sincerity ↔ Hypocrisy	-.96	.01	-86.23***
Sincerity ↔ CSR Beliefs	.77	.03	23.78***
Sincerity ↔ Purchase Intention	.75	.03	23.47***
Hypocrisy ↔ CSR Beliefs	-.73	.04	-19.52***
Hypocrisy ↔ Purchase Intention	-.68	.04	-17.33***
CSR Beliefs ↔ Purchase Intention	.64	.04	14.74***

*** $p < .001$

** $p < .05$

As shown in Table 3.15, there were several highly correlated factors. In particular, there were concerns regarding the high correlations among the attributions of internal motivations, perceived corporate commitment to CSR, and CSR beliefs scales. Additionally, there were concerns pertaining to the high negative correlation between corporate sincerity and corporate hypocrisy. Therefore, two tests for discriminant validity were conducted. First, discriminant validity was confirmed if none of the shared variances between the scales was greater than the

AVE of each scale (Anderson & Gerbing, 1988; Fornell & Larcker, 1981). However, given the relatively low AVEs for several scales, concerns regarding discriminant validity were identified (see Table 3.14). As expected, the shared variance between attributions for internal CSR motivations and several other factors (perceived commitment to CSR, corporate sincerity, corporate hypocrisy, and CSR beliefs) was higher than the AVE of .39. Moreover, the shared variance between CSR beliefs and several other factors (perceived commitment to CSR, corporate sincerity, corporate hypocrisy) was higher than the AVE of .50. Finally, the shared variance between hypocrisy and several other factors (corporate sincerity and intention to purchase from the company) was higher than the AVE of .32. However, the second test of discriminant validity, which used the factor correlation confidence interval approach, suggested that all scales were discriminately valid; none of the factor correlation confidence intervals (factor correlations plus and minus 2 x standard errors of the factor correlation) contained 1.0 (Anderson & Gerbing, 1988).

Although the decision was made to retain all items on the main experiment questionnaire, several changes were made to the item wording, survey flow, and participant directions which were in part intended to improve the convergent and discriminant validity of the scales. To emphasize the theoretical and conceptual distinction between the attribution scales (in particular the internal CSR motivation attribution scale), the directions were changed from “*Given the description of Company X on the previous page, we would like to know what your opinions and feelings about the company would be, if it were a real company*” to “*Given the description of Company X on the previous page, we would like to know what you think motivated Company X's actions/inactions related to [CSR domain]*” in the main experiment questionnaire. Key terms were also underlined and bolded. Further, given the high correlation between attributions of

internal motivations and perceived commitment to CSR (.94), the item wording for the perceived commitment to CSR scale was slightly altered to be more action-oriented as a means to further differentiate the meaning of the scale as compared to the attribution scale which measures motivations. For example, the original item “*Company X is committed to [CSR domain]*” was changed to “*Company X has fully committed itself to [CSR domain]*” in the final questionnaire. Additionally, these scales were presented on separate pages in the main study questionnaire to prevent participants’ response sets that potentially exaggerate the discriminant validity issue.

The CSR belief scale was highly correlated with both attributions of internal motivations (.94) and perceived commitment to CSR (.95). The CSR beliefs scale was initially revised for this study to reflect the consumer’s beliefs about the company’s social responsibility in relation to the specific CSR domain. However, upon examining the conceptual and theoretical meanings of the construct, the decision was made to convert the CSR belief scale back to the original general form used by Wagner et al. (2009), so that the CSR belief construct would be more distinguished conceptually from the other two constructs (i.e., commitment to and internal motivation to support a specific CSR domain). For example, the item “*In regard to [CSR domain], Company X is a socially responsible company*” that was used in the pretest was changed to “*Company X is a socially responsible company*” for the main study. This change was implemented to address the discriminant validity issues concerning CSR beliefs.

CHAPTER 4: MAIN EXPERIMENT

This chapter describes the main experiment methodology and results. The first section of the chapter includes the research design used for the main experiment, details regarding the finalized stimuli and instrument, and the sampling and data collection procedures used for the main experiment. The second portion of this chapter presents the results of the main experiment which tested the proposed hypotheses and model fit. The sample characteristics, measurement validity and reliability results, and hypothesis testing for the main experiment are presented.

Main Experiment Method

Main Experiment Design

The main study used a 3 (*CSR domain*: environmental; labor; lesbian, gay, bisexual, and transgender (LGBT) inclusion) x 4 (*consistency-based CSR position*: uniform, washing, discreet, apathetic) between-subjects experimental design. Three CSR domains were used for the purpose of stimulus sampling. Dependent measures include attributions of internal CSR motivations and external CSR motivations; perceptions of commitment to CSR, corporate sincerity, and corporate hypocrisy; CSR beliefs; and intention to purchase from the corporation. The consumer's support for the CSR domain was also measured as a moderator. Data were collected through an online experiment.

Main Experiment Stimuli and Instrument

As highlighted in the discussion of the pretest results, several changes were made to the pretest stimuli to finalize the stimuli for the main study (see Table 4.1 for the stimuli used in the

main study). For the main experiment, participants were first told that they were going to be provided with a description of a hypothetical company named Company X, which sells consumer products. They were then directed to carefully read the description of the company's external and internal actions/inactions related to the particular CSR domain (environmental, labor, LGBT inclusion), randomly assigned to them.

As noted in the pretest findings, the main study questionnaire was finalized by making significant changes to the instrument used in the pretest with regard to the participant directions, scale item wordings, the order in which the measures were presented, and the page breaks, in order to address pretest participants' comments and the discriminant validity issues identified from the pretest data analysis. Table 4.2 presents the final instruments used in the main study (and Appendix D presents the main study questionnaire).

Table 4.1

Main Study Experimental Stimuli

Environmental Domain
<p>Participant Direction (applied to all positions):</p> <p>The following is a description of a hypothetical company named Company X, which sells consumer products. After carefully reading the description of the company's external and internal actions/inactions related to [CSR domain], please respond to the questions that follow.</p>
<p>Uniform Position:</p>

External: Company X has externally publicized its support for environmental sustainability. The company has used environmentally-friendly marketing campaigns, which featured images of the company's green products and highlighted the company's sponsorship of events that raise awareness about climate change and global warming. In celebration of Earth Day, Company X altered its social media accounts to include green imagery and to feature posts advocating for greater environmental awareness.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report. According to the report, Company X has implemented programs to voluntarily reduce the carbon emissions from the operation of its stores and the manufacturing of its products. The company also uses solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. The report indicated that Company X provides recycling options for its employees and customers.

Washing Position:

External: Company X has externally publicized its support for environmental sustainability. The company has used environmentally-friendly marketing campaigns, which featured images of the company's green products and highlighted the company's sponsorship of events that raise awareness about climate change and global warming. In celebration of Earth Day, Company X altered its social media accounts to include green imagery and to feature posts advocating for greater environmental awareness.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report. According to the report, Company X had not implemented any programs to voluntarily reduce the carbon emissions from the operation of its stores and the manufacturing of its products. The company also had not used solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. The report indicated that Company X had not provided recycling options for its employees and customers.

Discreet Position:

External: Company X has never externally publicized its support for environmental sustainability through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report. According to this report, Company X has implemented programs to voluntarily reduce the carbon emissions from the operation of its stores and the manufacturing of its products. The company also uses solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. The report indicated that Company X provides recycling options for its employees and customers.

Apathetic Position:

External: Company X has never externally publicized its support for environmental sustainability through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report. According to the report, Company X had not implemented any programs to voluntarily reduce the carbon emissions from the operation of its stores and the manufacturing of its products. The company also had not used solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. The report indicated that Company X had not provided recycling options for its employees and customers.

Labor Domain

Uniform Position:

External: Company X has externally publicized its support for the avoidance of child labor and sweatshop labor. The company's marketing campaigns have featured images of the company's safe working conditions and have highlighted the company's sponsorship of events that raise awareness about child labor and sweatshop labor. Additionally, in celebration of World Day Against Child Labour, Company X altered its social media accounts to include related imagery and to feature posts advocating for greater awareness of labor violations.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual report regarding companies' labor policies. According to the report, Company X had implemented programs to voluntarily monitor the working conditions and safety of the factories that manufacture its products. The company also was certified for its compliance with voluntary standards to prevent child labor. The report indicated that Company X implemented policies to regulate hours of work and compensation beyond the minimum required by law.

Washing Position:

External: Company X has externally publicized its support for the avoidance of child and sweatshop labor. The company's marketing campaigns have featured images of the company's safe working conditions and have highlighted the company's sponsorship of events that raise awareness about child labor and sweatshop labor. Additionally, in celebration of World Day Against Child Labour, Company X altered its social media accounts to include related imagery and to feature posts advocating for greater awareness of labor violations.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual report regarding companies' labor policies. According to the report, Company X had not implemented any programs to voluntarily monitor the working conditions and safety of the factories that manufacture its products. The company also was never certified for its compliance with voluntary standards to prevent child labor. The report indicated that Company X had not implemented policies to regulate hours of work and compensation beyond the minimum required by law.

Discreet Position:

External: Company X has never externally publicized its support for the avoidance of child labor and sweatshop labor through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual report regarding companies' labor policies. According to the report, Company X had implemented programs to voluntarily monitor the working conditions and safety of the factories that manufacture its products. The company also was certified for its compliance with voluntary standards to prevent child labor. The report indicated that Company X implemented policies to regulate hours of work and compensation beyond the minimum required by law.

Apathetic Position:

External: Company X has never externally publicized its support for the avoidance of child labor and sweatshop labor through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual report regarding companies' labor policies. According to the report, Company X had not implemented programs to voluntarily monitor the working conditions and safety of the factories that manufacture its products. The company also was never certified for its compliance with voluntary standards to prevent child labor. The report indicated that Company X had not implemented policies to regulate hours of work and compensation beyond the minimum required by law.

LGBT Inclusion Domain

Uniform Position:

External: Company X has externally publicized its support for the lesbian, gay, bisexual, and transgender (LGBT) community. The company has used LGBT-inclusive marketing campaigns, which featured images of families with same-sex parents and highlighted the company's sponsorship of LGBT events such as Pride Festivals. Following the marriage equality ruling, Company X altered its social media accounts to include rainbow imagery and to feature posts celebrating the Supreme Court's decision.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report. According to this report, Company X had a voluntary non-discrimination policy that included sexual orientation and gender identity. The report noted that the company offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. The company engaged in LGBT employee recruitment efforts and had policies in place to ensure organizational training and competency related to LGBT concerns.

Washing Position:

External: Company X has externally publicized its support for the lesbian, gay, bisexual, and transgender (LGBT) community. The company has used LGBT-inclusive marketing campaigns, which featured images of families with same-sex parents and highlighted the company's sponsorship of LGBT events such as Pride Festivals. Following the marriage equality ruling, Company X altered its social media accounts to include rainbow imagery and to feature posts celebrating the Supreme Court's decision.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report. According to the report, Company X did not have a voluntary non-discrimination policy that included sexual orientation and gender identity. The report noted that the company had not offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. The company had not engaged in LGBT employee recruitment efforts and had no policies in place to ensure organizational training and competency related to LGBT concerns.

Discreet Position:

External: Company X has never externally publicized its support for the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report. According to the report, Company X had a voluntary non-discrimination policy that included sexual orientation and gender identity. The report noted that the company offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. The company engaged in LGBT employee recruitment efforts and had policies in place to ensure organizational training and competency related to LGBT concerns.

Apathetic Position:

External: Company X has never externally publicized its support for the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report. According to the report, Company X did not have a voluntary non-discrimination policy that included sexual orientation and gender identity. The report noted that the company had not offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. The company had not engaged in LGBT employee recruitment efforts and had no policies in place to ensure organizational training and competency related to LGBT concerns.

Table 4.2

Measures Used in the Main Experiment

Construct	Items	Response category wording
Manipulation check	Which of the following topics was discussed in the description of Company X that you just read?	<ul style="list-style-type: none"> • Inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community • The avoidance of child and sweatshop labor • Environmental sustainability
	What did the description of Company X say about the company's external and internal actions/inactions related to [CSR domain]?	<ul style="list-style-type: none"> • Company X externally publicizes its support for [CSR domain] and internally supports [CSR domain] • Company X does not externally publicize its support for [CSR domain] and does not internally support [CSR domain] • Company X does not externally publicize its support for [CSR domain], but it does internally support [CSR domain] • Company X externally publicizes its support for [CSR domain], but it does not internally support [CSR domain].
Internal CSR Motivation Attribution	Company X is genuinely concerned about [CSR domain]. Company X feels morally obligated to support [CSR domain]. Company X hopes to give something back to the community by supporting [CSR domain].	Strongly disagree (1)/Strongly agree (7)

Construct	Items	Response category wording
External CSR Motivation Attribution	<p>Company X hopes to attract more customers by supporting [CSR domain].</p> <p>Company X feels competitive pressures to show concern for [CSR domain].</p> <p>Company X hopes to increase its profits by being supportive of [CSR domain].</p>	Strongly disagree (1)/Strongly agree (7)
Perceived Corporate Commitment to CSR	<p>Based on the previous scenario,</p> <p>Company X has fully committed itself to [CSR domain].</p> <p>Company X has a lot invested in [CSR domain].</p> <p>Company X has been very interested in [CSR domain].</p> <p>Company X has given a lot to support [CSR domain].</p>	Strongly disagree (1)/Strongly agree (7)
Perceived Sincerity	<p>Company X is down-to-earth.</p> <p>Company X is sincere.</p> <p>Company X is honest.</p> <p>Company X is wholesome.</p> <p>Company X is original.</p> <p>Company X is authentic.</p> <p>Company X is genuine.</p>	Strongly disagree (1)/Strongly agree (7)
Perceived Corporate Hypocrisy	<p>Company X acts hypocritically.</p> <p>What Company X says and does are two different things.</p> <p>Company X pretends to be something that it is not.</p> <p>Company X does exactly what it says.</p> <p>Company X keeps its promises.</p> <p>Company X puts its words into actions.</p>	Strongly disagree (1)/Strongly agree (7)
CSR Beliefs	<p>Company X is a socially responsible company.</p> <p>Company X is concerned to improve the well-being of society.</p> <p>Company X follows high ethical standards.</p>	Strongly disagree (1)/Strongly agree (7)

Construct	Items	Response category wording
Intention to Purchase from the Corporation	In general, my buying products from Company X is...	Not at all likely (1)/Very likely (7) Not at all probable (1)/Very probable (7) Not at all possible (1)/Very possible (7)
Consumer Support for CSR Domain	How much do you support against or for [CSR domain]?	Very much against it (1)/Very much for it (7)
	To what degree are you opposed to or in favor of the [CSR domain]?	Strongly opposed to it (1)/Strongly in favor of it (7)

Notes. The [CSR domain] bracket was replaced by the name of the specific corporate social responsibility domain randomly assigned to the participant. The domain names included (1) environmental sustainability, (2) the avoidance of child and sweatshop labor, and (3) the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community.

Sampling and Data Collection Procedure. For the main experiment, participant recruitment and data collection were administered via Qualtrics. Qualtrics Online Sample serves as a third-party panel provider that enables researchers to purchase a general data sample from the United States population. Although this participant recruitment method uses non-probability, convenience sampling, Qualtrics panels provide a diverse pool of participants who are representative of the national population of the United States that as closely approximates the United States Census data as possible. Panel members are recruited via member referrals, purchased lists, social media, or site intercepts, among other methods. Once participants are recruited, they go through a double opt-in process in which Qualtrics verifies the validity of their email address and confirms their willingness to participate in market research for an incentive. The researcher provided payment to Qualtrics for the recruitment and data collection services, and Qualtrics provided compensation to its panel participants in the form of financial incentives or consumer discounts. Qualtrics provides various forms of data quality validation to assess the overall engagement of participants, including speeding filters, attention check items, and evaluation of participant straight lining.

To recruit the main study sample from the Qualtrics consumer panel, a gender-based quota (50% male, 50% female) was implemented. Age-based quotas were also used by implementing the following breakdown, which closely mirrors age distributions from United States Census data (United States Census Bureau, 2012): ages 19-24 = 10%, ages 25-34 = 20%, ages 35-44 = 20%, ages 45-54 = 20%, ages 55-64 = 20%, and ages 65 and older = 10%.

Participants were recruited via digital communications (e.g., email, pop-up message, social media) distributed from Qualtrics (see Appendix E) to its consumer panel members. If panel members agreed to participate, they clicked on the Start Survey button which redirected

them to the first page of the experiment website, which was created using Qualtrics software. On the first page, participants were shown the information letter (see Appendix F) that explained details regarding the study, including the purpose of the research, the anticipated time for participation, and information pertaining to confidentiality and consent. If agreeing to continue, participants then clicked on the Next button at the bottom of the page, which led them to the experiment site. Participants first completed the demographic items in order for Qualtrics to track the participant gender and age quotas that were implemented. After passing the quota screening, participants were presented with one of the 12 experimental stimuli, randomly assigned to them. After reading the scenario, participants completed the manipulation check measures and dependent measures. At the end of the survey, the position manipulation check item was repeated to serve as a form of cross-validation for manipulation success.

Main Experiment Results

Structured item data were analyzed using Statistical Package for Social Science (SPSS) Version 23 and Analysis of Moment Structures (AMOS) Version 23 employing various multivariate statistics including but not limited to, multivariate analysis of variance (MANOVA), factor analysis, and structural equation modeling (SEM).

Main Experiment Sample Characteristics

A total of 2,390 Qualtrics panel members clicked on the link to the experiment website. Of those, 1,303 members met the quota requirements based on age and gender and were therefore able to continue with the remainder of survey. From the 1,303 participants, 504 did not answer correctly one or both of the manipulation check questions and thus were eliminated from the sample. Of the remaining 799 participants who successfully completed the manipulation check items, 171 did not completely finish the survey items, 10 did not meet the requirement of

being 19 years of age or older, and 8 did not meet the minimum time requirement implemented by Qualtrics, leaving a sample size of 610. However, another 51 participants who correctly answered the first position manipulation check item missed that item when it was repeated a second time at the end of the survey. Thus, these participants were also deleted, resulting in a usable sample size of 559. The final sample experimental cell sizes by domain and position are presented in Table 4.3.

Table 4.3

Experimental Cell Sizes by CSR Position and CSR Domain

CSR Domain	CSR Position				Total
	Uniform	Apathetic	Discreet	Washing	
Labor	52	40	31	40	163
LGBT inclusion	56	36	53	40	185
Environmental	64	53	47	47	211
Total	172	129	131	127	559

In line with the implemented gender quotas, the final usable sample included 54.7% ($f = 306$) females and 45.3% ($f = 253$) males. Participants ranged from 19 to 85 years of age, with a mean age of 45.0 ($SD = 14.98$). The sample age distributions closely followed the implemented quotas: ages 19-24 = 9.8%, ages 25-34 = 19.3%, ages 35-44 = 19.3%, ages 45-54 = 20.2%, ages 55-64 = 21.8%, and ages 65 and older = 9.5%. The majority of participants were White, Non-Hispanic (76.4%), followed by Black, Non-Hispanic (9.8%). In terms of education, nearly 80% had at least some college/technical school or more (e.g., college degree or graduate school), and more than 85% worked in professional, technical, or clerical fields. The largest majority of the participants were residents of states in the Southeastern (33.3%) or the Midwestern (24.3%) United States. The majority of participants identified as heterosexual (86.8%) and had household

income levels under \$75,000 (70.7%). In regard to political party affiliation, the sample was evenly split between Democratic (34.9%) and Independent/Other (34.3%) affiliations, followed by those affiliated with the Republican (24.5%) political party. The sample characteristic frequencies and percentages are provided in Table 4.4.

Table 4.4

Main Experiment Sample Characteristics

Variable		<i>f</i>	%
Gender	Male	253	45.3%
	Female	306	54.7%
Age	19-24	55	9.8%
	25-34	108	19.3%
	35-44	108	19.3%
	45-54	113	20.2%
	55-64	122	21.8%
	65 and older	53	9.5%
Ethnicity	American Indian/Alaskan native	7	1.3%
	Asian/Pacific islander	28	5.0%
	Hispanic	30	5.4%
	Black, Non-Hispanic	55	9.8%
	White, Non-Hispanic	427	76.4%
	Other/Prefer not to answer	12	2.1%
Level of Education	8 th grade or less	1	0.2%
	Some high school	9	1.6%
	High school diploma	103	18.4%
	Some college or technical school	207	37.0%
	College degree (4 years)	150	26.8%
	Some graduate school	20	3.6%
	Graduate degree (Master's, Doctorate, etc.)	69	12.3%
Current Occupation	Professional or technical (for example, accountant, artist, computer specialist, engineer, nurse, doctor, teacher)	108	19.3%
	Manager or administrator (non-farm)	64	11.4%
	Sales worker (or example, insurance salesperson, real estate salesperson, sales clerk, stockbroker)	21	3.8%
	Clerical worker (for example, bank teller, bookkeeping, office clerk, postal worker, secretary, teacher's aide)	39	67.0%
	Craftsworker (for example, baker, carpenter, electrician, foreman, jeweler, mechanic, plumber, tailor)	19	3.4%

	Machine operator or laborer (for example, bus driver, conductor, factory worker, truck driver)	8	1.4%
	Service worker or private household worker (for example, barber, bartender, cook, firefighter, police officer, waiter)	20	3.6%
	Military	1	0.2%
	Homemaker	71	12.7%
	Unable to work	24	4.3%
	Retired	80	14.3%
	Unemployed	52	9.3%
	Other	52	9.3%
Geographic Region	Midwest (IA, IL, IN, KS, MI, MN, MO, ND, NE, OH, SD, WI)	136	24.3%
	Northeast (CT, DC, DE, MA, MD, ME, NH, NJ, NY, PA, RI, VT)	123	22.0%
	Southeast (AL, AR, FL, GA, KY, LA, MS, NC, SC, TN, VA, WV)	186	33.3%
	Southwest (AZ, NM, OK, TX)	48	8.6%
	West (AK, CA, CO, HI, ID, MT, NV, OR, UT, WA, WY)	66	11.8%
Sexual Orientation	Bisexual	35	6.3%
	Heterosexual	485	86.8%
	Homosexual	20	3.6%
	Prefer not to answer	19	3.4%
Political Party	Democratic	195	34.9%
	Independent/Other	192	34.3%
	Republican	137	24.5%
	Prefer not to answer	35	6.3%
Annual Income	\$25,000 and below	104	18.6%
	\$25,001 - \$50,000	167	29.9%
	\$50,001 - \$75,000	124	22.2%
	\$75,001 - \$100,000	86	15.4%
	\$100,001 - \$125,000	32	5.7%
	\$125,001 - \$150,000	18	3.2%
	\$150,001 - \$175,000	9	1.6%
	\$175,001 - \$200,000	6	1.1%
\$200,001 and over	13	2.3%	

Manipulation Check Results

As previously noted, the two manipulation check items were used by Qualtrics as attention validation items; 504 participants missed one or more of these items and were terminated from survey completion. However, among those who successfully answered the

initial manipulation check items, 51 missed the position manipulation check item that was repeated at the end of the survey. Thus, these participants were also deleted from the final data set, resulting in a usable sample size of 559.

Measurement Validity

To assess the construct validity of the dependent measures, confirmatory factor analysis (CFA) was conducted with all dependent variables together in a single first-order factor model. For each latent factor (dependent variable), its measurement items were specified as indicators. Each factor was identified by specifying the factor variance to be 1. The CFA model fit was first examined by assessing the chi-square statistics; however, because this statistic is sensitive to sample size (Bagozzi & Yi, 1988), other incremental fit indices such as the comparative fit index (CFI), normed fit index (NFI), Tucker-Lewis index (TLI), and root mean square error of approximation (RMSEA) were assessed. Incremental fit indices (CFI, NFI, and TLI) greater than .90 demonstrated a good fit (Hu & Bentler, 1999). The following guidelines were used to examine the RMSEA: values lower than .05 indicate superior fit, values ranging from .05 to .08 indicate good fit, and values ranging from .08 to .10 indicate mediocre fit (Browne & Cudeck, 1992). Standardized estimates of factor loadings were examined, and any problematic items with factor loadings lower than .70 (Hair et al., 2010) were dropped to improve the model fit. Exploratory factor analysis (EFA) was performed to assess the validity of the CSR domain support scale that was created for the main study.

Initial CFA Model. The chi-square statistic indicated an imperfect fit ($\chi^2 = 1827.169$, $df = 356$, $p < .001$); however, this statistic is sensitive to sample size (Bagozzi & Yi, 1988). Therefore, other fit indices were examined. The incremental fit indices (CFI = .94, TLI = .93, NFI = .93) suggested an acceptable model fit, while the RMSEA value (RMSEA = .09) indicated

a mediocre model fit. Figure 4.1 presents the initial CFA model, and Table 4.5 displays the factor loading estimates for the initial CFA model.

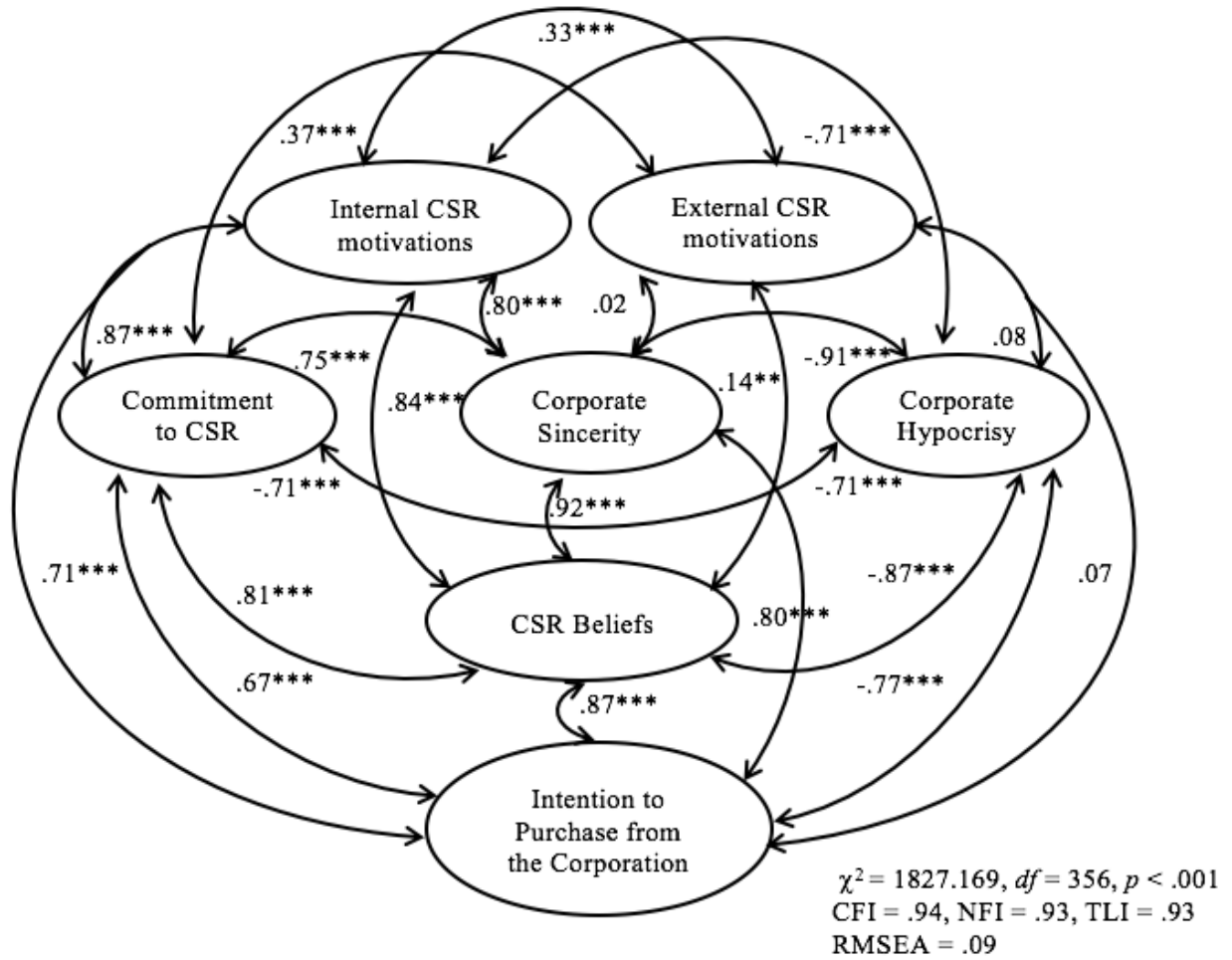


Figure 4.1. Main Study: Initial CFA Model. Indicators of the factors and their associated error terms are omitted from the figure. ** $p < .05$, *** $p < .001$

Table 4.5

Main Study Initial CFA Results

Factor	Factor loading	S.E	t
Internal Attributions			
Concerned	.95	.07	25.57***
Obligated	.82	.07	23.51***
Give back	.91	.06	29.85***
External Attributions			
Customers	.90	.07	26.31***
Pressure	.75	.07	20.27***
Profits	.90	.07	26.40***
Commitment			
Committed	.92	.07	28.39***
Invested	.93	.06	29.45***
Interested	.92	.06	28.31***
Giving a lot	.94	.07	29.54***
Hypocrisy			
Hypocritical	.72	.07	19.41***
Different	.72	.07	19.60***
Pretends	.72	.07	19.64***
Does what it says	.90	.06	27.42***
Keeps promises	.94	.06	29.51***
Words actions	.94	.06	29.27***
Sincerity			
Down-to-earth	.91	.06	28.19***
Honest	.96	.06	31.10***
Wholesome	.94	.06	29.44***
Original	.93	.06	28.98***
Sincere	.86	.06	25.39***
Authentic	.94	.06	29.72***
Genuine	.96	.06	30.88***
CSR Beliefs			
Responsible	.96	.06	30.96***
Well-being	.96	.06	30.62***
Ethical	.96	.06	30.58***
Purchase Intention			
Likely	.97	.06	31.70***
Probable	.99	.06	32.60***
Possible	.95	.06	30.88***

*** $p < .001$

As shown in Figure 4.1 and Table 4.5, the initial CFA model had an acceptable model fit, all items had factor loadings greater than .70, and all factor loadings were significant. However, as shown in Table 4.6, although the figures improved compared to the pretest findings, there were still concerns regarding high correlations among internal attributions, commitment to CSR, corporate sincerity, and CSR beliefs.

Table 4.6

Main Study Results: Factor Correlations from Initial CFA Model

Factor Pair	Factor Correlation	S.E.	t
Internal Attributions ↔ External Attributions	.33	.04	8.08***
Internal Attributions ↔ Hypocrisy	-.71	.02	-30.61***
Internal Attributions ↔ Commitment	.87	.01	68.44***
Internal Attributions ↔ Sincerity	.80	.02	46.80***
Internal Attributions ↔ CSR Beliefs	.84	.02	57.22***
Internal Attributions ↔ Purchase Intention	.71	.02	30.67***
External Attributions ↔ Hypocrisy	.08	.05	1.69
External Attributions ↔ Commitment	.37	.04	9.34***
External Attributions ↔ Sincerity	.02	.05	.66
External Attributions ↔ CSR Beliefs	.14	.04	3.09 **
External Attributions ↔ Purchase Intention	.07	.05	1.49
Commitment ↔ Hypocrisy	-.71	.02	-31.15***
Commitment ↔ Sincerity	.75	.02	37.38***
Commitment ↔ CSR Beliefs	.81	.02	51.64***
Commitment ↔ Purchase Intention	.67	.02	27.43***
Sincerity ↔ Hypocrisy	-.91	.01	-103.15***
Sincerity ↔ CSR Beliefs	.92	.01	120.65***
Sincerity ↔ Purchase Intention	.80	.02	51.40***
Hypocrisy ↔ CSR Beliefs	-.87	.01	-70.68***
Hypocrisy ↔ Purchase Intention	-.77	.02	-41.56***
CSR Beliefs ↔ Purchase Intention	.87	.01	74.59***

*** $p < .001$

** $p < .05$

To assess the convergent validity based on the initial CFA model, the average variance extracted (AVE) for each scale was calculated (see Table 4.7). The AVEs for attributions for internal CSR motivations, perceived commitment to CSR, perceived corporate sincerity, CSR beliefs, and intention to purchase from the company were all greater than the suggested minimum requirement of .50 to demonstrate the convergent validity of the scales (Bagozzi, 1991). However, the attributions for external CSR motivations (AVE = .44) and perceived corporate hypocrisy (AVE = .37) scales had AVEs below the suggested level of .50 (Bagozzi, 1991).

In line with the high factor correlations shown in Table 4.6, discriminant validity testing also revealed several concerns. The first discriminant validity test using the AVE versus shared variance approach (Fornell & Larcker, 1981), indicated several scales were not discriminant-valid (see Table 4.7). The shared variance between attributions for internal CSR motivations and several other factors (perceived commitment to CSR, corporate sincerity, and CSR beliefs) was higher than the AVE of .51. Moreover, the shared variance between CSR beliefs and several other factors (perceived commitment to CSR, corporate sincerity, and corporate hypocrisy) was higher than the AVE of .60. Finally, the shared variance between hypocrisy and several other factors (corporate sincerity, CSR beliefs, and intention to purchase from the company) was higher than the AVE of .37. However, the second test of discriminant validity, which used the factor correlation confidence interval approach, suggested that all scales were discriminately valid. None of the factor correlation confidence intervals (factor correlations plus and minus 2 x standard errors of the factor correlation) contained 1.0 (Anderson & Gerbing, 1988).

Table 4.7

AVE vs. Shared Variance: Main Study Initial CFA Model

Factor Pair	IA	EA	C	S	H	CB	PI
Internal Attribution (IA)	.51						
External Attribution (EA)	.11	.44					
Commitment (C)	.76	.14	.60				
Sincerity (S)	.64	.00	.56	.71			
Hypocrisy (HP)	.51	.01	.50	.83	.37		
CSR Beliefs (CB)	.70	.02	.66	.85	.75	.74	
Purchase Intention (PI)	.50	.00	.45	.65	.60	.74	.80

Note. The diagonal cells (bold figures) indicate the AVE of the respective factor, and the off-diagonal cells present shared variances.

Final CFA Model. Given the issues that emerged from the convergent and discriminant validity testing, several revisions were made to refine the model. First, to address the low AVE for the attributions for external CSR motivations scale, the item with the lowest factor loading of .75, “*Company X feels competitive pressures to show concern for [CSR domain]*” was deleted. Additionally, in light of both the convergent and discriminant validity concerns related to the corporate hypocrisy scale, the three reverse coded items (“*Company X does exactly what it says,*” “*Company X keeps its promises,*” and “*Company X puts its words into actions*”) were removed from the model. This decision was twofold. Although these were not the items with the lowest factor loadings, given their reverse coded structure, they were the most conceptually similar to items measuring corporate sincerity. Thus, their removal was intended to improve both the convergent and discriminant validity. Finally, to further improve discriminant validity as well as increase respective AVEs, changes were made to the internal CSR motivations and perceived commitment to CSR scales. The item “*Company X feels morally obligated to support [CSR domain]*” with the lowest factor loading of .82 was dropped from the internal CSR motivations scale. Further, the item “*Company X has been very interested in [CSR domain]*” was deleted

from the perceived commitment to CSR scale due to its conceptual similarity to internal motivation. This item was also most highly correlated with items from the CSR beliefs scale.

The chi-square statistic from this revised CFA model indicated an imperfect fit ($\chi^2 = 617.123$, $df = 209$, $p < .001$); however, the incremental fit indices (CFI = .98, TLI = .97, NFI = .97) suggested a good model fit, as did the RMSEA value (RMSEA = .06). Figure 4.2 presents the final CFA model, and Table 4.8 displays the factor loadings from this final CFA model.

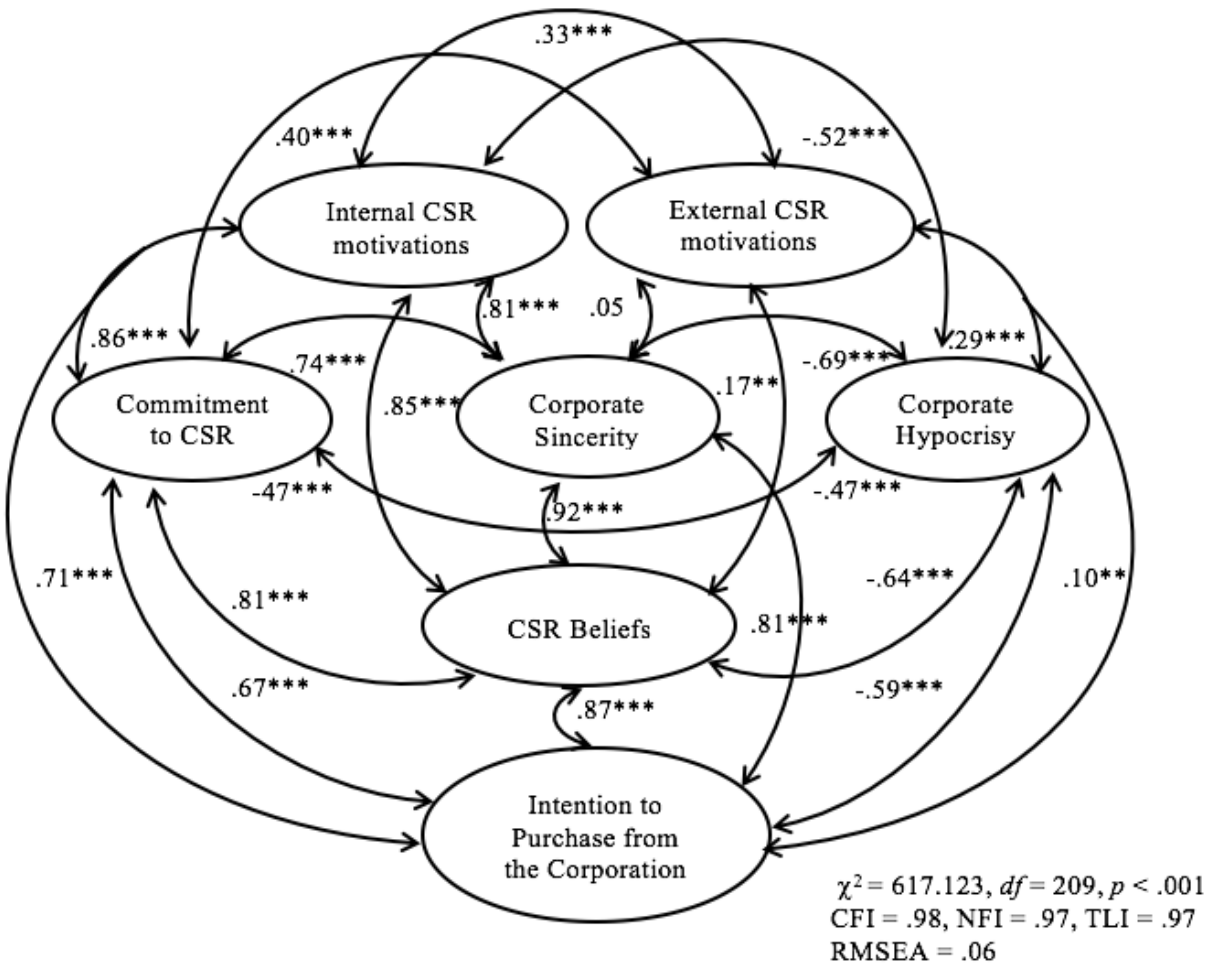


Figure 4.2. Main Study: Final CFA Model. Indicators of the factors and their associated error terms are omitted from the figure. ** $p < .05$, *** $p < .001$

Table 4.8

Main Study Final CFA Results

Factor	Factor loading	S.E	t
Internal Attributions			
Concerned	.96	.65	30.08***
Give back	.90	.64	26.88***
External Attributions			
Customers	.91	.07	25.28***
Profits	.90	.07	24.95***
Commitment			
Committed	.92	.07	28.11***
Invested	.94	.06	29.35***
Giving a lot	.95	.06	29.81***
Hypocrisy			
Hypocritical	.90	.06	27.06***
Different	.90	.07	27.23***
Pretends	.91	.07	27.70***
Sincerity			
Down-to-earth	.92	.08	28.27***
Honest	.97	.08	31.11***
Wholesome	.94	.08	29.35***
Original	.93	.09	29.05***
Sincere	.86	.08	25.42***
Authentic	.94	.08	29.68***
Genuine	.96	.06	30.85***
CSR Beliefs			
Responsible	.96	.06	30.96***
Well-being	.96	.06	30.66***
Ethical	.96	.06	30.54***
Purchase Intention			
Likely	.97	.06	31.69***
Probable	.99	.06	32.61***
Possible	.95	.06	30.07***

*** $p < .001$

Table 4.9

Main Study AVE vs. Shared Variance: Final CFA Model

Factor	IA	EA	C	S	H	CB	PI
Internal Attribution (IA)	.61						
External Attribution (EA)	.11	.53					
Commitment (C)	.74	.16	.62				
Sincerity (S)	.66	.00	.55	.67			
Hypocrisy (H)	.27	.08	.22	.47	.54		
CSR Beliefs (CB)	.72	.03	.66	.85	.41	.74	
Purchase Intention (PI)	.50	.01	.44	.65	.35	.74	.79

Note. The diagonal cells (bold figures) indicate the AVE of the respective factor, and the off-diagonal cells present shared variances.

As shown in Table 4.8, all factor loadings were well-above .70 and highly significant. In addition, the AVEs calculated based on the final CFA results (see Table 4.9) were greater than the suggested minimum requirement of .50 for all scales, demonstrating their convergent validity (Bagozzi, 1991).

Although the model re-specification reduced the discriminant validity concern due to high factor correlations, as shown in Table 4.10, a concern remained with the high correlation (> .90) between perceived sincerity and CSR beliefs. Further, the discriminant validity test using the AVE versus shared variance approach (Fornell & Larcker, 1981) indicated that even after the model re-specification, the shared variance of attributions for internal CSR motivations with three other factors (perceived commitment to CSR, corporate sincerity, and CSR beliefs) was still higher than its AVE of .61. Additionally, the shared variance between perceived commitment to CSR and CSR beliefs as well corporate sincerity and CSR beliefs was higher than the respective AVEs for either scale.

However, the second test of discriminant validity, which used the factor correlation confidence interval approach, suggested that all scales were discriminant-valid because none of

the factor correlation confidence intervals (factor correlations plus and minus 2 x standard errors of the factor correlation) contained 1.0 (see Table 4.10). Further, the final discriminant validity test, which used the chi-square difference test approach, also suggested that the scales were discriminant-valid. The chi-square difference tests comparing the unconstrained CFA model to a series of constrained CFA models, which restricted each pair of factor correlations to be 1 between perceived commitment to CSR and attributions for internal CSR motivations ($\Delta\chi^2 = 234.68, \Delta df = 1, p < .001$), between perceived commitment to CSR and corporate sincerity ($\Delta\chi^2 = 980.37, \Delta df = 1, p < .001$), between perceived commitment to CSR and CSR beliefs ($\Delta\chi^2 = 751.97, \Delta df = 1, p < .001$), or between perceived corporate sincerity and CSR beliefs ($\Delta\chi^2 = 578.89, \Delta df = 1, p < .001$), revealed that the fit of the unconstrained model is superior to that of the constrained models. Therefore, given that the latter two methods confirmed the discriminant validity, the decision was made to finalize the measurement model based on the final CFA model to proceed with the hypothesis testing.

Table 4.10

Main Study Results: Factor Correlations from Final CFA Model

Factor Pair	Factor Correlation	S.E.	t
Internal Attributions \leftrightarrow External Attributions	.33	.04	7.91***
Internal Attributions \leftrightarrow Hypocrisy	-.52	.03	-15.23***
Internal Attributions \leftrightarrow Commitment	.86	.01	62.71***
Internal Attributions \leftrightarrow Sincerity	.81	.02	49.05***
Internal Attributions \leftrightarrow CSR Beliefs	.85	.02	58.31***
Internal Attributions \leftrightarrow Purchase Intention	.71	.02	31.51***
External Attributions \leftrightarrow Hypocrisy	.29	.04	6.80***
External Attributions \leftrightarrow Commitment	.40	.04	10.13***
External Attributions \leftrightarrow Sincerity	.05	.05	1.17
External Attributions \leftrightarrow CSR Beliefs	.17	.04	3.83 **
External Attributions \leftrightarrow Purchase Intention	.10	.05	2.18 **
Commitment \leftrightarrow Hypocrisy	-.47	.04	-13.25***

Commitment \leftrightarrow Sincerity	.74	.02	36.41***
Commitment \leftrightarrow CSR Beliefs	.81	.02	49.98***
Commitment $\leftarrow \rightarrow$ Purchase Intention	.67	.03	26.75***
Sincerity \leftrightarrow Hypocrisy	-.69	.02	-28.23***
Sincerity \leftrightarrow CSR Beliefs	.92	.01	120.76***
Sincerity \leftrightarrow Purchase Intention	.81	.02	51.42***
Hypocrisy \leftrightarrow CSR Beliefs	-.64	.03	-23.53***
Hypocrisy \leftrightarrow Purchase Intention	-.59	.03	-20.22***
CSR Beliefs $\leftarrow \rightarrow$ Purchase Intention	.87	.01	74.55***

*** $p < .001$

** $p < .05$

Exploratory Factor Analysis of Support for the CSR Domain

Principle components analysis (PCA) with varimax rotation was used for the EFA to analyze the uni-dimensionality of the two newly developed items that measured consumer support for the CSR domain. EFA results revealed their uni-dimensionality with high factor loadings ($> .91$).

Measurement Reliability

Scale reliability was checked using Cronbach's *alpha* coefficient; values greater than .70 were considered reliable (Nunnally & Bernstein, 1994). The Cronbach's *alpha* values for attributions of both internal ($\alpha = .922$) and external ($\alpha = .897$) motivations, corporate commitment to CSR ($\alpha = .95$), corporate sincerity ($\alpha = .978$), corporate hypocrisy ($\alpha = .930$), CSR beliefs, intention to purchase from the company ($\alpha = .979$), and support for the CSR domain ($\alpha = .796$) were all greater than .70, indicating that all scales met the criteria for reliability (Nunnally & Bernstein, 1994).

Hypothesis Testing Results

The examined hypotheses and research questions are presented in Table 4.11. Analyses were conducted in SPSS through a series of MANOVAs with post-hoc comparisons and through SEM with maximum likelihood estimation using AMOS.

Table 4.11

Hypotheses

Hypotheses	
H1:	Consumer attributions for internal CSR motivations will significantly differ based on the company's CSR position. Specifically, (a) Companies with a uniform position are perceived to have stronger internal CSR motivations as compared to companies with a washing position. (b) Companies with a uniform position are perceived to have stronger internal CSR motivations as compared to companies with an apathetic position. (c) Companies with a discreet position are perceived to have stronger internal CSR motivations as compared to companies with a washing position. (d) Companies with a discreet position are perceived to have stronger internal CSR motivations as compared to companies with an apathetic position.
H2:	Consumer attributions for external CSR motivations will significantly differ based on the company's CSR position. Specifically, (a) Companies with a uniform position are perceived to have stronger external CSR motivations as compared to companies with a discreet position. (b) Companies with a uniform position are perceived to have stronger external CSR motivations as compared to companies with an apathetic position. (c) Companies with a washing position are perceived to have stronger external CSR motivations as compared to companies with a discreet position. (d) Companies with a washing position are perceived to have stronger external CSR motivations as compared to companies with an apathetic position.
H3:	(a) The stronger the attributions for internal CSR motivations and (b) the weaker the attributions for external CSR motivations, the greater the perceived commitment to CSR.
H4:	(a) The stronger the attributions for internal CSR motivations and (b) the weaker the attributions for external CSR motivations, the greater the perceived corporate sincerity.
H5:	(a) The stronger the attributions for internal CSR motivations and (b) the weaker the attributions for external CSR motivations, the weaker the perceived corporate hypocrisy.
H6:	Perceived (a) corporate commitment to CSR and (b) corporate sincerity positively influence consumers' CSR beliefs, while perceived (c) corporate hypocrisy negatively influences consumers' CSR beliefs.
H7:	CSR beliefs positively influence consumers' intention to purchase from the corporation.
H8:	The positive effect of CSR beliefs on consumers' intention to purchase products from the corporation will be stronger for consumers with a high (vs. low) level of support for the CSR domain.

RQ1:	Does the effect of consistency-based CSR positioning on consumers' internal and external motivation attributions differ across different CSR domain?
RQ2:	Does the strength of the structural relationships among attribution, perception, CSR belief, and intention variables differ across different CSR domains?

MANOVA: Hypotheses 1 and 2 and Research Question 1. To test the experimental effect of the CSR position proposed in the first two hypotheses while controlling for potential effects of the CSR domain, a 4 x 3 between-subjects MANOVA was conducted with CSR position and CSR domain as fixed factors and attributions for internal CSR motivations, attributions for external CSR motivations, perceived corporate commitment to CSR, perceived corporate sincerity, perceived corporate hypocrisy, CSR beliefs, and purchase intentions as dependent variables. MANOVA results indicated significant main effects of the CSR position (Wilk's $\lambda = .201$, $F_{21, 1554} = 55.392$, $p < .001$, partial $\eta^2 = .41$), while the effect of the CSR domain (Wilk's $\lambda = .961$, $F_{14, 1082} = 1.573$, $p = .08$, partial $\eta^2 = .020$) was not significant at $\alpha = .05$. However, as will be explored through RQ1, there was a significant interaction between the CSR domain and the CSR position (Wilk's $\lambda = .819$, $F_{42, 2541} = 2.636$, $p < .001$, partial $\eta^2 = .033$).

Follow-up univariate ANOVA results (see Table 4.12) revealed that in terms of external attributions, CSR position had a significant main effect, while the CSR domain main effect and the CSR position x CSR domain interaction effect were non-significant. For all of the remaining dependent measures (i.e., internal attributions, perceived commitment to CSR, perceived corporate sincerity, perceived corporate hypocrisy, CSR beliefs, and purchase intentions), the main effect of CSR position and the CSR position \times CSR domain interaction effect were significant, while the CSR domain main effect was non-significant.

Table 4.12

Univariate ANOVA Results

Effect and Dependent Measure	<i>SS</i>	<i>df</i>	<i>F</i>	<i>p</i>	partial η^2
CSR position (P)					
External attribution	742.89	3	120.864	< .001	.399
Internal attribution	893.92	3	152.273	< .001	.455
Commitment	912.35	3	154.238	< .001	.458
Sincerity	613.34	3	115.272	< .001	.387
Hypocrisy	837.36	3	151.012	< .001	.453
CSR beliefs	915.97	3	156.513	< .001	.462
Purchase Intention	815.72	3	118.160	< .001	.393
CSR domain					
External attribution	2.30	2	.561	.571	.002
Internal attribution	9.74	2	2.488	.084	.009
Commitment	11.04	2	2.800	.062	.010
Sincerity	3.32	2	.935	.393	.003
Hypocrisy	.96	2	.259	.772	.001
CSR beliefs	10.88	2	2.789	.062	.010
Purchase Intention	8.87	2	1.926	.147	.007
P x D					
External attribution	20.78	6	1.691	.121	.018
Internal attribution	28.82	6	2.454	.024	.026
Commitment	40.88	6	3.456	.002	.037
Sincerity	24.79	6	2.330	.031	.025
Hypocrisy	43.67	6	3.938	.001	.041
CSR beliefs	60.07	6	5.132	< .001	.053
Purchase Intention	62.93	6	4.558	< .001	.048
Error					
External attribution	1120.70	547			
Internal attribution	1070.39	547			
Commitment	1078.54	547			
Sincerity	970.16	547			
Hypocrisy	1011.04	547			
CSR beliefs	1067.08	547			
Purchase Intention	1258.74	547			

Hypotheses 1 and 2, which predicted CSR position-based differences in attributions, were tested using post-hoc comparisons following Tukey's procedure. Table 4.13 presents the means and standard deviations for internal and external CSR motivations for each CSR position. As

hypothesized in H1, the uniform position produced stronger internal CSR motivation attribution as compared to the washing position (Mean Difference = 2.3, S.E. = 0.16, $p < .001$) or as compared to companies with an apathetic position (Mean Difference = 2.9, S.E. = 0.16, $p < .001$), supporting H1a-b. Further, stronger internal CSR motivation attribution was observed in the discreet position as compared to the washing position (Mean Difference = 2.3, S.E. = 0.17, $p < .001$) or as compared to the apathetic position (Mean Difference = 2.8, S.E. = 0.17, $p < .001$), supporting H1c-d. Although not hypothesized, the post-hoc comparison results also revealed that slightly stronger internal motivation attribution was generated in response to companies with a washing position as compared to companies with an apathetic position (Mean Difference = .56, S.E. = 0.18, $p < .05$). On the other hand, no significant difference in internal CSR motivation attribution was observed between the uniform and discreet positions (Mean Difference = .08, S.E. = 0.17, $p = .614$).

With regard to external motivation attribution, as hypothesized in H2, consumers perceived stronger external CSR motivations in the uniform position as compared to the discreet position (Mean Difference = 1.3, S.E. = 0.17, $p < .001$) or the apathetic position (Mean Difference = 2.4, S.E. = 0.17, $p < .001$), supporting H2a-b. Further, the washing position produced stronger external CSR motivation attribution as compared to either the discreet position (Mean Difference = 2.0, S.E. = 0.18, $p < .001$) or the apathetic position (Mean Difference = 3.2, S.E. = 0.18, $p < .001$), supporting H2c-d. Although not hypothesized, the post-hoc comparison results revealed that companies with a washing position were perceived to be more externally motivated than companies with a uniform position (Mean Difference = .74, S.E. = .17, $p < .001$). Further, companies with a discreet position (Mean Difference = 1.1, S.E. = 0.18, $p < .001$) were perceived to be more externally motivated than companies with an apathetic position.

Table 4.13

Means and Standard Deviations

Dependent Variable	CSR Domain	CSR Position ^a				
		Uniform	Apathetic	Discreet	Washing	Total
Internal motivation attribution	Labor	5.40 (0.19)	2.91 (0.22)	5.03 (0.25)	3.25 (0.22)	4.15 (0.11)
	LGBT inclusion	5.21 (0.19)	2.29 (0.23)	5.04 (0.19)	3.19 (0.22)	3.93 (0.11)
	Environment	5.21 (0.18)	2.07 (0.19)	5.50 (0.20)	2.50 (0.20)	3.82 (0.10)
	Total	5.27 (0.11)	2.42 (0.13)	5.19 (0.13)	2.98 (0.12)	3.97 (0.06)
External motivation attribution	Labor	5.07 (0.20)	3.29 (0.23)	3.79 (0.26)	5.76 (0.23)	4.48 (0.11)
	LGBT inclusion	5.24 (0.19)	2.67 (0.24)	3.94 (0.20)	5.85 (0.23)	4.43 (0.11)
	Environment	5.13 (0.18)	2.36 (0.20)	3.77 (0.21)	6.03 (0.21)	4.32 (0.10)
	Total	5.15 (0.11)	2.77 (0.13)	3.83 (0.13)	5.88 (0.13)	4.41 (0.06)
Perceived sincerity	Labor	5.32 (0.19)	3.44 (0.21)	4.75 (0.24)	2.53 (0.21)	4.01 (0.11)
	LGBT inclusion	5.00 (0.18)	3.87 (0.22)	4.78 (0.18)	2.81 (0.21)	4.11 (0.10)
	Environment	5.05 (0.17)	3.12 (0.18)	5.23 (0.19)	2.31 (0.19)	3.93 (0.09)
	Total	5.12 (0.10)	3.48 (0.12)	4.92 (0.12)	2.55 (0.12)	4.02 (0.06)
Perceived hypocrisy	Labor	2.22 (0.19)	4.21 (0.22)	3.17 (0.24)	5.95 (0.22)	3.89 (0.11)
	LGBT inclusion	2.82 (0.18)	3.44 (0.21)	4.75 (0.24)	2.53 (0.21)	3.99 (0.10)
	Environment	2.99 (0.17)	3.47 (0.19)	3.15 (0.20)	6.31 (0.20)	3.98 (0.11)
	Total	2.68 (0.10)	3.88 (0.12)	3.28 (0.12)	5.96 (0.12)	3.95 (0.06)
Perceived commitment to CSR	Labor	5.49 (0.20)	2.91 (0.22)	4.47 (0.25)	2.60 (0.22)	3.87 (0.11)
	LGBT inclusion	5.52 (0.19)	2.47 (0.23)	4.57 (0.19)	3.33 (0.22)	3.97 (0.11)
	Environment	5.38 (0.18)	1.72 (0.19)	4.84 (0.21)	2.65 (0.21)	3.64 (0.10)
	Total	5.46 (0.11)	2.37 (0.13)	4.63 (0.13)	2.86 (0.13)	3.83 (0.06)
CSR beliefs	Labor	5.68 (0.19)	3.11 (0.22)	4.96 (0.25)	2.20 (0.22)	3.99 (0.11)
	LGBT inclusion	5.11 (0.19)	3.53 (0.23)	4.90 (0.19)	2.95 (0.22)	4.12 (0.10)
	Environment	5.33 (0.18)	2.33 (0.19)	5.42 (0.20)	2.08 (0.20)	3.79 (0.10)
	Total	5.38 (0.11)	2.99 (0.13)	5.09 (0.13)	2.41 (0.12)	3.97 (0.07)
Intention	Labor	6.01 (0.21)	3.40 (0.24)	5.03 (0.27)	2.34 (0.24)	4.20 (0.12)
	LGBT inclusion	5.40 (0.20)	4.03 (0.25)	5.09 (0.21)	3.29 (0.24)	4.45 (0.11)
	Environment	5.47 (0.19)	2.99 (0.21)	5.70 (0.22)	2.53 (0.22)	4.17 (0.11)
	Total	5.63 (0.12)	3.47 (0.14)	5.27 (0.14)	2.72 (0.14)	4.27 (0.07)

^a Means are reported along with parenthesized standard deviations

RQ1 addressed differences by the CSR domain in the effect of CSR position on attributions of internal and external CSR motivations. As reported earlier, the ANOVA results (see Table 4.12) revealed a non-significant CSR domain \times CSR position interaction effect for external CSR motivation attribution, suggesting that the CSR position effects on external

motivation attribution did not differ across the three CSR domains. However, the ANOVA results (see Table 4.12) produced a significant CSR domain × CSR position interaction effect for internal CSR motivation attribution. The graphical examination of the internal motivation mean scores (see Figure 4.3) revealed that the washing position appears to reduce internal motivation attributions more for the environmental domain than for the labor or LGBT inclusion domains. On the other hand, the apathetic positioning in the labor domain seems to increase the internal motivation attributions more than in the other two domains.

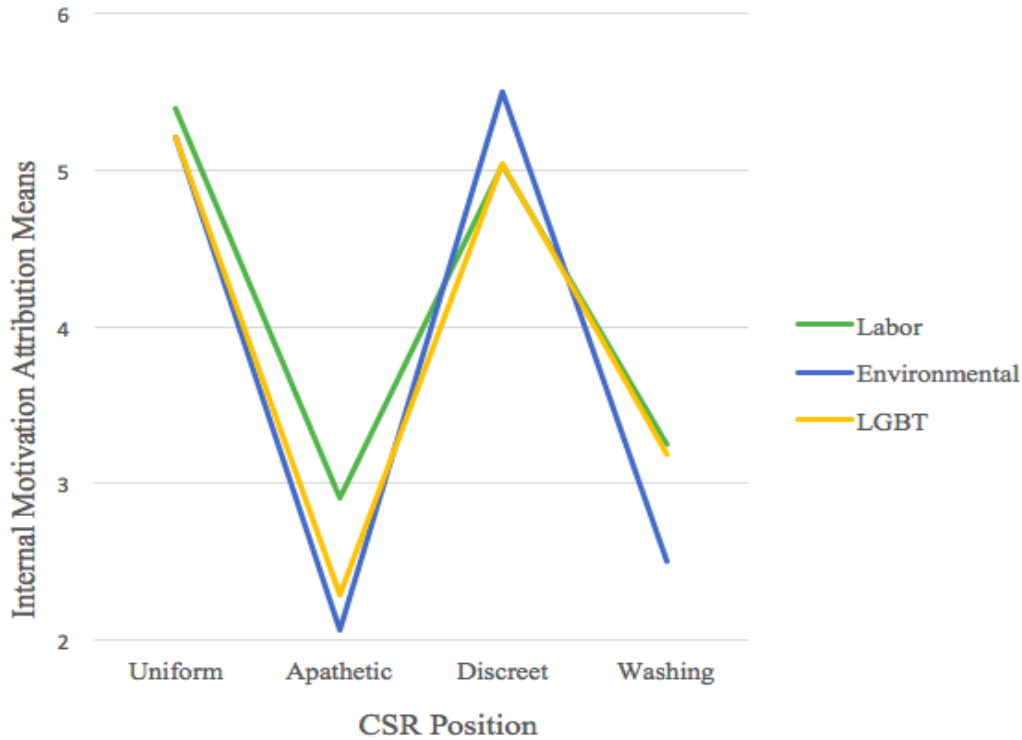


Figure 4.3. Internal Motivation Attribution Means

Although not directly hypothesized, additional analyses were conducted to assess the significant CSR domain x CSR position interaction effects for the remaining dependent variables. The graphical examination of the commitment to CSR mean scores (see Figure 4.4)

revealed that the apathetic position seems to reduce commitment to CSR perceptions more for the environmental domain than for the labor or LGBT inclusion domains. On the other hand, the washing positioning in the LGBT domain appears to result in higher CSR commitment perceptions than do the other two domains.

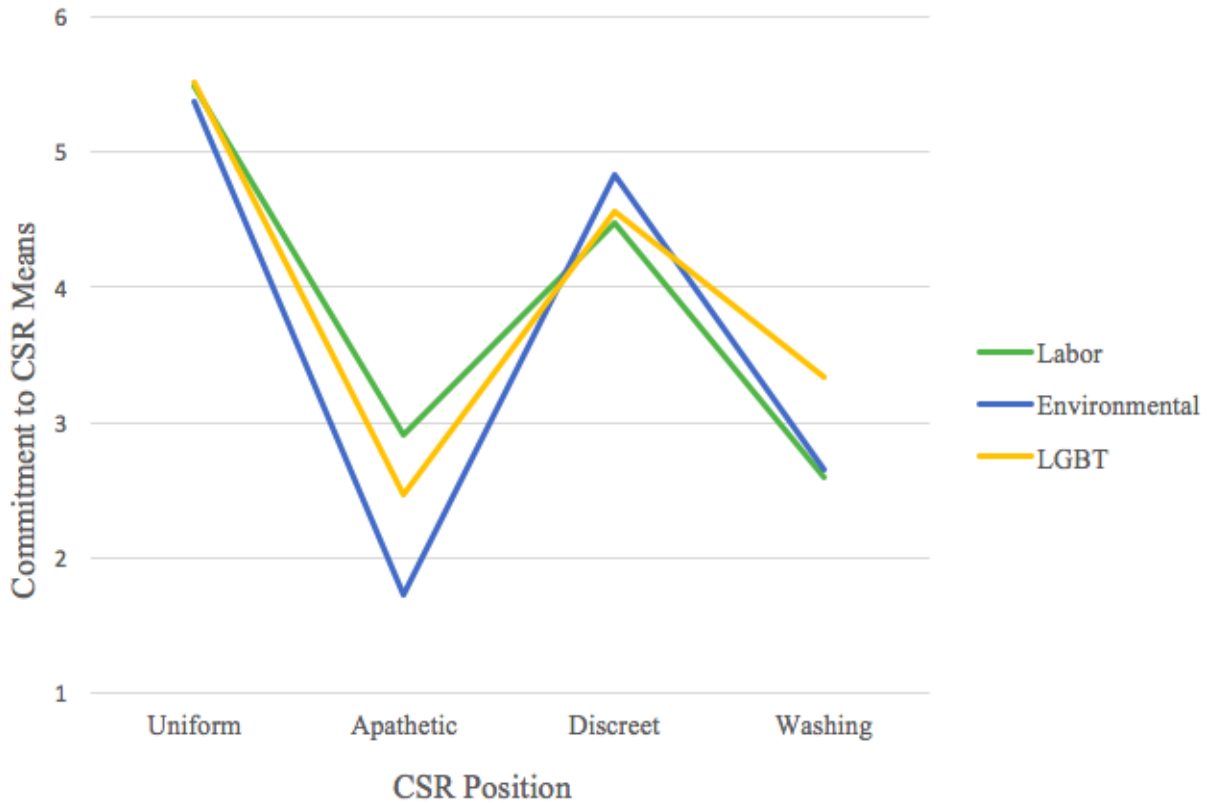


Figure 4.4. Corporate Commitment to CSR Means

Further, the graphical examination of the corporate sincerity mean scores (see Figure 4.5) revealed that within the LGBT domain, the apathetic and washing positions generated higher sincerity perceptions than did the other two domains; whereas, in the environmental domain, the apathetic positioning seems to lower sincerity perceptions and the discreet positioning appears to produce higher sincerity perceptions as compared to the other two domains.

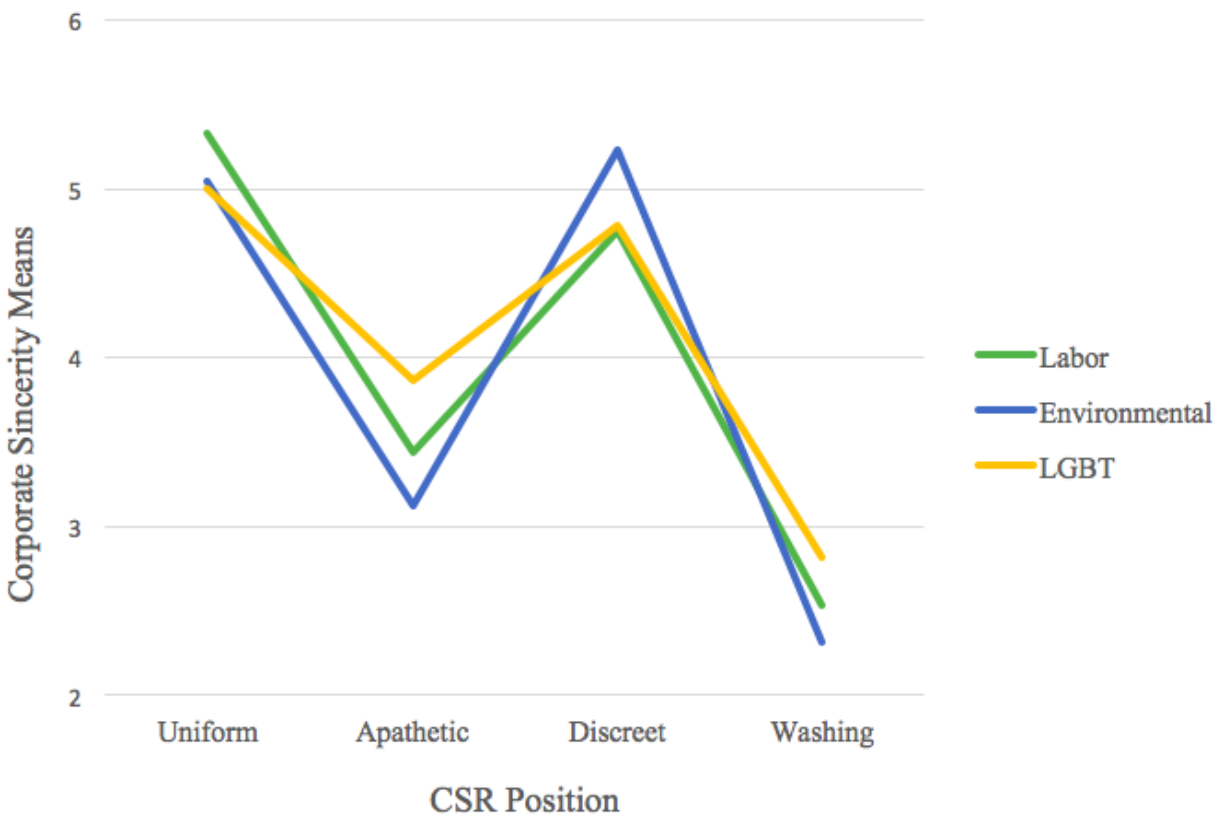


Figure 4.5. Corporate Sincerity Means

The graphical examination of the corporate hypocrisy mean scores (see Figure 4.6) also demonstrated differences among the three CSR domains, such that the uniform position in the labor domain was seen as less hypocritical than the uniform positioning in the LGBT inclusion or environmental domains. Conversely, within the environmental domain, the washing position appears to increase hypocrisy perceptions, while apathetic positioning seems to lessen hypocrisy perceptions more than in the other two domains.

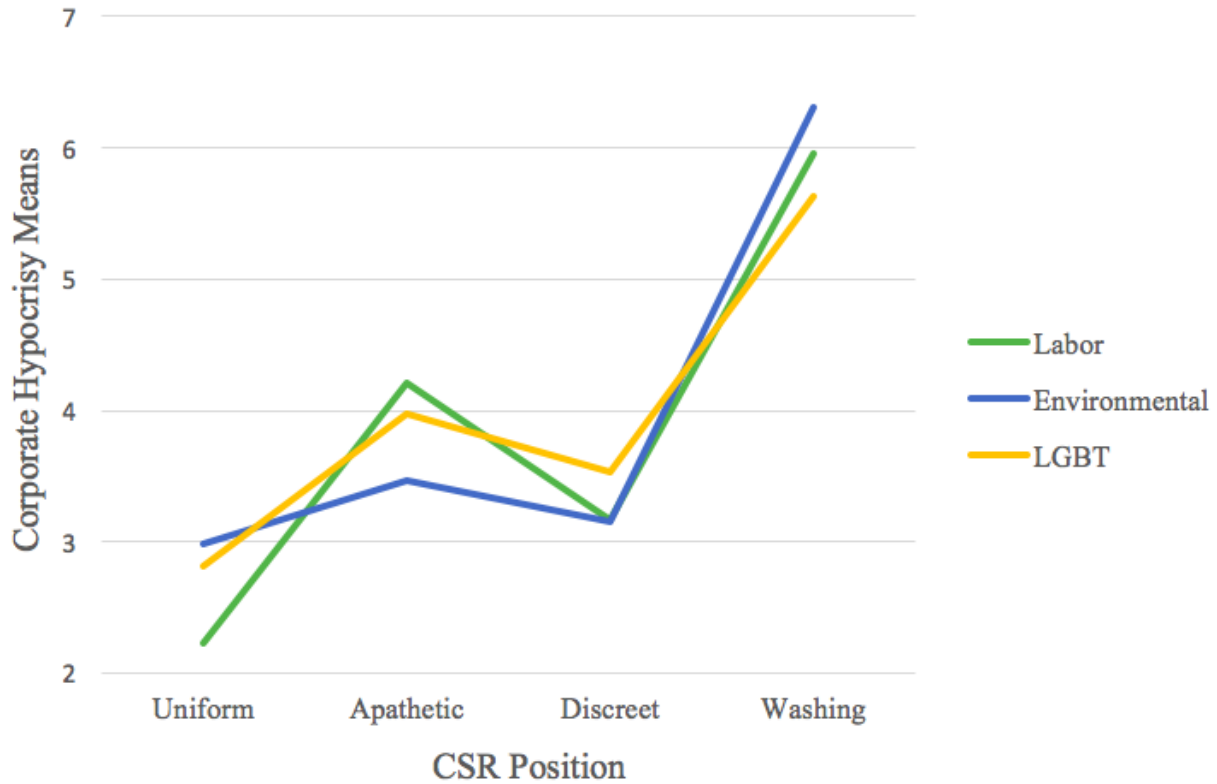


Figure 4.6. Corporate Hypocrisy Means

As presented in Figure 4.7, differences emerged across the CSR domains in terms of mean CSR belief scores. Within the environmental domain, the apathetic position lowered CSR beliefs, while the discreet position appeared to increase CSR beliefs more than the other two positions. On the other hand, uniform positioning seemed to increase CSR beliefs more for the labor domain; whereas, the washing position in the LGBT inclusion domain produced higher CSR beliefs.

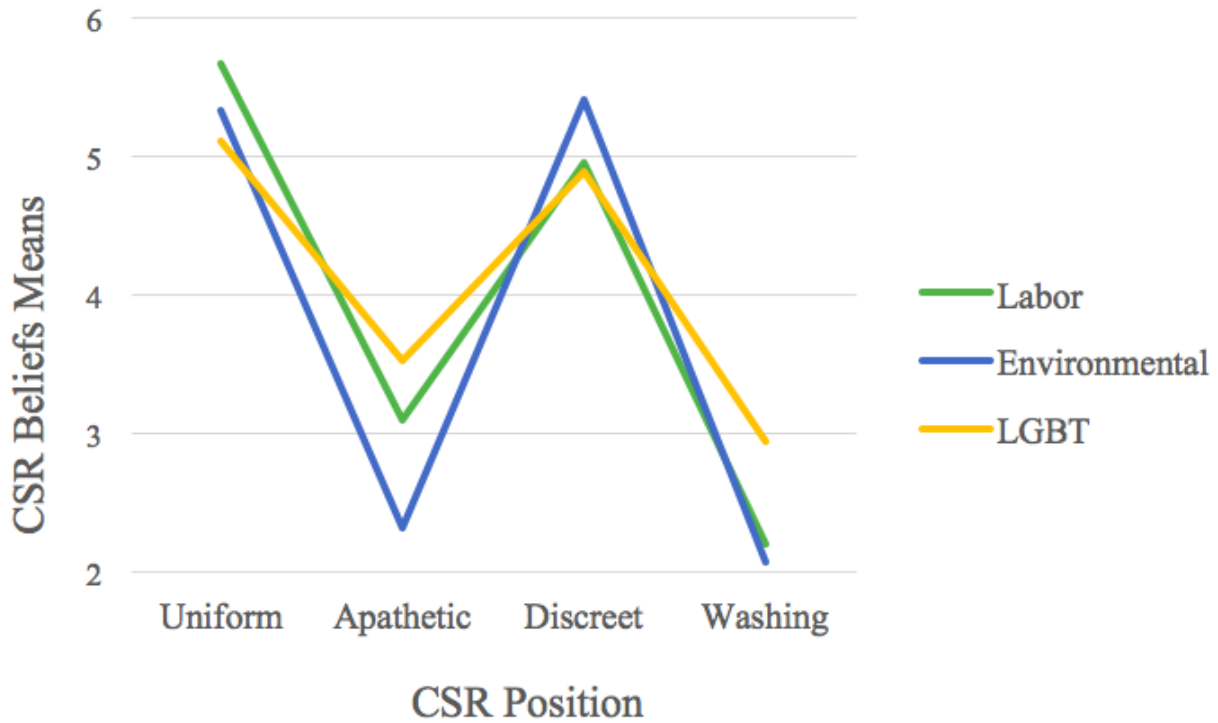


Figure 4.7. CSR Beliefs Means

Finally, the graphical examination of the intention to purchase from the corporation mean scores (see Figure 4.8) revealed that the uniform position appears to increase purchase intentions more for the labor domain than for the environmental or LGBT inclusion domains, while the discreet positioning in the environmental domain seems to increase purchase intentions more than in the other two domains. On the other hand, within the LGBT inclusion domain, the apathetic and washing positions produce higher purchase intentions than these positions do within the other CSR domains.

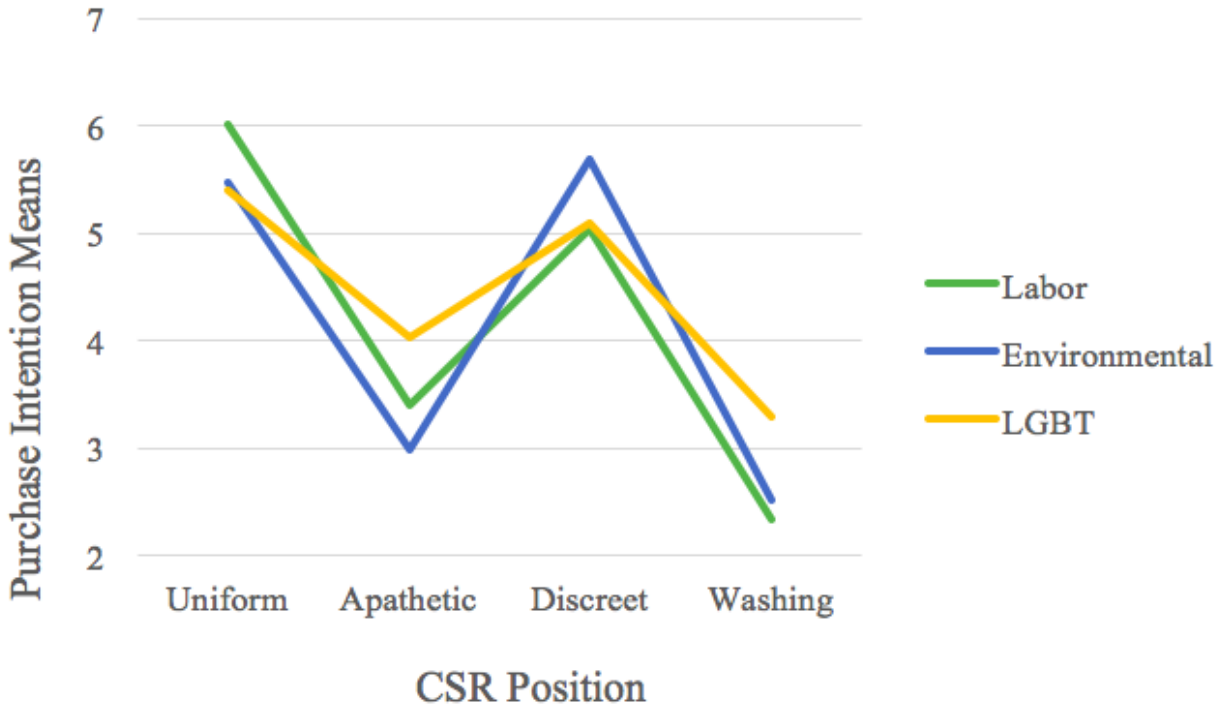


Figure 4.8. Intention to Purchase from the Corporation Means

SEM: Hypotheses 3 through 7. Single-group SEM with maximum likelihood estimation using AMOS was conducted to investigate the structural relationships among the dependent measures proposed in H3-H7. Fit for the structural model was first assessed through the chi-square statistics ($\chi^2 = 709.772$, $df = 219$, $p < .001$). The chi-square statistic indicated an imperfect fit; however, this statistic is sensitive to sample size (Bagozzi & Yi, 1988), so other fit indices were also examined. The incremental fit indices (CFI = .97, TLI = .97, NFI = .96) all suggested a good model fit. The RMSEA value (RMSEA = .063) indicated an acceptable-to-good level of model fit as well. Figure 4.9 presents the SEM model with standardized regression coefficients and their significance test results.

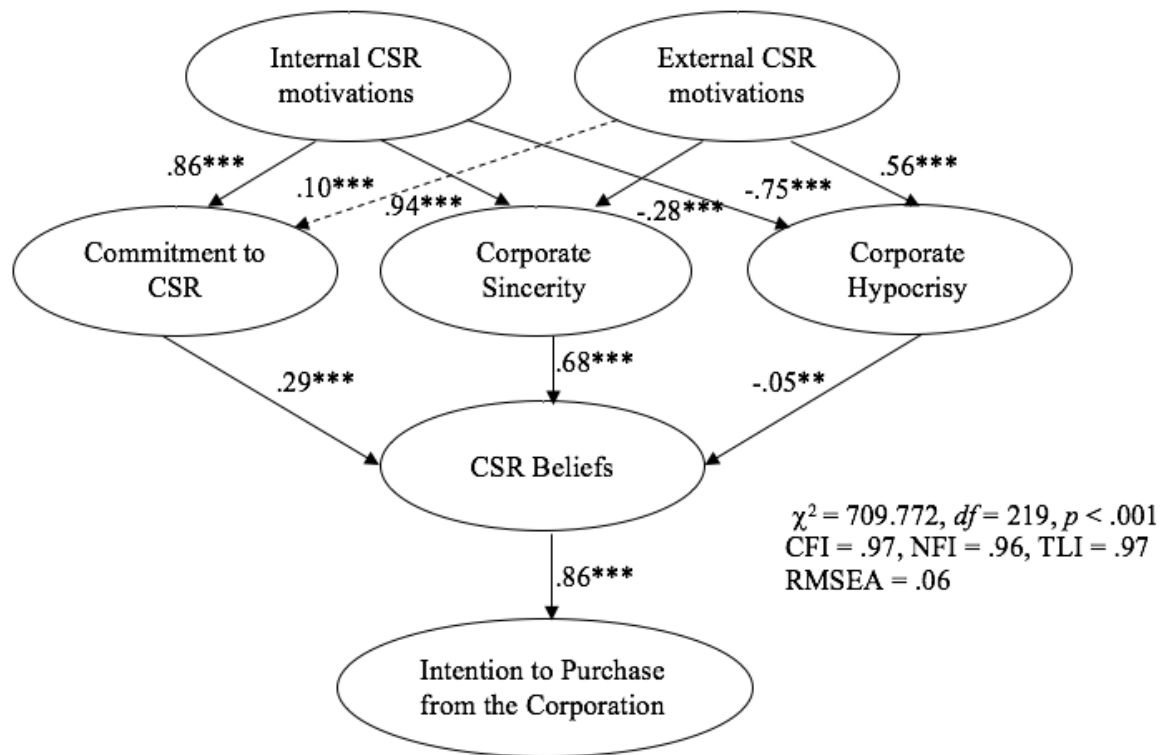


Figure 4.9. Single-group SEM model with standardized regression coefficients. The dashed line indicates a relationship that is non-significant in the hypothesized direction. ** $p < .05$, *** $p < .001$

In support of H3a, the SEM results indicated that stronger attributions for internal CSR motivations led to greater perceived commitment to CSR (Std. $\gamma = .86$, $p < .001$). However, support for the negative influence of attributions for external CSR motivations on perceived commitment to CSR, predicted by H3b, was not found; instead, a significant positive influence was revealed (Std. $\gamma = .10$, $p < .001$). Thus, H3b was not supported.

Further, in support of H4a, stronger attributions for internal CSR motivations led to greater perceived corporate sincerity (Std. $\beta = .94$, $p < .001$), while attributions for external CSR motivations negatively influenced perceived corporate sincerity (Std. $\beta = -.28$, $p < .001$),

supporting H4b. On the other hand, as proposed in H5a, stronger attributions for internal CSR motivations lowered perceived corporate hypocrisy (Std. $\beta = -.75, p < .001$); while stronger attributions for external CSR motivations augmented perceived corporate hypocrisy (Std. $\beta = .56, p < .05$), supporting H5b. Furthermore, both perceived corporate commitment to CSR (Std. $\beta = .29, p < .001$) and perceived corporate sincerity (Std. $\beta = .68, p < .001$) positively influenced consumers' CSR beliefs, supporting H6a and H6b, respectively; whereas, perceived corporate hypocrisy negatively influenced consumers' CSR beliefs (Std. $\beta = -.05, p < .05$), in support of H6c. Finally, CSR beliefs positively influenced consumers' intention to purchase from the corporation (Std. $\beta = .86, p < .001$), supporting H7.

Multiple-Group SEM: Hypothesis 8. Multiple-group SEM with maximum likelihood estimation was used to test the moderating effect of CSR domain support for the relationship between CSR beliefs and purchase intention. H8 would be supported if the influence of CSR beliefs on purchase intentions was significantly stronger for those with a high versus low level of support for the CSR domain. CSR domain support levels were created by a median-split method using the average of the two CSR domain support items' scores. Participants with the average support score equal to or lower than the median ($Md = 5.50$) were considered as the low CSR domain support group and those with the average support score greater than the median were the high CSR domain support group.

First, an unconstrained multiple-group SEM was conducted with the high and low support groups using a model with two latent variables (CSR beliefs and purchase intention) only (see Figure 4.10). The unconstrained model had a good fit ($\chi^2 = 30.634, df = 16, p < .05$; CFI = .99, TLI = .99, NFI = .99; RMSEA = .041), and showed a higher regression weight for the high-support group than the low-support group, consistent with the prediction by H8. Then, the

model was rerun with an equality constraint between the two support groups on the regression path from CSR beliefs to intention. Comparing the constrained model ($\chi^2 = 48.197, df = 17, p < .001$) to the unconstrained model ($\chi^2 = 30.634, df = 16, p < .05$), the chi-square difference test results ($\Delta\chi^2 = 17.763, \Delta df = 1, p < .001$) revealed a significant difference in the model fit. Along with the higher standardized regression weight for the high CSR domain support group (Std. $\gamma = .89$) than the low support group (Std. $\gamma = .82$), this chi-square difference test result indicates that the relationship between CSR beliefs and purchase intention was stronger for those in the high CSR support group as compared to the low CSR support group. Therefore, the moderating effect proposed in H8 was supported.

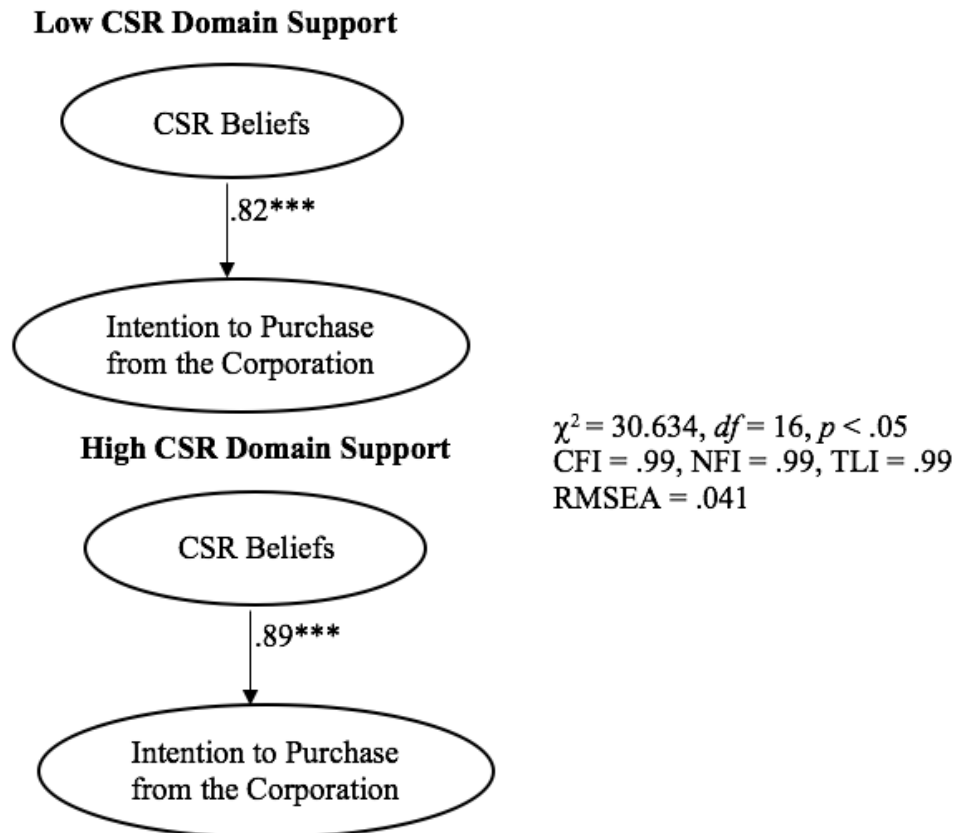


Figure 4.10. Unconstrained Multiple-Group SEM Model with Standardized Regression Coefficients. *** $p < .001$

Multiple-Group SEM: Research Question 2. RQ2 addressed differences in the hypothesized structural relationships among the dependent measures across the three CSR domains. A multiple-group SEM was conducted with three groups representing the three CSR domains (environmental domain, $n = 211$; labor domain, $n = 163$; LGBT inclusion domain, $n = 185$), using the same model specification as the single-group SEM model used for the H3-H7 testing. The multiple-group SEM model had a good fit ($\chi^2 = 1323.064$, $df = 657$, $p < .001$; CFI = .97, TLI = .96, NFI = .94; RMSEA = .043).

As presented in Table 4.14, the majority of the significant relationships confirmed in the single-group SEM are retained across all three CSR domains. For example, the positive influence of attributions of internal CSR motivations on perceived commitment to CSR (H3a) and corporate sincerity (H4a) remain significant across all three domains, as does the negative influence of attributions of internal CSR motivations on corporate hypocrisy (H5a). The negative influence of attributions of external CSR motivations on corporate sincerity (H4b) and the positive impact of attributions of external CSR motivations on corporate hypocrisy (H5b) also remain significant across all three CSR domains. Further, the impacts of perceived commitment to CSR (H6a) and corporate sincerity (H6b) on CSR beliefs remain positive and significant among all domains, as does the influence of CSR beliefs on (H7) purchase intentions.

On the other hand, H3b, which proposed a negative relationship between attributions of external CSR motivations and perceived commitment to CSR remains unsupported for the environmental and LGBT inclusion domains, due to the significant, positive regression coefficients, consistent with the single-group SEM result. However, for the labor domain, this

regression path became negative, although it was statistically non-significant (Std. $\beta = -.09, p = .089$). Further, the negative influence of corporate hypocrisy on CSR beliefs found from the single-group SEM remains significant only within the labor domain (Std. $\beta = -.11, p < .05$).

Table 4.14

Multiple-Group SEM: Standardized Regression Coefficients by CSR Domain

Regression path	Standardized regression coefficient		
	Environment	Labor	LGBT inclusion
Internal Attributions → Commitment	.83***	.99***	.79***
External Attributions → Commitment	.13***	-.09	.19***
Internal Attributions → Sincerity	.90***	1.04***	.87***
External Attributions → Sincerity	-.28***	-.26***	-.29***
Internal Attributions → Hypocrisy	-.65***	-.90***	-.72***
External Attributions → Hypocrisy	.58***	.60***	.50***
Commitment → CSR Beliefs	.32***	.41***	.22***
Sincerity → CSR Beliefs	.68***	.49***	.78***
Hypocrisy → CSR Beliefs	-.03	-.11*	-.01
CSR Beliefs → Purchase Intention	.90***	.90***	.76***

* $p < .05$, *** $p < .001$

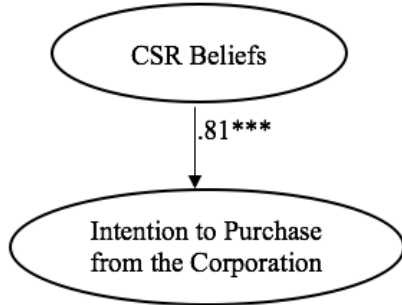
Finally, to compare the moderating influence of CSR domain support (H8) across the three CSR domains, additional multiple-group SEM was conducted for each CSR domain separately. First, given that there were slight differences in the median scores for CSR domain support across the three domains, additional groups were created based on median scores for each separate scale. Thus, for environmental support, levels were created by coding values equal to or lower than the median ($Md = 5.50$) as 0 (low environmental support group) and coding values greater than the median as 1 (high environmental support group). For labor support, levels were created by coding values equal to or lower than the median ($Md = 6.25$) as 0 (low labor

support group) and coding values greater than the median as 1 (high labor support group).

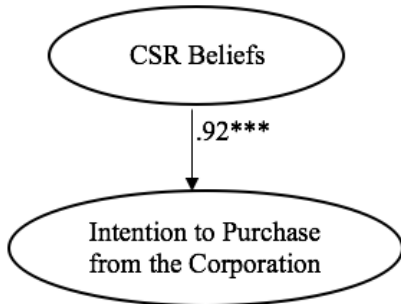
Finally, for LGBT inclusion support, levels were created by coding values equal to or lower than the median ($Md = 5.00$) as 0 (low LGBT inclusion support group) and coding values greater than the median as 1 (high LGBT inclusion support group).

To test the moderating influence that CSR domain support had on the relationship between CSR beliefs and purchase intentions across the three CSR domains, a series of chi-square difference tests were conducted to compare the model fit of the unconstrained and constrained models. Within the environmental domain (see Figure 4.11), the chi-square difference test examining the moderating role of environmental support ($\Delta\chi^2 = 19.758$, $\Delta df = 1$, $p < .001$) revealed significant differences in the fit, with the positive relationship between CSR beliefs and purchase intentions being stronger for those with higher levels of environmental support (low, Std. $\gamma = .81$; high, Std. $\gamma = .92$). However, within the labor domain ($\Delta\chi^2 = 1.851$, $\Delta df = 1$, $p = .174$) and the LGBT inclusion domain ($\Delta\chi^2 = 1.358$, $\Delta df = 1$, $p = .244$), the chi-square difference tests revealed no significant differences in the model fit for the moderating role of CSR domain support.

Low Environmental Domain Support



High Environmental Domain Support



$\chi^2 = 52.941, df = 16, p < .001$
CFI = .98, NFI = .97, TLI = .97
RMSEA = .105

Figure 4.11. Unconstrained Multiple-Group SEM Model for Environmental Domain Support with Standardized Regression Coefficients. *** $p < .001$

CHAPTER 5: DISCUSSION AND CONCLUSIONS

This chapter discusses the findings from the current study in relation to the extant literature and the theoretical framework upon which the model was developed. The theoretical and managerial implications of this study are also explained. Lastly, the limitations of this study are delineated, and suggestions for future research are presented.

Discussion

CSR Position Effects

As proposed, consumers exposed to information about companies with uniform and discreet CSR positions perceived the firm to be more internally motivated than those exposed to apathetic and washing positions. Although not directly hypothesized, results further revealed that discreet firms, which function in a quietly conscientious manner through mechanisms such as greenhushing (Font et al., 2016; Stifelman, 2008), generated the same level of attributions for internal motivations as did uniform firms. In regard to external attributions, the hypothesized effects were also found; uniform and washing companies were perceived to be more externally motivated than apathetic and discreet companies. Results, however, also revealed that firms engaging in washing behavior were viewed as more externally motivated than uniform firms. Finally, the results revealed that among the four CSR positions, apathetic firms were viewed as the least internally and least externally motivated.

In line with previous findings (Ellen et al., 2006; Groza et al., 2011) which indicate consumers' CSR attributions are not unidimensional, these results suggest that consumers realize that firms can have CSR motivations that may be simultaneously intrinsic and extrinsic.

Therefore, although publicizing good CSR deeds may induce attributions of external motivations, as long as the company is consistently demonstrating corresponding actions, it should also be perceived as motivated by its moral concern and ethicality. However, the results also indicate that in terms of internal motivations, consumers perceive uniform and discreet firms similarly, meaning that externally communicating about CSR practices through methods such as advertising and social media campaigns may not be as necessary as is commonly believed. Moreover, consumers are also cognizant of the signs that a company is deceiving them through behaviors such as washing, which is seen as more externally motivated and, in the absence of internal motivations, may have negative repercussions. These results suggest that although apathetic firms may not receive the potential benefits of being seen as internally motivated for CSR, they also are not perceived to have CSR motivations driven by external factors such as profit maximization. Thus, if a company cannot deliver on its promises, perhaps apathy is a better policy.

In terms of the other dependent measures, results revealed that the uniform and discreet companies were viewed comparably in terms of perceived sincerity and CSR beliefs; however, purchase intentions were slightly stronger for uniform companies. On the other hand, uniform companies were perceived as more committed to CSR as compared to discreet companies, while discreet companies were seen as more hypocritical than were uniform companies. Interestingly, in terms of washing and apathetic positions, apathetic firms were perceived to be sincerer and less hypocritical than washing firms, and they generated stronger CSR beliefs and greater purchase intentions. Thus, remaining apathetic, but also consistent with one's word, appears to be viewed more favorably than deceptive acts such as washing.

Attributions of Internal and External CSR Motivations and Consumer Perceptions

In line with predictions, results suggested that stronger attributions for internal CSR motivations generated more favorable perceptions of commitment to CSR and corporate sincerity, while minimizing perceptions of corporate hypocrisy. On the other hand, stronger attributions for external CSR motivations induced greater perceptions of corporate hypocrisy and lessened consumers' perceptions of corporate sincerity. However, attributions for external CSR motivations did not significantly harm perceptions of CSR commitment. Thus, external motivations may not be perceived to be as sincere, but they may still be viewed positively in terms of the level of resources and input that are being provided to the CSR domain. For instance, although uniform firms are believed to be internally motivated, they are also perceived as highly externally motivated, which may have led to the non-significant negative effect of external attributions on perceptions of commitment. These findings suggest that despite being partially motivated by external factors, consumers still acknowledge that firms can also be committed to the CSR domain. In sum, these findings underscore the significance of consumer attributions in the overall effectiveness of how consumers perceive a company's CSR strategies (Bhattacharya & Sen, 2004; Du et al., 2007). Attributions for internal motivations tend to lead to more favorable outcomes in terms of consumer perceptions of sincerity and commitment to CSR, and they further minimize perceptions of hypocrisy. However, external attributions may not be exclusively detrimental (Ellen et al., 2006; Groza et al., 2011; Skarmeas & Leonidou, 2013). Given that the presence of internal motivations is affirmed, consumers can seemingly accept the marketplace reality that firms also achieve external motives through their CSR initiatives.

Consumer Perceptions and CSR Beliefs

When consumers' perceptions of corporate sincerity and commitment to CSR are greater, CSR beliefs are augmented, as hypothesized. Conversely, the single-group SEM results

suggested that when perceptions of corporate hypocrisy are greater, CSR beliefs are weakened. However, the follow-up multiple-group SEM results examining any CSR domain-related differences revealed the significant negative relationship between perceptions of corporate hypocrisy and CSR beliefs was found only within the labor domain. Given the sensitive nature of the topic, these findings could be due to a social desirability bias. That is, participants may have experienced a heightened sense of pressure to express stronger negative reactions in response to scenarios that dealt with violations involving child labor and sweatshop labor as opposed to seemingly less egregious events related to recycling or the treatment of LGBT employees. Moreover, these findings could also be attributed to the relative infrequency with which labor-related issues are explored in the popular press and media. For example, consumers may be more aware of and desensitized to the realities of greenwashing; however, in the context of potential harm being inflicted upon another human being, the negative implications of tactics such as fairwashing might be amplified.

CSR Beliefs and Intention to Purchase from the Corporation

Results reveal that consumers' stronger beliefs about a firm's social responsibility led to higher intentions to purchase goods from the firm. These results corroborate previous research (Creyer & Ross, 1997; Groza et al., 2011; Mohr & Webb, 2005; Sen et al., 2006) that suggests favorable CSR associations can provide a halo effect that carries over from the consumer's beliefs to their behaviors toward the corporation.

Moderating Role of Support for CSR Domain

The single-group SEM results indicated that the consumer's support for the CSR domain significantly moderated the strength of the relationship between CSR beliefs and purchase intentions. However, the multiple-group SEM results revealed that when considering the CSR

domain, this relationship was significant only for the environmental domain. Thus, for the environmental domain, it is important to recognize that the level of support can augment the positive influence of CSR beliefs on intentions to purchase from a corporation. On the other hand, for the LGBT inclusion and labor domains, this finding contradicts prior research (Du et al., 2010; Sen & Bhattacharya, 2001) and suggests that consumers may have the propensity to react—either favorably or unfavorably—to a firm’s CSR strategies regardless of their general beliefs about the focal CSR domain.

The Role of the CSR Domain

Although three CSR domains were included for the purpose of stimulus sampling, as discussed in Chapter 2, the majority of the findings from RQ1 and RQ2 suggest that the present conceptual model is fitting across multiple, diverse CSR contexts. However, the potential for domain-specific differences were conceivable. First, although external CSR motivation attributions in response to the four CSR positions did not differ across the three CSR domains, in regard to internal CSR motivation attributions, the washing position reduced internal motivation attributions more for the environmental domain than for the labor or LGBT inclusion domains. Perhaps given the prevalence of greenwashing compared to washing in the other domains, consumers may be more sensitive in terms of believing companies are internally motivated when they are engaging in misleading communications. On the other hand, the apathetic positioning in the labor domain seems to increase the internal motivation attributions more than in the other two domains. This finding seems to indicate that consumers still ascribe some level of internal motivations even when companies are demonstrating CSR apathy, and this could be attributed to a lack of consumer knowledge concerning companies current labor-related policies. Again, given that issues related to labor concerns are less frequently discussed as compared to environmental-

or LGBT-related topics, consumers may believe that most firms are somewhat more apathetic in general and, therefore, may view such inaction as slightly more internally motivated than such behavior among the other CSR domains.

With regard to structural relationships among the dependent measures, several notable distinctions pertaining primarily to the labor domain warrant further discussion. First, the significant relationship between attributions of external CSR motivations and perceived commitment to CSR was in the positive direction, contrary to H3, for both the environmental and LGBT inclusion domains. However, for the labor domain, despite not reaching statistical significance, the regression weight for this relationship was in the hypothesized negative direction. This suggests that within the labor domain, external attributions may have a slightly more damaging impact on perceptions of CSR commitment. Moreover, the negative influence of corporate hypocrisy on CSR beliefs was significant only within the labor domain. Lastly, the majority of the hypothesized relationships that were confirmed in the single-group SEM model were found to be stronger in the labor domain than in the other two CSR domains. Although the reasons are unclear, these differences could be attributed to a social desirability bias in regard to the emotionally-charged nature of topics related to child and sweatshop labor.

Additional Analyses of CSR Domain Differences

Although not directly hypothesized, as shown in Table 4.12 and as demonstrated in the graphical figures presented in Chapter 4, there were additional CSR domain x CSR position interactions worth exploring. Thus, additional analyses were conducted to investigate the other domain-related differences in the dependent variables. In line with the previous discussion on attribution differences among the three CSR domains, results revealed that within the environmental domain, consumers appear to be somewhat more fastidious in their expectations.

For example, apathetic positioning in the environmental domain generated lower perceptions of sincerity, commitment to CSR, and CSR beliefs than the other two domains, while discreet positioning appeared to be seen as sincerer and resulted in stronger CSR beliefs and purchase intentions. Moreover, in line with the finding that washing in the environmental domain reduced internal attributions more than in the other domains, it also was seen as more hypocritical. In sum, these results seem to indicate that consumers have come to expect some level of action in terms of a firm's environmental sustainability initiatives and are likely to be less forgiving of inaction or of misleading tactics such as washing. However, at the same time, the findings suggest that consumers may be becoming increasingly suspicious of green marketing strategies, such that, in some cases, discreet positioning may be more effective. These findings seem to attest to the potential consumer acceptance of a movement toward greenhushing within the marketplace.

On the other hand, within the labor domain, the findings indicated that uniform positioning was seen as less hypocritical, while it produced stronger CSR beliefs and purchase intentions than the other two CSR domains. Again, these results appear to suggest that consumers may have lower levels of knowledge about and, thus, lower expectations regarding labor-related CSR practices; therefore, consistent practices displayed through uniform positioning may be perceived as more distinctive and more favorable than the other two CSR domains. On the other hand, as previously mentioned, these results could be reflective of a social desirability bias. Given the context of potential human right violations, participants may have rated uniform positioning in the labor domain more favorably than in the other two domains.

Lastly, the results demonstrated that within the LGBT inclusion domain, consumers may also be less critical of misleading practices such as washing than they are in the other two CSR

domains. For example, the washing position appears to be less damaging in terms of corporate sincerity perceptions, commitment to CSR perceptions, CSR beliefs and purchase intentions. Moreover, apathetic positioning in the LGBT inclusion domain results in higher sincerity perceptions and purchase intentions. Given that LGBT inclusive practices have changed dramatically in a relatively short period of time, it may be that many consumers still perceive such practices to be superfluous. Given the contentious nature of the topic, it was anticipated that these relationships would be moderated by the consumers' level of support for the CSR domain; however, this effect was not supported. Thus, it appears that tactics such as gaywashing may not be as damaging to consumer outcomes as similar washing positioning within other CSR domains.

Implications

Theoretical Implications

The findings from this study contribute to the CSR, business ethics, marketing, consumer behavior, and psychology disciplines. First, this study extends attribution theory to an emerging area of inquiry and tests a novel conceptualization of consistency-based CSR attributions. In line with several prior studies in the CSR discipline (Becker-Olsen et al., 2006; Ellen et al., 2006; Groza et al., 2011; Rifon et al., 2004; Webb & Mohr, 1998), these findings support the key role that consumers' attributions serve in influencing their response to CSR-related information. Although consumer attributions have been widely examined in the consumer behavior and CSR literature, this is the first study to systematically manipulate the dimension of CSR consistency to empirically examine these four distinct forms of CSR positioning. These findings further validate the literature (Ellen et al., 2006; Groza et al., 2011) that suggests consumers are able to recognize and reconcile the fact that companies may be simultaneously internally and externally motivated

to engage in CSR. In line with previous assertions (Becker-Olsen et al., 2006; Forehand & Grier, 2003; Skarmeas & Leonidou, 2013), the results suggest strong effects of the internal CSR motivations given that consumers perceive little difference between discreet and uniform firms. However, the complications arise when consumers become suspicious that firms are motivated exclusively by external factors as in the case of firms engaging in washing.

Additionally, the results regarding the effect of the various CSR positions contribute to the marketing management and business ethics literature and fill several gaps in the extant research. Although several studies have investigated (Chen & Chang, 2013; Nyilasy et al., 2014; Parguel et al., 2011) the topic of CSR inconsistency in the form of greenwashing, this is the first study to empirically examine the emerging contexts of gaywashing and fairwashing, which extends our understanding of the phenomenon (Ginder & Byun, 2015). In terms of washing and apathetic positioning, this study also contributes to the literature that has examined what factors can contribute to unfavorable consumer reactions to CSR practices or that can even lead to a backfire effect. In particular, given that apathetic firms were viewed more favorably than firms involved in washing, these findings add to the current body of knowledge by demonstrating that CSR initiatives may not be equally necessary or effective for all companies (Du et al., 2007; Vallaster et al., 2012), especially if the company cannot demonstrate its sincere commitment or fulfill its promises. This finding lends support to Vallaster et al.'s (2012) theorizing that companies would be wise to resist jumping on the CSR bandwagon until they more strategically assess the meaning of certain CSR contexts within their unique corporate ecosystems. Moreover, although greenhushing (Font et al., 2016) and quietly conscientious CSR (Vallaster et al., 2012) have been conceptually introduced and explored by other scholars, the effect of such practices on consumer behavior has never been empirically examined. By revealing that discreet positioning may be

nearly as effective as uniform positioning, these findings fill gaps in the business ethics and management literature (Elving & van Vuuren, 2011; van de Ven, 2008) to suggest that consumers do seem to be increasingly suspicious and critical of CSR communication efforts.

This study also contributes to the extant literature by proposing and supporting the causal relationship between consumers' attributions for internal and external CSR motivations and their perceptions in regard to the company's commitment to CSR, corporate sincerity, and corporate hypocrisy. These linkages are not only of interest in terms of attribution theory extension, but in regard to the brand personality literature. They also further the current body of knowledge pertaining to what factors can contribute to the development of company associations such as brand or corporate sincerity. Scholars have conceptually propositioned this connection (Hoeffler & Keller, 2002; Ragas & Roberts, 2009), but this is the first study to provide empirical support. Further, although numerous studies have highlighted the need for companies to demonstrate their commitment to CSR more effectively through their CSR communication efforts (Du et al., 2010), there is a lack of research concerning what methods are most successful (Ellen et al., 2006; Peloza & Shang, 2011). Therefore, the findings of this study add to our understanding of how perceptions of a firm's CSR commitment are formed via consumers' ascriptions of the company's CSR motivations. Although the literature has empirically supported the key psychological function that corporate hypocrisy perceptions serve in response to inconsistent CSR information (Wagner et al., 2009), the current study is the first to assert that hypocrisy perceptions can form by way of consumer attributions for the firm's motives.

The results from this study also shed light on the relationship between perceptions of commitment to CSR, corporate sincerity, and corporate hypocrisy with how consumers develop CSR beliefs about a firm. This is the first study to empirically support the significant role that

perceptions of commitment to CSR and corporate sincerity can play in how consumers form beliefs regarding a company's overall level of social responsibility. These findings extend our understanding of the necessity related to firms developing more effective methods to demonstrate their commitment to chosen CSR domains and further corroborate suggestions made in the brand personality literature regarding the link between brand sincerity and CSR (Hoeffler & Keller, 2002; Lombart & Louis, 2014; Ragas & Roberts, 2009). However, these findings reveal that perceptions of hypocrisy may not be as damaging to CSR beliefs and subsequent purchase intentions as has been revealed by other scholars (Wagner et al., 2009).

Moreover, although the results from examining the moderating effect of CSR support prior research (Du et al., 2010; Sen & Bhattacharya, 2001) and reveal that a greater level of support intensifies the positive influence of CSR beliefs on purchase intentions, this relationship was not necessarily dependent upon the level of support when the entire data from all three domains were run together. Thus, consumers appear to be perceptive to seemingly favorable or unfavorable CSR-related actions regardless of their level of support.

Finally, by testing the model within three distinct CSR contexts, this study addresses concerns raised by other scholars (e.g., Maignan & Ferrell, 2004; Oberseder et al., 2013; Pelozo & Shang, 2011) regarding the narrow conceptualizations of CSR that have been used in prior research; thus, these results help to broaden our understanding of the phenomenon. In particular, few studies have examined CSR domains related to LGBT inclusion or fair labor topics such as child and sweatshop labor, and this is the first research to empirically test the implications of fairwashing and gaywashing, filling an important void highlighted in the literature (Ginder & Byun, 2015). In addition to testing a broader conceptualization of the CSR construct, the findings also reveal that the majority of the supported causal and structural relationships are retained

across all of the featured CSR domains, and this further corroborates the strength of the current theoretical and conceptual framework.

Managerial Implications

This study has significant managerial implications in terms of marketing management. This study indicates that consumers are increasingly perceptive of consistency-based differences in CSR positioning, and given that CSR communication is a significant expense for companies, it is imperative that these findings be used to guide the development of more strategic and ethical CSR strategies. The findings of the current study corroborate prior research (Forehand & Grier, 2003; Nyilasy et al., 2014; Wagner et al., 2009; Yoon et al., 2006) and strongly suggest that manipulative maneuvers such as washing are sure to backfire. Executives responsible for CSR communication need to be aware of the deleterious implications that can ensue should they engage in such deceptive tactics and fall prey to a promise/performance gap (van de Ven, 2008). Notably, the findings seem to indicate that CSR apathy is the optimal strategy as compared to companies posing as socially responsible. For example, in terms of sincerity perceptions, CSR beliefs, and purchase intentions, apathetic firms were rated more favorably than washing firms. Thus, inaction decisions could be more effective than being dubbed as disingenuous.

On the other hand, uniform firms that consistently practice what they preach in terms of CSR and discreet firms that behave in a more quietly conscientious manner are both accordingly rewarded through more favorable consumer outcomes as compared to apathetic and washing firms. Interestingly, this is the first study to reveal that in some cases, consumers respond just as favorably to discreet firms as they do to uniform firms. For instance, there were no significant differences in perceptions of internal CSR motivations, corporate sincerity, or CSR beliefs between those exposed to information about discreet firms and those shown content about

uniform firms. Further, purchase intentions were only slightly higher within the uniform condition. Clearly, these findings have important strategic implications. With growing consumer cynicism, perhaps companies are too heavily investing their resources in CSR advertising that is only minimally effective. As some have begun to forewarn, we may be entering a new era in CSR communication where subtlety is the best policy for some companies (Vallaster et al., 2012; van de Ven, 2008; Nyilasy et al., 2014).

Finally, the results from this study have important implications to inform consumer advocacy and public policy efforts regarding the effects of the manipulative and exploitative practices used by firms that engage in washing tactics. The use of CSR-washing is not only unethical, it further threatens to damage the social movement towards more responsible and sustainable consumption (Chen & Chang, 2013; Polonsky, Grau, & Garma, 2010). Research reveals that greenwashing can result in increased consumer confusion, perceived risk, and distrust (Chen & Chang, 2013), and this may serve to widen the already persistent gap between consumers' socially-responsible beliefs and behaviors (Carrigan & Attalla, 2001). Moreover, although the revelation that discreet CSR positioning may be nearly as effective as uniform CSR positioning in terms of generating favorable consumer outcomes has interesting implications for corporate strategy, should practices such as greenhushing become more pervasive, there may be negative repercussions in terms inspiring more socially-responsible behavior among consumers.

Limitations and Recommendations for Future Research

Although this study addresses several gaps identified in the CSR literature, numerous limitations must be acknowledged that can simultaneously provide insight for future inquiry. While the use of an experimental design enables greater understanding of the causal relationships involved in the way in which consumers respond to consistency-based CSR communication,

there are several associated limitations. Although caution was exercised in creating the stimulus materials and in assessing the effectiveness of the manipulations, the findings may not fully extend to authentic consumer contexts in which other extraneous conditions are uncontrolled. Further, as is often the case in survey-based research, this study is also limited to consumers' behavioral intentions rather than their actual behavior, and with this limitation comes the risk of a social desirability bias. Thus, the future use of field experiments or industry case studies could complement this study.

A significant limitation from this study stems from the high proportion of participants that did not accurately answer the manipulation check items and were subsequently dropped from the usable sample. Although it is not possible to determine whether this was a result of the manipulation being unclear or if it was due to a lack of attention on behalf of the participants, this does limit the ecological validity of the findings. Given that the manipulation checks were included on the same page as the scenarios and that they were relatively straightforward in nature, these items are similar to those that have been effectively used in other research (Oppenheimer, Meyvis, & Davidenko, 2009) as a form of attention screening and which were shown to enhance reliability and statistical power. However, the reality in the marketplace could be that some consumers are not as sensitive or perceptive to the cues that signal a firm is engaging in washing behavior or is apathetic to a CSR domain. Further, given that these participants were re-directed to the end of the survey, it was not possible to assess if there were any significant differences in that portion of the sample. For instance, the usable sample was found to be more well-educated and slightly more affluent than the overall population, and such variations may contribute to perceptual differences in assessing the CSR positions. It would be beneficial for future research to implement a mixed-method approach that first qualitatively

assesses the four CSR positions from the consumer's point-of-view. Implementing a more phenomenological approach to explore the way in which consumers make meaning of the different forms of consistency-based CSR positioning and the types of natural, unaided attributions that they make regarding the company's motivations could provide a more holistic understanding of this dynamic phenomenon.

Further, the manipulation provided only a single encounter with CSR-related information about the company, and this content did not vary in its sequence of presentation (i.e., external information was presented first in all scenarios); in reality, consumers may be exposed to a multitude of CSR communications that vary in terms of succession and repetition. To that end, differing channels of CSR communication (e.g., social media, press releases, advertisements) may also have varying effects, as might factors (e.g., credibility, CSR expertise) that are related to the third-party source through which consumers learn about information that is either consistent or inconsistent with the company's CSR communication. These additional areas of inquiry should also be examined.

Despite being a method used by many prior CSR studies (e.g., Brown & Dacin, 1997; Parguel et al., 2011; Yoon et al., 2006), featuring a fictitious company in the experimental scenarios also limits the external validity of the findings. Therefore, future research using authentic companies is necessary to better delineate the role that other company-related variables (e.g., prior reputation, company credibility, brand attitudes, etc.) may play in the revealed relationships. In an effort to provide a broad understanding of the phenomenon, this study featured scenarios about a company that sells general consumer products. However, there are potential differences that might emerge depending on the focal industry or product category. For instance, chemical and oil companies may be perceived as less environmentally-friendly

(Nyilasy, et al., 2014), while the fashion industry has a reputation for being more LGBT-friendly than other business sectors (Williams, Lee, & Haugtvedt, 2004); these considerations warrant future investigation.

Featuring three distinct CSR domains greatly improves the generalizability of the findings and fills important gaps that have been identified in the literature (Maignan & Ferrell, 2004; Oberseder et al., 2013; Pelozo & Shang, 2011); however, additional pretesting could have been implemented to better understand the presumed equivalency across the content included in the three CSR domains. Thus, there is a need to examine various contexts within each domain. For instance, in the environmental domain, the use of more controversial terms such as global warming or climate change may be perceived differently than topics such as recycling or alternative sources of energy. Testing this model using additional contexts within the three featured CSR domains would enhance the generalizability of the findings, as would incorporating other CSR-related topics. For example, within the context of washing, the popular press has leveraged accusations that some companies' campaigns in support of breast cancer are merely *pinkwashing* tactics (Kolata, 2015), while others have suggested that firms' use of *leanwashing* is in part to blame for the obesity epidemic in the United States (Karnani, McFerran, & Mukhopadhyay, 2014). Therefore, extending this research to other emerging contexts could have significant managerial, ethical, and public policy implications.

In terms of theory application, there are also limitations that may be improved upon in future research. First, as previously noted, the applicability of attribution theory and the systematic testing of Kelley's covariation principles in the current study are limited to the dimension of CSR-based consistency. Thus, future research is necessary to fully examine the potential interaction effects that may arise from including CSR distinctiveness and CSR

consensus within the examined framework (Sjovall & Talk, 2004). Further, although not present in the extant CSR literature, consumers are also expected to form attributions regarding why companies *don't* engage in the CSR domain or why they *don't* externally publicize their CSR involvement through CSR communication strategies. Although the wording of the attribution scales was altered to somewhat account for such cases, there is a need to more fully examine alternative forms of consumer attributions. Therefore, further scaled development and refinement is a fruitful avenue for future research. Moreover, as discussed in the Chapter 2, the chosen form of attributions is just one of the many that are suggested in the literature; thus, testing the model using existing, alternative forms of consumer attributions (i.e., strategic, egoistic, values-driven, stakeholder-driven) such as those introduced by Ellen et al. (2006) could also augment the present theoretical and practical implications.

Although two of the three forms of discriminant validity testing confirmed that the scales used in this study were discriminately valid, the most stringent of the three approaches recommended by Fornell and Larcker (1981) revealed remaining concerns. The high correlation between perceived corporate sincerity and CSR beliefs is a limitation of this study. Thus, future research could explore alternative scale options to measure perceptions of corporate sincerity. Moreover, the use of other scales to assess the consumer's level of support for, perceived importance of, or personal involvement with the CSR domain is needed. Efforts were made to include scales that could be easily adapted to fit the three featured CSR domains; however, there are additional scale options that might provide more precision in capturing the multi-faceted (e.g., attitudinal, affective, behavioral) nature of relationships consumers many have with certain CSR domains. For instance, the new ecological paradigm scale (Dunlap & Van Liere, 1978; Dunlap, Van Liere, & Mertig, 2000) or the attitudes toward lesbians and gay men scale (Herek,

1988) may more effectively capture consumers' deeper feelings and beliefs regarding controversial issues such as climate change and global warming or homosexuality.

Additional limitations stem from the sample population used in this research. Although consumers constitute a primary stakeholder group impacted by CSR, there are additional populations that also warrant investigation and are lacking attention in the extant CSR literature (Pelozo & Shang, 2011). Therefore, future research should also examine this phenomenon in regard to additional stakeholder groups such as employees, suppliers, or shareholders. In terms of sample recruitment, Qualtrics consumer panels provide samples that are fairly representative of the general United States population; however, the sample characteristics from this study have a few limitations. Although representative age and gender quotas were implemented, due to the data cleaning procedures, the usable sample had a somewhat higher proportion of females and consumers 55 to 65 years of age as compared to the national average (United States Census Bureau, 2014). Additionally, the sample included slightly more White, non-Hispanic consumers and was slightly more well-educated than national averages (United States Census Bureau, 2014). However, in terms of political party affiliation (Pew Research Center, 2015), sexual orientation (Gates, 2011), income, and region of residence (United States Census Bureau, 2014), the sample was quite representative. Further analyses that investigate the potential role of various sociodemographic characteristics such as age, gender, political party affiliation, or sexual orientation could be of interest, especially within somewhat polarizing CSR contexts such as LGBT inclusion or global warming.

Finally, although the sample was fairly representative of the population of the United States, caution should be exercised in generalizing the findings to other cultural contexts. Given that CSR policies, approaches, and consumer expectations differ cross-culturally (Fassin &

Buelens, 2011; Matten & Moon, 2008), future research is needed to test the applicability of the model using more diverse, international consumer samples. Research revealing the prevalence of greenhushing was conducted in Europe, so it is unclear how customary this phenomenon is in the domestic marketplace. Sensitivity to certain CSR communication tactics, such those used by washing or discreet firms, may vary cross-culturally. Additionally, research indicates that attributional tendencies differ by culture (Choi, Nisbett, & Norenzayan, 1999). Therefore, given that the findings could provide significant managerial implications for global firms, cross-cultural investigations would be an incredibly fertile opportunity for future research.

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APPENDIX A
PRETEST: QUESTIONNAIRE

DIRECTION: Please **imagine** yourself in the hypothetical situation described below. After carefully reading the description, please respond to the questions that follow.

Note: For the pretest, participants were presented scenarios for all three CSR domains, but within each CSR domain, only one of the four CSR positions was randomly assigned. Participants answered all items in response to the first scenario presented to them. Scenarios for the remaining two CSR domain were then randomly presented along with their corresponding manipulation check items only.

You read a press release from Company X, which sells consumer products. In this press release, Company X publicized its support for the lesbian, gay, bisexual, and transgender (LGBT) community. You also saw the company's LGBT-inclusive advertising and marketing campaigns, which featured images of families with same-sex parents and highlighted the company's sponsorship of LGBT events such as Pride Festivals. Additionally, following the marriage equality ruling, you saw that Company X altered its social media accounts to include rainbow imagery and to feature posts and tweets celebrating the Supreme Court's decision.

However, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report which indicated that Company X's non-discrimination policy included no provisions based on sexual orientation or gender identity. The report also noted that the company had not offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. Additionally, the company had not engaged in LGBT employee recruitment efforts and it had no policies in place to ensure organizational training and competency related to LGBT concerns.

You read a press release from Company X, which sells consumer products. In this press release, Company X publicized its support for the lesbian, gay, bisexual, and transgender (LGBT) community. You also saw the company's LGBT-inclusive advertising and marketing campaigns, which featured images of families with same-sex parents and highlighted the company's sponsorship of LGBT events such as Pride Festivals. Additionally, following the marriage equality ruling, you saw that Company X altered its social media accounts to include rainbow imagery and to feature posts and tweets celebrating the Supreme Court's decision.

Further, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report which indicated that Company X had a voluntary non-discrimination policy that includes a provision based on sexual orientation and gender identity. The report also noted that the company offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. Additionally, the company engaged in LGBT employee recruitment efforts and had policies in place to ensure organizational training and competency related to LGBT concerns.

Company X, which sells consumer products, has never publicly expressed its support for the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community through its marketing activities or press releases.

However, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report which indicated that Company X had a voluntary non-discrimination policy that includes a provision based on sexual orientation and gender identity. The report also noted that the company offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. Additionally, the company engaged in LGBT employee recruitment efforts and had policies in place to ensure organizational training and competency related to LGBT concerns.

Company X, which sells consumer products, has never publicly expressed its support for the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community through its marketing activities or press releases.

Further, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report which indicated that Company X's non-discrimination policy included no provisions based on sexual orientation or gender identity. The report also noted that the company had not offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. Additionally, the company had not engaged in LGBT employee recruitment efforts and had no policies in place to ensure organizational training and competency related to LGBT concerns.

You read a press release from Company Z, which sells consumer products. In this press release, Company Z publicized its support for the protection of workers' human rights and the avoidance of sweatshop labor. You also saw the company's advertising and marketing campaigns which featured images of the company's safe working conditions and highlighted the company's sponsorship of events that raise awareness about workers' human rights violations and sweatshop labor. Additionally, in celebration of World Day Against Child Labour, you saw that Company Z altered its social media accounts to include related imagery and to feature posts and tweets advocating for greater fair labor awareness.

However, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released a human rights report which indicated that Company Z had not implemented any programs to voluntarily monitor the working conditions of the factories that manufacture its products. The company also was never certified for its compliance with voluntary standards to prevent child labor. Additionally, the report indicated that Company Z had not implemented any policies to regulate hours of work and compensation beyond the minimum required by law.

You read a press release from Company Z, which sells consumer products. In this press release, Company Z publicized its support for the protection of workers' human rights and the avoidance of sweatshop labor. You also saw the company's advertising and marketing campaigns which featured images of the company's safe working conditions and highlighted the company's sponsorship of events that raise awareness about workers' human rights violations and sweatshop labor. Additionally, in celebration of World Day Against Child Labour, you saw that Company Z altered its social media accounts to include related imagery and to feature posts and tweets advocating for greater fair labor awareness.

Further, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released a human rights report which indicated that Company Z had implemented programs to voluntarily monitor the working conditions of the factories that manufacture its products. The company also was certified for its compliance with voluntary standards to prevent child labor. Additionally, the report indicated that Company Z implemented policies to regulate hours of work and compensation beyond the minimum required by law.

Company Z, which sells consumer products, has never publicly expressed its support for the protection of workers' human rights and the avoidance of sweatshop labor through its marketing activities or press releases.

Further, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released a human rights report which indicated that Company Z had not implemented any programs to voluntarily monitor the working conditions of the factories that manufacture its products. The company also was never certified for its compliance with voluntary standards to prevent child labor. Additionally, the report indicated that Company Z had not implemented any policies to regulate hours of work and compensation beyond the minimum required by law.

Company Z, which sells consumer products, has never publicly expressed its support for the protection of workers' human rights and the avoidance of sweatshop labor through its marketing activities or press releases.

However, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released a human rights report which indicated that Company Z had implemented programs to voluntarily monitor the working conditions of the factories that manufacture its products. The company also was certified for its compliance with voluntary standards to prevent child labor. Additionally, the report indicated that Company Z implemented policies to regulate hours of work and compensation beyond the minimum required by law.

You read a press release from Company Y, which sells consumer products. In this press release, Company Y publicized its support for environmental sustainability. You also saw the company's environmentally-friendly advertising and marketing campaigns, which featured images of the company's all natural, green products and highlighted the company's sponsorship of events that seek to raise awareness about climate change and global warming. Additionally, in celebration of Earth Day, you saw that Company Y altered its social media accounts to include green imagery and to feature posts and tweets advocating for greater environmental awareness.

However, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report which indicated that Company Y had not implemented any programs to voluntarily reduce the carbon emissions involved in the operation of its stores and the manufacturing of its products. The company also had not used solar and energy-saving LED lighting throughout its stores, manufacturing facilities, or corporate office. Additionally, the report indicated that Company Y had not provided any recycling options for its employees or customers.

You read a press release from Company Y, which sells consumer products. In this press release, Company Y publicized its support for environmental sustainability. You also saw the company's environmentally-friendly advertising and marketing campaigns, which featured images of the company's all natural, green products and highlighted the company's sponsorship of events that seek to raise awareness about climate change and global warming. Additionally, in celebration of Earth Day, you saw that Company Y altered its social media accounts to include green imagery and to feature posts and tweets advocating for greater environmental awareness.

Further, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report which indicated that Company Y has implemented programs to voluntarily reduce the carbon emissions involved in the operation of its stores and the manufacturing of its products. The company also uses solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. Additionally, the report indicated that Company Y provides recycling options for its employees and customers.

Company Y, which sells consumer products, has never publicly expressed its support for environmental sustainability through its marketing activities or press releases.

Further, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report which indicated that Company Y had not implemented any programs to voluntarily reduce the carbon emissions that are involved in the operation of its stores and the manufacturing of its products. The company also had not used solar and energy-saving LED lighting throughout its stores, manufacturing facilities, or corporate office. Additionally, the report indicated that Company Y has not provided any recycling options for its employees or customers.

Company Y, which sells consumer products, has never publicly expressed its support for environmental sustainability through its marketing activities or press releases.

However, a reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report which indicated that Company Y has implemented programs to voluntarily reduce the carbon emissions involved in the operation of its stores and the manufacturing of its products. The company also uses solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. Additionally, the report indicated that Company Y provides recycling options for its employees and customers.

Was the content in the scenario you read clear and understandable? If not, please give us feedback on what (e.g., terms, wording, etc.) was unclear and how you recommend it could be improved.

--- New Page ----

DIRECTION: Given the description of [Company name] on the previous page, **please answer the following questions based on your understanding of the scenario you read.**

Which of the following forms of corporate social responsibility was dealt with in the [company name] story that you read on the previous page?

- Inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community
- Fair treatment of workers and the avoidance of sweatshop labor
- Environmental friendliness
- I do not recall

Which of the following best describes [company name's] position toward the [CSR domain]?

- [Company name] supports the [CSR domain] both internally and externally
- [Company name] does not support the [CSR domain] internally or externally
- Although [Company name] internally supports the [CSR domain], it does not externally publicize it
- Although [Company name] externally publicizes its support for the [CSR domain], it does not internally support it
- I do not recall

Note: The [CSR domain] bracket was replaced by the name of the specific corporate social responsibility domain randomly assigned to the participant. The domain names included (1) environmental friendliness, (2) fair treatment of workers and the avoidance of sweatshop labor, and (3) the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community. The [company name] bracket was replaced by the specific company name depending on the CSR domain addressed in the scenario previously given to each respondent. The company names included (1) Company X for the LGBT scenario, (2) Company Y for the environmental scenario, and (3) Company Z for the labor scenario.

Were all questions on this page clear and understandable? If not, please give us feedback on which items were unclear and how you recommend them to improve.

--- New Page ---

DIRECTION: Given the description of [company name] on the previous page, we would like to know what your opinions and feelings about the company would be, if it were a real company. Please indicate your **level of agreement with each of the following statements.**

	Strongly Disagree	Disagree	Somewhat Disagree	Neither Agree nor Disagree	Somewhat Agree	Agree	Strongly Agree
[Company name] is genuinely concerned about [CSR domain].	1	2	3	4	5	6	7
[Company name] feels morally obligated to support [CSR domain].	1	2	3	4	5	6	7
[Company name] hopes to give something back to the community by supporting [CSR domain].	1	2	3	4	5	6	7
[Company name] is motivated to attract more customers by supporting [CSR domain].	1	2	3	4	5	6	7
[Company name] feels competitive pressures to show concern for [CSR domain].	1	2	3	4	5	6	7
[Company name] hopes to increase its profits by being supportive of [CSR domain].	1	2	3	4	5	6	7
[Company name] is committed to the [CSR domain].	1	2	3	4	5	6	7
[Company name] has a lot invested in the [CSR domain].	1	2	3	4	5	6	7
[Company name] is interested in supporting the [CSR domain]	1	2	3	4	5	6	7
[Company name] is giving a lot to support the [CSR domain].	1	2	3	4	5	6	7

[Company name] acts hypocritically.	1	2	3	4	5	6	7
What [Company name] says and does are two different things.	1	2	3	4	5	6	7
[Company name] pretends to be something that it is not.	1	2	3	4	5	6	7
[Company name] does exactly what it says.	1	2	3	4	5	6	7
[Company name] keeps its promises.	1	2	3	4	5	6	7
[Company name] puts its words into actions.	1	2	3	4	5	6	7
[Company name] is down-to-earth.	1	2	3	4	5	6	7
[Company name] is sincere.	1	2	3	4	5	6	7
[Company name] is honest.	1	2	3	4	5	6	7
[Company name] is real.	1	2	3	4	5	6	7
[Company name] is wholesome.	1	2	3	4	5	6	7
[Company name] is original.	1	2	3	4	5	6	7
[Company name] is authentic.	1	2	3	4	5	6	7
In regard to the [CSR domain], [Company name] is a socially responsible company.	1	2	3	4	5	6	7
[Company name] is concerned to improve the well-being of society related to the [CSR domain].	1	2	3	4	5	6	7
[Company name] follows high ethical standards concerning the [CSR domain].	1	2	3	4	5	6	7

Note: The [CSR domain] bracket was replaced by the name of the specific corporate social responsibility domain randomly assigned to the participant. The domain names included (1) environmental friendliness, (2) fair treatment of workers and the avoidance of sweatshop labor, and (3) the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community. The [company name] bracket was replaced by the specific company name depending on the CSR domain addressed in the scenario previously given to each respondent. The company names

included (1) Company X for the LGBT scenario, (2) Company Y for the environmental scenario, and (3) Company Z for the labor scenario.

Were all questions on this page clear and understandable? If not, please give us feedback on which items were unclear and how you recommend them to improve.

--- New Page ---

DIRECTION: Based on the company description you read earlier, **how would you evaluate [Company name] if it were a real company.** In each line, please choose a button that best reflects your evaluation.

In general, my buying products from [Company name] is:								
Not at all likely								Very likely
Not at all probable								Very probable
Not at all possible								Very possible

Note: The [company name] bracket was replaced by the specific company name depending on the CSR domain addressed in the scenario previously given to each respondent. The company names included (1) Company X for the LGBT scenario, (2) Company Y for the environmental scenario, and (3) Company Z for the labor scenario.

--- New Page ---

DIRECTION: The following set of questions relates to consumers' personal beliefs about corporate social responsibility domain. Please choose a button that best reflects your response.

How much or how little do you care about [CSR domain]?								
Do not care at all								Care very much

How bothered are you by violations against the [CSR domain]?								
Not at all bothered								Very bothered

How important or unimportant is [CSR domain] to you?								
Not important at all								Very important

To what extent are you concerned about [CSR domain]?								
Not at all concerned								Very concerned

Note: The [CSR domain] bracket was replaced by the name of the specific corporate social responsibility domain randomly assigned to the participant. The domain names included (1) environmental friendliness, (2) fair treatment of workers and the avoidance of sweatshop labor, and (3) the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community.

Were all questions on this page clear and understandable? If not, please give us feedback on which items were unclear and how you recommend them to improve.

--

--- New Page ---

Please answer the following questions.

1. What is your gender? Male Female

2. What is your age? _____

3. To which of the following ethnic groups do you consider yourself to be a member?
 - AMERICAN INDIAN/ALASKAN NATIVE
 - ASIAN/PACIFIC ISLANDER
 - HISPANIC
 - BLACK, NON-HISPANIC
 - WHITE, NON-HISPANIC
 - OTHER (Please specify:)

4. Under which of the following colleges/schools does your major fall? (If you have multiple majors, please choose the central one).
 - COLLEGE OF AGRICULTURE
 - COLLEGE OF ARCHITECTURE, DESIGN, AND CONSTRUCTION
 - COLLEGE OF BUSINESS
 - COLLEGE OF EDUCATION
 - COLLEGE OF ENGINEERING
 - SCHOOL OF FORESTRY AND WILDLIFE SERVICES
 - COLLEGE OF HUMAN SCIENCES
 - COLLEGE OF LIBERAL ARTS
 - SCHOOL OF NURSING
 - SCHOOL OF PHARMACY
 - COLLEGE OF SCIENCES AND MATHEMATICS
 - COLLEGE OF VETERINARY MEDICINE

5. What is your current class standing?
 - Freshman
 - Sophomore
 - Junior
 - Senior
 - Graduate student

6. With which sexual orientation do you identify?
 - Bisexual
 - Heterosexual
 - Homosexual
 - I would prefer not to answer

7. With which political party are you affiliated?

- Democratic
- Independent/other
- Republican
- I would prefer not to answer

APPENDIX B

PRETEST: RECRUITMENT MATERIALS

E-MAIL INVITATION FOR ON-LINE SURVEY

Dear Auburn University student,

I am a doctoral student in the Department of Consumer and Design Sciences at Auburn University. I would like to invite you to participate in my research study to examine consumers' perceptions about corporate social responsibility. You may participate if you are age 19 or older.

Participants will be asked to complete a questionnaire. Your total time commitment will be approximately 20 minutes.

There are no foreseen risks or discomforts associated with participating in this study. Although there are no direct benefits of participating, findings from this study are hoped to increase understanding of the way in which consumers perceive corporate social responsibility. To thank you for your time you will be offered extra credit compensation from all courses in which the survey was announced. Please DO NOT participate in the survey more than once. To receive extra credit, please provide your NAME and COURSE number on the last page of the survey.

If you would like to know more information about this study, an information letter can be obtained by clicking on this link:

https://auburn.qualtrics.com/SE/?SID=SV_9nx78G1Slnw5lnX.

If you decide to participate after reading the letter, you can access the survey by clicking the next page button at the bottom of the information letter.

If you have any questions, please contact me at wag0008@auburn.edu, 904-501-1894. You may also contact one of my advisors, Dr. Wi-Suk Kwon at kwonwis@auburn.edu, 334-844-4011 or Dr. Sang-Eun Byun at seb0002@auburn.edu, 334-844-6457.

Thank you for your consideration,
Whitney Ginder

APPENDIX C

PRETEST: INFORMATION LETTER



AUBURN UNIVERSITY
COLLEGE OF HUMAN SCIENCES

(NOTE: DO NOT AGREE TO PARTICIPATE UNLESS IRB APPROVAL INFORMATION WITH CURRENT DATES HAS BEEN ADDED TO THIS DOCUMENT.)

INFORMATION LETTER
for a Research Study entitled
“Consumer Perceptions of Corporate Social Responsibility”

You are invited to participate in a research study to examine consumers’ perceptions about corporate social responsibility. The study is being conducted by Whitney Ginder, doctoral student, under the direction of Dr. Wi-Suk Kwon, Human Sciences Professor, and Dr. Sang-Eun Byun, Associate Professor in the Auburn University Department of Consumer and Design Sciences. You are invited to participate because you are a college student and are age 19 or older.

What will be involved if you participate? Your participation is completely voluntary. If you decide to participate in this research study, you will be asked to complete a questionnaire. Your total time commitment will be approximately 20 minutes.

Are there any risks or discomforts? There are no foreseen risks or discomforts associated with participating in this study.

Are there any benefits to yourself or others? Although there are no direct benefits of participating in this study, findings from this study are hoped to increase understanding of the way in which consumers perceive corporate social responsibility.

Will you receive compensation for participating? To thank you for your time you will be offered extra credit compensation from all courses in which the survey was announced. Please DO NOT participate in the survey more than once. To receive extra credit, please provide your NAME and COURSE number on the last page of the survey.

If you change your mind about participating, you can withdraw at any time by closing your browser window and exiting the survey. If you choose to withdraw, your data can be withdrawn as long as it is identifiable. Once you’ve submitted anonymous data, it cannot be withdrawn since it will be unidentifiable. Your decision about whether or not to participate or to stop participating will not jeopardize your future relations with Auburn University, the Department of Consumer and Design Sciences.

Any data obtained in connection with this study will remain anonymous. We will protect your privacy and the data you provide by ensuring that the identification information data is stored in a separate server from the survey data. Please note that the identification information (your name and course number) will NOT be

associated with your responses to the survey questions and will be used solely for assigning class credit. Information collected through your participation may be published in a professional journal, and/or presented at a professional meeting.

If you have questions about this study, please contact Whitney Ginder at wag0008@auburn.edu, 904-501-1894; Dr. Wi-Suk Kwon at kwonwis@auburn.edu, 334-844-4011; or Dr. Sang-Eun Byun at seb0002@auburn.edu, 334-844-6457.

If you have questions about your rights as a research participant, you may contact the Auburn University Office of Research Compliance or the Institutional Review Board by phone (334) 844-5966 or e-mail at IRBAdmin@auburn.edu or IRBChair@auburn.edu.

HAVING READ THE INFORMATION ABOVE, YOU MUST DECIDE IF YOU WANT TO PARTICIPATE IN THIS RESEARCH PROJECT. IF YOU DECIDE TO PARTICIPATE, PLEASE CLICK ON THE LINK BELOW. YOU MAY PRINT A COPY OF THIS LETTER TO KEEP.

Whitney Ginder	July 22, 2016
Investigator	Date

Dr. Wi-Suk Kwon	July 22, 2016
Co-Investigator	Date

Dr. Sang-Eun Byun	July 22, 2016
Co-Investigator	Date

The Auburn University Institutional Review Board has approved this document for use from July 22, 2016 to July 21, 2016. Protocol #16-256 EX 1607.

https://auburn.qualtrics.com/SE/?SID=SV_9nx78G1Slnw5lnX

APPENDIX D

MAIN EXPERIMENT: QUESTIONNAIRE

Please answer the following questions.

1. What is your gender? Male Female

2. What is your age? _____

3. To which of the following ethnic groups do you consider yourself to be a member?
 - AMERICAN INDIAN/ALASKAN NATIVE
 - ASIAN/PACIFIC ISLANDER
 - HISPANIC
 - BLACK, NON-HISPANIC
 - WHITE, NON-HISPANIC
 - OTHER (Please specify:)

4. What is your highest level of education you have completed?
 - 8TH GRADE OR LESS
 - SOME HIGH SCHOOL
 - HIGH SCHOOL DIPLOMA
 - SOME COLLEGE OR TECHNICAL SCHOOL
 - COLLEGE DEGREE (4 YEARS)
 - SOME GRADUATE SCHOOL
 - GRADUATE DEGREE (MASTER'S, DOCTORATE, ETC.)

5. If you are employed, under which of the following groups does your current occupation fall?
 - Professional or technical (for example, accountant, artist, computer specialist, engineer, nurse, doctor, teacher)
 - Manager or administrator (non-farm)
 - Sales worker (or example, insurance salesperson, real estate salesperson, sales clerk, stockbroker)
 - Clerical worker (for example, bank teller, bookkeeping, office clerk, postal worker, secretary, teacher's aide)
 - Craftworker (for example, baker, carpenter, electrician, foreman, jeweler, mechanic, plumber, tailor)
 - Machine operator or laborer (for example, bus driver, conductor, factory worker, truck driver)
 - Farmer, farm manager, or farm laborer
 - Service worker or private household worker (for example, barber, bartender, cook, firefighter, police officer, waiter)
 - Military

- Homemaker
- Unable to work
- Retired
- Other

6. With which sexual orientation do you identify?

- Bisexual
- Heterosexual
- Homosexual
- I would prefer not to answer

7. With which political party are you affiliated?

- Democratic
- Independent/other
- Republican
- I would prefer not to answer

8. In which geographic region of the United States do you reside?

- Midwest (IA, IL, IN, KS, MI, MN, MO, ND, NE, OH, SD, WI)
- Northeast (CT, DC, DE, MA, MD, ME, NH, NJ, NY, PA, RI, VT)
- Southeast (AL, AR, FL, GA, KY, LA, MS, NC, SC, TN, VA, WV)
- Southwest (AZ, NM, OK, TX)
- West (AK, CA, CO, HI, ID, MT, NV, OR, UT, WA, WY)

9. What is your annual family income?

- (1) \$25,000 and below
- (2) \$25,001 - \$50,000
- (3) \$50,001 - \$75,000
- (4) \$75,001 - \$100,000
- (5) \$100,001 - \$125,000
- (6) \$125,001 - \$150,000
- (7) \$150,001 - \$175,000
- (8) \$175,001 - \$200,000
- (9) \$200,001 and over

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DIRECTION: The following is a description of a hypothetical company named Company X, which sells consumer products. After carefully reading the description of the company's **external and internal actions/inactions related to [CSR domain]**, please respond to the questions that follow.

Note: One of the twelve following scenarios was randomly presented to each participant. Subsequent items corresponded to the assigned CSR domain.

External: Company X has externally publicized its support for the lesbian, gay, bisexual, and transgender (LGBT) community. The company has used LGBT-inclusive marketing campaigns, which featured images of families with same-sex parents and highlighted the company's sponsorship of LGBT events such as Pride Festivals. Following the marriage equality ruling, Company X altered its social media accounts to include rainbow imagery and to feature posts celebrating the Supreme Court's decision.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report. According to this report, Company X had a voluntary non-discrimination policy that included sexual orientation and gender identity. The report noted that the company offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. The company engaged in LGBT employee recruitment efforts and had policies in place to ensure organizational training and competency related to LGBT concerns.

External: Company X has externally publicized its support for the lesbian, gay, bisexual, and transgender (LGBT) community. The company has used LGBT-inclusive marketing campaigns, which featured images of families with same-sex parents and highlighted the company's sponsorship of LGBT events such as Pride Festivals. Following the marriage equality ruling, Company X altered its social media accounts to include rainbow imagery and to feature posts celebrating the Supreme Court's decision.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report. According to the report, Company X did not have a voluntary non-discrimination policy that included sexual orientation and gender identity. The report noted that the company had not offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. The company had not engaged in LGBT employee recruitment efforts and had no policies in place to ensure organizational training and competency related to LGBT concerns.

External: Company X has never externally publicized its support for the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report. According to the report, Company X had a voluntary non-discrimination policy that included sexual orientation and gender identity. The report noted that the company offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. The company engaged in LGBT employee recruitment efforts and had policies in place to ensure organizational training and competency related to LGBT concerns.

External: Company X has never externally publicized its support for the inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual diversity report. According to the report, Company X did not have a voluntary non-discrimination policy that included sexual orientation and gender identity. The report noted that the company had not offered equivalent spousal and partner benefits in terms of medical coverage and life insurance. The company had not engaged in LGBT employee recruitment efforts and had no policies in place to ensure organizational training and competency related to LGBT concerns.

External: Company X has externally publicized its support for the avoidance of child labor and sweatshop labor. The company's marketing campaigns have featured images of the company's safe working conditions and have highlighted the company's sponsorship of events that raise awareness about child labor and sweatshop labor. Additionally, in celebration of World Day Against Child Labour, Company X altered its social media accounts to include related imagery and to feature posts advocating for greater awareness of labor violations.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual report regarding companies' labor policies. According to the report, Company X had implemented programs to voluntarily monitor the working conditions and safety of the factories that manufacture its products. The company also was certified for its compliance with voluntary standards to prevent child labor. The report indicated that Company X implemented policies to regulate hours of work and compensation beyond the minimum required by law.

External: Company X has externally publicized its support for the avoidance of child and sweatshop labor. The company's marketing campaigns have featured images of the company's safe working conditions and have highlighted the company's sponsorship of events that raise awareness about child labor and sweatshop labor. Additionally, in celebration of World Day Against Child Labour, Company X altered its social media accounts to include related imagery and to feature posts advocating for greater awareness of labor violations.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual report regarding companies' labor policies. According to the report, Company X had not implemented any programs to voluntarily monitor the working conditions and safety of the factories that manufacture its products. The company also was never certified for its compliance with voluntary standards to prevent child labor. The report indicated that Company X had not implemented policies to regulate hours of work and compensation beyond the minimum required by law.

External: Company X has never externally publicized its support for the avoidance of child labor and sweatshop labor through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual report regarding companies' labor policies. According to the report, Company X had implemented programs to voluntarily monitor the working conditions and safety of the factories that manufacture its products. The company also was certified for its compliance with voluntary standards to prevent child labor. The report indicated that Company X implemented policies to regulate hours of work and compensation beyond the minimum required by law.

External: Company X has never externally publicized its support for the avoidance of child labor and sweatshop labor through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual report regarding companies' labor policies. According to the report, Company X had not implemented any programs to voluntarily monitor the working conditions and safety of the factories that manufacture its products. The company also was never certified for its compliance with voluntary standards to prevent child labor. The report indicated that Company X had not implemented policies to regulate hours of work and compensation beyond the minimum required by law.

External: Company X has externally publicized its support for environmental sustainability. The company has used environmentally-friendly marketing campaigns, which featured images of the company's green products and highlighted the company's sponsorship of events that raise awareness about climate change and global warming. In celebration of Earth Day, Company X altered its social media accounts to include green imagery and to feature posts advocating for greater environmental awareness.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report. According to the report, Company X has implemented programs to voluntarily reduce the carbon emissions from the operation of its stores and the manufacturing of its products. The company also uses solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. The report indicated that Company X provides recycling options for its employees and customers.

External: Company X has externally publicized its support for environmental sustainability. The company has used environmentally-friendly marketing campaigns, which featured images of the company's green products and highlighted the company's sponsorship of events that raise awareness about climate change and global warming. In celebration of Earth Day, Company X altered its social media accounts to include green imagery and to feature posts advocating for greater environmental awareness.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report. According to the report, Company X had not implemented any programs to voluntarily reduce the carbon emissions from the operation of its stores and the manufacturing of its products. The company also had not used solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. The report indicated that Company X had not provided recycling options for its employees and customers.

External: Company X has never externally publicized its support for environmental sustainability through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report. According to this report, Company X has implemented programs to voluntarily reduce the carbon emissions from the operation of its stores and the manufacturing of its products. The company also uses solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. The report indicated that Company X provides recycling options for its employees and customers.

External: Company X has never externally publicized its support for environmental sustainability through its marketing activities or press releases.

Internal: A reputable third-party, non-profit organization, which monitors companies' social and environmental responsibility, just released an annual environmental report. According to the report, Company X had not implemented any programs to voluntarily reduce the carbon emissions from the operation of its stores and the manufacturing of its products. The company also had not used solar and energy-saving LED lighting throughout its stores, manufacturing facilities, and corporate office. The report indicated that Company X had not provided recycling options for its employees and customers.

Which of the following topics was discussed in the description of Company X that you just read?

- Inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community
- The avoidance of child and sweatshop labor
- Environmental sustainability

What did the description of Company X say about the company's **external and internal actions/inactions related to the [CSR domain]**?

- Company X **externally publicizes its support** for the [CSR domain] and **internally supports** the [CSR domain].
- Company X **does not externally publicize its support** for the [CSR domain] and **does not internally support** the [CSR domain].
- Company X **does not externally publicize its support** for the [CSR domain], but it **internally supports** the [CSR domain].
- Company X **externally publicizes its support** for the [CSR domain], but it **does not internally support** the [CSR domain].

Note: The [corporate social responsibility/CSR domain] bracket was replaced by the specific corporate social responsibility domain name depending on the domain addressed in the previous scenario given to each respondent. The domain names included (1) inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community, (2) the avoidance of child and sweatshop labor, and (3) environmental sustainability.

--- New Page ---

DIRECTION: Given the description of Company X on the previous page, we would like to know what **you think motivated Company X's actions/inactions related to the [CSR domain]**. Please indicate your level of agreement with each of the following statements.

	Strongly Disagree	Disagree	Somewh at Disagree	Neither Agree nor Disagree	Somewh at Agree	Agree	Strongl y Agree
Company X is genuinely concerned about [CSR domain].	1	2	3	4	5	6	7
Company X feels morally obligated to support [CSR domain].	1	2	3	4	5	6	7
Company X hopes to give something back to the community by supporting [CSR domain].	1	2	3	4	5	6	7
Company X is hopes to attract more customers by supporting [CSR domain].	1	2	3	4	5	6	7
Company X feels competitive pressures to show concern for [CSR domain].	1	2	3	4	5	6	7
Company X hopes to increase its profits by being supportive of [CSR domain].	1	2	3	4	5	6	7

Note: The [corporate social responsibility/CSR domain] bracket was replaced by the specific corporate social responsibility domain name depending on the domain addressed in the previous scenario given to each respondent. The domain names included (1) inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community, (2) the avoidance of child and sweatshop labor, and (3) environmental sustainability.

--- New Page ---

DIRECTION: Please indicate your level of agreement with each of the following statements related to **consumers' perceptions of Company X.**

	Strongly Disagree	Disagree	Somewh at Disagree	Neither Agree nor Disagree	Somewh at Agree	Agree	Strongl y Agree
Company X has fully committed itself to the [CSR domain].	1	2	3	4	5	6	7
Company X has invested a lot in the [CSR domain].	1	2	3	4	5	6	7
Company X has been very interested in [CSR domain]	1	2	3	4	5	6	7
Company X has given a lot to the [CSR domain].	1	2	3	4	5	6	7

Note: The [corporate social responsibility/CSR domain] bracket was replaced by the specific corporate social responsibility domain name depending on the domain addressed in the previous scenario given to each respondent. The domain names included (1) inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community, (2) the avoidance of child and sweatshop labor, and (3) environmental sustainability.

--- New Page ---

DIRECTION: Given the description of Company X on the previous page, we would like to know what your opinions and feelings about the company would be, if it were a real company. Please indicate your **level of agreement with each of the following statements.**

	Strongly Disagree	Disagree	Somewh at Disagree	Neither Agree nor Disagree	Somewh at Agree	Agree	Strongl y Agree
Company X is down-to-earth.	1	2	3	4	5	6	7
Company X is sincere.	1	2	3	4	5	6	7
Company X is honest.	1	2	3	4	5	6	7
Company X is wholesome.	1	2	3	4	5	6	7
Company X is original.	1	2	3	4	5	6	7
Company X is authentic.	1	2	3	4	5	6	7
Company X is genuine.	1	2	3	4	5	6	7

--- New Page ---

DIRECTION: Given the description of Company X on the previous page, we would like to know what your opinions and feelings about the company would be, if it were a real company. Please indicate your **level of agreement with each of the following statements.**

	Strongly Disagree	Disagree	Somewh at Disagree	Neither Agree nor Disagree	Somewh at Agree	Agree	Strongl y Agree
Company X acts hypocritically.	1	2	3	4	5	6	7
What Company X says and does are two different things.	1	2	3	4	5	6	7
Company X pretends to be something that it is not.	1	2	3	4	5	6	7
Company X does exactly what it says.	1	2	3	4	5	6	7
Company X keeps its promises.	1	2	3	4	5	6	7
Company X puts its words into actions.	1	2	3	4	5	6	7

--- New Page ---

DIRECTION: Based on the company description you read earlier, **how would you evaluate Company X if it were a real company.** In each line, please choose a button that best reflects your evaluation.

In general, my buying products from Company X is:								
Not at all likely								Very likely
Not at all probable								Very probable
Not at all possible								Very possible

	Strongly Disagree	Disagree	Somewh at Disagree	Neither Agree nor Disagree	Somewh at Agree	Agree	Strongl y Agree
Company X is a socially responsible company.	1	2	3	4	5	6	7
Company X is concerned to improve the well-being of society.	1	2	3	4	5	6	7
Company X follows high ethical standards.	1	2	3	4	5	6	7

--- New Page ---

DIRECTION: The following set of questions relates to **consumers' personal beliefs about [CSR domain]**. Please choose a button that best reflects your response.

How much do you support against or for the [CSR domain]?								
Very much against it								Very much for it

To what degree are you opposed to or in favor of [CSR domain]?								
Strongly opposed to it								Strongly in favor of it

Note: The [corporate social responsibility/CSR domain] bracket was replaced by the specific corporate social responsibility domain name depending on the domain addressed in the previous scenario given to each respondent. The domain names included (1) inclusion of the lesbian, gay, bisexual, and transgender (LGBT) community, (2) the avoidance of child and sweatshop labor, and (3) environmental sustainability.

APPENDIX E

MAIN EXPERIMENT: RECRUITMENT MATERIALS



Dear Bridgett,

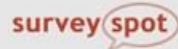
Your opinion is needed!

[Click here](#) to participate in a new SurveySpot survey opportunity or click the button below.

Start Survey!

If you can't view the above - **COPY & PASTE** the below link in a new Web Browser Window:

<http://dkr1.ssisurveys.com/projects/start?psid=3LdsD0U8ZiDKExXnLy7dTf9sYySUP5iR>



Share Your Thoughts!

Reward:
75 points

Survey Length:
25 Minutes

Current Balance:
475 Points

Take Survey Now!

Dear stephanie,

Thanks for your time and participation!

Regards,
The SurveySpot Team

Start Survey

APPENDIX F

MAIN EXPERIMENT: INFORMATION LETTER



(NOTE: DO NOT AGREE TO PARTICIPATE UNLESS IRB APPROVAL INFORMATION WITH CURRENT DATES HAS BEEN ADDED TO THIS DOCUMENT.)

INFORMATION LETTER
for a Research Study entitled
“Consumer Perceptions of Corporate Social Responsibility”

You are invited to participate in a research study to examine consumers’ perceptions about corporate social responsibility. The study is being conducted by Whitney Ginder, doctoral student, under the direction of Dr. Wi-Suk Kwon, Human Sciences Professor, and Dr. Sang-Eun Byun, Associate Professor in the Auburn University Department of Consumer and Design Sciences. You are invited to participate because you are a member of Qualtrics consumer panel and are age 19 or older.

What will be involved if you participate? Your participation is completely voluntary. If you decide to participate in this research study, you will be asked to complete a questionnaire. Your total time commitment will be approximately 15 minutes.

Are there any risks or discomforts? There are no foreseen risks or discomforts associated with participating in this study.

Are there any benefits to yourself or others? Although there are no direct benefits of participating in this study, findings from this study are hoped to increase understanding of the way in which consumers perceive corporate social responsibility.

Will you receive compensation for participating? To thank you for your time you will be offered compensation per your agreed terms with Qualtrics.

If you change your mind about participating, you can withdraw at any time by closing your browser window and exiting the survey. If you choose to withdraw, your data can be withdrawn as long as it is identifiable. Once you’ve submitted anonymous data, it cannot be withdrawn since it will be unidentifiable. Your decision about whether or not to participate or to stop participating will not jeopardize your future relations with Auburn University, the Department of Consumer and Design Sciences.

Any data obtained in connection with this study will remain anonymous. We will protect your privacy and the data you provide by ensuring that the identification information data is stored in a separate server from the survey data. No identifiable information will be collected by the investigators for this study. Qualtrics has SAS 70 Certification. All Qualtrics accounts are hidden behind passwords, and all data are protected with real-time data replication. Information collected through your participation may be published in a professional journal, and/or presented at a professional meeting.

If you have questions about this study, please contact Whitney Ginder at wag0008@auburn.edu, 904-501-1894; Dr. Wi-Suk Kwon at kwonwis@auburn.edu, 334-844-4011; or Dr. Sang-Eun Byun at seb0002@auburn.edu, 334-844-6457.

If you have questions about your rights as a research participant, you may contact the Auburn University Office of Research Compliance or the Institutional Review Board by phone (334) 844-5966 or e-mail at IRBAdmin@auburn.edu or IRBChair@auburn.edu.

HAVING READ THE INFORMATION ABOVE, YOU MUST DECIDE IF YOU WANT TO PARTICIPATE IN THIS RESEARCH PROJECT. IF YOU DECIDE TO PARTICIPATE, PLEASE CLICK ON THE LINK BELOW. YOU MAY PRINT A COPY OF THIS LETTER TO KEEP.

Whitney Ginder	July 22, 2016
Investigator	Date

Dr. Wi-Suk Kwon	July 22, 2016
Co-Investigator	Date

Dr. Sang-Eun Byun	July 22, 2016
Co-Investigator	Date

The Auburn University Institutional Review Board has approved this document for use from July 22, 2016 to July 21, 2016. Protocol #16-256 EX 1607.

https://auburn.qualtrics.com/SE/?SID=SV_6Dpc13XPfkovpiL

