Exploring the Impact of Corporate Social Responsibility (CSR) Programs on Consumer Responses

Submitted by

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Statement of Originality

I hereby certify that this thesis has not previously been submitted for a degree or diploma in any university or institution other than Macquarie University. To the best of my knowledge and belief, the thesis contains no material previously published or written by another person except where due reference is made in the text of the thesis. The research presented in this thesis was approved by Macquarie University Ethics Review Committee, Project ID: 6006 reference number**:** 52019600612776, on the 20th of Dec 2019.

Signed

__Rabiha Hassan_____   Date: 27/04/2022

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List of Abbreviations

CSR   Corporate Social Responsibility

ER   External related

EUR   External unrelated

WOM   Word-of-mouth

OCA   Other-centred attributions

SCA   Self-centred attributions

PI   Purchase intentions

BA   Brand attractiveness

Auth   Authenticity

Thesis Abstract

Corporate social responsibility (CSR) is becoming a more relevant aspect of marketing in today's world. More than ever, companies are expected to get involved in social responsibility programs to show their commitment to the community they are serving and to have a greater impact on society. Supporting different CSR programs has become a common practice for many companies. The dilemma arises when companies expect that these CSR programs will naturally lead to a responsible brand image, consumer trust, and business growth. Despite the clear outcomes related to CSR programs, success is not guaranteed. Consumers do not blindly trust companies' CSR programs, and instead of generating positive reactions to the companies' CSR programs, consumers may develop unfavourable attitude towards the company and even boycott it.

CSR has proved to be a double-edged sword generating both positive and negative reactions among consumers. Recent research focuses on factors contributing to the success of CSR programs and the mechanism that helps to build favourable consumer responses. Although the phenomenon where companies increasingly engage in social behaviour is growing, more rigorous and empirical research is needed to explore how consumers respond to companies' CSR programs. What are the factors contributing to the success of CSR programs and what type of CSR programs (internal, external-related or external-unrelated) generate more favourable consumer responses?

This study follows the thesis by publication approach and develops three distinct but inter-related papers. **Paper 1**, *"CSR and Consumer Responses: A systematic literature review"* analyses the academic literature on CSR, focusing on consumers and their responses towards CSR. Paper 1 adopts a systematic analysis approach to explore customer-focused CSR research

studies. Using content analysis, Paper 1 examines how consumers respond to CSR programs and highlights several trends in the selected 161 articles, such as year of publication, journal, research design, sampling technique, and sample country. Based on this analysis, Paper 1 identifies the variables, theories, countries, methodology, and procedures that have been employed in customer-centric CSR research studies. Further, the results of Paper 1 identify the gaps in the literature and provide a conceptual framework for future studies to guide what has been done and what needs to be done. The findings of Paper 1 contribute to the CSR literature by developing an integrative framework of customer-centric CSR research, its antecedents, consequences, mediators, and moderators. Moreover, Paper 1 provides future research directions in five specific domains, namely categorisation of CSR, individuals' involvement in CSR, CSR outcomes, new theoretical perspectives, and new methodological approaches to examine CSR. The identified future research directions serve as a basis for Paper 2 and Paper 3 of this thesis.

Paper 2 —"*Exploring The Impact Of A Company's Social Programs on Consumer Responses: The Role of Relatedness, Reputation, and Perceived Attributions*" draws on image transfer and dispositional attributional theory to examine the factors contributing to the success of the CSR programs in generating favourable consumer responses. Paper 2 examines the role of corporate reputation, CSR fit (related or unrelated CSR programs), and perceived CSR attributions in forming consumers' attitudes, purchase intentions and word-of-mouth intentions. To analyse the relationship in Paper 2, two experimental studies are conducted manipulating CSR programs (related or unrelated) and reputation. The findings of Paper 2 demonstrate that both corporate reputation and CSR reputation hold a dominant position in influencing consumers' favourable responses towards a company's CSR program. The results from Paper 2 reveal that perceived CSR attributions partially mediate the relationship between corporate

reputation and consumer responses. Relatedness interacts with reputation and impacts consumer responses, under a high corporate reputation, related CSR program results in a more favourable consumer response. Under a low corporate reputation, related or unrelated CSR program makes no significant difference in consumer responses. Paper 2 contributes to the debate of CSR fit as a company should use related or related CSR programs. Further, the research work in Paper 2 provides a useful explanation of why the same CSR activity followed by different companies generates different results. Practitioners will find the results of Paper 2 useful in selecting and communicating CSR activities based on their company's characteristics.

Paper 3— *"The Impact of CSR Programs on Consumer Responses: Role of Attributions and Authenticity"* draws on signalling theory to investigate the impact of three corporate social responsibility (CSR) programs (internal CSR, external-related, and external-unrelated) on consumer attitudes, purchase intentions, and brand attractiveness. Paper 3 also examines the role of perceived CSR authenticity on consumer attitudes, purchase intentions, and brand attractiveness across CSR programs. The results of Paper 3 propose that when a company is involved in internal CSR programs and brings change within its system, it generates more favourable consumer responses than when it supports external-related and external-unrelated CSR programs. Paper 3 contributes to the CSR literature by looking at different CSR programs which are pursued by companies and empirically analyses the impact of perceived CSR authenticity on consumer responses. Paper 3 provides useful insights for managers regarding what CSR programs are most favoured by consumers and what sort of CSR programs companies should follow to generate positive outcomes.

Taking everything into account, by developing three papers, this thesis advances the CSR literature by systematically reviewing the literature, empirically examining the factors

contributing to the success of the CSR program and examining the impact of different CSR

programs in forming favourable consumer responses.

Chapter One: Introduction

1.1 Introduction and background

I think CSR, corporate social responsibility, is something that is becoming front and centre.

Alan Patricof (Belvedere, 1 March, 2018)

As this opening statement indicates, corporate social responsibility (hereafter, CSR) has become front and centre for companies, accounting for a significant share of their expenditures (Philanthropy, 2018). For example, Microsoft has donated $169 million in cash, in addition to other social programs, such as providing free hardware and software to various non-profits (Microsoft, 2020). Companies are involved in CSR because they understand CSR is not only "doing good" or "doing the right thing", but it also leads to "doing better" through its positive effects on key stakeholders (Bhattacharya et al., 2004). According to statistics, 87 per cent of American consumers want to buy a product from a company if it advocates an important CSR program, and 78 per cent of consumers refuse to buy products from a company that does not stand up for an important CSR concern (Cone, 2017a). As more consumers favour companies that support societal goods, companies have an incentive to get involved in CSR programs (Hughes,2016).

Effective CSR programs lead to many benefits, such as improved corporate image (Plewa, Conduit, Quester, & Johnson, 2015), differentiation in consumers' minds (McWilliams & Siegel, 2000), enhanced consumer attitudes, (Lu Zhang, Yang, & Zheng, 2018), loyalty (Huang, Cheng, & Chen, 2017), consumer satisfaction (Martínez & del Bosque, 2013; Park, Kim, & Kwon, 2017), and purchase intentions (Carrington, Neville, & Whitwell, 2010; Pomering & Dolnicar, 2009). However, despite the stream of research that has documented the positive effect of CSR programs on consumer reactions, there are examples of CSR programs that have generated adverse consequences.

Authenticity in CSR programs is vital as wrong information about a company's CSR programs (Wagner, Lutz, & Weitz, 2009), not 'walking their talk' (Lyon & Montgomery, 2015), and intentional deceptions in CSR programs (Bowen, 2014) incur significant financial, operational, and reputational costs (Berghoff, 2018; De Maria, 2010; Mačaitytė & Virbašiūtė, 2018). Additionally, the motives that consumers assign to company CSR programs are important in generating favourable consumers responses (P. Ellen, D. Webb, & L. Mohr, 2006; S. Kim & Choi, 2018; Jill Klein & Niraj Dawar, 2004), which means companies must manage perceived CSR attributions (other-centred and self-centred). In other-centred attributions, consumers assign other-serving or societal benefits to a company's promotion of CSR, whereas in self-centred attributions, consumers assign profit or company self-motive to a company's CSR promotion (Ellen et al., 2006). When consumers perceive self-serving attributions, it lowers consumer purchase intentions (Becker-Olsen, Cudmore, & Hill, 2006).

Moreover, relatedness — the degree to which a CSR program is relevant to a company's mission and business — is also considered to be an important factor in generating favourable consumer responses. If a company supports unrelated CSR programs, consumers feel compelled to thoroughly evaluate the intentions behind supporting such a CSR program (Speed & Thompson, 2000), which can generate more thoughts. Consequently, consumers might assign self-centred motives to a CSR program (Becker-Olsen et al., 2006), which can result in a negative company evaluation (Rifon, Choi, Trimble, & Li, 2004). As Bhattacharya et al. (2009) asserted, "even though [there is a] clear potential for CSR to drive company-favourable outcomes, the return on CSR is far from certain" (p. 258).

Hence, CSR has proven to be a double-edged sword, eliciting both positive (Rivera et al., 2016; Shen et al., 2011; Karaomanoglu et al., 2017) and negative reactions from consumers (Ellen et al., 2006; Quamina et al., 2017). The consumer responses to CSR programs are not as direct as they look; there is heterogeneity in consumer responses to CSR programs, depending

on many factors (such as authenticity, attributions, relatedness) that translate the effect of CSR programs into consumer responses. Despite the increasing focus on customer-centric CSR research (focusing on consumer responses), the existing literature has yet to consider some important issues.

First, little attention has been placed on unpacking the factors, types of CSR programs, theories and methodology used in previous research that account for discrepancies in consumer responses. Therefore, it is important to consolidate the findings of previous research to provide evidence of the effect of CSR programs on consumer responses and analyse the factors, CSR programs, theories, and methodology used in published research that lead to divergent consumer reactions towards CSR. **Second**, CSR programs are comprised of a wide array of activities, including corporate philanthropy, cause-related marketing, support for a cause, production through socially responsible supply chains and manufacturing procedures, support for employees, and environmental and other social initiatives (Yang & Yen, 2018). These activities have been classified in the extant literature into different categories, for example, proactive and reactive CSR (Groza, Pronschinske, & Walker, 2011; Wagner et al., 2009), product-oriented versus environment-oriented CSR action (Jayachandran et al., 2013), business practice CSR and philanthropy CSR practices (Homburg et al., 2013). The breadth of these CSR program categorisation schemes, however, can complicate both the study and managerial utilisation of CSR programs. Therefore, this study focuses on providing structure to this categorisation scheme based on two important but understudied CSR characteristics: the extent to which a company engages in CSR programs in the internal and external environment and whether a company supports related or unrelated CSR concerns.

This study distinguishes and categorises CSR programs in three fundamentally distinct ways: 1) internal CSR programs, 2) external-related, and 3) external-unrelated CSR programs. *Internal CSR program:* a company becomes socially responsible by incorporating social

behaviour in its internal environment by making changes in the company's internal structural and business process (such as Cisco updating its system and processes to be more socially responsible). An *external-related CSR program* entails social responsibility that is also related to a company's social concerns but carried out in the external environment (such as Cisco initiating an academy to educate consumers about different computer programming). Lastly, *an external-unrelated* CSR program entails social responsibility taken by a company in an external environment and initiating social responsibility in areas unrelated to the company's social concerns (such as Cisco sponsoring homes and giving funds to farmers). This study argues that this categorisation of CSR programs into three programs covers the vast majority of CSR programs taken by companies and generates distinct responses among consumers.

Third, it is not clear whether CSR programs generate favourable consumer responses and what factors and types of CSR programs are accountable (Carrington et al., 2010; Skarmeas & Leonidou, 2013) for generating favourable consumer responses (Cone, 2015; Sora Kim & Lee, 2012; Pomering & Dolnicar, 2009). Relatedly, important managerial concerns arise: Are CSR programs linked to favourable consumer responses? Which CSR programs a company should promote to generate favourable consumer responses? And what factors contribute to building favourable consumer responses? Therefore, this study examines the contingent effects of different CSR programs (internal, external-related and external-unrelated) on consumer responses to provide evidence as to which CSR programs and factors account for generating favourable consumer responses.

Taken together and given the substantial growth of CSR programs and their vital impact on generating different consumer responses (positive and negative reactions), it is critical to develop an understanding of the factors and types of CSR programs that are responsible for generating favourable consumer responses. In doing so, this study first conducts a systematic review to examine the factors (antecedents, mediators, moderators, outcomes) used in previous

studies and provide a theoretical framework in the domain. Based on the findings of the systematic review, this study then uses experimental scenarios to analyse the impact of factors, such as CSR attributions, CSR authenticity, relatedness and reputation, considered important in the literature for generating consumer responses across different CSR programs. This knowledge is important for companies to ensure the sustainability of CSR programs for longer and, consequently, build favourable responses among consumers.

1.2 Research gaps, research questions, and research contributions

Reviewing the current literature on CSR research, this thesis identifies a few shortcomings in the literature. **First**, despite the importance of customer-centric CSR research and the burgeoning body of research focusing on consumer responses to CSR (Balmer, Powell, Hildebrand, Sen, & Bhattacharya, 2011; Baskentli, Sen, Du, & Bhattacharya, 2019; Chitrabhan B Bhattacharya & Sen, 2003), there is mixed support for the relationship between CSR programs and consumer responses. Little effort has been made to unfold the factors, theories, CSR programs, and methodologies used in studies to account for discrepancies in consumer responses, evaluate the status of customer-centric CSR research, and synthesise the findings.

Thus, one goal of this research is to conduct a systematic review to analyse factors, methodology, CSR programs, and theoretical perspectives used in previous studies that account for differences in consumer responses. To better understand the current state of customer-centric CSR research, a historical perspective is required (Mobin Fatma & Rahman, 2015). Although there are literature reviews on CSR research, these reviews suffer from three major limitations. First, previous reviews have very different agendas and foci and are generally concerned with defining, conceptualising, and measuring the CSR construct (Carroll & Shabana, 2010; Waddock, 2003). In contrast, this systematic review is focusing on analysing consumer responses to CSR. Second, previous reviews are limited in scope as they are

discipline-specific. For example, individual reviews address CSR in the area of hospitality (Guzzo, Abbott, & Madera, 2020), marketing (Maignan & Ferrell, 2001; Vaaland, Heide, & Grønhaug, 2008), and public relations (T. H. Lee, 2017). This review posits that customers across disciplines may have different requirements and, hence, focuses on studies from various disciplines to form an integrative model to understand the relationship between CSR and consumer responses. Third, customer-centric CSR literature has progressed during the last few years by focusing on consumers' perceptions, beliefs, and responses to the nature and extent of a company's CSR practices (Glavas, 2016b; Hameed et al., 2016; Jones et al., 2016). Previous reviews have neither covered the progress of customer-centric CSR research nor provided a conceptual framework in this domain. Hence, even accounting for these in the literature review, there is still a debate concerning the nature of CSR, its types, antecedents, and consequences used in customer-centric CSR research studies. Based on the above discussion, the following research questions are posed:

Research Question 1: (a) What are the CSR streams and trends that emerge from customer-centric CSR literature? And

(b) What are the antecedents, consequences, mediators, and boundary conditions of customer-centric CSR literature? And

(c) What are the gaps and opportunities for future research on customer-centric CSR literature?

In addressing Research Question 1, this thesis advances the work on CSR literature by analysing the current state of customer-centric CSR research and providing more clarity on the structure (streams), methodology, antecedents and consequences used in customer-centric CSR research studies. Furthermore, this thesis is nuanced as it provides a conceptual framework, including the independent, outcomes, mediators and moderators used in customer-centric CSR research studies, provides research gaps, and brings critical attention to the areas that require

further development to advance the work in the field. Chapter 2 uses a systematic literature review approach to review customer-centric CSR research studies by analysing a selection of 161 peer-reviewed journal articles, published over 20 years (from 2000 to 2020). Finally, the research gaps and future research avenues provide a solid foundation for future researchers to build on as they pursue future studies in this domain. The outlined future research directions form the basis for Chapters 3 and 4 of this thesis.

Second, the results of the literature review in Chapter 2 indicate that in prior research the differences in consumer responses to CSR programs originate from a lack of consensus about a CSR concept and the types of CSR to be included in such a concept (Baskentli et al., 2019; Nan & Heo, 2007; Öberseder, Schlegelmilch, & Murphy, 2013; Simmons & Becker-Olsen, 2006). Most studies have not considered the difference between CSR programs and assumed that the effects of all programs are similar (Afzai & Kim, 2021; Songmi Kim & Lee, 2020). Considering the difference in nature and type of CSR programs, it is expected that there is a difference in the degree to which consumers perceive different CSR programs and thereby respond to different programs differently.

Therefore, this thesis distinguishes between CSR programs in three fundamentally distinct ways: 1) internal CSR programs, 2) external-related, and 3) external-unrelated CSR programs based on whether the CSR activity is taken in the internal or external environment and whether it is related or unrelated to business social concerns. This thesis then analyses the impact of the three CSR programs on consumer responses. Chapter 3 (i.e., Paper 2) makes a comparison between external-related and external-unrelated CSR programs and analyses consumer responses across these two programs linked to social concerns. Chapter 4 (Paper 3) compares consumer responses across all three programs (internal, external-related and external-unrelated) linked to environmental concerns.

Third, a systematic review of factors (Chapter 2) shows that consumer responses to CSR programs are not as direct as they look; consumer responses to CSR programs are heterogeneous and depend on numerous factors such as CSR-related factors (relatedness, CSR reputation, attribution, authenticity) and company-related factors (such as reputation) that translate the effect of CSR programs into consumer responses. Researchers have attempted to describe the underlying mechanism through which CSR programs lead to favourable consumer responses by exploring the mediating effects (perceived CSR attributions, CSR commitment, consumer trust, individual CSR knowledge, brand preference, company reputation) and moderating effects (credibility, company ability, price) (Afzali & Kim, 2021; R. Gupta & Kabadayi, 2010; W. M. Hur & Kim, 2017). The differences in consumer responses to CSR suggest the need for a deeper examination of the relationship between CSR and the mechanism that leads to generating favourable consumer responses.

To address this question, this paper aims to examine factors that are considered important in generating favourable consumer responses. This thesis leverages the findings from the systematic review in Chapter 2 to focus on factors such as relatedness, reputation, attributions, and CSR authenticity (Paper 3 and Paper 4) that have gained attention for their potential to improve consumer responses and need further exploration (Marín, Cuestas, & Román, 2016; Schnietz & Epstein, 2005; Yoon, Gürhan-Canli, & Schwarz, 2006).

A systematic review shows that the effect of relatedness in CSR programs (called CSR fit in the literature) was found to have diverse impacts on consumer responses (Brammer & Pavelin, 2006; Chung & Lee, 2019; Y Kim & Ferguson, 2010; Barbara A. Lafferty & Goldsmith, 2005). In one view, supporting a related (high fit) CSR program leads to favourable consumer responses (Chen et al., 2014; Ye et al., 2015; Rim et al., 2017), while others argue supporting an unrelated CSR program (low CSR fit) generates favourable consumer responses (Yoon et al., 2006; Kim et al., 2011). Some studies have started exploring other critical factors

that moderate the effects of relatedness, such as CSR perceptions (Chen et al., 2014) and CSR domains (Menon & Kahn, 2003).

Despite CSR studies focusing on relatedness, its effects on driving positive consumer responses are still unclear, and it remains debatable whether companies should carry out related or unrelated CSR programs (Chung & Lee, 2019; Y Kim & Ferguson, 2010). Prior research has called for more research to explore how relatedness works and why there are inconsistencies in findings (Prendergast, Paliwal, & Mazodier, 2016). This research criticises the literature examining the main effect of relatedness in CSR programs on consumer responses for the inconsistent results of relatedness. Hence, this research posits that based on dispositional attribution theory, internal factors (company reputation and CSR) play an important role in generating favourable consumers responses. This thesis predicts it is the boundary conditions of a company's reputation that help consistently predict the effect of CSR programs (related and unrelated).

As shown, consumer perceptions of a company's CSR programs are heavily influenced by its reputation (Yoon et al., 2006), and it is believed to be a source of distinctiveness that differentiates a company from its competitors (Fombrun, Van Riel, & Van Riel, 2004). Therefore, Paper 3 (Chapter 3) looks at the interact of corporate reputation and CSR programs (external-related and external-unrelated) on consumer responses. This study focuses not only on corporate reputation but also considers the role of CSR reputation in creating consumer responses.

In addition, the literature indicates that companies are determined to make a good impression through CSR programs, but consumers' tendency to attribute different things would lead to different responses. Consumers question the underlying attributions behind companies' CSR programs, and these attributions impact consumer subjective evaluation of the company (Karaosmanoglu, Altinigne, & Isiksal, 2016). Positive evaluations of companies' CSR

programs are influenced by the perceived CSR attributions that consumers make regarding company motives for engaging in CSR initiatives (Groza et al., 2011). Therefore, consumer attributions (self-centred or other-centred) impact consumer responses in different CSR programs depending on corporate reputation. Thus, based on the above discussion, the following research question is posed and is addressed in Chapter 3:

Research Question 2: a) To what extent should companies support external-related or external-unrelated CSR programs to generate favourable consumer responses? And

b) To what extent does the interaction of CSR programs (related versus unrelated) and reputation (high vs low) influence the development of favourable consumer responses? And

(c) To what extent are the effects of CSR programs on consumers' a) attitudes, b) purchase intentions and c) WOM intentions mediated by perceived CSR attributions (other-centred and self-centred) and conditional on a company's CSR reputation?

In addressing Research Question 2, this thesis conducts two experimental studies. This study adds to the CSR literature by focusing on two CSR programs (external-related and external-unrelated), with a special emphasis on the perspectives of image transfer and dispositional attribution theory to examine the interact between dispositional characteristics (reputation) and CSR programs (external-related, external-unrelated) and their impact on consumer responses (Fein, 1996; Gilbert & Malone, 1995). Prior research has emphasised the importance of relatedness (CSR fit) while overlooking the role of correspondence bias (reputation) in generating consumer responses (Ellen et al., 2000; Lafferty et al., 2004). As a result, the study provides a new theoretical foundation and point of view for examining the

relationship between CSR and consumer responses (Ellen, Mohr, & Webb, 2000; Barbara A Lafferty, Goldsmith, & Hult, 2004).

Further, by examining the role of different CSR programs, this study contributes to an ongoing debate about whether companies should pursue related or unrelated CSR programs to achieve positive results (Aksak et al., 2016; Chung & Lee, 2019; Kim & Ferguson, 2010; Nan & Heo, 2007). This research resolves these inconsistencies by considering the moderating role of reputation on CSR programs. This study demonstrates that relatedness (fit) in CSR programs alone does not provide a complete explanation of consumer responses and is a function of both corporate reputation and CSR reputation. Prior studies have emphasised that reputation is important for favourable consumer evaluations (Bae & Cameron, 2006; J. Kim & Lennon, 2013; Schnietz & Epstein, 2005), but this study adds value by analysing the impact of not only a company's corporate reputation but also its CSR reputation on different CSR programs (external-related and external-unrelated). Results have shown that to gain positive responses towards a company's CSR program both the corporate and CSR reputation of a company are important.

Moreover, the study contributes to the CSR literature by revealing that CSR programs can influence consumer responses not only directly but also indirectly via perceived CSR attributions. The results of the study add value to the literature by emphasising that managing consumers' perceived CSR attributions is important in generating favourable consumers responses (Ellen et al., 2006; Hur & Kim, 2017).

Lastly, the literature shows that companies are often criticised for not "walking their talk" (Lyon & Montgomery, 2015), and sometimes terms like "pinkwashing", "greenwashing", and other insincere strategies denote an intentional deception to protect corporate reputation (Bowen, 2014). A company's socially responsible actions do not always imply that it is viewed

as genuine (Yoon et al., 2006). Companies need to be authentic in their CSR actions to achieve positive outcomes and avoid negative backlash (Joo, Miller, & Fink, 2019).

Despite authenticity being considered an important factor, most studies focused on exploring the antecedents of CSR authenticity (Beckman, Colwell, & Cunningham, 2009; Joo et al., 2019). Most previous studies focused on analysing the antecedents and factors considered important in forming authenticity (Afzali & Kim, 2021). Authenticity is a well-researched construct in other literature, but in the CSR literature it is not well researched and further exploration of the concept is called for (Alhouti, Johnson, & Holloway, 2016). Research has not examined how authenticity impacts different CSR programs (internal, external-related and external-unrelated). Studies have found that consumers perceived different types of CSR differently (R. E. Lim, Y. H. Sung, & W. N. Lee, 2018; Marquina Feldman & Vasquez-Parraga, 2013; Nan & Heo, 2007). However, previous studies have not addressed the effect of perceived CSR authenticity on different CSR programs and perceived attributions generated by consumers across different CSR programs. Based on the above discussion, the following research question is addressed in Chapter 4:

Research Question 3: a) To what extent do consumer responses vary across internal, external-related and external-unrelated CSR programs? And

b) To what extent does CSR attribution moderate the impact of the CSR programs on consumer responses? And

(c) To what extent does CSR authenticity mediate the effect of CSR programs on consumer responses?

In addressing Research Question 3, this thesis adds to the CSR literature by providing a novel typology of categorising a broad range of CSR initiatives into three distinct CSR

programs (internal, external-related and external-unrelated), based on whether social responsibility is taken in an internal or external environment (Gosselt, van Rompay, & Haske, 2019). This categorisation provides more actionable managerial insights because it directly links CSR programs to the company's internal or external environment and is more granular than previous categorisations (for instance, proactive vs. reactive CSR and CSR related to domains or CSR related to business vs. philanthropy).

Further, this thesis contributes to the literature by examining the extent to which perceived authenticity mediates the relationship between CSR programs and consumer responses. It also advances previous studies that provide limited insights into the underlying process of authenticity in CSR programs and its impact on consumer responses. While prior research has focused on antecedents of CSR authenticity and examined a direct predictor of purchase behaviour, this study examines how CSR programs impact consumer responses through the mediating effect of authenticity. Furthermore, by adopting an experimental design and examining the relationships between different CSR programs, authenticity, and consumer responses, this research advances previous studies which adopt survey designs. In addition, this thesis contributes to the literature by responding to the call for research investigating the impact of CSR from a signalling perspective (Zerbini, 2017). This study, based on signalling theory, demonstrates that CSR programs serve as a signal to consumers of the company's authenticity and enhance consumer responses. As will be shown, consumers perceived the most favourable signals from internal CSR programs compared to external-related and -unrelated CSR programs.

Taking into consideration the research objectives and contributions, this thesis presents three interconnected but different papers, which are detailed in Chapters 2, 3, and 4. Figure 1.1 depicts the theoretical framework of this thesis.

Figure 1.1 Overview of the papers included in the thesis

Paper 1 (Chapter 2): Systematic Review

Input

Process

Mediators, Moderators

Output

Paper 2 (Chapter 3)

Two CSR program (external-related and external-unrelated) are tested.

Company reputation

CSR reputation

CSR Programs

External- related CSR program

External- unrelated CSR program

Internal CSR program

Perceived CSR attributions

(Self-centred -Other centred)

Consumer Responses

WOM

Attitudes

Purchase intentions

Brand attractiveness

Perceived CSR authenticity

Attributions

Paper 3 (Chapter 4)

All three CSR programs are tested.

1.3 Definitions of the constructs

It is critical to define the constructs central to this study to improve understanding of the theoretical model of this research. Table 1.1 defines the important concepts in this research.

Table 1.1 Definition of constructs

Construct	Definition
CSR	CSR is an organisation's context-specific actions aimed at improving the welfare of stakeholders by taking into account the triple bottom line of economic, social, and environmental performance (Aguinis & Glavas, 2012).
Internal CSR program	Internal CSR incorporates CSR actions taken inside the company to promote responsible behaviour (Eccles, Ioannou, & Serafeim, 2014).
External-related CSR program	External related are CSR actions outside the company that align with the company's business (Decker & Baade, 2016).
External-unrelated CSR program	External unrelated are CSR actions outside the company that do not align with the company's business Decker & Baade, 2016).
Self-centred attributions	Self-centred attribution means a company's CSR actions aim to benefit the company and are motivated by profit (Ellen et al., 2006).
Other-centred attributions	Other-centred motives are attributed to the company's genuine involvement in CSR programs to help society (Ellen et al., 2006).
CSR authenticity	CSR authenticity refers to the consumers' trust in the CSR program of the company that it is a sincere and genuine act of the company and not to gain profits (Molleda, 2010).
Corporate reputation	A cognitive interpretation of a company's actions and outcomes that develops the company's potential to provide valuable outcomes to its stakeholders (Fombrun et al., 2000, p. 187).
CSR Reputation	Policies and practices that reflect business responsibility for some of the wider societal good (Matten & Moon, 2008, p. 405).
Attitudes	Attitude toward the brand is a relatively enduring, unidimensional summary evaluation of the brand that presumably energizes behaviour (Spears & Singh, 2004).

Purchase intentions	Purchase intentions are an individual's conscious plan to make an effort to purchase a brand. (Spears & Singh, 2004)
Brand Attractiveness	Consumers choose to identify with brands they perceive as attractive, motivated by the fulfilment of their self-definitional needs (Bhattacharya & Sen, 2003)

1.4 Research method

This section provides an overview of the research method used in this thesis. The thesis is comprised of three inter-related papers. The quantitative research approach was used in all three papers. Paper 1 is the literature review paper, presented in Chapter 2, and the other two papers (Paper 2 and 3) are empirical papers presented in Chapters 3 and 4, respectively. For Paper 1, a systematic review procedure was used and for the two empirical papers, an experimental design was used.

1.4.1. Methodology used for the systematic literature review in Paper 1

A systematic literature review was conducted in Paper 1, Chapter 2 to address Research Question 1. Paper 1 adopted a systematic review procedure, following Yang et al. (2017). The following systematic review procedure was adopted: 1) define study objectives and research questions, 2) identify databases and search words, 3) define inclusion and exclusion criteria, 4) search databases and articles based on inclusion criteria, 5) extract eligible articles and develop a summary table, and 6) synthesise and present findings in a conceptual model.

Initially, a total of 450 studies were identified from the databases. After examining these against the inclusion criteria and removing duplicates, non-published articles, and book chapters, 161 articles remained. These articles were cross-checked to identify if any additional records had been overlooked. Finally, 161 articles were included in the review. The complete selection procedure at each stage is presented in Figure 1.2.

Figure 1.2 Flowchart for systematic review

| IDENTIFICATION | Records identified through database searching and constant comparison for duplicates n=450 | → | Non-Journal publication, letters, books excluded n=100 |

| SCREENING | Records with full text screened for inclusion criteria n=350 | → | Articles excluded after screening n=147 not suitable according to inclusion criteria |

| ELIGIBILITY | Full text articles included for eligibility criteria n=201 | → | Full text articles excluded with reasons n=40 |

| INCLUDED | Eligible articles n=161 | ← | Additional articled identified after cross check n=0 |

Articles included in synthesis n=161

1.4.2. Methodology for the empirical papers (Paper 2 and Paper 3)

1.4.2.1. Research design

Two experimental studies were conducted in Paper 2, Chapter 3 to address Research Question 2. In this paper, the impact of two CSR programs (external-related and external-unrelated) on consumer responses was analysed and CSR programs are related to social domains. External-related CSR programs are carried out by the company in the external environment and are related to company social concerns. In contrast, external-unrelated CSR programs are carried out by the company in the external environment but are unrelated to company social concerns.

For Paper 2 (Chapter 3), an advertisement stimulus was created using a fictitious food retail chain name. The fictitious company name was selected to minimise pre-existing beliefs and attitudes towards real companies. In Study 1, a 2 (CSR programs: external-related versus external-unrelated) $\times$ 2 (company reputation: high versus low) between-subjects factorial design was used in the experiments. The experimental conditions manipulated corporate reputation and relatedness in CSR programs. Subjects were randomly assigned to one of the four conditions. Study 2 was conducted to analyse the impact of the CSR reputation and CSR programs on consumer attitudes, purchase intentions, and WOM intentions. This study employs a 2 (CSR reputation: high versus low) $\times$ 2 (CSR program: related versus unrelated) between-subjects design, manipulating CSR reputation and CSR programs.

Further in Paper 3 (Chapter 4), one experimental study was conducted to address Research Question 3. In this paper, the impact of the three CSR programs (internal, external-related and external-unrelated) on consumer responses was analysed and CSR programs were related to environmental domains. Internal CSR programs are carried out by a company in the internal environment by taking social initiatives in the company's business operations. External-related CSR programs are carried out by a company in the external environment and are related to a company's social concerns, whereas external-unrelated CSR programs are carried out by a company in the external environment but are unrelated to a company's social concerns.

For Paper 3 (Chapter 4), an advertisement stimulus was created using a fictitious clothing brand name. Subjects were randomly assigned to one of the three CSR programs (internal CSR program, external-related and external-unrelated CSR programs). Both context (internal versus external) and relatedness were manipulated in the three experimental conditions.

In each paper (2 and 3), the respondents answered the survey questions after reading the scenarios to measure dependent variables; purchase intentions, attitudes, brand attractiveness, and WOM, followed by the mediators, that is, perceived CSR attributions and perceived authenticity. Finally, the respondents completed the manipulation check of the study and provided demographic information.

1.4.2.2. Survey development

A three-stage process was used to develop and design the surveys. The first stage concentrated on developing measures for constructs of interest by adapting existing construct measures from the literature and, where necessary, modifying measures to fit the specific context of this study. The second stage reviewed the face and content reliability of the measures' items, which was done by sending the initial draft of the questionnaires to a group of marketing academics who provided feedback on the items. Their feedback was used to revise the items. In the third stage, the survey was pilot tested using a sample of consumers to provide feedback on the appropriateness and clarity of the items in the third stage.

1.4.2.3. Sample, data collection, and data analysis

The data for both papers (2 and 3) were collected from American participants through the online research platform Prolific, and a survey was administered using Qualtrics. A three-stage analytical process was used to analyse the data. The first stage concentrated on a descriptive analysis to identify the respondents' profiles. The second stage dealt with a preliminary analysis, which included the use of reliability test. The final stage was devoted to hypothesis testing with SPSS Macro PROCESS and conducted a Multivariance analysis of variance (MANOVA) and an Analysis of variance (ANOVA).

1.5. Structure of the thesis

This thesis is divided into five chapters, which are followed by appendices. This first chapter is the introduction and provides an overview of the thesis. It covers the study's background, addresses research gaps and research concerns, and highlights the study's contributions. It also defines important concepts, indicates methodological and analytical techniques, and outlines the thesis's structure.

Three separate but connected papers are found in Chapters 2, 3, and 4. **Chapter 2** presents Paper 1, which includes a systematic literature review and comprehensive analysis of customer-centric CSR research and addresses Research Question 1. The analysis' findings highlight numerous details of the published studies, including year of publication, research design, and sampling procedure. In addition, this chapter categorises CSR antecedents, CSR research streams, and consequences to create an integrated framework of customer-centric CSR research and addresses potential gaps and future research options.

Chapter 3 presents Paper 2, which investigates the interact of company reputation/ CSR reputation and CSR programs (external-related and external-unrelated) and their impact on consumer responses, and perceived CSR attributions as an underlying mechanism for building consumer responses. Chapter 3 also addresses Research Question 2. The result of the experimental study shows that corporate reputation and CSR reputation interact with CSR programs (related and unrelated) to generate favourable consumer attitudes, purchase intentions, and WOM intentions. The findings reveal that in the case of a reputable condition, related CSR programs generate more favourable responses than unrelated CSR programs. In contrast, in an unreputable condition, CSR programs generate no significant differences in consumer responses. Further, perceived attributions mediate the indirect effect on consumer attitudes, purchase intentions, and WOM intentions conditional on corporate reputation and CSR reputation.

Chapter 4 presents Paper 3, which investigates the role of CSR authenticity and attributions on consumer responses across the three CSR programs (internal, external-related and external-unrelated). Chapter 4 also addresses Research Question 3. The results depict that consumer generate more favourable attributions in internal CSR programs than in the other two CSR programs (external-related and external-unrelated). Internal CSR programs are perceived as more authentic, thus generating favourable consumer attitudes, purchase intentions, and brand attractiveness compared to the other two programs (related and unrelated).

Chapter 5 synthesises the findings of each of the papers to present them in the context of the overall research program and provides theoretical contribution and managerial implications. The study finishes with a discussion about the limitations of the research and suggestions for future research in this domain.

1.6. Conclusion

With increasing media coverage of CSR, consumers have become aware of companies' social practices. Companies face the challenges of increased competition, decreased consumer loyalty, and revenue loss. To address these challenges, many companies engage in CSR to gain favourable consumer responses. However, it is not clear how companies can consistently generate favourable responses toward CSR programs. Consumer responses to CSR programs vary depending on CSR type (internal, external-related and external-unrelated). The review of the literature shows that company reputation, CSR reputation, perceived authenticity, and attributions have been regarded as important factors for the success of CSR programs, but research has rarely investigated the impact of these factors on different types of CSR programs and the mechanisms that may accelerate or inhibit the impacts of CSR programs on consumer responses. Furthermore, the results of this thesis have shown that consumer perceptions of reputation, authenticity and attributions are important factors that impact consumer responses to the CSR program. Companies need to be careful about the perceived CSR attributions that

consumers have for CSR programs as these attributions impact consumers' favourable responses. Given that multiple CSR programs are used by companies, it is important to understand the factors that impact favourable consumer responses to CSR programs. The purpose of this thesis is to explore the impact of the different CSR programs on consumer responses and identify which factors are important in generating favourable consumer responses. The study found that internal CSR programs are most favoured among consumers, followed by external-related CSR programs. Companies should follow CSR programs based on corporate and CSR reputation. Further, managing attributions and perceived authenticity are important in generating favourable consumer responses.

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Chapter Two- Paper 1: CSR and Consumer-Centric Research — A Systematic Review

Abstract

Corporate social responsibility (CSR) has been regarded as an important way for companies to give back to society while reaping positive benefits. Despite the importance of CSR in academic and marketing contexts, little attention has been paid to evaluating the state of research and consolidating findings in customer-centric CSR research focusing on consumer responses to CSR. As there is an ongoing debate about the nature of the CSR program, its structure, antecedents, and consequences concerning positive consumer responses, it is vital to understand the current customer-centric CSR literature. This study systematically reviews 161 peer-reviewed journal articles published over 20 years to synthesise the CSR literature focusing on consumer responses. This study highlights the current state of customer-centric CSR literature and provides (a) general knowledge, (b) methodological information, and (c) research model structural information of published studies (structure, antecedents, and consequences of flow). The review concludes by identifying the current research gaps, future research directions, and managerial implications in corporate CSR programs.

Keywords: Corporate Social Responsibility (CSR), customer-centric CSR research, consumer responses, systematic review.

2.1 Introduction

Corporate social responsibility (CSR) has emerged as an important concept in business and academia over the last two decades (Baskentli et al., 2019). CSR is defined as an organisation's context-specific actions aimed at improving the welfare of stakeholders by taking into account the triple bottom line of economic, social, and environmental performance (Aguinis & Glavas, 2012). Initially, researchers were interested in studying CSR from an organisational perspective to understand how CSR is linked to improving companies' financial performance, image, and competitive advantage (Chih, Chih, & Chen, 2010; S. Gupta & Zeithaml, 2006; Miles & Covin, 2000; Orlitzky, Schmidt, & Rynes, 2003). However, consumers' growing interest in CSR over recent decades (Cone, 2017a) has shifted the focus of CSR research from studying organisational perspectives to consumer perspectives to learn how consumers respond to companies' CSR activities and whether CSR activities generate favourable or unfavourable responses among consumers.

Relatedly, there is a growing emphasis on customer-centric CSR research (based on the consumers' perspective), focusing on consumers' responses in terms of their attitudes and behavioural intentions towards companies' CSR activities (Brunk & de Boer, 2018; Connors, Anderson-MacDonald, & Thomson, 2017; M. Fatma & Rahman, 2016; Rivera, Bigne, & Curras-Perez, 2016; Vanhamme & Grobben, 2009). While customer-centric CSR has certain advantages, such as the creation of positive consumer attitudes, increased purchase intentions, and loyalty (Grimmer et al., 2013; Nan et al., 2007; Park et al., 2017), it also has disadvantages, such as consumer boycotts, inhibited purchases, and negative attitudes (Chung & Lee, 2019; McDonnell & King, 2013; Quamina Osei-Tutu, 2017), leaving academics and practitioners wondering whether or not CSR practices are worthwhile.

Despite the importance of CSR and ongoing research on customer-centric CSR, it is not known whether CSR generates favourable or unfavourable consumer responses. Moreover,

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little is known about the factors that explain discrepancies in consumer responses. Little attention has been devoted to evaluating the status of customer-centric CSR research, explaining the factors that account for differences in consumer responses, such as CSR structure, methodology, antecedents, and consequences used in published research, and consolidating the findings. Although there are literature reviews of CSR research, these reviews have three major limitations. First, previous reviews have very different agendas and foci and are generally concerned with defining, conceptualising, and measuring the CSR construct (Carroll, 1999; Carroll & Shabana, 2010; Waddock, 2003). In contrast, this review examines customer-centric CSR research studies, with a particular emphasis on consumer responses. Second, previous reviews are limited in scope as they are discipline-specific. For example, individual reviews address CSR in the area of hospitality (Guzzo et al., 2020), marketing (Maignan & Ferrell, 2001; Vaaland et al., 2008), and public relations (T. H. Lee, 2017). These reviews are good for discipline-specific consumer responses but do not provide a broader view of how consumers respond to CSR activities across disciplines. In order to investigate a broader range of consumer responses, a multidisciplinary perspective is required. Further, this study posits that customers across disciplines may have different wants; hence, it focuses on studies from various disciplines to form an integrative model to understand the relationship between CSR and consumer responses. Third, the customer-centric CSR literature has progressed during the last few years by focusing on consumer perceptions, beliefs, and responses to the nature and extent of a company's CSR practices (Glavas, 2016b; Hameed et al., 2016; Jones et al., 2016). Previous reviews have neither covered the progress of customer-centric CSR research nor provided a conceptual framework in this domain. Hence, to understand the current state of customer-centric CSR research and determine consumers' favourable or unfavourable responses to CSR, a historical perspective is required (Mobin Fatma & Rahman, 2015).

This study advances the work on CSR research by analysing the current state of customer-centric CSR research studies and providing more clarity on the structure, methodology, antecedents, and consequences used in customer-centric CSR research studies that can account for discrepancies in consumer responses. Therefore, this study has four research objectives: (1) to identify the CSR structure (streams) that is used in existing customer-centric CSR research studies, (2) to synthesise customer-centric CSR literature by examining the structure of CSR in conjunction with antecedents, consequences, and boundary conditions, (3) to develop a conceptual framework that summarises the interrelationships between antecedents, consequences, mediators, and boundary conditions of customer-centric CSR research studies, and (4) to identify gaps in the current literature and suggest future research directions. To achieve these objectives, this researcher identified and analysed 161 articles on customer-centric CSR research. For each article, the following information is provided: the year of publication, journal, the method of data collection, and the country in which the data were collected. Also, the structure, antecedents, and outcome(s) of each customer-centric study are classified. Then, a conceptual framework presenting antecedents, consequences, and boundary conditions of customer-centric CSR research is developed. Finally, recommendations for future research directions are offered.

2.2 Background

2.2.1 Customer-centric CSR research studies

Customer-centric CSR research focuses on CSR from the customers' perspectives using consumers as the unit of analysis. Studies in customer-centric CSR research analyse consumers' responses to CSR and the favourable and unfavourable outcomes such responses bring to the company. CSR impacts consumers' responses (attitude, loyalty, beliefs) (Zhang et al., 2018) and behavioural intentions (purchase, commitment, usage) (Liu, 2007; Sen et al., 2006). Findings suggest that consumers favour a company that participates in CSR programs

thereby generating positive responses as compared to companies that begin to work on CSR programs (Du et al., 2007).

Despite the positive outcomes related to CSR programs, not every CSR program brings good for the company. Companies involved in CSR programs also face consumer boycotts (McDonnell & King, 2013) and negative company evaluations (Quamina Osei-Tutu, 2017; Wagner et al., 2009). Research has shown that managing consumers' perceived CSR attribution is important for generating favourable consumer responses. When consumers form positive attributions, they blame external factors for any company-related harm. In contrast, if consumers perceive negative attributions, they blame the company for any harm (Klein et al., 2004). Consumers can also engage in perceived self-serving attributions, which lower consumers' purchase intent (Sora Kim & Lee, 2012), thereby generating negative consumer attitudes towards the company (Park et al., 2019).

Furthermore, differences exist not only in consumer responses to CSR but also in consumers' perceptions about differences in CSR domains (i.e., ethical, social, and environmental) and types (i.e., reactive, proactive, philanthropic, sponsoring a cause). The study by Lee et al. (2010) found that social and community domains are positively related to positive consumer purchase intentions, while environmental concerns do not affect purchase intentions (Lee et al., 2010). On the contrary, Grimmer and Bingham (2013) found that environmental concerns are positively related to favourable consumer purchase intentions. This review revealed that differences in consumers' responses exist because of the CSR structure used in each study. Lee et al. (2010) analysed consumer responses to CSR using a single domain and analysing only the environmental domain of CSR. In comparison, Grimmer and Bingham (2013) used different domains such as environment, social, and community to analyse consumer responses.

Regarding types of CSR, it is found that proactive CSR, in which the company promotes a CSR program before consumers receive any negative information, is perceived as more favourable than reactive CSR, in which the company promotes CSR after being involved in irresponsible behaviour (Groza et al., 2011; Wagner et al., 2009). This signals that a company's locus of control plays a role in consumers' views. CSR programs that a company undertakes voluntarily (proactively) are perceived more favourably than CSR programs undertaken after a problem has arisen (reactively). Another study has shown that consumers evaluate philanthropic CSR more favourably than other types of CSR (Lii & Lee, 2012). This review has shown that differences in consumer responses are due to the type and structure of CSR used in each study. The studies used different domains and types, leading to diverse consumer responses.

As the literature on customer-centric CSR research has grown, so have inconsistencies in findings. The review of the literature shows that different studies have used different CSR types and domains to analyse consumer responses. Some studies have used CSR as a single stream, focusing on a single type and domain of CSR, while others have used multiple streams, exploring different types and domains of CSR. Some have analysed consumer responses related to aggregate CSR, analysing CSR activities as a composite consisting of a company's overall CSR performance instead of focusing on individual or multiple domains (Alhouti et al., 2016; Marín et al., 2016; Ye, Cronin, & Peloza, 2015). This highlights the importance of consolidating research, analysing which stream is most widely used and what methods and factors are used in customer-centric CSR research, and developing in-depth knowledge of the state of customer-centric CSR research. The aim is to consolidate the research streams and factors used in published research that leads to favourable and unfavourable consumer responses.

2.3 Study methodology

This study adopted the systematic review procedure followed by Yang et al. (2017). It includes the following six steps: 1) define study objectives and research questions, 2) identify databases and search words, 3) define inclusion and exclusion criteria, 4) search databases and articles based on inclusion criteria, 5) extract eligible articles and develop a summary table, and 6) synthesise and present findings in a conceptual model.

2.3.1. Selection of database and keywords

First, relevant articles were identified using computerised keyword searches across two databases: Scopus® followed by EBSCO Host®. Scopus® is considered one of the largest peer-reviewed databases for abstracts and citations (Bhimani, Mention, & Barlatier, 2019). The key terms used for identification of the articles were "corporate social responsibility (CSR)", "social responsibility", "consumer behaviour", "social behaviour", "social responsibility", "purchase intentions", "consumer responses", "consumption behaviour", "buying behaviour", and "consumer attitudes".

2.3.2. Inclusion/exclusion criteria

The articles were then screened against the following selection criteria: 1) only journal articles are included 2) published in academic journals from the year 2000 to mid-2020, 3) articles written in English only, 4) articles published in top journals (Farrington, Curran, Gori, O'Gorman, & Queenan, 2017), 5) articles related to business, marketing, social sciences, and management fields only. Conversely, articles were excluded using the following criteria: 1) duplicated articles, 2) not retrievable from databases, 3) not focused on CSR and customers, 4) CSR used as an abbreviation for something else, 5) non-journal publications, book chapters, and letters. Excluding non-journal articles is a regular practice in systematic reviews (Akhouri & Chaudhary, 2019; Ali, Frynas, & Mahmood, 2017; Bhimani et al., 2019).

2.3.3. Search results

Initially, a total of 450 studies were identified from the databases. After applying the inclusion criteria and removing duplicates, non-published articles, and book chapters, 161 articles remained. These articles were cross-checked to ensure that no additional records had been overlooked. Finally, 161 articles were included in the review. The complete selection procedure at each stage is presented in Figure 2.1.

Figure 2.1. Flowchart for systematic review
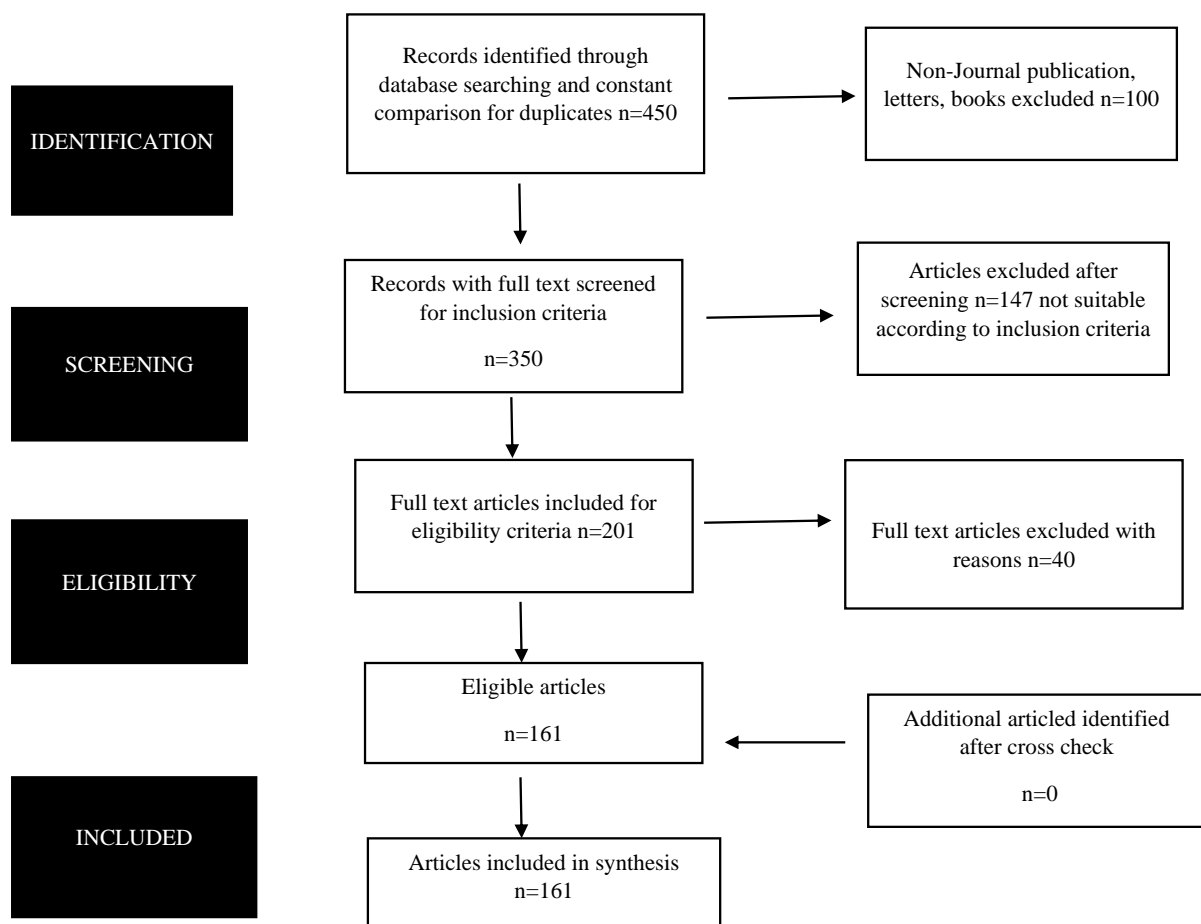
2.3.4. Analytical procedure

Following their selection, the 161 articles were analysed to extract information on the year of publication, publication journal, theory, variables, and methods used in each selected article. Information that is extracted from each article is presented in Figure 2.2.

Figure 2.2. Snapshot of extracted data
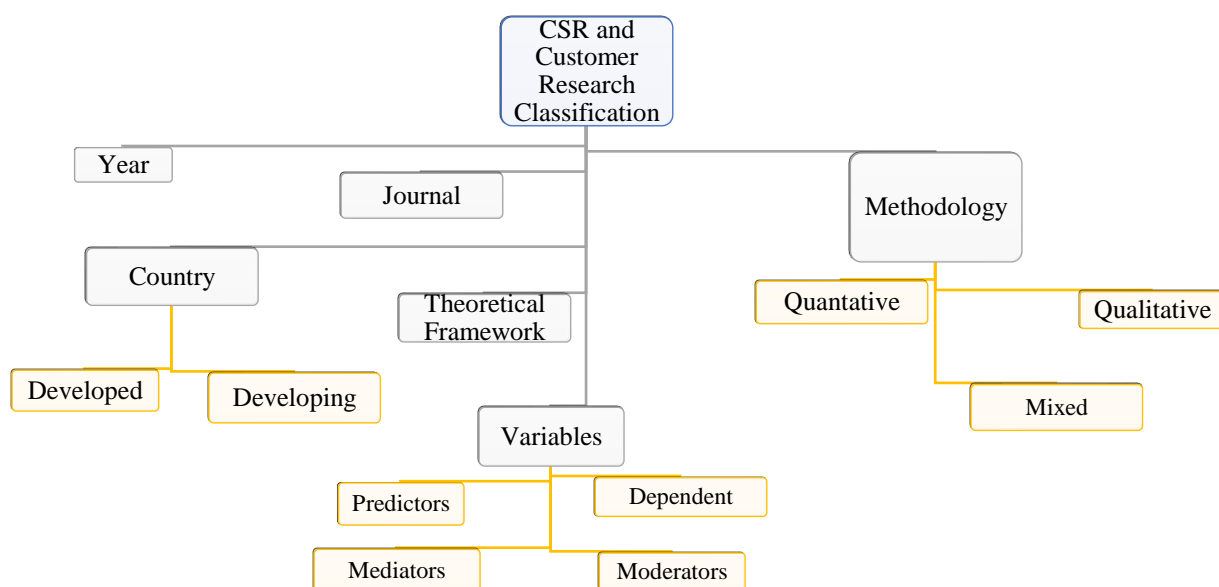
2.4 Study findings

2.4.1 General information on customer-centric CSR research studies

In an initial search for general information about customer-centric CSR research, the number of articles in relevant journals was analysed. Most of the customer-centric CSR research is published in the *Journal of Business Ethics* (55 articles), followed by the *Journal of Business Research* (36 articles) and the *Journal of Brand Management* (8 articles). The complete list of journals along with the number of articles is presented in Table 2.1.

Table 2.1. List of journals

Journals	# Of Articles
1. Journal of Business Ethics (JBE)	55
2. Journal of Business Research (JBR)	36
3. Journal of Brand Management (JBM)	8
4. Public Relations Review (PRR)	9
5. European Journal of Marketing (EJM)	8
6. Journal of Retailing and Consumer Services (JRCS)	7
7. International Journal of Contemporary Hospitality Management (IJCHM)	6
8. International Marketing Review (IMR)	6
9. Marketing Intelligence and Planning (MIP)	5
10. Journal of Services Marketing (JSM)	8
11. International Journal of Research in Marketing (IJRM)	3
12. Journal of Strategic Marketing (JSM)	8
13. Journal of Advertising (JA)	2
14. Journal of Consumer Research (JCR)	2
15. Journal of International Marketing (JIM)	2
16. Journal of Marketing Research (JMR)	1
17. Marketing Letters (ML)	1

This was followed by a review of the articles' publication years has shown an increase in customer-centric CSR research studies over the years. 68 articles (42/%) were published in 2015–2020, followed by 56 articles (35%) in 2011–2015, 34 articles (21%) in 2006–2010, and only 3 articles (2%) in 2000–2005. Figure 2.3 depicts the yearly distribution of articles over the examination period. It shows consistent attention to the topic as several research outputs are showing an increasing trend.

Figure 2.3 Number of articles

Documents by year
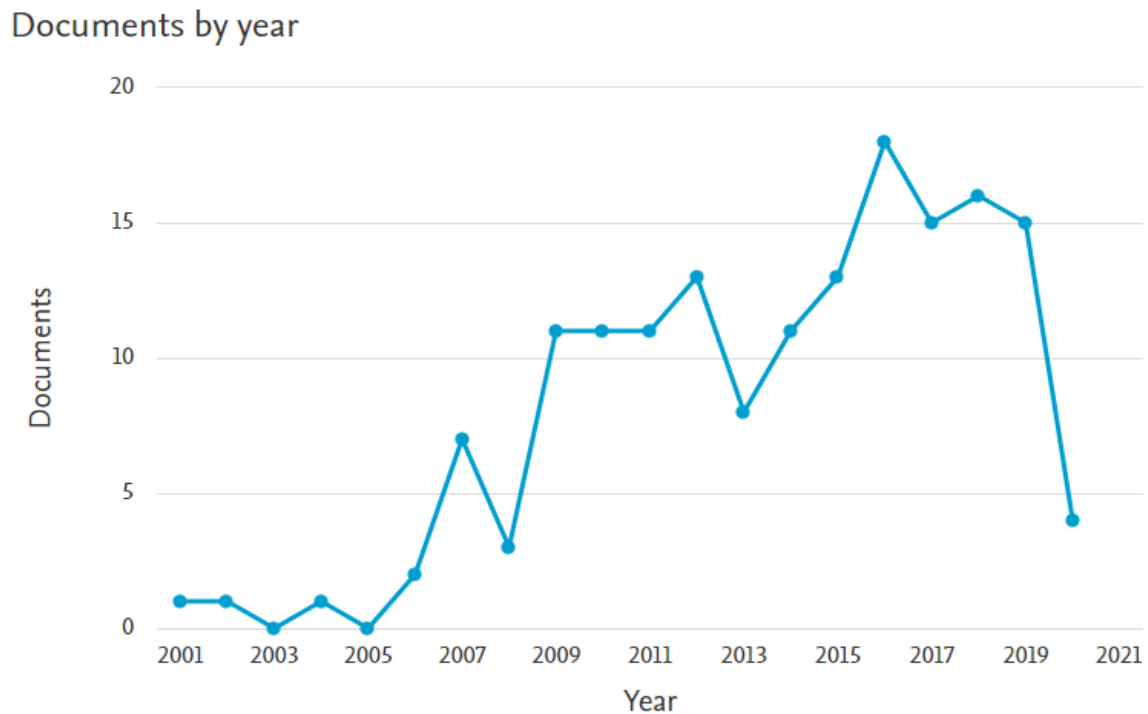
The articles were reviewed for an examination of the geographical distribution and revealed that 74 studies (46%) were conducted in the United States, followed by 16 studies (10%) in China, and 11studies (6%) in the UK. The data collected from countries representing less than 1% of total studies were compiled and labelled as "others" in Figure 2.4. Articles that gathered data from more than one country were labelled "cross country". According to this review, most of the studies were conducted in developed countries (e.g., the United States), but in the last few years, the trend has shifted to developing countries, such as China. Appendix 1 contains the complete list, including articles, years, and countries.

Figure 2.4 Countries of customer-centric CSR research
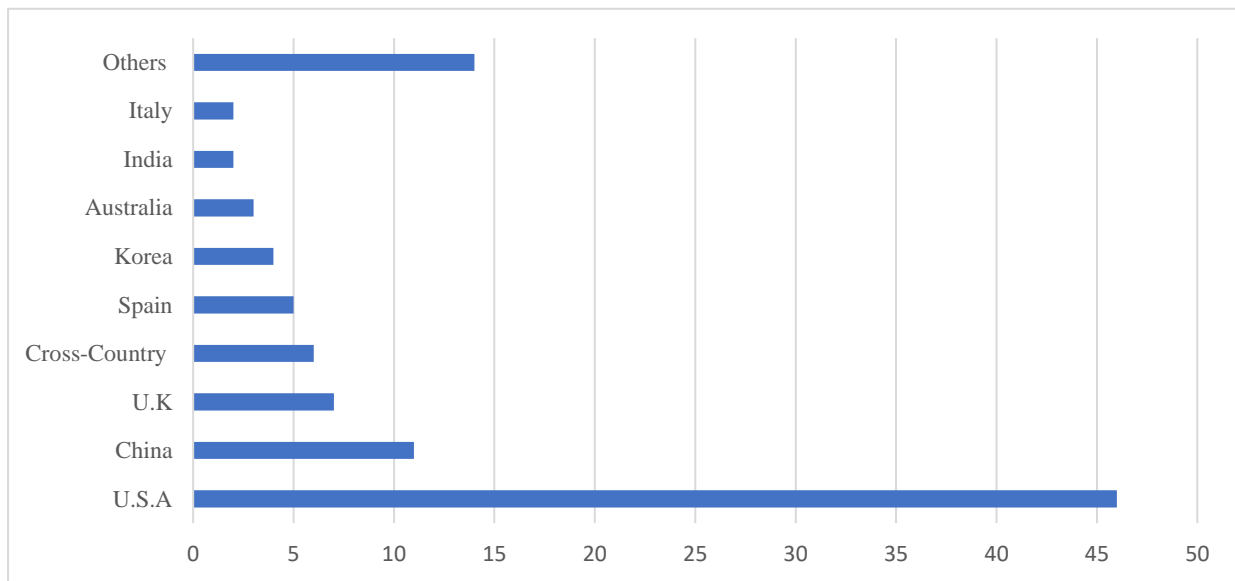
2.4.2 Methodological information for customer-centric CSR research

Based on what methods were utilised, the selected articles were classified into three categories: quantitative, qualitative, and mixed-method approaches. Articles involving any type of statistical measurement and numbers are classified as quantitative papers, while articles leading to the theoretical development or exploration of concepts or ideas are classified as qualitative papers. Articles involving both numbers and idea exploration in their analysis are classified as using a mixed research approach (Edmonds & Kennedy, 2016). The quantitative method was used in 78 per cent (%) of the articles. While only 15 per cent (%) of the articles used qualitative methods, even fewer articles (7%) used mixed methods. In the papers using quantitative research, the most prevalent technique is experimental research (45%), and in papers using qualitative research, it is interviewing (7%).

The findings further revealed that the majority of studies (40%) collected data from consumers in the mall, shopping centres, and face to face, followed by online data collection panels (32%) and university students (27%).

2.4.3 Structure of customer-centric CSR research

The examination of reviewed articles revealed that the main point of difference among scholars is the way CSR is structured in published research. Based on the structure of CSR, three streams of research were identified: (1) multidimensional CSR stream, (2) unidimensional CSR stream, and (3) composite CSR stream.

2.4.3.1. Multidimensional CSR stream

The multidimensional CSR stream consists of studies that compare different domains and types of CSR and analyse consumer responses across these different domains and types. These studies used various combinations of different domains (economic, legal, ethical, and philanthropic responsibility), which were introduced by various scholars (Carroll & Shabana, 2010; Davis, 1973; Turker, 2009), and types of CSR (supporting a cause, cause-related marketing, sponsorships) in their studies. The lack of consensus among scholars regarding the domains and types of CSR to be included in the multidimensional structure of CSR is evident given that most scholars used domains and types specific to their interests and not based on consensus. A study by Chen et al. (2018) looked at philanthropic, value-creating, and general CSR activities and found consumers respond more favourably to value-creating CSR than to other forms of CSR. In contrast, the study by Jeong et al. (2013) compared cause-related marketing and cause sponsorships and found that cause-related marketing had a greater impact on consumers than cause sponsorships.

The review of the literature revealed that the multidimensional approach to CSR structure has both advantages and disadvantages. An advantage is seen in its higher-order nature, which facilitates an understanding of the complex nature of CSR. A further advantage of the multidimensional approach is the ability to structure CSR based on domains and types to understand the concept of CSR more thoroughly while focusing on the most favoured domain and type of CSR among consumers (Bigné Alcañiz, 2010; Lii & Lee, 2012; Van den

Brink, Odekerken-Schröder, & Pauwels, 2006). The disadvantages of this approach are observed in the complexity of its operationalisation and statistical analysis procedures, resulting in inconsistent results (Grimmer & Bingham 2013; K.-H. Lee & Shin, 2010). For example, one study found that philanthropic activities are most favoured by consumers (Lii & Lee, 2012) while another study found that economic activities are most important to consumers and philanthropic activities are least important (Bala Ramasamy & Yeung, 2009). Thus, this approach generates different responses based on different domains and types used in structuring CSR.

2.4.3.2. Unidimensional CSR stream

The unidimensional CSR research stream analyses consumer responses using a single domain and type of CSR instead of comparing different domains and types. For example, Russell et al. (2010) examined consumer reactions to CSR with a focus solely on the environmental domain. Moreover, the study by Yang and Yen (2018) analysed consumer responses towards a single type of CSR, specifically cause-related marketing, and found these initiatives were significantly related to favourable company evaluations.

The unidimensional approach of CSR is getting attention from scholars because of its ability to overcome inconsistent results and focus on a single domain and type of CSR. Furthermore, this single-dimensional structure of CSR avoids burdening consumers with lengthy surveys in which they must respond to questions about different domains of CSR (J. Klein & N. Dawar, 2004).

2.4.3.3. Composite CSR stream

The composite CSR research stream consists of articles that structure CSR as an aggregate and measure it as a single construct instead of looking at different domains and types. They construct CSR as an aggregate looking at the overall CSR performance of a company without focusing on any particular domain and type, and accordingly, consumers evaluate a company's

CSR based on its overall CSR performance. The composite CSR stream is related to the general consumer perception of the company's CSR behaviour. The study by Vanhamme and Grobben (2009), for example, examined how the company's overall CSR impression influences consumer responses. Likewise, a study by Plezo et al. (2015) showed that company CSR perceptions impact consumer evaluations.

Using a composite CSR structure simplifies analysing CSR as it focuses on the company's overall CSR performance. The advantage is that consumers are often familiar with the company's overall CSR performance but not with each domain, such as employee, legal, social, philanthropic, and economic. The main disadvantage of this structure is that researchers do not observe or investigate the comparison between dimensions of CSR.

The overview of these three CSR research streams revealed that multidimensional and composite streams are the most used CSR structures, as presented in Appendix I. Furthermore, scholars use multidimensional, single-dimensional, and composite CSR streams in their studies due to a lack of agreement on CSR domains and conceptualisation (Demetriou et al., 2010; Romani et al.,2013; Uhrich et al., 2014). In addition, there is substantial variation in how CSR domains are selected, depending on the discipline. For example, scholars in business ethics rely heavily on the CSR domains and ethical domains used by Carroll et al. (1999) (Alcañiz, Cáceres, & Pérez, 2010; Carvalho, Sen, de Oliveira Mota, & de Lima, 2010; S. Kim & Choi, 2018; Bala Ramasamy & Yeung, 2009), and scholars publishing in marketing journals tend to focus on social and marketing-related CSR domains (Du et al., 2007; Gatti et al., 2012).

2.4.4. Theories used in customer-centric CSR research

This study found that customer-focused CSR research is highly fragmented, with 161 articles relying on different structures and sub-area (domains) of CSR, based on their disciplines and fields. The use of different theoretical frameworks that guide research in each

discipline exacerbates this fragmentation. Scholars in business ethics, for example, rely heavily on CSR concepts and frameworks such as the Carroll CSR dimension (Goby & Nickerson, 2016), the triple bottom line (Robinson & Wood, 2018), the consumption paradigm (Gurney & Humphreys, 2006), ethical theories (Brunk, 2010), green consumption (Gao & Mattila, 2016), and stakeholder theories (Andreu, Casado-Díaz, & Mattila, 2015; Plewa et al., 2015) as conceptual foundations. Whereas scholars in marketing journals primarily rely on brand theories including brand personality (Lombart & Louis, 2014; Samuel, Taylor, White, & Norris, 2018), decision-making processes (Berens et al., 2007), the theory of planned behaviour (Gatti, Caruana, & Snehota, 2012), framing theory (Steltenpool & Verhoeven, 2012; Wigley, 2008), communication theory (Becker-Olsen, Taylor, Hill, & Yalcinkaya, 2011), and brand authenticity (Alhouti et al., 2016).

A review of the theoretical frameworks used in the selected 161 articles confirmed this fragmentation. Stakeholder theory is the most prevalent theory used to investigate consumer reactions to CSR (n = 17, 10%), followed by attribution theory (n = 16, 10%), information integration theory (n = 13, 8%), CSR concepts (n = 13, 8%), signalling theory (n = 8, 3.0%), social identity (n = 7, 3.0%), and affect theory (n = 6). Furthermore, 18 articles (11%) used multiple theories to investigate the consumer-CSR relationship.

- **Stakeholder theory** is the most used theory in the selected articles. The main premise of this theory is that the needs of stakeholders should be prioritised in all business decisions. The primary goal of any business is to generate value for its stakeholders (Freeman & Liedtka, 1991). This theory predicts that if a company fulfils and creates value for its stakeholders, it will have a positive impact on the company by increasing customer loyalty, organisation identification, consumer trust, and company beliefs (Carvalho et al., 2010; Lee et al., 2012; Öberseder et al., 2013; Park et al., 2014). In

comparison, if a company engages in irresponsible behaviour, customers are more likely to boycott it (Sweetin et al., 2013).

- **Attribution theory** is the second most prominent theory applied in customer-centric CSR research. The theory predicts that consumers attribute a firm's CSR activities either as other-centric or self-centric. Other-centric attributions improve consumer attitudes and purchase intentions towards a company (Inoue et al., 2017; Marin et al., 2016). Self-serving, egoistic motives, on the other hand, elicit consumer scepticism towards firms' CSR initiatives. The attributions impact consumers' responses when they evaluate a company's social actions (Bigné Alcañiz, 2010).

- **Information integration theory** is the third-most-applied theory in customer-centric CSR research. It implies that consumers can easily process CSR information by integrating it with company information and schema. This theory's main premise is that when a company supports activity that is congruent with a company image, business line, or target market, it helps consumers process information more easily because they can relate the information to an existing schema, and it helps to create an association, thereby generating a positive attitude, beliefs, and intentions (Becker et al., 2006; Bigne' et al., 2012; Nan et al., 2007; Tian et al., 2011).

- **CSR concept** is the fourth-most-prevalent framework in published articles. According to the CSR concept, corporate social responsibility has several dimensions, including economic, legal, ethical, and philanthropic responsibility. This theory's main objective is to examine how consumers react to various CSR dimensions (Carroll, 1979; Liu, Wong, Shi, Chu, & Brock, 2014)

- **Signalling theory** is the fifth dominant theory in the published articles. According to signalling theory, a company's actions send signals to consumers, and consumers respond to those signals. The main point of this theory is that because consumers know

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little about a company and its CSR activities, they rely on signals sent by the organization. When they learn about the company's actions in the form of CSR initiatives, they are likely to have positive attitudes and evaluate the company positively (Andrea et al., 2015; Robinson et al., 2018; Su et al., 2017).

- **Social identity theory**, the sixth leading theory in the articles, suggests that when a consumer comes to know about a company's CSR activities, they associate themselves with the company's values and feel motivated to be a part of an ethical company (Russell et al., 2016). Having a socially responsible image enhances a company's social identity and generates favourable consumer responses, such as positive perceptions, attitudes, loyalty, and recommendation (Deng et al., 2017; Hilderband et al., 2011; Stanaland et al., 2011).

- **Affect theory** is the seventh leading theory and is sometimes used reciprocally with emotions or feelings. This theory suggests that consumers develop feelings of affection and love towards the company, and it leads to consumers' positive responses towards the company. Consumer love for the company impacts repurchase intentions (Vlachos et al., 2012). Feelings of gratitude, positive emotions, and empathy impact consumer responses towards the company (E.-J. Lee, 2016).Affect plays a role in building consumers' favourable responses towards the company's CSR actions (Lee, 2016).

In summary, the review revealed that with few exceptions, such as attribution theory and signalling, and information integration theory, which is a widely used theory in all disciplines, most research studies in each discipline focused on specific sub-areas of CSR, and this choice was accompanied by support from different theoretical orientations. The complete list of the selected articles along with the theories applied is presented in Appendix I.

2.4.5. Variables of the studies

2.4.5.1. Predictors of customer-centric CSR studies

The predictors used in selected articles were classified into three broad themes: 1) company CSR behaviour, 2) company offerings, and 3) individual traits. Company CSR behaviour factors include the company's CSR-related actions, such as CSR strategies, supporting congruent or incongruent CSR activities, supporting different CSR domains, and CSR communicational strategies. Company offerings include company product attributes, such as good or bad product features, price, quality, and company reputation. Lastly, examples of individual traits are personal preferences and beliefs, such as consumer knowledge, attitude, self-concept, and values. Some of the selected articles were classified as CSR behaviour *and* company offerings as they used both company and CSR factors as predictors in their studies. An overview of the themes along with variables and sources is presented in Table 2.2

- **The predominant theme used in published articles is company CSR behaviour, such as CSR dimensions.** The studies related to CSR initiatives explored the role of different CSR dimensions in forming consumer responses. For example, a study examined CSR types such as cause-related marketing, sponsorships, and philanthropy and found that different types influence consumer attitudes differently. The consumer has a more favourable attitude when a company supports philanthropic activities (Lii & Lee, 2012). Similarly, another study found that economic responsibilities are deemed the most important while philanthropic responsibilities are of the least importance among consumers (Bala Ramasamy & Yeung, 2009). Additionally, the results showed that CSR related to local and community initiatives impacts consumer purchase intentions while CSR related to the environment is not related to consumer purchase intentions (Lee et al., 2012). Thus, looking at different CSR domains and exploring their impact on consumers seemed to be an important predictor in the literature.

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- **A second important category within the company's CSR behaviour is communication of CSR-related content**. In this category, different types of CSR messages, tone, fluency, sources, and visuals are used as predictors to analyse consumer responses. For example, some studies explored different types of messages and sources of appeal that impact customers as it was found that company internal communication is a more reliable source for CSR communication than an external source (Groza et al., 2011). Similarly, another study observed that rational appeal is more effective in promoting environmental-based CSR, and emotional appeal is better for communicating employee-related CSR programs (Andreu et al., 2015). Also, different types of images and visuals impact consumer responses differently: negative visuals had a higher impact on message recall (Lee et al., 2018). Thus, studies in this category explored different communication strategies and their impact on building consumer attitudes, word of mouth (WOM) and recall (Andreu et al., 2015; Groza et al., 2011).

- **The third most popular category of predictors is a combination of company CSR behaviour and company offerings.** The studies in this category have compared CSR with company factors and analysed which factors are most favoured by consumers, which, in turn, leads to positive outcomes such as enhanced loyalty, WOM, purchase intentions, and consumer support (Banerjee & Wathieu, 2017; Du, Bhattacharya, & Sen, 2007; Öberseder et al., 2013; Stanaland, Lwin, & Murphy, 2011). A company's offering could have a carry-over effect on its CSR activities, but the opposite does not hold. As shown by Berens et al. (2007), consumers place more value on product features and corporate ability than on CSR (Berens, Van Riel, & Van Rekom, 2007). In contrast, another research showed that both CSR and corporate ability are equally important determinants in consumer choice decisions and, therefore, build company identity among consumers (Andrea et al., 2017). These studies consider both company CSR

behaviour and company offerings as predictors in their evaluation and analyse consumers' preferences for both factors.

- **The fourth category considered important in the literature is individual traits, including personal beliefs, values, awareness, and support for CSR.** These studies used personal factors as predictors and showed that consumer beliefs, moral values, and awareness impact consumer decisions and purchase intentions (R. E. Lim, Y. H. Sung, & W.-N. Lee, 2018; B. Ramasamy, Yeung, & Au, 2010; Tian, Wang, & Yang, 2011). As Ramasamy et al. (2010) observed, consumer support for CSR is related to consumers' religious beliefs. The intrinsic and extrinsic values of consumers impact consumer support for CSR. Thus, other studies following the same line of research, using personal factors as predictors, found consumer beliefs and awareness enhances consumer decisions and purchase intentions (Rachel Esther Lim et al., 2018; B. Ramasamy et al., 2010; Tian et al., 2011)

- **Lastly, two other company CSR behaviour factors considered to be important predictors in recent articles are CSR attributions and CSR fit.** The findings reveal that attributions of self-serving motives elicit consumer scepticism towards CSR, while other-serving attributions inhibit scepticism (Skarmeas & Leonidou, 2013). Another study revealed that if consumers perceived CSR attributions as public-serving, they gave credit to the company for being involved in CSR activities, which created a favourable attitude (Sora Kim & Lee, 2012). Thus, managing attributions are considered an important predictor in generating favourable or unfavourable consumer responses. Moreover, CSR fit is the congruency or resemblance between the company's mission and the CSR initiatives it supports (Aksak, Ferguson, & Duman, 2016). The studies revealed that CSR fit impacts consumer behaviour and is beneficial in generating positive outcomes. There is no consensus whether sponsoring high or low

fit leads to favourable consumer responses as some studies found a high CSR fit is beneficial, and other studies predicted that a low fit would be beneficial (Alcañiz et al., 2010; Becker-Olsen et al., 2006; Bhardwaj, Chatterjee, Demir, & Turut, 2018; Bigné, Currás-Pérez, & Aldás-Manzano, 2012; S. Kim & Choi, 2018; S. Y. Lee & Chung, 2018; Y. Lee & Tao, 2020; Nan & Heo, 2007; Singh, 2016; Zhou & Ki, 2018).

Table 2.2 Predictors of customer-centric CSR research

PREDICTORS	SOURCES
Individual traits	
Consumer awareness/perceptions/support/ association towards CSR	(Bae & Cameron, 2006; Chu, Chen, & Gan, 2020; Crespo & Inacio, 2019; Janssen, Vanhamme, & Leblanc, 2017; Longinos Marin & Salvador Ruiz, 2007; Öberseder, Schlegelmilch, Murphy, & Gruber, 2014; Tian et al., 2011; Yang & Yen, 2018; Lu Zhang et al., 2018)
Consumer beliefs /attitude/ values/ethical behaviour/self-concept towards CSR	(Denni Arli, Rundle-Thiele, & Lasmono, 2015; Choi, Chang, Li, & Jang, 2016; Japutra, Ekinci, & Simkin, 2018; Palihawadana, Oghazi, & Liu, 2016; B. Ramasamy et al., 2010; B. Ramasamy, Yeung, & Chen, 2013)
Personal fit	(E. M. Lee, Park, Rapert, & Newman, 2012; Park et al., 2017)
Comparison between company offerings and company CSR behaviour: Company expertise, ability, scale, quality vs CSR information	(Banerjee & Wathieu, 2017; Berens et al., 2007; M. Fatma & Rahman, 2016; Gatti et al., 2012; Ghauri, Park, Oh, Moon, & Lee, 2015; Hasford & Farmer, 2016; Huang et al., 2017; Johnson, Lee, & Ashoori, 2018; Lombart & Louis, 2014; Marín et al., 2016; L. Marin & S. Ruiz, 2007; Marquina & Morales, 2012; Pérez, del Mar García de los Salmones, & Rodríguez del Bosque, 2013; Rahman & Norman, 2016; Sen & Bhattacharya, 2001)
Company CSR behaviour factors	
Company's CSR-related image/perceptions/ information and involvement	(Deng & Xu, 2017; Du et al., 2007; Dumitrescu, Hughner, & Shultz II, 2018; W.-M. Hur, Kim, & Woo, 2014; Inoue, Funk, & McDonald, 2017; J. Klein & N. Dawar, 2004; Magnusson, Westjohn, & Zdravkovic, 2015; Pritchard & Wilson, 2018; S. Romani, S. Grappi, & R. Bagozzi, 2013; Russell & Russell, 2010; Su, Swanson, Hsu, & Chen, 2017; Sweetin, Knowles, Summey, & McQueen, 2013; Torelli, Monga, & Kaikati, 2012; Vanhamme & Grobben, 2009; P. A. Vlachos, 2012; P. A. Vlachos & Vrechopoulos, 2012; Xu, 2014; Zhou & Ki, 2018)
CSR attributions: self-serving, egoistic, altruistic, other-serving, CSR motives.	(Alcañiz et al., 2010; Connors et al., 2017; Currás-Pérez, Bigné-Alcañiz, & Alvarado-Herrera, 2009; Sora Kim & Lee, 2012; Y. Kim, 2017; Lin, Chen, Chiu, & Lee, 2011; Mantovani, de Andrade, & Negrão, 2017; Skarmeas & Leonidou, 2013; Sreejesh, Sarkar, & Sarkar, 2019; Steltenpool & Verhoeven, 2012; Lu Zhang & Hanks, 2017)
CSR-related communication strategies: Reactive vs proactive, Informed vs uninformed, tone, visuals, message appeals	(Becker-Olsen et al., 2006; Becker-Olsen et al., 2011; Gosselt et al., 2019; Grimmer & Bingham, 2013; Groza et al., 2011; Jeong, Paek, & Lee, 2013; S. Kim, 2019; S. Y. Lee & Chung, 2018; Y. Lee & Tao, 2020; R. E. Lim et al., 2018; Mattila & Hanks, 2012; Orazi & Chan, 2018; Robinson & Eilert, 2018; Steltenpool & Verhoeven, 2012)

CSR domains and types	(Abdeen, Rajah, & Gaur, 2016; Andreu et al., 2015; S. Kim & Choi, 2018; Sun Young Lee, Zhang, & Abitbol, 2019; Park et al., 2017; Skard & Thorbjørnsen, 2014; Wigley, 2008; Ye et al., 2015; L. Zhang & Mattila, 2015); (Demetriou, Papasolomou, & Vrontis, 2010; Grimmer & Bingham, 2013; Liu et al., 2014; Plewa et al., 2015; S. Romani, S. Grappi, & R. P. Bagozzi, 2013; Uhrich, Koenigstorfer, & Groeppel-Klein, 2014)
CSR fit	(Alcañiz et al., 2010; Becker-Olsen et al., 2006; Bhardwaj et al., 2018; Bigné et al., 2012; S. Kim & Choi, 2018; S. Y. Lee & Chung, 2018; Y. Lee & Tao, 2020; Nan & Heo, 2007; Singh, 2016; Zhou & Ki, 2018)
Company offerings	
Company financial performance, innovation, trust, image, hypocrisy	(D. Arli, Grace, Palmer, & Pham, 2017; Longinos Marin & Salvador Ruiz, 2007; Stanaland et al., 2011; Upadhye, Das, & Varshneya, 2019)

2.4.5.2. Outcomes of customer-centric CSR research

This review of selected studies found that CSR research is associated with a variety of positive outcomes, including consumer purchase intentions (Grimmer & Bingham, 2013; Lafferty., 2007; Pomering & Dolnicar, 2009), positive WOM (Nan & Heo, 2007; Lu Zhang et al., 2018), loyalty (Alhouti et al., 2016; Xie, Bagozzi, & Grønhaug, 2019), satisfaction (Lombart & Louis, 2014; Park et al., 2017), and willingness to support a company (Gao & Mattila, 2016; Jeong et al., 2013). The results are not only related to improving consumer attitudes and behaviours, but they have also proven to be beneficial in improving company factors such as reputation (Denni Arli et al., 2015; Pritchard & Wilson, 2018), identity (Marin, Ruiz, & Rubio, 2009; Singh, 2016), equity (W.-M. Hur et al., 2014; Joyner & Payne, 2002), and company performance (Joyner & Payne, 2002; Stanaland et al., 2011). The review reveals that attitudes, purchases, and buying intentions are the most studied outcomes in the literature. The complete list of studies along with outcomes is presented in Appendix I.

2.4.5.3. Mediators used in customer-centric CSR studies

This study found that 96 (60%) articles on customer-centric CSR research used no mediators in their studies. The mediators in the remainder of the articles can be categorised into three major themes: 1) CSR factors contain all the variables related to CSR, such as CSR

fit, attributions, and CSR support of the company, 2) company factors contain all the variables related to the company, such as company reputation, credibility, product quality, and price, 3) individual factors contain all the variables related to individual personal characteristics, such as personality, demographics, consumer CSR knowledge, and consumer company perceptions. Some studies used a combination of different variables related to a company, CSR, and individual factors, and they are categorised as CSR and company, company and individual, and individual and CSR factors. The most explored mediators in the literature are individual factors (24 studies), followed by CSR factors (23 studies).

Some studies have shown that company factors such as corporate reputation (Gatti et al., 2012), product quality (Liu et al., 2014), and company expertise (Alcañiz et al., 2010) mediate the relationship between CSR and consumer favourable responses. A study by Gatti et al. (2012) showed that CSR activities enhanced customer loyalty because of favourable company evaluations and attractiveness. Other studies showed that personality factors, such as a feeling of gratitude (Romani et al., 2013), moral elevations (Romani et al., 2014), and self-concept (Ghauri et al., 2015), positively mediate the effect of CSR programs in generating favourable consumer attitudes, purchase intentions, and loyalty. Finally, some studies have explored the role of CSR factors, such as CSR attributions (Uhrich et al., 2014) and CSR perceptions (Choi et al., 2016; Plewa et al., 2015), in generating consumer responses. A complete list of all the mediators used in published articles is given in Table 2.3.

Table 2.3 Mediators of customer-centric CSR research

MEDIATORS	SOURCES	FREQUENCY
CSR factors CSR fit, attributions, CSR authenticity, CSR support, CSR commitment, CSR dimensions	Alhouti et al. (2016); Baskentli et al., 2019; Choi et al., 2016; Choi et al., 2019; Dumitrescu et al., 2018; Gosselt et al., 2019; Groza et al., 2011; Hildebrand et al., 2017; Kim et al., 2018; Kim, S., 2019; Klein et al., 2004; Langan et al., 2019; Lee et al., 2020; Orazi et al., 2020; Palihawadana et al., 2016; Parguel et al., 2011; Park et al., 2017; Plewa et al., 2015; Skard and Thorbjørnsen (2014); Walker, Heere, Parent, and Drane (2010)	23
Company factors Identification, credibility, trustworthiness, ability, price fairness, reputation, competency, evaluations, attractiveness	Alcañiz et al., 2010; Currás et al., 2009; Crespo et al., 2019; Conner et al., 2010; Gatti et al. 2012; Hur et al., 2014; Japutra et al., 2018; Jeong et al., 2013; Lin et al., 2011; Liu et al., 2013; Su et al., 2017; Tingchi et al., 2014	12
Individual factors Personality, CSR knowledge, individual moral elevation, gratitude, company perceptions, individual cultural values	Carvalho et al., 2010; Chu et al., 2020; Grobben, 2009; Huang et al., 2017; Inoue et al., 2017; Lee et al., 2012; Lee et al., 2019; Lombart et al., 2014; Mantovani et al., 2014; Marin & Ruiz, 2007; Moon et al., 2015; Park et al., 2014; Pérez et al., 2013; Rim et al., 2016; Romani et al., 2013; Robinson et al., 2018; Russell et al., 2016; Sen et al., 2001; Sreejesh et al., 2019; Su et al., 2017; Vanhamme & Grobben, 2009; Vlachos, 2012; Vlachos et al., 2012; Yang & Yen, 2018	24
CSR and company factors	Arli et al., 2017; Du et al., 2007; Uhrich et al., 2014	3
Company and individual factors	Bigné et al., 2012; Marin et al., 2009; Romani et al., 2014	3

2.4.5.4. Moderators used in customer-centric CSR research studies

The literature suggests that relationships in customer-centric CSR research studies vary according to CSR, company, and individuals' factors. Company-related moderators, such as corporate reputation (Lii & Lee, 2012), identity (S. Kim, 2019), and price of a product, (Y. Kim, 2017), have been found to moderate the influence of CSR on outcomes such as consumer purchase intentions, loyalty, satisfaction, and attitude. CSR-related factors such as CSR perceptions (Lin et al., 2011), CSR attributions (Du et al., 2007), and CSR fit (Uhrich et al., 2014) were found to be influential moderators in the relationship. Moreover, individual factors such as emotions (E.-J. Lee, 2016), mood (Lu Zhang et al., 2018), values (S. Romani et al., 2013), and demographics (Tian et al., 2011) are the most frequently used moderators in the

literature. According to the review, 103 articles did not use any moderators, 27 articles used

individuals' factors as moderators, 15 studies used CSR factors, and 10 studies used company

factors. The frequencies and variables are presented in Table 2.4.

Table 2.4 Moderators of customer-centric CSR research

MODERATORS	SOURCES	FREQUENCY
CSR factors CSR fit, attributions, CSR authenticity, CSR support, CSR commitment, CSR dimensions	Arli et al., 2019; Choi et al., 2016; Choi et al., 2019; Connors et al. (2017); Deng & Xu, 2017; Du et al., 2007; Groza et al., 2011; Hildebrand et al., 2017; Klein et al., 2004; Lee, S. Y. & Chung, S., 2018; Mantovani et al., 2014; Pritchard and Wilson (2018); Ramasamy et al., 2010; Robinson & Eilert, 2018; Uhrich et al., 2014	15 Articles
Company factors Identification, credibility, trustworthiness, ability, price fairness, reputation, competency	Chen et al., 2018; Johnson et al., 2018; Kim, Y., 2017; Langan et al., 2019; Lii & Lee, 2012; Nan & Heo, 2007; Skard et al., 2014; Sreejesh et al., 2019; Su et al., 2017; Wei et al., 2019	10 Articles
Individual factors Personality, demographics, CSR knowledge, individual cultural values, emotions	Abdeen et al., 2016; Baskentli et al., 2019; Berens et al., 2007; Carvalho et al., 2010; Chu et al., 2020; Crespo et al., 2019; Fatma & Rahman, 2016; Grimmer & Bingham, 2013; Janssen et al., 2017; Johnson Plewa et al. (2015); Kim, S., 2019; Lee, E., 2016; Magnusson et al. (2015); Marin et al., 2009; Mattila et al., 2012; Moon et al., 2015; Romani et al., 2013; Russell et al., 2010; Singh, J., 2016; Su et al., 2017; Tian et al., 2011; Vanhamme et al., 2009; Vlachos et al., 2012; Wigley, 2008; Xie et al., 2019; Zasuwa, 2016; Zhang & Hanks, 2017	27 Articles
CSR and company factors	Lin et al., 2011; Rim et al., 2016; Sen et al., 2001; Ye et al., 2015	4 Articles
Company and individual factors	Jeong et al., 2013; Vlachos et al., 2012	2 Articles

Table 2.5 provides a summary of the reviewed articles and extracted information as a sample.

A complete list of all 161 articles along with variables, theory, methodology, and factors are

presented in Appendix I.

Table 2.5 Sample summary of reviewed articles

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
1	Sen et al. (2001)	U.S.A	Experiment	Single	Person-organisation fit	Company and CSR information	CE and PI	Fit	CSR domain and beliefs
2	Joyner et al. (2002)	U.S.A	Interviews	Multiple	CSR theory	CSR dimensions	Firm performance	-	-
3	Klein et al. (2004)	U.S.A	Experiment	Single	Attribution theory	CSR associations	CE and PI	CSR attributions	CSR beliefs
4	Becker et al. (2006)	U.S.A	Experiment	Multiple	Attribution theory	CSR fit, motivation, timings	Number of thoughts, attitude, and PI	-	-
5	Gurney et al. (2006)	UK	Case study	Composite	Consumption paradigm	-	-	-	-
6	Pirsch et al. (2007)	U.S.A.	Mixed	Single	Stakeholder theory	CSR factors	Loyalty, PI, attitude, and scepticism.	-	-
7	Marin, L. & Ruiz, S. (2007)	Spain	Survey	Composite	Multiple	CA and CSR support	Company identity attractiveness and CE	Fit	-
8	Nan, X. & Heo, K. (2007)	U.S.A.	Experiment	Multiple	Affect theory	CSR fit, CRM	Attitude	-	Brand consciousness
9	Holcomb et al. (2007)	U.S.A.	Content analysis	Multiple	-	-	-	-	-
10	Du et al. (2007)	U.S.A.	Survey	Composite	Attribution theory	CSR awareness	Company identification, loyalty, advocacy	CA and CSR beliefs	CSR attributions, CSR positioning

2.4.6. Syntheses of findings in conceptual model

Model 1 depicts the overall conceptual framework that is derived from the literature review discussed in this section. The framework introduces a new classification of predictors,

outcomes, moderators, and mediators in customer-focused CSR research. It serves as a guiding

framework to which new variables can be added by future research.

Model 1 Variables used in consumer-centric CSR studies

Predictors of CSR

Company CSR behaviour

- CSR fit (high vs low)
- CSR initiative/dimensions
- CSR motivation/attribution (self-serving vs public-serving)
- CSR perceptions/CSR image
- CSR communication (ability vs effort; proactive vs reactive; general vs specific; factual vs pictorial; internal vs external)

Company offerings

- Company ability/expertise
- Company history, scale or size
- Quality perceptions
- Company reputation
- Credibility
- Price

Individual traits

- Value relevance
- Interpersonal trust
- Status, empathy
- CSR support/awareness/ knowledge
- CSR beliefs

Mediators

Company factors

- Company /reputation equity/evaluation
- Price fairness
- Company trust/credibility
- Brand preference

CSR factors

- CSR fit
- CSR beliefs/attributions
- Satisfaction/trust

Individual factors

- Personality
- Individual CSR knowledge
- Individual cultural values

Outcomes of CSR

- Company reputation
- Company evaluation
- Equity and financial performance
- Attitude
- Purchase intentions
- Advocacy, loyalty, satisfaction and WOM
- CSR image
- CSR attributions
- Enhanced company identification and attractiveness

Moderators

Company factors

- Credibility
- Trustworthiness
- Ability
- Price
- Reputation
- Competency

CSR factors

- CSR fit
- Attributions
- Authenticity
- CSR support
- CSR dimensions

Moderators

Individual factors

- Consumer social involvement
- Consciousness
- Consumer values: self-identity, moral justice, altruism,
- Demographics
- Personal relevance or fit

60

2.5. Conclusion and Implications

2.5.1 Research gaps and future agenda

Table 2.6 presents research questions in five specific key research areas that address current gaps in the existing customer-centric CSR literature: (1) categorisation of CSR, (2) individuals' involvement in CSR, (3) CSR outcomes, (4) new theoretical perspectives, and 5) new methodological approaches to examine CSR.

2.5.1.1 Categorisation of CSR

CSR is a company's voluntary commitment to contribute to societal goods (Van Marrewijk, 2003). The review shows that previous studies have extensively advanced our knowledge of CSR and the factors that enhance positive consumer responses. However, the current literature provides limited knowledge regarding which types and domains of CSR generate favourable responses. There is neither consensus nor are there parameters to explicitly define the concept (Ali et al., 2017; Lee et al., 2008). This review found that differences in consumer responses to CSR may originate from a lack of consensus regarding a CSR concept and the CSR types to be included in selected articles. Researchers have explored the different CSR types and CSR streams, such as multi-dimensional, uni-dimensional and composite CSR streams (Baskentli et al., 2019; Nan & Heo, 2007; Öberseder et al., 2013; Simmons & Becker-Olsen, 2006). These issues raise the importance of categorising CSR programs into broader actionable terms, which can be used by researchers.

This study advances the literature by categorising CSR into three broad categories: internal CSR, external CSR-related, and external CSR-unrelated. Internal CSR programs are comprised of CSR actions that a company takes internally, such as updating its production system, updating company culture, and developing internal rules and regulations to be more socially responsible. External CSR-related actions are comprised of CSR actions that are taken

outside a company but relate to its business or image. For example, CSR programs by car companies aim to make society aware of car safety or driving rules. In contrast, external CSR-unrelated actions are comprised of CSR actions taken by a company in the external environment and are not related to the company's business or image. For example, CSR programs by a car company can encourage healthy eating or educational programs. This study argues that conceptualising CSR based on these three categories caters to a wide range of CSR programs initiated by companies in the internal and external environment and opens other research avenues. For example, analysing how consumers respond to these three CSR programs might reveal that consumers favour internal CSR compared to external CSR-related or CSR-unrelated actions. Table 2.6 provides some research questions that contribute to advancing our knowledge about conceptualising CSR.

2.5.1.2 Individuals' involvement in the CSR process

CSR programs provide an opportunity for companies to generate favourable behavioural intentions among consumers. The literature review has shown that consumers formed favourable responses towards a company practising CSR (P. Ellen et al., 2006; S. Kim & Choi, 2018; Pomering & Dolnicar, 2009; Bala Ramasamy & Yeung, 2009). It is surprising to see that some studies have involved consumers as observers and outsiders by getting their responses to companies' CSR programs. It has not been examined how consumers react towards a company's CSR programs if they are involved in the company's CSR process and what consumer responses that involvement will generate. One interesting area for future research would be the connection between CSR and consumer responses if the consumers are involved in the process. Specifically, it would be interesting to examine how consumers react towards CSR programs if they have to be socially responsible too, for example, when businesses prohibit the use of plastic bags and ask consumers to bring their bags or when businesses charge higher prices for recyclable products and the consumer pays the higher price.

How do customers react in such situations? Will they still be in favour of CSR if they are involved in the CSR process? Further, focusing on an individual's internal factors (e.g., personality, motivation, consciousness, self-concept) may show when individuals generate favourable (or unfavourable) responses towards CSR once they must participate in CSR. Current research provides limited insights into how individuals' responses are impacted by involving them in CSR programs.

2.5.1.3 CSR outcomes

This review shows that current research explores the positive and negative outcomes of CSR on consumer responses. In this area, most studies have focused on the positive effects of CSR on consumer responses. For example, if a company participates in CSR, it not only improves the brand image, consumer attitudes, positive WOM, advocacy, and purchase intentions but also brings a good reputation to the company (Grimmer & Bingham, 2013; Johnson et al., 2018; Pomering & Dolnicar, 2009; Pritchard & Wilson, 2018). A few studies have investigated the negative impacts of CSR. Consumers, for example, may boycott a company if it engages in unethical or irresponsible behaviour (Chung & Lee, 2019; Yoon et al., 2006). However, current research provides no insights into how to control these negative outcomes and how consumers respond to CSR when companies do not 'walk their talk' and engage in window dressing to cover up the company's irresponsible behaviour. Little is known about how consumers react to a company if it engages in irresponsible behaviour, operates in a stigmatised industry, and sponsors CSR, or if the company is involved in false advertising and product information.

The review reveals that most outcomes of customer-centric CSR studies are related to consumers' attitudes and purchase intentions; however, actual purchase behaviour has rarely been studied. It would be an interesting avenue for future research to assess the effects of CSR

on consumers' actual behaviour, in particular, their purchase behaviour. The complete list of potential future research directions in all the above-discussed areas is presented in Table 2.6.

Further, the review reveals that customer-centric CSR studies are based on cross-sectional research, reflecting only a snapshot of an individual's responses to CSR. However, consumer opinions and responses change over time. Thus, the next avenue for researchers is examining consumer responses over time and unlocking subsequent consumer behaviour.

2.5.1.4 A new theoretical perspective

The review of theoretical perspectives of customer-centric CSR research has shown that the selected studies relied on stakeholder theory in exploring the relationship between CSR and consumer responses (Lee et al., 2012; Ye et al.,2015; Andreu et al., 2015). However, researchers have started to explore other theoretical perspectives, such as human values, price fairness, and other moral theories (Marquina & Morales, 2012; Xie et al., 2019) to examine the relationship between CSR and consumer responses. Future researchers could explore the concept from a new theoretical perspective. For instance, they could analyse consumer responses towards CSR using the six stages of the consumer's buying process. Future researchers could also explore at which stage of the consumer's buying process consumers consider a product or company's CSR attributes. They could consider whether consumers consider CSR attributes at the stage of problem recognition, information search, evaluation, purchase decision, purchase or post-purchase or whether CSR attributes have no impact on the consumer buying process.

It would also be interesting to examine this relationship from the perspective of different ideological and personality theories using both companies and CSR factors as predictors and individual factors, such as emotions and values, as an intervening variable. How do consumers with different ideological perspectives respond to CSR? For instance, it would be interesting to understand how consumers in collective and individualistic cultures respond

to CSR. It might further be insightful to analyse how consumers with different personalities respond to CSR programs, for example, by applying the big five theory, which identifies five key dimensions of personality: 1) extraversion, 2) neuroticism, 3) openness to experience, 4) conscientiousness, and 5) agreeableness.

Finally, another interesting avenue would be to study consumer responses across different groups of consumers, such as first-time users, regular consumers, and loyal consumers, to see how they react to CSR programs. Is the difference in consumer responses exist among different groups of consumers?

2.5.1.5. New methodological approaches

Lastly, the methodological review revealed a few shortcomings which need to be addressed. First, the review results showed that there is an issue with the sample; namely, most of the studies are conducted in developed nations such as the USA and the UK. Study findings from developed nations cannot be generalised to developing nations because of the political and economic differences (Ali et al., 2017). Since CSR is a global phenomenon, future researchers are encouraged to extend their investigation to conduct comparative research incorporating the perspectives from both developing and underdeveloped countries.

Second, the review has shown that most studies have used a deductive approach with a cross-sectional and quantitative research design to test their hypotheses (S. Y. Lee & Chung, 2018; Zhou & Ki, 2018). Given that CSR is considered a social phenomenon and, hence, is dynamic, future studies should utilise more longitudinal and qualitative studies to probe deeper into understanding consumer responses towards CSR.

Third, the review indicated that consumer responses towards CSR programs are analysed at one level only, for example, the individual level. It would be interesting to conduct multilevel research that includes the responses of a company's different stakeholders, such as

consumers, managers, employers, or suppliers, in the analysis. Lastly, most studies did not have mediators or moderators in their research, and it would be interesting to conduct more mediation moderation procedures to probe deeper into the relationship between variables.

Table 2.6 Research gaps and future direction

1. Categorisation of CSR	• How does internal CSR (updating production system, employee rules, company culture) affect consumer responses?
	• How do external CSR-related/unrelated actions affect consumer responses?
	• Do internal, external related, and external unrelated CSR programs affect consumer responses similarly or differently?
	• How and when does communication strategy affect consumer responses in internal and external CSR programs (message framing, visuals)?
	• How and when do individual traits (big five personality traits, education, consciousness) and/or individual emotions affect consumer responses in internal and external CSR programs?
	• Do individual personality traits and states similarly affect consumer responses across different types of CSR?
	• How and when does the consistency between internal and external CSR program goals affect consumer responses?
	• Why do some individuals experience the impact of internal and external CSR programs on consumer responses stronger than others?
2. Individuals' involvement in CSR	• How do consumers respond to CSR if they are involved in the CSR process? Are they still in favour of CSR?
	• How do consumers perceive CSR programs when they have to pay a higher price?
	• How does consumer involvement in a company's CSR program impact consumer attitudes and purchase intentions?
	• How do a sense of belonging to community, self-concept, and personality traits impact consumer responses towards CSR programs?
	• How does the consumer perceive a company's CSR actions when the consumers' have to promote a company's CSR program?

3. CSR outcomes	• Do CSR impact actual purchase behaviour? What factors contribute to enhancing actual purchase behaviour?
	• What conditions control the negative outcome of consumer responses to CSR programs?
	• How do consumer responses to CSR fluctuate over time? How does CSR affect consumer behaviour in the long term?
	• How do consumers respond to unethical CSR practices?
	•How do consumers respond to the CSR program of a company operating in a stigmatised industry?
	•How does the CSR program change consumer perceptions of companies operating in stigmatised practices?
	•How do different groups of consumers, such as loyal, satisfied, or first-time users, respond to a company's CSR programs? Will they all respond the same way or does it vary according to consumer involvement with the company?
	• Are there differences between consumers' intentions and actual behaviour when supporting a CSR program?
4. Methodological concerns	• How do cultural studies advance our understanding of consumer responses towards CSR experiences across different cultural settings?
	• Do consumers with diverse personality, ethical, and sociodemographic characteristics respond differently toward CSR?
	• Do differences exist in consumer responses towards CSR programs in developing, developed, and underdeveloped contexts?
	• How do stakeholders at different levels, such as employees, customers, and managers, respond toward CSR?
5. Theoretical perspective	• How do consumers respond to CSR programs if they are involved in the buying process? Do they consider CSR in their search for information, in comparing alternatives, or in making final decisions?
	• How do big five personality traits impact consumer responses towards CSR programs?
	• Do differences exist in consumer responses towards CSR programs that are based on different ideological perspectives?

2.5.2 Managerial implications

The implications of this research for managers are to better understand "how", "when", and "why" consumers react to CSR. In response to the questions "how" consumers respond towards CSR programs and whether CSR programs generate favourable or unfavourable consumer responses, the research has shown that consumers generally form positive attitudes towards CSR and that CSR brings good to the company (Marquina & Morales, 2012; Pérez et al., 2013; Pomering & Dolnicar, 2009; Yeo, Lee, & Carter, 2018). The review findings revealed that company-specific factors, such as the CSR initiatives a company chooses and the quality of its products, and individual-specific factors, such as consumers' general beliefs about CSR, are important for building consumers' responses to CSR (Sen & Bhattacharya, 2001).

Furthermore, CSR attributions influence consumers' responses to CSR such that consumers respond negatively to the company if they found that the company has self-centric attributions behind its CSR activities (Ellen et al.,2006). More importantly, the consumer does not respond to all CSR initiatives equally; a consumer only forms a positive attitude if they perceive that a brand aligns itself with its chosen CSR issues and integrates its CSR strategy with its business strategy rather than merely engaging in CSR to reap a range of benefits (Du et al., 2007). Thus, managers need to choose carefully a company's CSR activities so that they can be integrated with company policy. This would help managers incorporate CSR with pure intentions and not as a self-serving intention to reap greater benefits.

Moreover, the answer to "when" consumers respond to CSR is that consumers respond to CSR when a company communicates their CSR strategies and makes consumers aware of its initiatives. Communicating CSR activities is very important as the timing and the source of CSR information have an impact on consumer company evaluation (Groza et al., 2011). The mediating influence of the attributions, as well as the importance of information sources, suggests that the proper communication of CSR can be a viable way to generate positive

corporate associations and purchase intentions. Further, different message appeals should be used in promoting different types of CSR activity. For example, rational appeals more effectively communicate environment-related CSR initiatives, whereas emotional appeals more effectively communicate employee-based CSR initiatives (Andreu et al., 2015). In CSR communications, negative emotional visuals are more effective than positive emotional visuals in recalling memory (S. Y. Lee & Chung, 2018). Effective communication also restores a company's reputation. Thus, managers need to use rational appeal, be proactive in their CSR activities, and showcase pure attributions in their CSR communication to generate consumer awareness and good associations among consumers.

Consequently, the answer to "why" consumers respond to CSR is that consumers' responses to CSR depend on consumer involvement, engagement, and individual-specific factors, such as consumers' support for certain CSR issues and their general beliefs about CSR. Besides, religiosity, values, self-concept, social consciousness, emotions, and feelings of gratitude are all factors linked to consumer support for CSR (Simona Romani et al., 2013; Wartick & Cochran, 1985; Xie et al., 2019). Consumers' moral identity impacts their evaluations of a company and purchase intentions (Yang & Yen, 2018). Also, positive moral emotions and attitudes mediate the effect of perceived CSR actions on brand advocacy behaviours. The results of the findings show that CSR is an attractive tool, and individual personal factors play a vital role in building consumers' favourable responses towards CSR. Thus, managers need to strategically plan their CSR activities by considering their target consumers' personal traits to generate favourable responses to a company's CSR programs. As most companies are presently involved in CSR activities, this study sheds light on what has been done in customer-centric CSR research studies and identifies what is needed from future studies.

2.5.3. Research limitations

While this review provides insights into the current state of customer-centric CSR research, it has a few limitations. First, the articles included in the analyses are limited to journal articles and exclude book chapters, editorial notes, dissertations, and book reviews. Second, the CSR construct is blurred and not concisely defined. The choice of articles risks excluding CSR-related issues and including articles with a vague association with CSR. Lastly, the articles included were limited to English-language articles, all articles in other languages are excluded.

2.5.4. Conclusion

The systematic review of 161 research articles from 2000 to 2020 has shown that customer-centric CSR research is mostly conducted in developed countries. In the articles, stakeholder theory is the most widely applied theoretical perspective, and the quantitative approach is the most applied technique in selected articles. The reviewed studies used a combination of CSR, company, and individual factors as antecedents, mediators, and moderators in their research, and most of the studies' outcome variables were intentions. The findings of the literature review show that variations in consumer responses to CSR programs are due to the different CSR structures applied in selected research articles. For example, CSR has been examined as a multidimensional, single-dimensional, and composite structure of CSR. As a solution, this study categorised CSR programs based on context (that is, CSR takes place in the company's internal or external environment) and relatedness (that is, related and unrelated CSR programs). The conceptual model that was developed as a result of this review summarised all factors used in the reviewed articles is presented in Model 1. The findings from the literature review assist in identifying future research avenues and are presented in Table 2.6.

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Chapter Three- Paper 2: Exploring the Impact of a Company's Social Programs on Consumer Responses: The Role of Relatedness, Reputation, and Perceived Attributions

Abstract

Corporate social responsibility (CSR) is a growing trend in the marketing world. Companies are involved in social responsibilities to cope with increasing concerns related to a company's social behaviour. How well the CSR program fits with the company or is related is assumed to be an important factor when selecting a CSR program. To provide insight for companies, to generate synergetic results, this study assesses how reputation operationalises as corporate reputation and CSR reputation, and relatedness between company and CSR program interacts, and how these interactions impact consumer responses. The study also examines the mediation impact of perceived CSR attributions (other-centred versus self-centred) on consumer responses. Two experimental studies were conducted; Study 1 having 2×2 experimental design manipulated corporate reputation (high-low) and CSR program (related versus unrelated) and Study 2 having 2×2 experimental design manipulated CSR reputation (high-low) and CSR program (related versus unrelated). The results of this study demonstrate that having a good corporate reputation and CSR reputation and supporting a related CSR program will help to build other-centred CSR attribution and generate favourable consumer responses. The study showed that marketers need to think about dispositional attributes such as reputation before choosing a CSR program as reputation has a carryover effect on consumer responses when consumers evaluate company CSR programs. The results help practitioners in selecting and communicating CSR program based on company reputation and CSR reputation.

KEYWORDS & ABBREVIATIONS:

Corporate Social Responsibility (CSR), purchase intentions (PI), word of mouth (WOM), other-centred attribution (OCA), self-centred attributions (SCA), company reputation, CSR reputation, relatedness (fit).

3.1 Introduction

"There's a rising tide of environmental (CSR) awareness and activism among consumers that are going to continue to swell in the 21st century. Smart companies will get ahead of that wave and ride it to success and prosperity. Those that don't are headed for a Wipeout"

(William Clay Ford, Jr.)

As the opening quote indicates, consumer awareness and scrutiny related to company social behaviour have given rise to a greater emphasis on company social responsibility (CSR) (Baskentli et al., 2019; Saharan & Singh, 2015). CSR is defined as companies' commitment to improving "social well-being through discretionary business practices and contributions of corporate resources" (Du et al., 2010, p. 8). More companies participate in CSR programs than ever before, with 90 per cent of global brands informing their customers about their CSR efforts (Meier & Cassar, 2018), which account for a significant share of companies' expenditures (Philanthropy, 2018).

Companies' CSR efforts are motivated by a well-established linkage between CSR and improved consumer attitudes, increased consumer loyalty, ability to charge premium prices, and increased financial performance (Bae & Cameron, 2006; Brammer & Pavelin, 2006; Nguyen & Leblanc, 2001; Pritchard & Wilson, 2018). Despite these benefits, studies have shown that consumers do not blindly trust CSR programs, and instead of developing positive reactions to a company's CSR programs, consumers may develop scepticism and even boycotts the company (Ellen et al., 2006; Quamina et al., 2017). As Bhattacharya et al. (2009) assert, despite "the clear potential for CSR to drive company-favourable outcomes, the return on CSR investment is far from certain" (p. 258).

Hence, CSR has proven to be a double-edged sword, eliciting both positive (Karaomanoglu et al., 2017; Rivera et al., 2016; Shen et al., 2011) and negative reactions from consumers (Ellen et al., 2006; Quamina et al., 2017). Relatedly, important managerial concerns arise; specifically, what CSR programs companies should promote to generate favourable consumer responses. In other words, what factors should be considered when companies choose their CSR programs to generate favourable consumer responses? In addressing these managerial concerns, this research suggests three constructs that can provide insights into the complex situation that companies are facing. These three constructs are relatedness, reputation (operationalised as company reputation and CSR reputation) and perceived CSR attributions.

Relatedness refers to the degree of compatibility that consumers perceive between a company and the CSR program it supports (Lafferty., 2007). Scholars argue that relatedness (CSR fit) in CSR programs is an important factor and investigate the role of relatedness in generating consumer responses (Chung & Lee, 2019; Nan & Heo, 2007). Studies have shown that consumers respond more favourably to a CSR program when a company supports a related CSR program (Austin & Gaither, 2017; Chung & Lee, 2019). In contrast, other scholars found that when a company supports an unrelated CSR program it generates more favourable consumer responses (Y. Kim, 2017; Zhou & Ki, 2018). Will consumers respond more favourably to a company that supports related or unrelated CSR programs? Unfortunately, the answer to this question seems inconclusive. To answer this, this study analyses the impact of two CSR programs (related versus unrelated) on consumer responses and the mechanism that leads to favourable consumer responses.

Besides relatedness, reputation is believed to be a source of distinctiveness that differentiates a company from its competitors (Fombrun et al., 2004) Company reputation is "a cognitive interpretation of a company's actions and outcomes that develops the company's potential to provide valuable outcomes to its stakeholders" (Fombrun et al., 2004, p. 87).

Whereas CSR reputation is ''policies and practices that reflect business responsibility for some of the wider societal good'' (Matten & Moon, 2008), p. 405), reputation seems to play an integral role in forming consumer perceptions (Pritchard & Wilson, 2018). Consumer perceptions of a company's CSR programs are heavily influenced by its reputation (Yoon et al., 2006). With this in mind, this study wants to focus on what impact the interplay of reputation and relatedness (CSR programs) has on consumer responses.

Furthermore, consumers question the underlying attributions behind companies' CSR programs, and these attributions impact consumers' subjective evaluation of the company (Karaosmanoglu et al., 2016). When consumers perceive other-centred attribution, consumers believe that the company is morally committed and likes to help society, which generates favourable consumer responses. Whereas in self-centred attributions, consumers believe that a company is exploiting the CSR cause and is more interested in making profits by supporting CSR initiatives, which generates unfavourable consumer responses (Ellen et al., 2006). Positive evaluations of companies' CSR programs are dependent on the attributions consumers make regarding company motives for engaging in CSR initiatives (Groza et al., 2011). This study aims to examine how attributions impact consumer responses across CSR programs having different corporate reputations.

Researchers have made significant progress in determining the impact of each of the aforementioned constructs (relatedness, reputation and attributions) on consumer responses. However, limited efforts have been put forth to determine how these three constructs link together to generate consumer responses towards CSR programs. Because the research is fragmented and focuses on individual constructs, we cannot fully comprehend the underlying psychological mechanisms that influence consumer responses to CSR. Given the importance of relatedness, reputation and attributions, this study examines the effect of these factors on building consumer responses.

Overall, this research centres on three main questions: a) whether a company should support a related or unrelated CSR program to generate favourable consumer responses; b) how the interaction of relatedness and reputation influences the development of favourable consumer responses; and c) whether the relationship between the CSR programs (related versus unrelated) and consumer responses is mediated by perceived CSR attributions (other-centred and self-centred) conditional on the company and CSR reputation. To address these questions, two experimental studies were carried out. In the first experiment, the interaction effect of corporate reputation (high versus low) and CSR programs (related versus unrelated) on building consumer responses were investigated. In the second experiment, the interaction effect of CSR reputation (high versus low) and CSR programs (related versus unrelated) on building consumer responses were investigated. Both studies examined the effect of perceived attributions as a mediator.

By conducting this research, this study contributes to the literature in four specific ways. First, previous research has looked at the relationship between CSR and consumer responses from the signalling, framing, stakeholder, and social identity perspectives (Galbreath, 2010; M.-D. P. Lee, 2008; Waddock, 2003; Zhu, He, Chen, & Hu, 2017). These theories offer good insights in analysing consumer responses to CSR, but this study contributes to the literature by drawing on the perspectives of image transfer and dispositional attribution theory. Based on dispositional attribution theory, this study argues that consumer responses towards CSR programs are influenced by reputation. Reputation has a carry-over effect on CSR programs (related and unrelated) and impacts consumer responses differently. Prior research has emphasised the importance of relatedness while overlooking the role of correspondence bias (reputation) in building

consumer responses (Ellen et al., 2000; Lafferty et al., 2004). As a result, this study provides a new theoretical foundation and point of view for examining the relationship between CSR and consumer responses (Ellen et al., 2000; Barbara A Lafferty et al., 2004).

Second, by examining the role of relatedness in CSR programs, this study responds to calls for more empirical research on how CSR fit works and why previous research results are inconsistent (Prendergast et al., 2016) and contributes to the ongoing debate about whether a company should pursue related or unrelated CSR programs to achieve positive results (Aksak et al., 2016; Chung & Lee, 2019; Y Kim & Ferguson, 2010; Nan & Heo, 2007). This study demonstrates that relatedness (fit) in CSR programs alone does not provide a complete explanation of consumer responses. Consumer responses towards company CSR programs (related versus unrelated) are influenced by corporate reputation, and these internal factors (reputation) play an important role in generating favourable consumer responses. When a company is reputable, it should support related CSR programs as a good reputation has a carry-over effect when a company supports a related CSR program. In contrast, when a company is disreputable, whether it supports related or unrelated CSR programs has no significant impact on consumer responses.

Third, the study contributes to the CSR literature by revealing that perceived CSR attributions influence consumer responses and that perceived CSR attributions can mediate the effect of CSR programs on consumer responses. The study shows that CSR programs (related versus unrelated) can influence consumer responses not only directly but also indirectly via perceived CSR attributions. The results show that consumer responses are more favourable through other-centred attributions when a company with a good reputation supports related

CSR programs compared to unrelated CSR programs. In comparison, when a company's reputation (corporate and CSR) is bad, the effect disappears. Furthermore, CSR programs and consumer responses are not indirectly related through self-centred attributions. The results of the study add value to the literature by emphasising that managing CSR attributions as perceived by consumers is important in generating favourable consumers responses (P. S. Ellen, D. J. Webb, & L. A. Mohr, 2006; W. M. Hur & Kim, 2017; Marín et al., 2016).

Finally, this study has operationalised reputation in terms of overall (company) reputation and CSR reputation. The study demonstrates that for consumers both company and CSR reputation are important in generating favourable responses. Prior studies have emphasised that reputation is important for favourable consumer evaluations (Bae & Cameron, 2006; J. Kim & Lennon, 2013; Schnietz & Epstein, 2005), but this study adds value by analysing the impact of both corporate and CSR reputation and demonstrating that findings are consistent across both types of reputation. It is not only corporate reputation that matters in generating favourable consumer responses to CSR programs but also company CSR reputation.

3.2 Literature review

Relatedness, referred to as CSR fit, describes how well the CSR program fits the company and how comfortable consumers are with the company and program pairing (Nan & Heo, 2007). Several predictions about the effect of relatedness in CSR programs have been made and debated in previous studies. The most widely accepted approach is to use a related CSR program, with proponents arguing that a natural fit between a company and its CSR programs helps consumers with the processing and integration of information (Austin et al., 2019; Chen et al., 2014), thereby lowering consumers' scepticism (Fein, 1996; S. Kim & Choi, 2018; Rim, Yang, & Lee, 2016) and generating positive consumer evaluations, attitudes, and purchase intentions (Becker et al., 2006; Ye et al., 2015).

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However, initiating related CSR programs is not without challenges as studies show that consumers may attribute opportunistic motives to related CSR programs (Ellen et al., 2000; Yoon et al., 2006). As a result, companies may hesitate to choose a related CSR program because consumers could allege opportunistic attributions (Kim, 2017), resulting in the company's thoughtful marketing strategy to showcase their responsibility (Van et al., 2006; Yoon et al., 2006) and generate unfavourable outcomes (Austin & Gaither, 2017).

In contrast, a CSR program is unrelated when consumers perceive it as not aligned with the company's business or social concerns. "Lack of relatedness stimulates individuals' cognitive elaborations to integrate new information" (Alcaniz et al., 2010, p.174). Cognitive elaborations compel consumers to evaluate thoroughly the intentions behind support for a CSR program (Speed & Thompson, 2000), thereby generating profit motive attributions (Becker-Olsen et al., 2006) and resulting in negative company evaluations (Rifon et al., 2004). However, there is no consensus regarding the argument that unrelated CSR programs lead to negative company evaluations. First, while unrelated CSR programs promote cognitive elaborations, the direction of these thoughts is unpredictable (Rifon et al., 2004). Instead, the effects of such elaborations may be influenced by other contextual information that consumers use to make decisions. In such circumstances, easily accessible information can provide consumers with a significant frame of reference. Second, the argument that unrelated CSR programs result in negative consumer responses does not provide a sufficiently coherent explanation of why, at times, related CSR programs also generate unfavourable consumer attitudes (Kim, 2017). In addition to these contrasting findings, it was discovered that relatedness in CSR programs has no significant impact on consumer evaluations (Lafferty., 2007; Ruth & Simonin, 2003).

The review of the literature suggests that in previous studies relatedness in CSR programs was analysed in different contexts, such as cause-related marketing, support for a

cause, and sponsorships (Bower & Grau, 2009; Zhou & Ki, 2018). These different contexts may cause differences in consumer responses. Additionally, another stream of research focused on how different forms of fit (relatedness) are operationalised and examined consumer responses to different forms of fit (Alcañiz et al., 2010; Bigné et al., 2012). Alcañiz et al. (2010) operationalised relatedness as an image and functional fit and found that image fit is more related to credibility and functional fit is more related to the evaluation of company expertise. Other scholars investigated the impact of the fit between consumer values and CSR programs on consumer loyalty (Lee et al., 2012). The review of the existing studies shows that the disparity in consumer responses to fit is due to differences in context and operationalisation as tested in previous studies.

Despite the large number of research studies exploring the role of CSR fit, the findings are inconsistent and contradictory, casting doubt over the impact of relatedness in CSR programs (de Jong & van der Meer, 2017). There is no consensus among academics about how companies should incorporate related or unrelated CSR programs to generate favourable consumer responses. In response to the above inconsistencies, this research criticises the literature examining the main effects of relatedness in CSR programs on consumer responses for the inconsistent results of fit. Hence, this research posits that it is the boundary conditions of the relatedness that help consistently predict the effect of CSR programs on consumer responses. Based on the above discussion, this paper will exploit the boundary effects of reputation (company and CSR) and CSR programs (related or unrelated) on consumer responses, and the role of perceived CSR attributions (other-centred and self-centred) as an underlying mechanism for building consumer responses. The CSR fit studies discussed above support high, low, and no fit and explore other forms of fit along with outcomes, mediating variables, moderating variables, and authors, as presented in Table 3.1.

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Table 3.1. Overview of CSR fit studies

Authors	Independent Variable	Dependent Variable	Mediating Variable	Moderating Variable	Findings
Ellen et al. (2000)	Disaster vs ongoing cause, effort, fit	Consumer evaluations	–	–	High fit generates positive evaluations
Ruth et al. (2003)	Fit, products, country of origin	Attitude	–	–	Fit does not affect evaluation
Lafferty et al. (2004)	Brand fit and product fit, prior attitude	Attitude	–	Cause familiarity	Fit is important for building favourable attitude
Van et al. (2006)	Tactical and strategic CRM	Brand loyalty	–	Product involvement	Duration has an impact but fit not found to have a significant impact
Yoon et al. (2006)	Information source, fit	Company evaluation, inferred motives	–	–	High fit generates more insincere attributions
Becker et al. (2006)	CSR fit, motivation, timings	Number of thoughts, attitudes, purchase intentions	–	–	High fit and social motives generate more favourable outcomes as opposed to low-fit profit motive CSR initiatives
Nan & Heo (2007)	CSR fit, CRM	Attitudes	–	Brand consciousness	Fit has no impact, CSR program itself is important
Lafferty (2007)	Corporate credibility	Attitudes and purchase intent	–	–	Fit has no impact on purchase intentions
Bower et al. (2009)	Fit, CSR programs	Perception of non-profit endorsement	–	–	Fit impacts perceptions of non-profit
Alcañiz et al. (2010)	Fit, CSR attributions	CSR image	Trustworthiness, expertise	–	Functional fit is more related to expertise, whereas image fit is more related to the credibility dimension
Kim, H.-S. (2011)	CSR information source, fit	Inferred motives	–	CSR reputation	Low fit yields more positive attributions than high fit

Authors	Independent Variable	Dependent Variable	Mediating Variable	Moderating Variable	Findings
Lee et al. (2012)	Personal fit	Consumer loyalty	CCI, CSR perceptions	–	Loyalty is enhanced when CSR activities fit with consumer values/lifestyles
Bigné et al. (2012)	Functional fit vs image fit	CSR image	Altruistic attribution, credibility	–	Functional fit directly impacts CSR perceptions, while image fit indirectly impacts perceptions
Chen, Su, & He (2014)	Company association, CSR association	Purchase intentions	Evaluations	CSR fit	High fit leads to strong CSR association, whereas for company association low fit is significant
Ye et al. (2015)	Attitude	Behavioural intent	Evaluations	Corporate reputations, CSR fit	High fit leads to more favourable evaluations
Marín et al. (2016)	Corporate ability, CSR fit	CSR attributions	–	–	Corporate ability and fit impact CSR attributions
Singh (2016)	CSR perceptions product and company fit	Attitude	–	Self-identity	High fit leads to a positive attitude
Deng & Xu (2017)	CSR	Purchase and recommendation intentions	CCI	Fit	High fit is preferred for positive valence, and for negative or stigmatized industries low CSR fit is preferred
Austin & Gaither (2017)	CSR fit and CSR motivation	Perceived benefit salience, attribution, and scepticism	–	–	The high fit generates greater perceived company-serving motives than the low fit
Zhou & Ki (2018)	Length of CSR involvement, CSR fit	Scepticism, crisis responsibility, and corporate reputation	–	–	Low fit is preferred; it lowers scepticism

3.3 Theoretical Framework

3.3.1 CSR programs (related versus unrelated) and consumer responses

One factor that impacts unfavourable and favourable consumer attitudes towards the company is relatedness in CSR programs. Related CSR programs lead to fewer thoughts and positive consumer responses (Becker-Olsen et al., 2006). It is shown that relatedness impacts overall consumer attitudes towards CSR initiatives and, therefore, attitudes towards the company (Oh, Chen, & Hung-Baesecke, 2017).

When a company supports related CSR programs, consumers can process the information more easily, and this ease of elaboration generates favourable responses towards company CSR programs (Chung & Lee, 2019). In related CSR programs, consumers perceive the CSR program as genuine and sincere, and this helps to generate favourable consumer responses (Du et al., 2007). This may be because when companies support CSR programs related to their own social or business concerns, such as a bottled water company donating money for or being involved in programs to promote the recycling of bottles (related CSR programs), these actions are perceived as genuine and, therefore, generate favourable responses.

As a point of contrast serves the company that sponsors an unrelated CSR program. For example, a company that sells bottled water but does not address its environmental pollution and instead starts supporting literacy programs. In such cases, consumers cannot associate the program with the company if it does not address any of its own social harms but offers support to unrelated CSR programs. Consumers then doubt the intentions behind the CSR program, leading to less favourable responses towards the CSR program (Quamina Osei-Tutu, 2017). Therefore,

H1(a-c) Consumers will have more favourable a) attitudes, b) purchase intentions, and c) word-of-mouth (WOM) intentions towards a related CSR program than an unrelated CSR program.

3.3.2 Company reputation

Consumers' perceptions of a company's CSR programs are heavily influenced by its reputation (Yoon et al., 2006). Corporate reputation is also regarded as a "top-level factor" for a company to gain a "competitive advantage" (Sánchez & Sotorrío, 2007) and is considered a reliable source for judging company performance (Chitra Bhanu Bhattacharya et al., 2009). The impact of corporate CSR programs on consumer attitudes and behavioural intentions varies depending on a company's reputation (Gatti et al., 2012).

According to attribution theory, consumers assign attributions and use available information to arrive at a causal explanation for their actions (Marín et al., 2016). When information is lacking, however, consumers make inferences based on other salient cues (Green & Peloza, 2014; Peloza & Shang, 2011). When consumers observe a company's CSR program, they make inferences based on dispositional characteristics. In such instances, dispositional characteristics may commonly outweigh situational information, and consumers interpret their behaviour based on dispositional characteristics. Hence, it is argued that corporate reputation serves as a silent cue for consumers to form opinions about a company's CSR programs. When a reputable company supports a related CSR program, consumers form favourable responses towards the company based on corporate reputation.

Prior research has shown that consumers accept the products of reputable companies more readily, thereby generating positive consumer attitudes (K.-H. Lee & Shin, 2010) and favourable purchase intentions (De Chernatony, 2006). In comparison, when consumers evaluate the CSR program of companies with low reputations, they form less favourable attitudes and purchase intentions towards the company. Consumers tend to distrust the good

deeds of companies with low reputations (Yoon et al., 2006). Therefore, CSR reputation interplays with CSR programs to form favourable and unfavourable responses by consumers.

3.3.3 CSR reputation

CSR reputation is defined as a company's "policies and practices that reflect business responsibility for some of the wider societal good" (Matten & Moon, 2008), p. 405). Attribution theory (Jones & McGillis, 1976) provides the basis for understanding how consumers form different attitudes and behavioural intentions towards companies with varying CSR reputations. Consumers have little confidence in companies' efforts to engage in "citizenship behaviour" (P. Ellen et al., 2006) and make inferences as to why companies are involved in CSR. Companies' CSR programs signal to consumers how committed a company is to society (Clarkson, Li, Richardson, & Vasvari, 2008) and influence consumers purchasing behaviours (Gatti et al., 2012; Pomering & Dolnicar, 2009).

Consumer decisions to buy or boycott a company's products can be influenced by their belief in a company's CSR reputation (Klein et al., 2004). When a company enjoys a high CSR reputation, consumers respond positively (Jill Klein & Niraj Dawar, 2004). Therefore, CSR reputation interplays with CSR programs to form favourable and unfavourable responses by consumers.

3.3.4 Interaction effect of reputation (company and CSR) and CSR programs (related versus unrelated) on consumer responses

Prior research has shown that consumers can easily elaborate on the information related to their existing schema (Nan & Heo, 2007), and the association process is stronger when the company supports related CSR programs (Gwinner, Larson, & Swanson, 2009). These empirical findings are in line with the associative learning theory, which argues that the similarity between concepts makes it easier for individuals to recall and build connections between the nodes (Abimbola et al., 2010; Anderson, 1981).

Previous research on associative learning theory has two useful implications that can be applied to this study: First, individuals' decisions are influenced by correspondence bias, and situational information is often undetectable. People tend to rely on dispositional characteristics to explain behaviour (Fein, 1996). If a company is associated with a specific event or celebrity in the minds of the perceivers, that event or celebrity is associated with the company (Abimbola et al.,2010). Using the same logic, consumer responses to CSR programs are influenced by reputation. A company's reputation can have a carry-over effect on its CSR program. When a reputable company supports a certain CSR program, consumers associate that CSR program with the company's reputation, thereby forming favourable responses towards the company (Pritchard & Wilson, 2018). In comparison, when a company with a low reputation supports a CSR program, consumer decisions are influenced by the company's low reputation. As a result, consumers are more likely to overlook the positive aspects of a CSR program, and a low corporate reputation leads to lesser attitudes and behavioural intentions (Yoon et al., 2006).

Secondly, supporting a related CSR program accelerates the association process because when a CSR program is related to a company's social concerns, the relatedness strengthens the nodes connecting the company and the CSR program (Prendergast et al., 2016). In contrast, when a company supports a CSR program unrelated to its social concerns, it can cause the connection to loosen (Lafferty et al., 2014). This suggests that a related CSR program can boost the impact of corporate reputation on consumer responses. According to Alcañiz et al. (2010), "company support for a CSR program provokes associative learning and transfers social cause values to the company and positions it as socially responsible." Conversely, unrelated CSR programs can separate the association between the company and the CSR program.

Based on the above discussion, when a company has a high company or CSR reputation, the related CSR program is a recommendable option. This is because based on dispositional characteristics, a high company reputation can have a carry-over effect on its CSR program, and when a company supports related CSR programs, the association process will be stronger, generating more favourable consumer responses.

However, if a company has a low corporate reputation, its support for related or unrelated CSR programs will generate the almost same type of response among consumers. This is because consumer decisions are influenced by dispositional characteristics (Fein, 1996), and when a company has a low reputation, this reputation will have a carry-over effect on a company's CSR programs. This is also related to the first impressions phenomena (Kreng & Huang, 2011), which posits that if a person likes one thing about a product or a company, that person is well inclined towards other factors and will perceive them positively too (Engel & Roger, 1993). But when a person perceives a company's reputation as low, it will lower the impact of CSR programs on consumer responses. It has been shown in alliance literature that when two entities are allied, the negative image of one alliance partner impacts customer attitudes towards the other partner with a positive image in the post-alliance stage (Voss & Gammoh, 2004). Instead of a positive association between a CSR program and a company, the possibility exists that the association mechanism operates in reverse. In case of a low corporate reputation, a company's credibility is dampened or even questioned (Yoon et al., 2006). When a company has a low image, consumers become sceptical and consider CSR activities as a publicity stunt (Yoon et al., 2006). Based on this, when consumers perceive a company to have a low reputation, its support for related or unrelated CSR programs will make no significant difference. Therefore,

H2. There is an interaction between corporate reputation and CSR programs on consumer responses.

2.1(a-c). For a reputable company, a related CSR program will lead to more favourable a) consumer attitudes, b) purchase intentions, and c) WOM intentions than an unrelated CSR program.

2.2(a-c). For a disreputable company, a related CSR program will generate almost the same a) consumer attitudes, b) purchase intentions, and c) WOM intentions compared to an unrelated CSR program.

3.3.5 Mediating role of perceived CSR attributions

Perceived CSR attributions are the motives consumers assign to a company's CSR program. Ellen et al. (2006) suggested two types of attributions: other-centred and self-centred. Other-centred attribution refers to consumers' beliefs that the company is morally committed and likes to help other stakeholders, whereas self-centred attributions refer to the belief that a company is exploiting a CSR cause and is more interested in making corporate profits by supporting CSR initiatives.

Attribution theory (Jones & McGillis, 1976) suggests that positive evaluations of companies' CSR initiatives are dependent on the attributions consumers make regarding company motives for engaging in CSR initiatives (Groza et al., 2011). Gilbert and Malone (1995) argued that "…people care less about what others do than why they do it" (p.21). This suggests that when companies engage in CSR initiatives, consumers are more concerned with knowing why they are doing it and make their attributions relating to the motives for engaging in social behaviour.

When consumers allocate self-centred attributions to CSR initiatives, they believe CSR activities to be a strategic effort to deceive consumers and make an incorrect assumption about

a company's CSR program (Pavlos A Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009). As shown in the research by Becker-Olsen et al. (2006), the perceived fit impacts CSR outcomes. A good fit and other-centred motives generate more favourable outcomes as opposed to a bad fit and self-centred attributions. Consumers trust the companies they perceive as having other-centred attributions and form an unfavourable attitude if they perceive self-centred attributions behind a company's CSR programs (Ellen et al.,2006). CSR attributions impact consumer evaluations, purchase intentions, repeat patronage, and word of mouth (P. S. Ellen et al., 2006; Sen, Bhattacharya, & Korschun, 2006). Companies' CSR activities alone will not guarantee success (Walker et al., 2010). Consumers will only develop a positive relationship with the company when they believe the company has other-centred attributions (Du et al., 2007).

As mentioned earlier, corporate reputation impacts consumers' perceived CSR attributions. It is believed that consumers trust the CSR programs of a company with a good reputation (Bae & Cameron, 2006; P. Ellen et al., 2006). The commitments of these companies to doing good are in line with their good reputation. When such companies promote related CSR programs, it helps to reduce scepticism, enhances other-centred attributions behind CSR programs, and impacts consumer attitudes and company evaluations (Becker-Olsen et al., 2006). In contrast, consumers do not expect a company with a low reputation to act in a socially responsible manner, based on its previous track record of irresponsible behaviour. Consequently, consumers do not trust the CSR activities of an irresponsible company (Yoon et al., 2006). A bad reputation accelerates scepticism about CSR initiatives, showing that the company is involved in CSR initiatives for self-serving motives and is not socially responsible (Bae & Cameron, 2006).

When companies have a bad reputation, consumers assign self-centred attributions to CSR activities (Dean 2003) and consider CSR activities as a publicity stunt (Yoon et al., 2006).

This distrust may be intensified if a company supports a related CSR program. In such situations, consumers may perceive that a company is supporting a CSR program to gain benefits. Meanwhile, a company with a low reputation can face less criticism if it supports unrelated CSR initiatives. In such instances, consumers may be uncertain as to how a company can gain benefits from a social cause that is not congruent with a company's business (Yoon et al., 2006) and form less self-centred attributions behind a CSR program, which may, in turn, enhance consumer attitudes and purchase intentions.

Hence, it is logical to anticipate that consumers, influenced by correspondence bias, perceive CSR actions of reputable companies supporting related CSR programs as more genuine and sincere. In turn, consumers perceive CSR attributions as impacting consumer responses. In contrast, when a company with a low reputation supports unrelated CSR programs, consumers may assign other-centred attributions to these CSR programs, which, in turn, will generate favourable consumer responses. Based on the above discussion, this study proposes that perceived CSR attribution (other-centred versus self-centred) mediates the effect of CSR programs on consumer attitudes, purchase intentions, and WOM intentions, and this effect is conditional on corporate reputation. Therefore,

H3 (a-c). *The effect of CSR programs on consumers' a) attitudes, b) purchase intentions, and c) WOM intentions is mediated by perceived CSR attributions (other-centred and self-centred) but conditional on company reputation.*

The theoretical framework of this study is presented in Figure 3.1.

Figure 3.1 Theoretical Framework
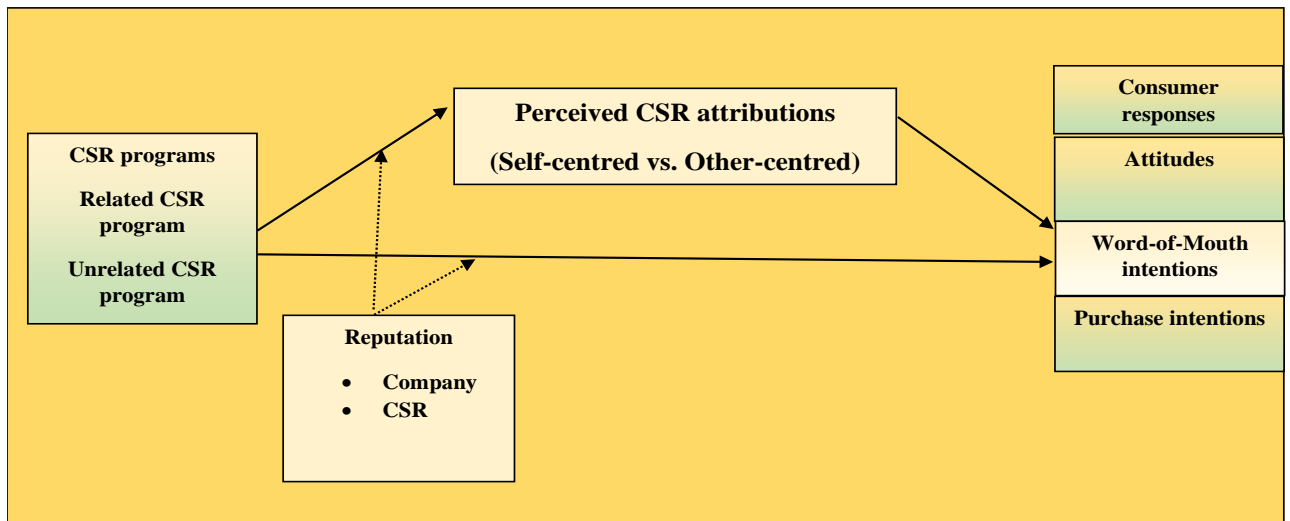
3.4 Methodology

3.4.1 Study 1

Study 1 employed an experimental design to analyse the impact of corporate reputation and CSR programs on consumer attitudes, purchase intentions, and WOM. A 2 (CSR programs: related versus unrelated) × 2 (corporate reputation: high vs. low) between-subjects factorial design was used. Participants were randomly assigned to one of the four conditions.

An advertisement stimulus was created using a fictitious retail chain name. The fictitious company name was selected to minimise pre-existing beliefs and attitudes towards real companies. The food industry was chosen as it is one of the basic sectors of daily human life and plays a significant role in the national economy (Maloni & Brown, 2006).The food industry also faces major criticisms related to food safety, fair trade, fast food, and genetically modified fast food, and many companies get involved in CSR-related scandals (Card & Krueger, 2000). Hence, the sector is suitable to examine the influence of perceived corporate reputation and CSR programs.

Four advertisement stimuli were created. Each advertisement stimulus started with some information about the background and reputation of a fictitious company. The corporate reputation was manipulated by providing the study participants with targeted information about the company, including favourable and unfavourable consumer reviews. After the study participants were presented with the company information, they were given information about the company's CSR programs. To manipulate the CSR programs, the study focused on two CSR initiatives: The "healthy active kids' program" was considered a related CSR program condition for a food company as the initiative was to guide children towards healthy eating habits, and it was related to the company's business. An unrelated CSR program condition was the "kids' road safety program campaign", an initiative promoting awareness about road safety, which is not linked to company business. Appendix II presents the stimuli for study 1.

After reading the scenarios, participants answered the survey questions, which measured the dependent variables (purchase intentions, attitudes, and WOM), followed by mediators, that is, perceived CSR attributions. Finally, the participants completed the manipulation check of the study and provided demographic information. The complete survey is presented in Appendix III. All the constructs, along with their items and reliability tests, are presented in Table 3.2.

Table 3.2 Construct and items

Construct	Scale	Items	Statements	Cronbach's alpha
Other-centred attribution	P. S. Ellen et al. (2006) scale	4	"Company supports social causes as it is genuinely concerned about being socially responsible". "Company supports social causes because it feels it's their moral duty to help society". "Company is sincerely concerned about social wellbeing". "Company supports social causes to give back to society".	.937
Self-centred attribution	P. S. Ellen et al. (2006) scale	4	"Company supports social causes because it feels competitive pressures to engage in such activities". "Company supports social causes to attract customers". "Company supports social causes to earn profits". "Company supports social causes as it is concerned about company well-being".	.85
Attitude	MacKenzie and Lutz (1989)	3	"Unfavourable/favourable", "Unlikeable/likable" and "Negative/positive".	.94
CSR fit	Simonin and Ruth (1998)	5	"Uncomplimentary/complimentary", "Illogical/logical", "Incongruent/congruent", "Incompatible/Compatible", "Doesn't fit together/Fit together".	.958
Corporate reputation	Newburry (2010); Nguyen and Leblanc (2001)	6	"Company has a good impression", "Company has a good reputation in the minds of consumers", "Company has a better reputation than its competitors", "I have a good feeling about the company", "It is an admired and respected company" and "Company has an overall good reputation".	.943
Purchase intention	(K.-H. Lee & Shin, 2010; Lin et al., 2011)	3	"I would purchase from this company", "The next time I need to purchase any food product, I would choose this company", and "I would try the products of this company".	.85
WOM	(Chung & Lee, 2019; Deng & Xu, 2017)	3	"I would say positive things about the company to other people", "I would recommend buying products from this company to other people", and "I would mention favourable things about the company to other people".	.92

3.4.1.1 Study Sample

The study included 200 American participants from the online research platform Prolific, and the survey was administered through Qualtrics. It is common practice to recruit participants through an online research platform (Orazi & Chan, 2018; Pirsch, Gupta, & Grau,

2007). To ensure quality data, this study, as is common practice, excluded up to 20 per cent of participants who failed attention checks or spent insufficient time on the survey(Alexandrov, Lilly, & Babakus, 2013). After removing incomplete responses and the responses that failed attention checks, a total of 167 usable responses were obtained. The sample consisted of 51 per cent males and 49 per cent females. The age distribution was 18–25 (33%), 26–35 (48%), 36–45 (13%), and 46+ (6%). Regarding education, most participants (86%) had a bachelor's degree. See Appendix IV for sample information for each condition.

3.4.1.2 Manipulation check

An ANOVA test was conducted to check the manipulations of the corporate reputation. Participants were asked to rate corporate reputation. Participants in the conditions with a high corporate reputation reported better perceptions of the company's reputation compared to participants in the four conditions with low reputations ($F_{(3,163)} = 71.48$, $p<.001$, M (high rep related (HRR)) = 3.91 vs. M(high rep unrelated (HRUR)) = 3.80 vs. M (low rep related (LRR)) = 2.48 vs. M (low rep unrelated (LRUR)) = 2.3). A T-test revealed no significant difference between both high reputation conditions (M(HRR) = 3.91 vs. M(HRUR) = 3.80, $t_{(163)} = .71$, $p >.1$) and between both low reputation conditions (M(LRR) = 2.48 vs. M(LRUR) = 2.3, $t_{(163)} = 1.16$, $p >.1$).

Moreover, another ANOVA test was conducted to check the manipulation of relatedness in CSR programs. The findings showed that participants perceived greater relatedness in related CSR programs conditions compared to unrelated CSR program conditions ($F_{(3,163)} = 16.86$, $p<.001$, M(HRR) = 4.2 vs. M(HRUR) = 3.34 vs. M(LRR) = 3.59 vs. M(LRUR) = 2.61). The contrast test revealed that respondents have higher perceptions of relatedness in related CSR programs compared to unrelated CSR programs ($t_{(163)} = 5.76$, $p <.01$). The results show that manipulation worked for both reputation and relatedness. Lastly, respondents perceived the scenarios to be highly and equally realistic in each condition ($F_{(3,163)} = 2.12$, $p>.05$, M(HRHF) = 4.2 vs. M(HRLF) = 3.9 vs. M(LRHF) = 4.1 vs. M(LRHF) = 4.04).

3.4.1.3 Results of Study 1

The main analysis includes a multivariate analysis of variance (MANOVA) with attitude, purchase intentions, and WOM intentions as three univariate dependent measures. In the model, the main effect of relatedness (Wilk's Λ = .978, $F_{(3,162)}$ = 1.503, p = .216) was not significant, but the main effect of reputation (Wilk'sΛ = .720, $F_{(3,162)}$ = 20.78, p < .001) and the interaction between relatedness and reputation (Wilk's Λ = 94, $F_{(3,160)}$ = 2.4, p<.05) were significant.

The results indicated that the main effect of relatedness on consumer attitude was non-significant ($F_{(1,164)}$ = .477, p = .338). Participants reported similar levels of attitude in related and unrelated CSR programs (M (related) = 3.73 vs. M (unrelated) =3.63). The results revealed a non-significant main effect of relatedness for WOM intentions ($F_{(1,164)}$ = .726, p = .284). Participants reported similar levels of WOM intentions in related and unrelated CSR programs (*M (*related) = 3.08 vs. *M (*unrelated) =2.96). The results revealed a significant main effect of relatedness for purchase intentions ($F_{(1,164)}$ = 2.95, p<0.05). Participants reported higher levels of purchase intentions in related than in unrelated CSR programs (*M (*related) = 3.34 vs. *M (*unrelated) = 3.09). The results reject H1 (a-c) but accept H1(b). Figure 3.2 presents the results.

Figure 3.2 Impact of CSR programs (related vs unrelated) on consumer attitudes, word of mouth, and purchase intentions
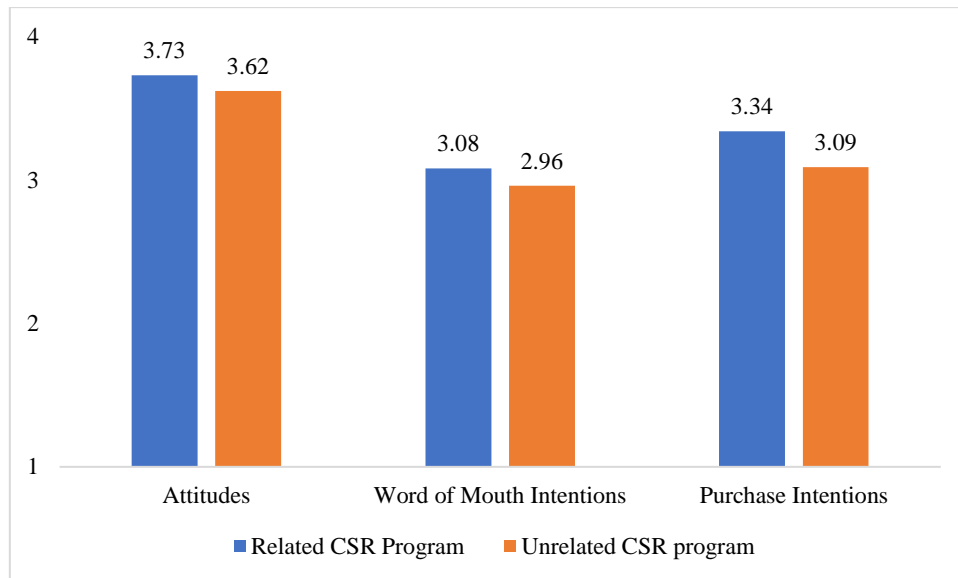
H2.1(a-c) and H2.2(a-c) predicted the interaction effect of reputation and relatedness on consumer attitudes, WOM, and purchase intentions. The interaction between relatedness and reputation on consumer attitudes was significant ($F_{(1,163)} = 5.180$, p<.05). Follow-up contrasts indicated that for companies with a high reputation, participants reported more favourable attitudes with related CSR programs (M related = 4.42 vs. M unrelated = 3.99; $F_{(1,163)} = 5.15$, p<0.05). While for companies with a low reputation, the difference between related and unrelated CSR programs disappeared (M related = 3.08 vs. M unrelated = 3.26; ($F_{(1,163)} = .883$, p=0.34), thus accepting H2.1(a) and H2.2(a). Figure 3.3(a) presents the results.

Figure 3.3(a) Consumer attitudes as a function of CSR programs and reputation
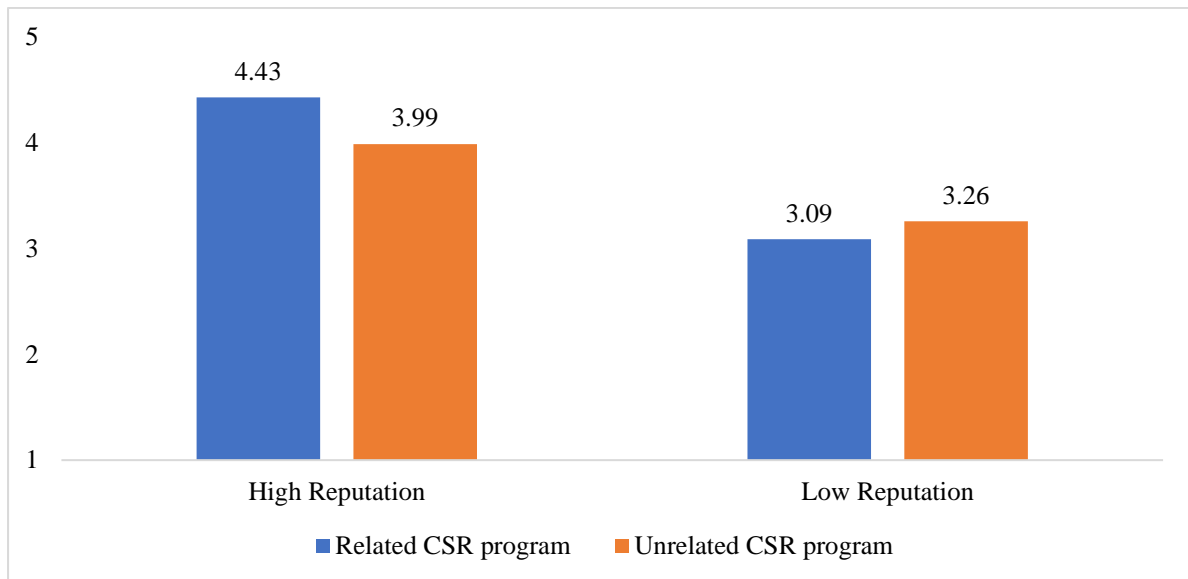
The interaction effect between relatedness and reputation on consumer purchase intentions was significant ($F_{(1,163)} = 4.04$, p<.05). Follow up contrasts indicated that for companies with a high reputation, participants reported more favourable purchase intention with related CSR programs (*M* related = 3.85 vs. *M* unrelated = 3.33; $F_{(1,162)} = 8.335$, p<0.01). While for companies with a low reputation, the difference disappeared (*M* related = 2.86 vs. *M* unrelated = 2.85; ($F_{(1,162)} = .005$, p=.994), thus accepting H2.1(b) and H2.2(b). Figure 3.3(b) presents the results.

Figure 3.3(b) Purchase intentions as a function of CSR programs and reputation
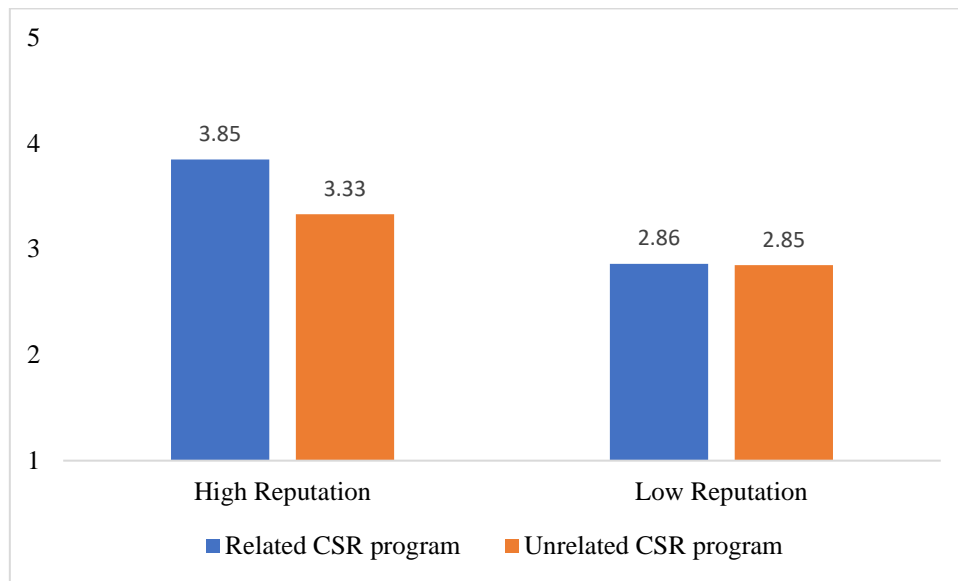
The interaction effect between relatedness and reputation on consumer WOM intentions was significant ($F_{(1,163)} = 7.077$, p<.05). Follow up contrasts indicated that for companies with a high reputation, participants reported more favourable WOM intentions with related CSR programs (*M* related = 3.65 vs. *M* unrelated = 3.15; $F_{(1,162)} = 33.19$, p<0.01). While for companies with a low reputation, participants reported more favourable WOM intentions with unrelated CSR programs (*M* related = 2.55 vs. *M* unrelated = 2.76; $F_{(1,162)} = 4.39$, p<.05), thus accepting H2.1(c) and rejecting H2.2(c). Figure 3.3(c) presents the results.

Figure 3.3(c) Word of Mouth intentions as a function of CSR programs and reputation
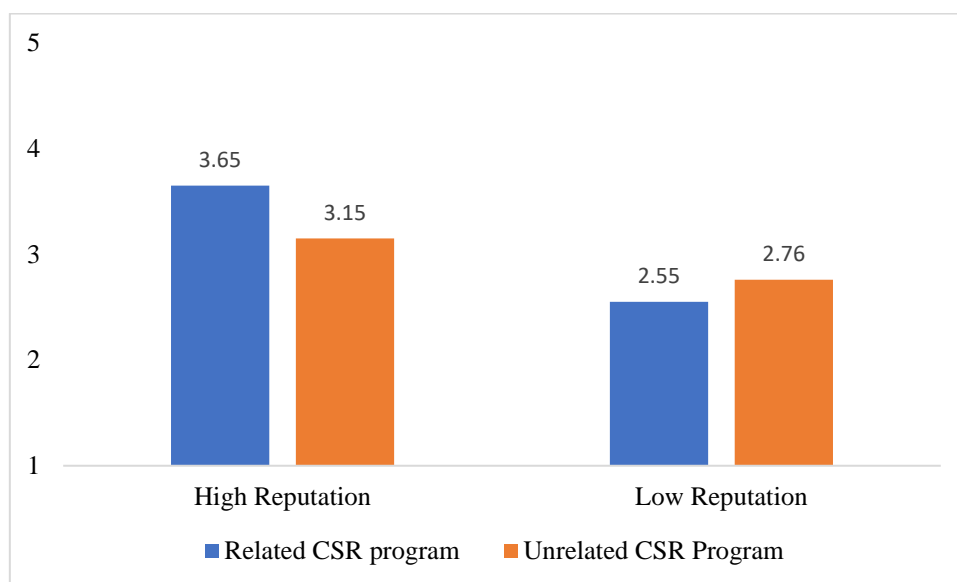
Next, H3(a-c) were tested to see whether the interaction effect of reputation (high vs. low) by CSR program (related vs. unrelated) on consumer attitudes, purchase intentions, and WOM intentions was mediated by perceived CSR attributions (other-centred and self-centred). To test this mediated moderation, this study followed a bootstrapping procedure using the SPSS PROCESS macro model 8, provided by Hayes (2012). The macro allows estimating the indirect effect of CSR programs (related vs. unrelated) through perceived CSR attributions (other-centred vs. self-centred) on consumer responses (attitudes, purchase intentions, and WOM) by considering the interaction effect of the independent variable (CSR programs) and the moderator (high vs. low reputation) on the dependent variables (attitudes, purchase intentions, and WOM), the interaction effect of the independent variable and the moderator on the mediators (other-centred attributions, self-centred attributions), and the main effect of the mediator on the DV together in one model (Edwards & Lambert, 2007; Hayes, 2012).

In the model, the independent variable (*X*) was the CSR programs (related vs. unrelated), the moderating variable was the corporate reputation (*W*), the mediating variables (*M*) were other-centred attributions (OCA) and self-centred attributions (SCA), and the dependent variables (*Y*) were consumer attitudes, purchase intentions, and WOM intentions. It should be noted that only one dependent variable could be used in the analysis. Separate moderation mediations were conducted for each dependent variable (attitudes, purchase intentions, and WOM) using one dependent variable at a time.

Related versus unrelated CSR programs moderated mediation through other-centred and self-centred attributions on consumer attitudes: The results indicate that the conditional moderated-mediation index was significant for the contrast between related and unrelated CSR programs through OCA ($\beta = -.205$, *SE* = .107, 90% CIs: -.398 to -.050) and SCA ($\beta = .093$, *SE* = .075, 90% CIs: .002 to .241) as the confidence intervals did not include the value of zero. Accordingly, the requirement for moderated mediation was met for this contrast.

The results further revealed that when a company had a low corporate reputation, the effect of the CSR program was not significant through OCA ($\beta = -.080$, *SE* = .075, 90% CIs: -.206 to -.036) and SCA ($\beta = .026$, *SE* = .041, 90% CIs: -.030 to .104) as the confidence intervals included the value of zero. However, when a company had a high reputation, the effect of the CSR program through OCA ($\beta = .126$, *SE* = .071, 90% CIs: .026 to .255) and SCA was significant ($\beta = -.067$, *SE* = .053, 90% CIs: -.174 to -.003). This indicates that as a result of the high reputation and perceived OCA, consumer attitudes were .126 units higher after reading the unrelated CSR program than with the related CSR program. In contrast, in the case of a high reputation and through SCA, consumer attitudes were .067 units lower after reading the unrelated CSR program than with the related CSR program. As the independent variable in the model (i.e., CSR program) was dichotomous, the indirect coefficients were mean differences between groups (see Hayes, 2017).

Related versus unrelated CSR programs moderated mediation through other-centred and self-centred attributions on consumer purchase intentions: The results indicate that the conditional moderated-mediation index was significant for the contrast between related and unrelated CSR programs through OCA (β = -.170, *SE* = .085, 90% Cis: -.317 to -.043) as the confidence intervals did not include the value of zero. Accordingly, the requirement for moderated mediation was met for this contrast. However, the moderated-mediation index was not significant for the contrast between related and unrelated CSR programs through SCA (β = .032, *SE* = .064, 90% Cis: -.048 to .153) as the confidence intervals included the value of zero.

The results further revealed that when a company had a low corporate reputation, the effect of the CSR program was not significant through OCA (β = -.066, *SE* = .060, 90% Cis: -.165 to -.035) as the confidence intervals included the value of zero. In contrast, when a company had a high reputation, the effect of the CSR program through OCA (β = .104, *SE* = .058, 90% Cis: .023 to .213) was significant. This indicates that as a result of the high reputation and perceived OCA, consumer purchase intentions were .104 units higher after reading the unrelated CSR program than with the related CSR program. In contrast, in the case of a low reputation, there was no difference in consumer purchase intentions.

Related versus unrelated CSR programs moderated mediation through other-centred and self-centred attributions on consumer WOM intentions: The results indicate that the conditional moderated-mediation index was significant for the contrast between related and unrelated CSR programs through OCA (β = -.168, *SE* = .089, 90% Cis: -.329 to -.040) as the confidence intervals did not include the value of zero. Accordingly, the requirement for moderated mediation was met for this contrast. However, the moderated-mediation index was not significant for the contrast between related and unrelated CSR programs through SCA (β = .013, *SE* = .060, 90% Cis: -.068 to .125) as the confidence intervals included the value of zero.

The results further revealed that when a company had a low corporate reputation, the effect of a CSR program was not significant through OCA ($\beta = -.064$, $SE = .060$, 90% Cis: -.169 to -.029) as the confidence intervals included the value of zero. In contrast, when a company had a high reputation, the effect of the CSR program through OCA ($\beta = .105$, $SE = .056$, 90% Cis: .024 to .207) was significant. This indicates that as a result of the high reputation and through perceived OCA, consumer WOM intentions were .105 units higher after reading the unrelated CSR program than with the related CSR program. In comparison, in the case of a low reputation, there was no difference in consumer WOM intentions.

3.4.1.4 Study 1 Findings

The findings of Study 1 demonstrate that corporate reputation is an important factor in building consumer responses, and consumer attributions are influenced by dispositional characteristics. CSR programs (related or unrelated) alone do not generate favourable consumer responses. It is the interaction effect of corporate reputation that leads to a difference in consumer responses. Consumers generate more favourable responses towards the CSR program of companies with high reputations compared to companies with low reputations. CSR programs affect consumer responses but only when a company has a high reputation. When a company has a low reputation, its support for a related or unrelated CSR program is found to have no significant impact on consumer responses.

Regarding mediation, it was found that for conditions with a high reputation only, respondents had better consumer attitudes, stronger purchase intentions and stronger WOM intentions in unrelated CSR programs than in related CSR programs through OCA. However, when a company had a low reputation, participants reported similar consumer attitudes, purchase intentions and WOM intentions in both related and unrelated CSR programs through OCA. Moreover, for both high and low corporate reputation conditions, the respondents

reported significant differences in consumer attitudes in related and unrelated CSR programs through SCA. But the respondents reported no significant differences for purchase intentions and WOM intentions in related and unrelated CSR programs through SCA.

3.4.2 Study 2

This study aimed to replicate the results of Study 1 and test the research hypotheses operationalising CSR reputation. The aim was to see whether CSR reputation carried the same importance as corporate reputation in generating consumer responses towards CSR programs. To test the research predictions related to CSR reputation, Study 2 gave the respondents a scenario describing the CSR reputation of the company as being ethically strong and weak by mentioning it as the company was reviewed as ethical and unethical in the scenarios. The stimuli employed in this study were the ones tested in Study 1; the only difference was that instead of manipulating the corporate reputation, the CSR reputation was manipulated in the scenarios. The CSR reputation was manipulated by providing information on the company's CSR ratings and showing participants favourable and unfavourable consumer reviews presented in Appendix V. The stimuli used the same CSR programs as discussed in Study 1, which are attached in Appendix II.

3.4.2.1 Research Design and Study Stimuli

This study employed a 2 (CSR reputation: high vs. low) $\times$ 2 (CSR program: related vs. unrelated) between-subjects design. The participants were 200 American residents recruited through Prolific. Most respondents (43%) were aged between 26 and 35 years, 93 per cent had a bachelor's degree, and 60 per cent were female.

After reading the four scenarios, participants answered survey questions, which measured dependent variables (purchase intentions, attitudes, and WOM), followed by mediators, that is, perceived CSR attributions. Finally, they completed the manipulation check

of the study and provided demographic information. All the constructs, along with their items and reliability tests, are presented in Appendix VI.

3.4.2.2 Manipulation check

An ANOVA test was conducted to check the manipulations of the CSR reputation and relatedness in CSR programs. Respondents in conditions with high CSR reputations reported better perceptions of a company's CSR reputation compared to the four conditions with a low CSR reputation ($F_{(3,182)} = 34.80$, $p<.001$, M(HRR) = 4.30 vs. M(HRUR) = 4.00 vs. M(LRR) = 3.08 vs. M(LRUR) = 2.93). A contrast-test revealed a significant difference of reputation between high reputation conditions and low reputation conditions ($t_{(181)} = 11.689$, $p<.1$).

Moreover, the findings show a significant difference between relatedness manipulations. The findings show that subjects perceived greater relatedness in related-CSR-program conditions compared to unrelated-CSR-program conditions ($F_{(3,182)} = 47.43$, $p<.001$, M(HRR) = 4.45 vs. M(HRUR) = 3.40 vs. M(LRR) = 3.99 vs. M(LRUR) = 2.72). A contrast test revealed that respondents have better perceptions of relatedness in related CSR programs compared to unrelated CSR programs ($t_{(181)} = 9.185$, $p<.01$). The results show that manipulation worked for both factors. Lastly, respondents perceived the scenarios to be highly and equally realistic in each condition ($F_{(3,182)} = .552$, $p>.1$, M(HRR) = 4.17 vs. M(HRUR) = 4.20 vs. M(LRR) = 4.1 vs. M(LRUR) = 4.06).

3. 4.2.3 Results of Study 2

The main analysis included a multivariate analysis of variance (MANOVA) with attitude, purchase intentions, and WOM intentions as three univariate dependent measures. In the model, the main effect of relatedness (Wilk's $\Lambda = .944$, $F_{(3,180)} = 3.54$, $p<.05$), the main effect of reputation (Wilk's $\Lambda = .614$, $F_{(3,180)} = 37.78$, $p<.001$), and the interaction between relatedness and reputation (Wilk's $\Lambda = .96$, $F_{(3,180)} = 2.03$, $p<.05$) were all significant.

The results indicate that the main effect of relatedness on consumer attitude is significant ($F_{(1,182)} = 5.36$, p<.05). Participants reported more favourable attitudes towards related CSR programs compared to unrelated CSR programs (*M* related = 3.94 vs. *M* unrelated = 3.63).

The results revealed a significant main effect of relatedness for WOM intentions ($F_{(1,182)} = .10.15$, p<.05). Participants reported more favourable WOM intentions in related CSR programs compared to unrelated CSR programs (*M* related = 3.31 vs. *M* unrelated = 2.88).

The results revealed a non-significant main effect of relatedness for purchase intentions ($F_{(1,182)} = 3.65$, p=0.059). Participants reported similar levels of purchase intentions in related and unrelated CSR programs (*M* related = 3.47 vs. *M* unrelated = 3.24). The results reject H1(b) but accept H1(a and c). Figure 3.4 presents the results.

Figure 3.4 Impact of CSR programs (related vs. unrelated) on consumer attitudes, WOM and purchase intentions
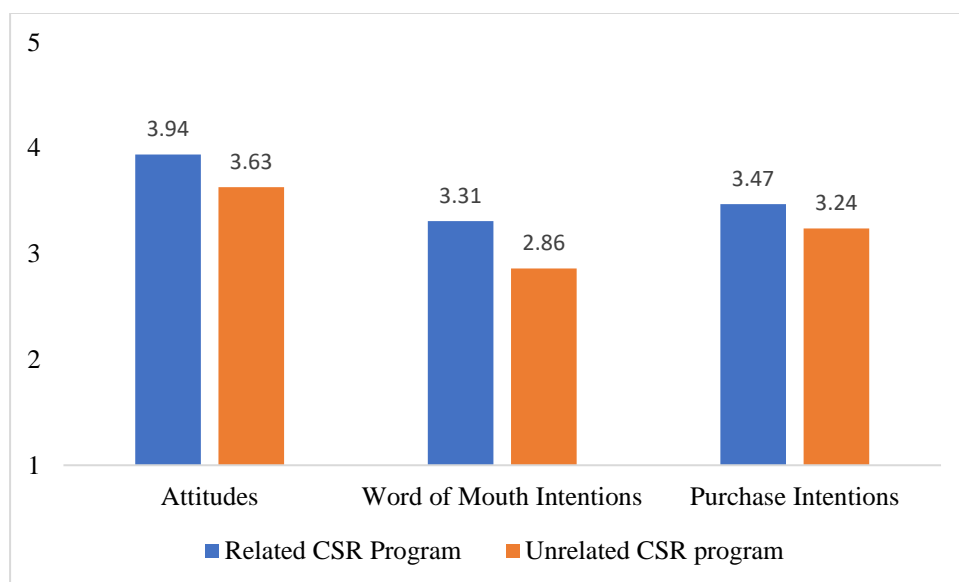
H2.1(a-c) and H2.2(a-c) predicted that for a high CSR reputation, a related CSR program would increase consumer responses compared to an unrelated CSR program.

However, for a company with a low reputation, related and unrelated CSR programs would generate similar results. The interaction between relatedness and CSR reputation on consumer attitudes was significant ($F_{(1,183)} = 4.224$, $p < .05$). Follow-up contrasts indicate that for companies with a high reputation, participants reported more favourable attitudes with related CSR programs (M related = 4.70 vs. M unrelated = 4.13; $F_{(1,163)} = 9.34$, p<0.01), while for companies with a low reputation, the difference between related and unrelated CSR programs disappeared (M related = 3.17 vs. M unrelated = 3.14; $F_{(1,182)} = .019$, p=0.89). Thus, H2.1(a) and H2.2 (a) are accepted. Figure 3.5(a) presents the results.

Figure 3.5(a) Consumer attitudes as a function of CSR programs and reputation
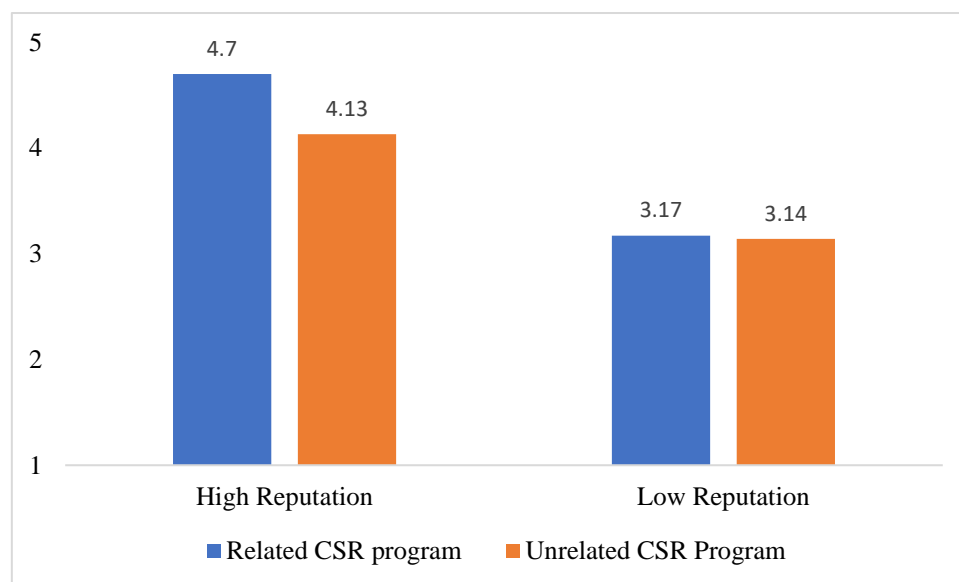
The effect of the interaction between relatedness and reputation on consumer purchase intentions was significant ($F_{(1,183)} = 4.99$, p<.05). Follow up contrasts indicated that for a company with a high reputation, participants reported more favourable purchase intention with related CSR programs (M related = 4.17 vs. M unrelated = 3.68; $F_{(1,182)} = 8.57$, p<0.01), while for companies with a low reputation, the difference disappeared (M related = 2.76 vs. M unrelated = 2.80; $F_{(1,182)} = .055$, p=.815). Thus, H2.1(b) and H2.2(b) are accepted. Figure 3.5(b) presents the results.

Figure 3.5(b) Purchase intentions as a function of CSR programs and reputation
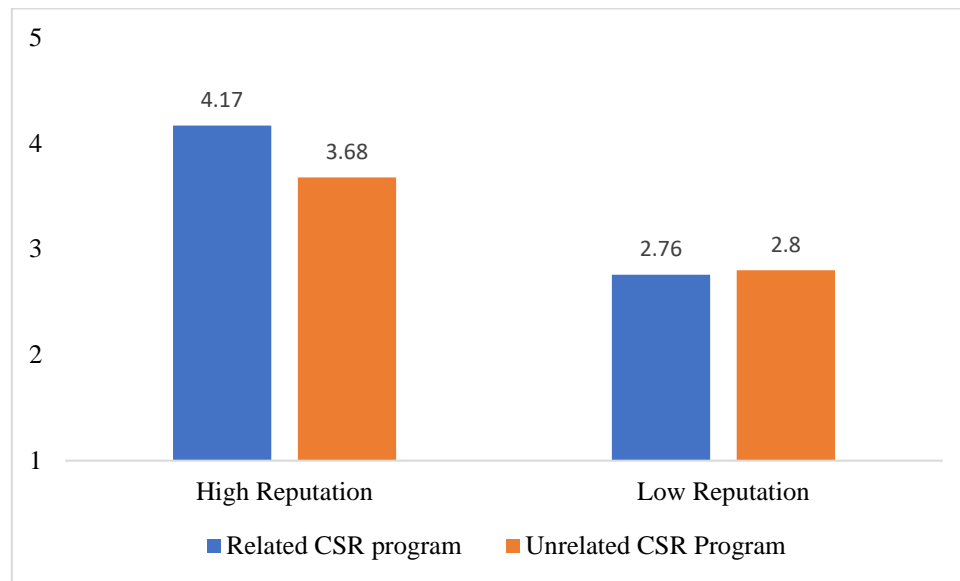
The effect of the interaction between relatedness and reputation on consumer WOM intentions was significant ($F_{(1,183)} = 4.75$, p<.05). Follow up contrasts indicated that for companies with a high reputation, participants reported more favourable WOM intentions with related CSR programs (*M* related = 4.07 vs. *M* unrelated = 3.37; $F_{(1,182)} = 14.30$, p<0.01), while for companies with a low reputation, the difference disappeared (*M* related = 2.54 vs. *M* unrelated = 2.41; $F_{(1,182)} = .462$, p=.497). Thus, H2.1(c) and H2.2(c) are accepted. Figure 3.5(c) presents the results.

Figure 3.5(c) WOM intentions as a function of CSR programs and reputation
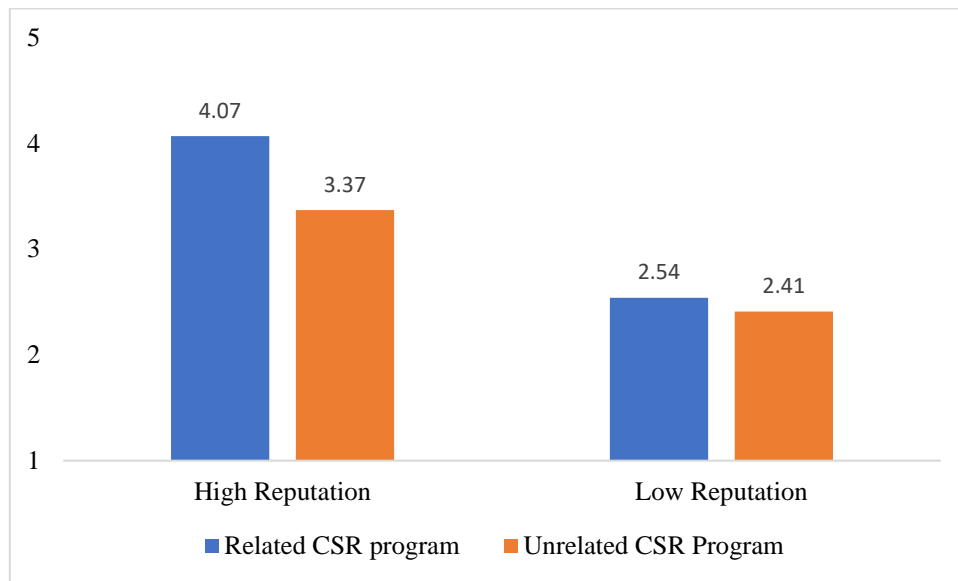
Lastly, a moderation mediation analysis was conducted, using the same procedure discussed in Study 1. A Process Model 8 was adopted to conduct the moderation mediation analysis.

Related versus unrelated CSR programs moderated mediation through other-centred and self-centred attributions on consumer attitudes: The results indicate that the conditional moderated-mediation index was significant for the contrast between related and unrelated CSR programs through OCA (β = .3123, *SE* = .138, 90% CIs: .090 to .542) as the confidence intervals did not include the value of zero. Accordingly, the requirement for moderated mediation was met for this contrast. However, the moderation mediation index was not significant through SCA (β = -.022, *SE* = .038, 90% CIs: -.097 to .024) as the confidence interval included the value zero.

The results further revealed that when a company had a low corporate reputation, the effect of the CSR program was not significant through OCA (β = .046, *SE* = .100, 90% CIs: -.117 to .2162) as the confidence intervals included the value of zero. However, when a

company had a high reputation, the effect of the CSR program through OCA (β = -.265, *SE* = .086, 90% CIs: -.410 to -.126) was significant. This indicates that as a result of the high reputation and through perceived OCA, consumer attitudes were .265 units lower after reading the unrelated CSR program than with the related CSR program. As the independent variable in the model (i.e., CSR program) was dichotomous, the indirect coefficients were mean differences between groups (see Hayes, 2017).

Related versus unrelated CSR programs moderated mediation through other-centred and self-centred attributions on consumer purchase intentions: The results indicated that the conditional moderated-mediation index was significant for the contrast between related and unrelated CSR programs through OCA (β = .2650, *SE* = .1149, 90% CIs: .874 to .463) as the confidence intervals did not include the value of zero. Accordingly, the requirement for moderated mediation was met for this contrast. However, the moderated-mediation index was not significant for the contrast between related and unrelated CSR programs through SCA (β = -.009, *SE* = .024, 90% CIs: -.058 to .021) as the confidence intervals included the value of zero.

The results further revealed that when a company had a low corporate reputation, the effect of the CSR program was not significant through OCA (β = .039, *SE* = .084, 90% CIs: -.092 to .182) as the confidence intervals included the value of zero. In contrast, when a company had a high reputation, the effect of the CSR program through OCA (β = -.225, *SE* = .072, 90% CIs: -.354 to -.114) was significant. This indicates that as a result of the high reputation and perceived OCA, consumer purchase intentions were .225 units lower after reading the unrelated CSR program than with the related CSR program. In contrast, in the case of a low reputation, there was no difference in consumer purchase intentions.

Related versus unrelated CSR programs moderated mediation through other-centred and self-centred attributions on consumer WOM intentions: The results indicate that the conditional moderated-mediation index was significant for the contrast between related and

unrelated CSR programs through OCA (β = .325, SE = .137, 90% CIs: .108 to .555) as the confidence intervals did not include the value of zero. Accordingly, the requirement for moderated mediation was met for this contrast. However, the moderated-mediation index was not significant for the contrast between related and unrelated CSR programs through SCA (β = -.0212, SE = .036, 90% CIs: -.089 to .026) as the confidence intervals included the value of zero.

The results further revealed that when a company has a low corporate reputation, the effect of the CSR program was not significant through OCA (β = .048, SE = .104, 90% CIs: -.121 to .220) as the confidence intervals included the value of zero. In contrast, when a company had a high reputation, the effect of CSR programs through OCA (β = -.276, SE = .087, 90% CIs: -.424 to -.136) was significant. This indicates that as a result of the high reputation and through perceived OCA, consumer WOM intentions were .276 units lower after reading the unrelated CSR program than with the related CSR program. In contrast, in the case of a low reputation, there was no difference in consumer WOM intentions.

3.5. Study findings

The results of Study1 and Study2 show that both corporate reputation and CSR reputation are influential factors in building consumer responses. Based on the study findings, it can be argued that these differences in consumer responses are due to dispositional characteristics, such as corporate reputation and consumers overlooking situational information (CSR programs) because of fundamental attribution error (Jones & McGillis, 1976), leading them to base their judgments on dispositional characteristics. The study revealed that other-centred attributions act as a mediating factor in forming favourable consumer attitudes, purchase intentions, and WOM intentions. For a company with a high reputation, related CSR programs generate higher other-centred attributions, resulting in more favourable consumer attitudes, purchase intentions, and WOM intentions.

Furthermore, the study found a significant interaction effect of CSR programs and CSR reputation on consumers' responses. Study participants responded more favourably in related CSR programs than in unrelated CSR programs when the company had a good reputation. However, for companies with bad reputations, CSR programs had no significant effects on consumer responses.

3.5.1 Theoretical implications

With an increase in CSR activities and ethical issues around the world, it is critical to consider the global implications of this study. The extent to which the study findings apply to existing CSR literature should be determined, specifically, to identify which CSR programs are important in forming consumer responses, as well as the role of the company and CSR reputation in forming favourable consumer responses. In-depth answers to these questions would require additional empirical research. In the meantime, this study adds to the existing literature and provides insight, outlined below, that will open up new horizons in CSR research and alliance literature.

According to the study's findings, the corporate reputation and CSR reputation of a company are important determinants in developing overall favourable consumer outcomes. The results of the study show that consumers form favourable outcomes towards the CSR programs of a company with a high reputation compared to a company with a low reputation. In line with previous studies which showed that Chinese and US consumers favour good citizenship, multinational firms showcase their CSR activities (Chu et al., 2020). Accordingly, Tao and Ferguson (2015) study showed that ethical reputation is important in building favourable attitudes towards a company. These studies showed that reputation is an important determinant in forming consumer evaluation. Based on these previous studies, this study operationalised reputation as overall corporate and CSR reputations and showed that both have a significant impact on forming favourable consumer responses.

Furthermore, based on dispositional attribution theory, this study shows that consumers use reputation as a reference point to evaluate CSR programs. It was predicted that consumer responses could be influenced by corporate reputation because of fundamental attribution errors. The findings show that CSR programs have an impact on companies with high reputations. This is because the "natural fit" of related CSR programs can accelerate the association process and the positive image of a company can contribute to forming favourable responses. The study findings are consistent with previous studies suggesting that a good fit generates more favourable consumer responses (Fein, 1996; Kim & Choi, 2018; Nan & Heo, 2007; Rim et al., 2016), but these effects are conditional on corporate reputation. When a company had a low corporate reputation, consumers showed no significant difference in their responses. The study contributes to the CSR literature and advances the CSR-fit literature by showing that relatedness alone does not guarantee the success of CSR programs as relatedness is a contextual factor. Consumers assign more weight to dispositional factors, such as company reputation and CSR reputation. The reputation has a carry-over effect on building consumer responses towards CSR programs.

The present research further contributes to the CSR literature by demonstrating that perceived CSR attributions mediate the indirect effect of corporate reputation and CSR programs on consumer responses. Regarding CSR attributions, existing research has examined the role of CSR attributions on consumer responses (W. M. Hur & Kim, 2017; Krystallis, Zaharia, & Zairis, 2021). With an emphasis on perceived CSR attributions, it is found the relationship between reputation and consumer responses can be enhanced by other-centred attributions only. The results are consistent with previous findings which show that a good fit generates the attribution of social motives behind CSR programs (Becker-Olsen et al., 2006). However, this study contributes to the literature by assessing perceived CSR attributions in

different contexts of reputation and CSR programs. The findings show that consumer responses are indirectly influenced by other-centred attributions.

Lastly, the study proposes that the differences in consumer responses to CSR programs are due to company characteristics, such as reputation, and these company characteristics have a strong halo effect and influence the mechanism of how consumers respond to a CSR program. Accordingly, in previous studies this was a concern for practitioners and managers as the same CSR activity supported by different companies generated different consumer responses (Carrington et al., 2010; Grimmer & Bingham, 2013; Pomering & Dolnicar, 2009). Based on the study findings, it can be argued that these differences in consumer responses are due to dispositional characteristics, such as corporate reputation and consumers overlooking CSR information, thereby making their judgments based on dispositional characteristics.

3.5.2 Practical implications

The findings of this study are strategically important for managers and public relations practitioners in choosing appropriate CSR programs. As many companies undertake CSR programs, this study gives a good rationale for considering various factors before implementing a CSR program. To design their CSR program and reap both social and strategic benefits, managers need to think before choosing a CSR program. As the study suggests, reputation is important, and managers need to work on building corporate and citizenship reputations. Supporting a CSR program, congruent or incongruent, can only yield benefits if a company has a good image in society, and managers need to think about company internal factors, such as reputation and image before supporting a CSR program.

The findings offer different implications for companies with high and low reputations. Public relations practitioners and managers need to be careful when selecting their CSR programs because a CSR program can boost or suppress consumer responses. For a company

with a good reputation, a related program minimises self-centred attributions and boost other-centred attributions behind CSR programs, in turn generating favourable consumer responses. For companies with bad reputations, choosing related or unrelated CSR programs makes no difference; therefore, it is recommended for such companies to work on improving their corporate and CSR reputations to generate favourable responses. Care must be taken in choosing a CSR program as different levels of fit generate different responses.

In conclusion, the study proposes that companies are surrounded by many internal and external factors, which all impact consumer evaluations. For a company to benefit from its CSR programs, it also needs to focus on building a good image. Thus, it is recommended that companies should consider other dispositional (image, quality) and situational factors before deciding on a CSR program. Choosing the wrong program can impact a company's reputation negatively and choosing a CSR program that is a bad fit for the company can generate less favourable consumer responses than a good fit.

3.5.3 Limitations and future research

As with any individual piece of research, this study has some limitations. First, the experimental condition includes consumer responses related to a single industry, which, although it is one of the major sectors, limits the generalisation of the findings. Thus, this study could be extended to other sectors and industries to test the external validity of the findings. Second, the study needs to be tested in underdeveloped and developing countries, where there is a different emerging context for CSR programs. Third, the study focused on associative learning and attribution theory; future research could extend the scope to the combined effects of other dispositional factors, such as personality–cause fit on perceptions and behaviours and could test the theory as well. Finally, this study's examined data was purely quantitative.

However, the results raised questions that require in-depth responses. Thus, in the future, it may be preferable to use a combination of both quantitative and qualitative data.

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Chapter Four-Paper 3: The Impact of CSR Programs on Consumer Responses: the role of CSR Attributions and CSR Authenticity

Abstract

Corporate social responsibility (CSR) is a growing trend in the marketing world. Companies are involved in social responsibilities to cope with increasing concerns related to companies' social behaviour. Authenticity in CSR programs is assumed to be an important factor when consumers evaluate company CSR programs. To provide insight for companies, to generate synergetic results leading to favourable consumer responses, this study assesses how authenticity impacts consumer responses across CSR programs (internal, external-related and external-unrelated). The study also examines the interaction effect between CSR programs and perceived CSR attributions (other-centred versus self-centred) on consumer responses. An experimental study was conducted manipulating context (CSR initiatives taken in internal environment or external) and relatedness (related versus unrelated) in three experimental conditions (internal, external-related and external -unrelated). The results of this study found that consumers respond more favourably to internal CSR programs than to an external CSR program (related or unrelated) and perceived internal CSR programs as more authentic. Further, the interaction effect shows that consumer responses towards CSR programs are moderated by consumers' perceived CSR attributions. There is no difference in consumer responses when consumers assign high other-centred attribution and low self-centred attributions to CSR programs, but when a consumers assign lower other-centred attributions and high self-centred attributions to CSR programs, they perceive internal CSR programs in which a company makes changes to company procedures to being socially responsible as most favourable. Findings from this research contribute to the corporate social responsibility literature and have important marketing research and managerial implications.

KEYWORDS & ABBREVIATIONS:

Corporate Social Responsibility (CSR), authenticity (Auth), attitudes, purchase intentions (PI), brand attractiveness (BA), other-centred attribution (OCA), self-centred attributions (SCA), relatedness.

4.1 Introduction

"All company bosses want a policy on corporate social responsibility. The positive effect is hard to quantify, but the negative consequences of a disaster are enormous."

<div align="right">

Noreena Hertz

</div>

Corporate social responsibility (CSR) has become a key pillar of many companies, accounting for a significant share of company expenditures(Cone, 2017b). Companies are involved in many different types of CSR programs. For instance, Cisco's goal is to improve one billion lives through different social programs and signature grants by 2025. These social programs include a homelessness prevention program, help for farmers around the world, a networking academy that serves two million children, and initiatives to promote sustainability by making changes in company operations, such as using more recyclable products and reducing gas emissions (Cisco, 2019).

Companies' CSR efforts are motivated by a well-established linkage to a variety of outcomes, including consumer attitudes (Zhang et al., 2018), consumer willingness to pay a high price (Kim,2017), loyalty (Park et al., 2017), purchase intentions (Grimmer & Bingham, 2013), positive company evaluations (Nan & Heo, 2007), and company financial performance (S. Gupta & Zeithaml, 2006). However, not every CSR program brings positive outcomes for a company. When a company is involved in insincere CSR programs, it incurs significant financial, operational, and reputational costs (Berghoff, 2018; De Maria, 2010; Mačaitytė & Virbašiūtė, 2018). For example, Sparklett's (a mineral water company) sponsored a breast cancer campaign, even though their water contained a substance (bisphenol A) found to increase the odds of cancer (Boyle, 2010). Such CSR programs may or may not reflect a company's authentic commitment to CSR (Lanis & Richardson, 2015) and impact the perceived CSR attributions and consumer responses.

CSR authenticity is given when "consumers believe in the company CSR programs and trust in the notion that company CSR programs are for the benefit of the society" (Alhouti et al., 2016). Even though authenticity is a well-researched and established concept in other fields, such as tourism (Kolar & Zabkar, 2010) and branding (Fritz, Schoenmueller, & Bruhn, 2017), it is not properly refined and poorly theorised in the CSR literature (Crane & Glozer, 2016). Although practitioners have acknowledged the importance of CSR authenticity and have started exploring conditions and marketing cues that stakeholders perceive as authentic (Mazutis & Slawinski, 2015; Joo et al., 2019). Important characteristics of CSR authenticity include positive attributions and motives of CSR (Mazutis & Slawinski, 2015), CSR fit (Becker et al., 2006; Kim & Lee, 2012), CSR durability (Afzali & Kim, 2021) and CSR consistency (Yoo & Lee, 2018).

The findings of the aforementioned studies provide valuable insights for practitioners and marketers analysing the characteristics that consumers consider important in authentic CSR programs. Nonetheless, they present a "pick and choose" problem as companies can be involved in a wide spectrum of CSR programs, concerning products, employees, suppliers, the community, special stakeholder groups, and more general environmental or philanthropic programs (Mishra & Modi 2016). The breadth of these schemes' categorisation can complicate both the study and managerial deployment of CSR programs. Relatedly, an important managerial concern is which CSR programs are perceived as authentic by consumers, generate favourable consumer responses, and should, therefore, be chosen by a company.

Most studies have not considered the differences between CSR programs and tend to believe that programs have similar effects (Afzali & Kim, 2021; Kim & Lee, 2020). Considering how CSR programs differ in nature and type, it is expected that different CSR programs could have different impacts on authenticity and generate different attributions and consumer responses. Further, most previous studies have been conducted in a way that verifies

the effectiveness of individual factors on authenticity, whereas the causal relationship and underlying mechanism through which CSR authenticity impacts consumer responses across different CSR programs has not been addressed. However, to the best of this author's knowledge, no study has looked at the role of authenticity in different CSR programs and its impact on consumer responses. Therefore, the findings of this research can fill this research gap and provide insights for managers who seek to design and implement effective CSR programs.

Building on previous scholarly endeavours to classify CSR programs, this study broadly classified CSR programs based on their context (internal or external) and relatedness (related or unrelated). This resulted in three types: internal, external-related and external-unrelated CSR programs. *Internal CSR programs* are comprised of CSR actions that a company takes internally and relate to company operations (Hameed et al.,2016), such as in the above example where Cisco updated its production system, changed its company culture, and developed internal rules and regulations to be more socially responsible (Cisco, 2019). *External CSR-related programs* comprise CSR actions that are taken in a company's external environment and relate to its business concerns (Chung & Lee, 2019). For example, Cisco initiated an academy to educate consumers about different computer programming. In contrast, *external CSR-unrelated programs* comprise CSR actions that are taken in a company's external environment but are unrelated to the company's concerns (Chung & Lee, 2019; Crane & Glozer, 2016). Such as Cisco sponsoring homelessness prevention programs. This study argues that categorising CSR programs into these three categories covers the vast majority of CSR programs initiated by companies in the internal and external environment and, hence, generates distinct CSR authenticity, attributions and responses among consumers.

Using the above categorisation. this study specifically addresses the following three research questions: First, how do consumers respond towards company-internal or -external

and CSR-related or -unrelated programs? Second, does CSR attribution moderate the impact of the CSR programs on consumer responses? And third, does perceived CSR authenticity mediate the relationship between CSR programs and consumer responses? Consequently, this study contributes to research and practice in three different ways. First, this study provides a novel typology of categorising a broad range of CSR initiatives in three distinct CSR programs (internal related, external related, and external unrelated), based on whether social responsibility takes place in a company's internal or external environment (Gosselt et al., 2019) and whether it relates to a company's business concerns or not. This categorisation provides more actionable managerial insights than previous categorisations (for instance, proactive vs. reactive CSR, CSR related to domains or CSR related to business vs. philanthropy) because it directly links CSR programs to a company's internal or external environment and is more granular.

Second, the study adds to the CSR literature by investigating the role of authenticity in CSR. CSR authenticity is not properly defined and is poorly theorised in CSR literature (Crane & Glozer, 2016). Researchers have started exploring the concept, but research on the role of CSR authenticity in analysing consumer responses remains scarce (Samuel et al., 2018). Consequently, empirical research is required to investigate the causal relationship and underlying mechanism that allow CSR authenticity to generate favourable consumer responses (Alhouti et al., 2016). Specifically, the study examines the effects of three different CSR programs on consumer responses, the mediating role of perceived authenticity, and the moderating role of CSR attributions. Results from experiments show that perceived authenticity mediates the effects of CSR programs on consumer responses. Internal CSR programs, in which a company takes social responsibility by making changes to its internal systems, are considered to be the most authentic compared to external-related and -unrelated CSR programs.

Third, the study makes a theoretical contribution by exploring the concept of CSR programs through signalling theory. There has recently been a call for papers investigating the impact of CSR from a signalling perspective (Zerbini, 2017). This study contributes to this call by investigating the impact of different types of CSR programs on consumer responses. This study, based on signalling theory, demonstrates that CSR programs signal to consumers the company's authenticity and enhance consumer attitudes, purchase intentions, and brand attractiveness. Consumers perceived the most favourable signals from internal CSR programs compared to external-related and -unrelated CSR programs.

4.2 Theoretical background

4.2.1 CSR programs and consumer responses

CSR programs signal to consumers a company's motivation to serve society and imply that the company is concerned about its stakeholders (customers) (Nicolau, 2008). According to signalling theory (Spence, 1978), a company's actions send signals to consumers, and consumers respond to these signals. Often, consumers are not familiar with the company and have limited information about a company's social behaviour (Jin & Leslie, 2003). Consumers engage in information search to learn more about a company, and in such instances, CSR activities send signals to consumers about the company's societal concerns, creating a "halo effect" (Klein and Dawar, 2004) and influencing consumer behaviour (Robinson & Wood, 2018). As quoted by Hult (2011), "companies can use CSR to overcome lack of information about the company and to signal stakeholders (customers) what type of company they are (a company dedicated to CSR)" (p. 518).

CSR activities act as a source of signals for consumers to modify their behaviour towards the company (Crespo & Inacio, 2019; Spence, 1978). When consumers learn about a company's CSR initiatives, they reward the company by forming positive attitudes, more sustained purchase behaviour (Grimmer & Bingham, 2013), a willingness to pay a higher price

(Abrantes et al., 2010), and consumer brand association (Johnson et al., 2018) and by generating a positive evaluation towards the company (Andrea et al., 2015; Su et al., 2017; Robinson et al., 2018). However, consumers do not evaluate all CSR programs equally and may generate different responses to company CSR programs. When consumers perceive CSR spending as unauthentic, it generates unfavourable consumer attitudes (Denni Arli, van Esch, Northey, Lee, & Dimitriu, 2019), resulting in consumer boycotts (McDonnell & King, 2013; Quamina Osei-Tutu, 2017).

Furthermore, different CSR programs (internal, external-related and external-unrelated) may give different signals to consumers and, thereby, generate different consumer responses to these programs. Internal CSR programs bring change to the organisational structure, focus on responsible behaviour in company operations and production, incorporate employees' rights, and adopt responsible business practices (Hawn & Ioannou, 2016). Research has shown that consumers favour companies that are accountable for their actions. Further, market research has shown that consumers most favour CSR programs that address a company's negative environmental and social impact (e.g., reducing water consumption (Coca-Cola, 2019). Another consumer survey found that consumers favour companies that make changes to their business operations to minimise environmental and social harms they cause (Cone, 2017b).

Moreover, recent research has shown that consumers are more likely to purchase from companies whose CSR actions are directed towards improving their value chains rather than CSR actions that are focused on external programs (Buell & Kalkanci, 2021). The degree to which a company addresses its socially responsible behaviour by making changes to the company's internal environment may thus help consumers predict company CSR actions, lower their negative perceptions (Yoon et al., 2006), and generate positive responses (Eccles et al., 2014).

Likewise, internal CSR programs are likely to signal to consumers a company's commitment to CSR programs (Vlachos et al., 2009). Specifically, consumers are likely to believe that these actions are sincere and driven by altruistic motives (Alhouti et al., 2016); hence, internal CSR programs may help generate favourable consumer responses. In contrast, external CSR programs (related or unrelated) are more likely to focus on strategic concerns as companies are initiating CSR programs to showcase their social behaviour (P. Ellen et al., 2006). Consumers may perceive external CSR programs as a checkbox that a company may use to show social behaviour given that the company itself is not making changes. Such programs may generate less favourable consumer responses.

In sum, internal and external CSR have the identical goal of serving society, but the difference lies in the way a company addresses social behaviour. In internal CSR, a company addresses social concerns by making changes to its own operations, whereas in an external CSR program a company addresses social concerns without offering any direct redress in the form of actual changes in business practices. As far as consumer responses are concerned, consumers may respond differently to the two programs. For example, an internal CSR program in which the company invests in updating its production system to be more socially responsible is perceived as more favourable than an external CSR program in which the company donates to or sponsors a social cause to be responsible in an outside environment without directly addressing the social issues. Therefore,

H1 (a-c). Internal CSR programs generate more favourable a) consumer attitudes, b) brand attractiveness, and c) consumer purchase intentions than external (related or unrelated) CSR programs.

4.2.2 CSR programs and perceived CSR authenticity

CSR authenticity refers to the consumers' trust that a company's CSR program is a sincere and genuine act of the company and not designed to gain profits (Molleda, 2010). Authenticity in CSR programs impacts consumer evaluations of the success and failure of CSR programs (Beckman et al., 2009). In situations where consumers perceive CSR to benefit solely a company (self-centred), they evaluate CSR authenticity negatively, which lowers the positive effect of CSR programs (Foreh & Grier, 2003).

Assessing the authenticity of CSR actions requires a complex perceptual process (Beverland, 2006). The authenticity of CSR programs depends on factors of sincerity, trust, and honesty. It is difficult for consumers to access these abstract elements of companies (O'Connor, Shumate, & Meister, 2008). Hence, consumers observe various factors provided by a company and subjectively evaluate the information to perceive whether CSR actions are authentic or not. In our typology, internal CSR actions signal to consumers that a company acknowledges its social responsibility by incorporating changes into company operations. These programs depict company accountability for their social behaviour and may provide a cue based on which consumers perceive internal CSR programs as authentic, generating favourable consumer attitudes (Kim & Lee, 2020).

Further, consumers may perceive external-related CSR programs as more authentic than external-unrelated CSR programs. This is because in external-related CSR programs a company is not directly making changes to its business operations but indirectly compensating for any harm it has done. For example, a company selling bottled water may not change its business operations to have more recyclable products (internal CSR) but donate money or be involved in programs to promote the recycling of bottles (external related). In contrast, in external-unrelated CSR programs, companies do not address any of their own social harms but offer support to unrelated business CSR programs. For example, a company selling bottled

water does not address its environmental pollution but starts supporting literacy programs. Although the CSR program may be worthwhile, consumers may view these programs as irresponsible behaviour by the company because it does not acknowledge the harm it causes and instead supports some unrelated CSR program. It is expected that consumers may perceive external-unrelated CSR programs as a checkbox used to show social behaviour, which is deemed less authentic and potentially a waste of company resources (Lantos, 2001).

Previous research has shown that in the case of a low-fit CSR program, consumers question the motives behind CSR programs, generating more thoughts and unfavourable attitudes towards the company (Becker-Olsen et al., 2006) and negative assessments of CSR programs (Songmi Kim & Lee, 2020). Thus, it is predicted that internal CSR programs will be perceived as more authentic by consumers than external-related or -unrelated CSR programs. Furthermore, when a company sponsors an external-related CSR program, it is perceived to be more authentic than external-unrelated CSR programs. Therefore,

H2. a) Internal CSR programs are perceived to be more authentic than external-related and -unrelated CSR programs, and **b)** external-related CSR programs are perceived to be more authentic than external-unrelated CSR programs.

Perceptions of authenticity are perceived to be an important variable in forming consumer attitudes (Napoli, Dickinson, Beverland, & Farrelly, 2014). Studies have also shown that consumers' recognition of CSR activities as genuine and altruistic can generate positive responses, such as trust, favourable attitudes, and purchase intentions (Chung & Lee, 2019; Sora Kim & Lee, 2012). In contrast, inauthenticity can cause serious harm to the company as consumers can form a negative attitude or boycott it (Han & Yoon, 2015; Yoon et al., 2006). The study by Joo et al. (2019) also supports the efficacy of CSR authenticity for predicting positive consumer attitudes and intentions towards a firm. When consumers perceive the CSR

actions of a company as inauthentic, it generates CSR scepticism and thus impacts equity, decreases resistance to negative information, and stimulates unfavourable word of mouth (Skarmeas & Leonidou, 2013).

The study by Yoon et al. (2006) has shown that the consumer evaluation of CSR programs is mediated by authenticity and trust in company efforts. Another research study has shown that authenticity mediates the effect of CSR perceptions on consumer product association, purchase intention and company evaluations (Afzali & Kim, 2021). Hence, it is reasonable to expect that perceptions of authenticity are likely to play a role in the process by which consumers form favourable consumer responses. CSR authenticity is perceived to be a key factor in the building of favourable consumer attitudes, brand attractiveness and purchase intentions. Therefore,

H3(a-c). CSR authenticity will mediate the relation between CSR programs and favourable **(a)** consumer attitudes, **b)** perceptions of brand attractiveness, and **(c)** consumer purchase intentions.

4.2.3 Moderating role of perceived CSR attributions

According to Ellen et al. (2006), consumers assign two types of attributions to a company's CSR program: self-centred attribution (SCA) and other-centred attribution (OCA). SCA sees a company's CSR actions as aiming to benefit the company and be motivated by profit. OCA attributes a company's actions as genuine involvement in CSR programs to help society (Ellen et al., 2006). Furthermore, consumers view CSR programs aimed at establishing social values as more altruistic than those aimed at gaining profit ((S. Romani et al., 2013). Consumers do not evaluate all CSR programs equally. A company that made changes within its internal environment generates more genuine perceptions (Du et al., 2007) and, therefore, generates positive responses (Eccles et al., 2014).

According to attribution theory, attribution is the process through which consumers assign explanations to their behaviour (Kelley & Michela, 1980). Consumers rely on available cues to arrive at a decision, and perceived CSR attributions (other-centred and self-centred) act as a cue based on which consumers build favourable or unfavourable responses (Afzali & Kim, 2021). When consumers assign other-serving motives to CSR programs, they perceive CSR programs as sincere, which impacts consumers' attitudes (Becker-Olsen et al., 2006). When consumers attribute self-serving motives to CSR programs, they believe CSR programs are only for the benefit of companies, which generates negative consumer responses.

Regarding attribution, it is predicted that OCA and SCA moderate the impact of consumer responses across the three programs. In the case of high OCA, consumers perceive that the company is involved in a CSR program to benefit society. CSR programs with the motive of serving society may generate the same type of responses among consumers across different CSR programs (internal, external-related, and external-unrelated). This is because consumers attach high other-serving perceptions to such society-serving programs, which may make consumers view all CSR programs equally. Therefore,

H4.1(a-c) OCA moderates the impact of CSR programs on consumer responses; with high OCA, there will be no significant difference in **a)** consumer attitudes, **b)** brand attractiveness, and **c)** consumer purchase intentions across the three CSR programs**.**

However, with low OCA, consumers infer that the company has good motives for being involved in CSR, and low other-centred perceptions can generate different consumer responses across the three programs. This is because when consumers have low other-centred perceptions, they evaluate CSR programs more thoroughly. In such instances, internal CSR programs, in which a company focuses on social behaviour in its operations, are perceived to generate more favourable consumer responses than external-related programs, in which a

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company addresses social concerns related to its business, and external-unrelated CSR programs, in which a company supports unrelated CSR concerns instead of addressing its own social concerns. Therefore,

H4.2 a-c) With lower OCA, there will be a significant difference in consumer responses regarding **a)** consumer attitudes, **b)** brand attractiveness, and **c)** consumer purchase intentions. The most favourable responses will be for the internal CSR program, followed by the external-related and external-unrelated CSR programs.

In comparison, it was found that SCAs are negatively related to consumer responses (Ellen et al., 2006). When consumers have high SCAs, they perceive a company's CSR actions as seeking to achieve a competitive advantage, and such perceptions make a significant difference in consumer responses across the different programs. In the case of high SCA, consumers perceived a company to be involved in CSR programs to generate profits and benefit the company. Specifically, in instances where a company supports external-unrelated CSR programs and takes social initiatives that are unrelated to its business concerns, consumers doubt the company's intentions, which may generate the least favourable consumer responses compared to external-related and internal CSR programs. Research has shown that scepticism impacts consumer evaluation of CSR programs (Denni Arli et al., 2019; Skarmeas & Leonidou, 2013). Therefore,

H5.1(a-c) SCA moderates the impact of CSR programs on consumer responses; with high SCA, there will be a significant difference in consumer responses regarding **a)** consumer attitudes, **b)** brand attractiveness, and **c)** consumer purchase intentions. The most unfavourable responses will be for external-unrelated CSR programs, followed by external-related and internal CSR programs.

However, when consumers have lower SCA, they do not doubt a company's intentions and perceive that it is taking CSR actions to serve society. Lower SCA can generate the same type of consumer response across the three programs. Therefore,

H5.2 a-c) With low SCA, there will be no significant difference in consumer responses regarding **a)** consumer attitudes, **b)** brand attractiveness, and **c)** consumer purchase intentions across the three CSR programs.

The theoretical framework of this study is presented in Figure 4.1.

Figure 4.1 Theoretical framework
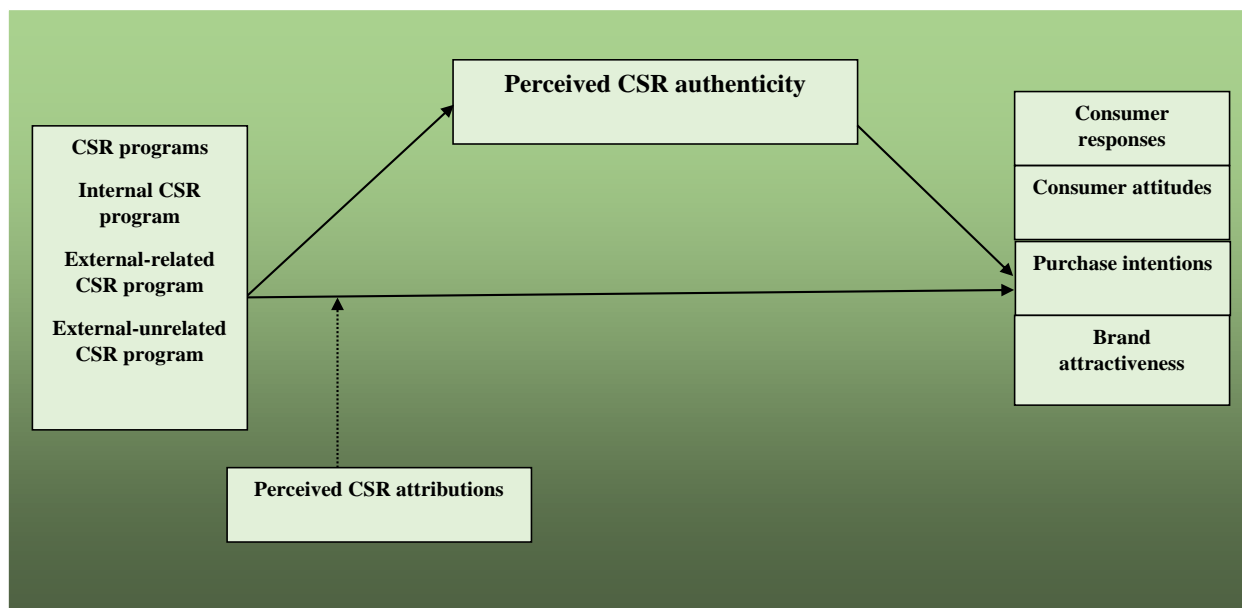
4.3 Methodology

4.3.1 Research design and procedure

This research used an experimental design to analyse the impact of three different CSR programs (internal CSR program (I) / external-related (ER) CSR program, and external-unrelated (EUR) CSR program) on consumer attitudes, consumer purchase intentions, and

brand attractiveness. Advertisement stimulus was created using a fictitious clothing brand. This industry is related to one of the basic needs, and the industry also faces major criticism related to environmental pollution, water wastage, dumping of toxic materials, and many other CSR-related concerns (Jacometti, 2019). Hence, the sector is suitable to use in experiments to examine consumer responses.

The participants were randomly assigned to one of the three CSR programs' (internal, external-related and external-unrelated) experimental conditions. Two factors were manipulated in the three CSR programs: the context, such as whether CSR actions are taken in the internal or external environment, and relatedness, meaning whether CSR programs are related to company business or social concerns or unrelated to company business or social concerns.

Participants in the internal CSR program condition read the stimulus about the CSR program conducted by the company in the internal environment, making changes to the company operating processes. Specifically, a clothing company upgraded its (internal) production system to be more environmentally friendly by promoting a "reduce, recycle, and reuse" campaign to reduce waste. Participants in the external-related CSR program experiment read the stimulus about the CSR program executed in the external environment and related to company concerns. In this scenario, the clothing company conducted a CSR program to make consumers aware of clothes dumping and waste. Participants in the external-unrelated CSR program read the stimulus in which the company promotes CSR programs in an external environment and not related to company business. Specifically, the clothing company supported a CSR program to prevent deforestation. All three CSR programs were concerned with the same domain, namely environmental protection, but their context (internal versus external) and relatedness differed. Please see Appendix VII for the advertisement stimuli.

After reading the scenario in their experimental conditions, respondents answered a set of survey questions to measure the dependent variables, such as purchase intentions, attitudes, and brand attractiveness, followed by survey questions to measure the mediator (perceived authenticity) and the moderator (perceived CSR attributions). Finally, they completed the manipulation check of the study and provided demographic information. The complete survey is presented in Appendix VIII. All the constructs, along with their items and reliability scores, are presented in Table 4.1.

Table 4.1 Construct and items

Construct	Scale	Items	Statements	Cronbach's alpha
Attitudes	MacKenzie and Lutz (1989)	3	"Unfavourable/favourable", "Unlikeable/likable" and "Negative/Positive".	.941
Relatedness	Simonin and Ruth (1998)	5	"Uncomplimentary/complimentary", "Illogical/logical", "Incongruent/congruent", "Incompatible/Compatible", "Doesn't fit together/Fit together".	.963
CSR Authenticity	(Joo et al., 2019; Napoli et al., 2014)	6	"Company A is working for the public good.", "Company A acts are genuine", "Company A acts are heartfelt", "Company A acts are sincere", "Company A has consideration for society." and "Company A acts are voluntary".	.961
Purchase Intention	(K.-H. Lee & Shin, 2010; Lin et al., 2011)	3	"I would purchase from this company", "The next time I need to purchase any product, I would choose this company", "I would try the products of this company".	.85
Brand Attractiveness	(C. K. Kim, Han, & Park, 2001)	3	"Company A is a prestigious brand.", "Company A is an attractive brand, "Company A acts are different from other brands".	.794

The study included 400 participants drawn from the online research platform Prolific (M_{age} = 27.76, $SD\ age$ = 7.52, 88% women), and a survey was administered using Qualtrics. To ensure quality data, it is common practice to exclude up to 20% of participants who failed

attention tests or spent insufficient time (Alexandrov et al., 2013). Accordingly, after removing participants who failed their attention checks and spent inadequate time on the survey, a total of 351 usable responses were obtained. Please see Appendix IX for sample information for each experimental condition.

4.3.2 Manipulation check

An ANOVA test was conducted to check the manipulations of the CSR program context (internal vs. external) and perceived relatedness. Respondents in the internal-CSR-program condition reported higher perceptions of the internal CSR program than of the external-related and external-unrelated conditions ($F_{(2,348)}$ = 43.88, p < .001, M (internal (I)) = 1.82 vs. M (external-related (ER)) = 4.01 vs. M (external-unrelated (EUR)) = 3.93 ~ as expected no difference in external conditions as p > .05).

Moreover, the findings show that subjects perceived greater relatedness in internal and external-related conditions compared to external-unrelated conditions ($F_{(2,348)}$ = 29.53, p < .001, M(I) = 5.68 vs. M(ER) = 4.9 vs. M(EUR) = 4.10). A contrast t-test revealed that consumers have higher perceptions of relatedness across related conditions compared to unrelated conditions ($t_{(348)}$ = 6.674, p < .001; M(ER) = 4.9 vs. M(EUR) = 4.10). The results show that manipulation worked for both factors: context (internal and external) and relatedness (related and unrelated). Lastly, respondents perceived the scenarios to be highly and equally realistic in each condition ($F_{(2,348)}$ = 1.119, p > .328; M(I) = 5.68 vs. M(ER) = 5.61 vs. M(EUR) = 5.47).

4.3.3 Results of the study

To examine the effect of CSR programs on consumer attitudes, brand attractiveness, and purchase intentions, this study used a multivariate analysis of covariance (MANCOVA), controlling for gender in the analysis. The gender was not significant as a covariate (Wilk's Λ = .990, $F_{(3, 345)}$ = 1.21, p > .10). In the model, the effect of the CSR program on participant

responses was significant (Wilk's Λ = .910, F (6,690) = 5.57, p < .001). The results indicated that the effect of the CSR program on consumer attitudes was significant *(F (2,348)* = 7.34, p < 0.01). Contrast tests indicated that respondents generate more favourable attitudes in internal programs, followed by external-related and then external-unrelated CSR (*M(I)* = 6.14 vs. *M(ER)* = 5.72 vs. *M(EUR)* = 5.51, all contrast tests were significant p < .01, except, as predicted, the contrast tests for external-related (ER) CSR and external-unrelated (EUR) CSR, p > .05).

The effect of CSR programs on consumer perceptions of brand attractiveness was significant (*F (2,348)* = 9.35, p < 0.01). Contrast tests showed that respondents expressed more favourable perceptions of brand attractiveness in internal CSR programs, followed by external-related and then external-unrelated CSR programs (*M(I)* = 5.30 vs. *M(ER)* = 4.77 vs. *M(EUR)* = 4.66, all contrast tests were significant p < .01, except, as predicted, the contrast tests for external-related (ER)CSR and external-unrelated (EUR) CSR, p > .05).

The effect of CSR programs on consumer purchase intentions was significant (*F (2,348)* = 15.65, p < 0.01). Contrast tests showed that respondents expressed the highest purchase intentions in internal CSR programs, followed by external-related and then external-unrelated CSR programs *(M(I)* = 5.94, *M(ER)* = 5.24, and *M(EUR)* = 5.07, all contrast tests were significant p < .01, except, as predicted, the contrast tests for external-related and external-unrelated CSR programs, p > .05). The results support H1 (a-c) that consumers generate more favourable responses under internal CSR program conditions compared to external CSR programs. Figure 4.2 presents the results.

Figure 4.2 Consumer responses across different CSR programs
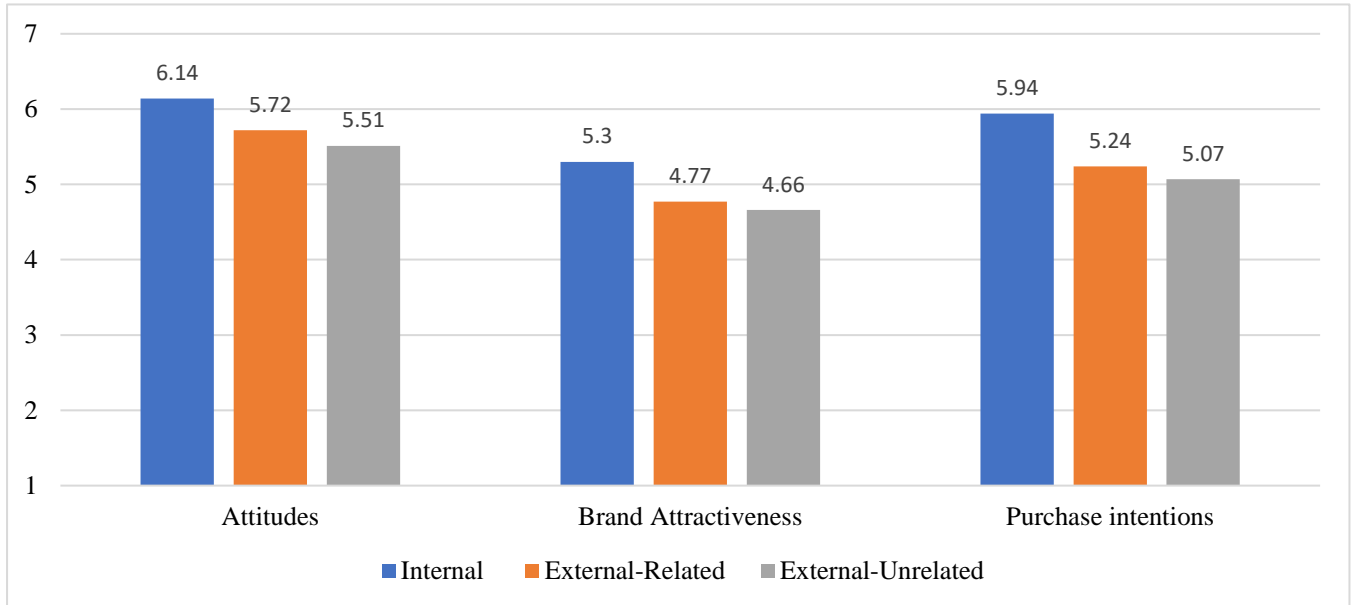
An ANOVA test was conducted to analyse the impact of CSR programs on perceived CSR authenticity. The results indicated a significant effect of CSR programs on perceived CSR authenticity ($F_{(2,348)} = 4.47$, $p < 0.05$). Contrast tests indicated that respondents perceived the highest authenticity in internal CSR programs and external-related CSR programs compared to external-unrelated CSR programs ($M_{(I)} = 5.35$ vs. $M_{(ER)} = 5.11$ vs. $M_{(EUR)} = 4.79$). Contrast tests indicated that consumers perceived a higher authenticity in internal CSR programs compared to external-unrelated CSR programs ($M_{(I)} = 5.35$ vs. $M_{(EUR)} = 4.79$, $t_{(348)} = 2.987$, $p < .05$), supporting H2(a). Another contrast test revealed that external-related CSR programs were perceived to have greater authenticity than external-unrelated CSR programs ($M_{(ER)} = 5.11$ vs. $M_{(EUR)} = 4.79$, $t_{(348)} = 1.75$, $p < .05$), supporting H2(b). Figure 4.3 presents the results.

Figure 4.3 Perceptions of authenticity across CSR programs
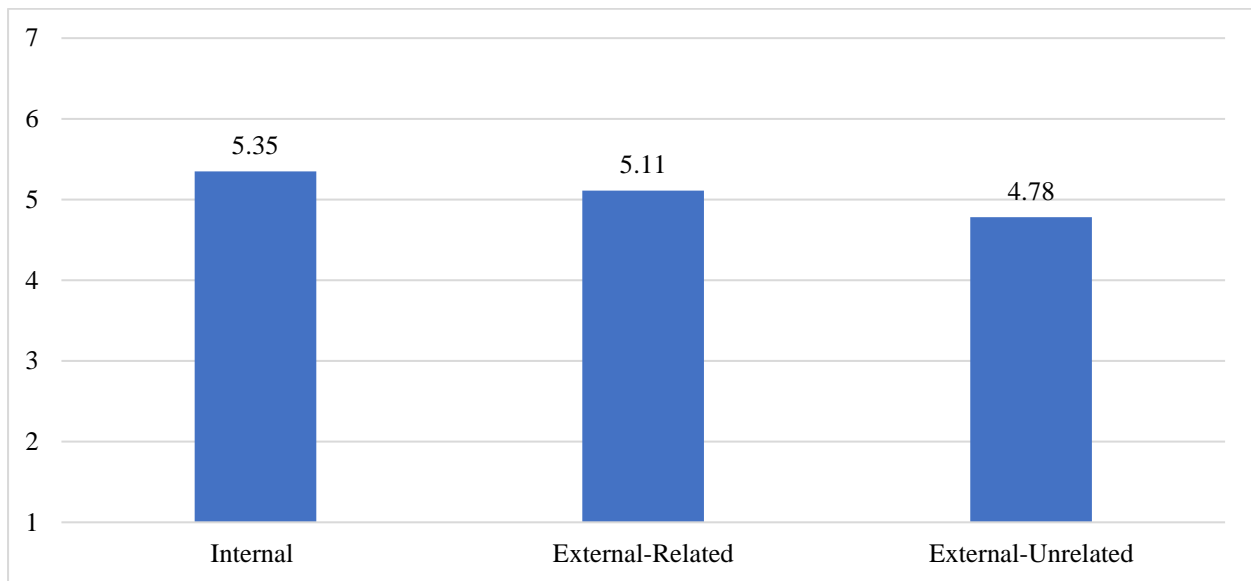
A Model 4 of the PROCESS Version 3.0 macro (Hayes, 2012) with 5000 bootstrapped mediation analyses was conducted to test H3(a-c). As identified by Preacher, Rucker, and Hayes (2007), meditation occurs if the 95% confidence interval (CI) does not include zero. The model-independent variable (X) represents the CSR programs. The mediating variable (M) is the perceived authenticity, and the dependent variables are consumer attitudes, perceptions of brand attractiveness, and purchase intentions. It should be noted that only one dependent variable can be used in the analysis. Separate mediation analyses were conducted for each dependent variable, using the same independent and mediating variables. As CSR programs have three conditions (internal, external-related, and external-unrelated), this led to three contrasts, namely internal versus external-related, internal versus external-unrelated, and external-related versus external-unrelated.

Internal versus external-related CSR programs (I vs. ER): The indirect effect of CSR programs on consumer attitudes (β = .016, *SE* = .0690, 95% *CI* = -.1205 to .1489), brand attractiveness (β = .0142, *SE* = .0589, 95% *CI* = -.106 to .128), and purchase intentions (β = .0143, *SE* = .059, 95% *CI* = -.1039 to .1281) through perceived authenticity was not significant as the confidence intervals included the value of zero.

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Internal versus external unrelated CSR programs (I vs. EUR): The indirect effect of CSR programs on consumer attitudes (β = -.1898, *SE* = .0740, 95% *CI* = -.339 to -.047), brand attractiveness (β = -.1589, *SE* = .063, 95% *CI* = -.2887 to -.039), and purchase intentions (β = -.1607, *SE* = .062, 95% *CI* = -.287 to -.0421) through perceived authenticity was significant as the confidence intervals did not include the value of zero. The results confirmed that for authenticity, external-unrelated CSR programs expressed less favourable consumer attitudes (-.189 unit), lower perceptions of brand attractiveness (-.158 units), and lower purchase intentions (-.1607 units) than internal CSR program.

External-related versus external-unrelated CSR programs (ER vs. EUR): The indirect effect of CSR programs on consumer attitudes (β = -.2328, *SE* = .1448, 95% *CI* = -.477 to -.0058), brand attractiveness (β = -.1915, *SE* = .1211, 90% *CI* = -.3900 to -.0013), and purchase intentions (β = -.2026, *SE* = .1236, 90% *CI* = -.4068 to -.005) through perceived authenticity was significant as the confidence intervals did not include the value of zero. The results confirmed that as a result of perceived authenticity, external-unrelated CSR programs expressed less favourable consumer attitudes (-.2328 unit), lower perceptions of brand attractiveness (-.1915 units) and lower purchase intentions (-.2026) than external-related CSR programs. The results of the mediation analyses are presented in Table 4.2.

Table 4.2 Mediation analysis

Model Paths	Comparison	B	SE	CI	Mediation
Programs-Auth-Attitudes	I vs. ER	.0168	.0690	[-.12 to. 14)	No
	I vs. EUR	-.1898	.0740	[-.39 to -.04]	Yes
	ER vs. ER	-.2329	.1448	[-.47 to .005]	Yes
Programs-Auth-BA	I vs. ER	.0142	.0589	[-.106 to.128]	No
	I vs. EUR	-.1589	.0637	[-.288 to -.039]	Yes
	ER vs. ER	-.1884	.1211	[-.39 to -.001]	Yes
Programs-Auth-Purchase intentions	I vs. ER	.0143	.0590	[-.103 to .1281]	No
	I vs. EUR	-.1607	.0626	[-.287 to -.0421]	Yes
	ER vs. ER	-.1998	.1242	[-.40 to -.0005]	Yes

Model 1 in PROCESS was used (Hayes, 2012) to test the interaction effect of the CSR programs (internal (I), external-related (ER), and external-unrelated (EUR)) and other-centred attribution (OCA) on consumer responses (H4.1–4.2). This model allows for an interaction between a continuous variable (OCA) and a categorical variable (CSR programs). Three separate tests were conducted to analyse the interaction effect on three dependent variables (attitudes, brand attractiveness, and purchase intentions).

First, attitude was regressed on CSR programs (internal (I) versus external-related (ER) and external-unrelated (EUR), OCA, and their interaction. A significant effect of CSR programs $\times$ OCA ($F_{(2,345)} = 11.055, p < .01$) was observed. A spotlight analysis was conducted to probe the interaction (Krishna, 2016), and the effects were investigated at 1 standard deviation above ($M = 6.19$) and below ($M = 3.18$) the mean (4.68) of OCA. The results indicated that in the case of high OCA, there is no significant difference in participants' attitudes across the three programs. In other words, participants reported similar attitudes across the three programs ($M_{(I)} = 6.55$ vs. $M_{(ER)} = 6.63$ vs. $M_{(EUR)} = 6.74$, $F_{(2,345)} = .7078$, $p > .05$).

However, with low OCA, there is a significant difference in participants' attitudes across the three programs ($M_{(I)} = 5.57$ vs. $M_{(ER)} = 4.85$ vs $M_{(EUR)} = 4.62$, ($F_{(2,345)} = 14.92$, $p < .01$). With low OCA, there was no significant difference between internal and external-related CSR programs ($\beta = -.163$, $t_{(345)} = -1.68$, $p > .05$) and a significant difference in internal and external-unrelated CSR programs ($\beta = -.3975$, $t_{(345)} = -4.007$, $p < .01$). This means that with low OCA, participants reported lower attitudes in external-unrelated conditions compared to internal CSR programs. Moreover, for a comparison between external-related and external-unrelated conditions (ER vs. EUR), OCA on consumer attitudes, the interaction effect was not

significant ($F_{(1,229)} = 1.85$, $p > .05$). Figure 4.4(a) depicts a graphical representation of these findings.

Figure 4.4(a) Consumer attitudes as a function of CSR programs and other-centered attributions
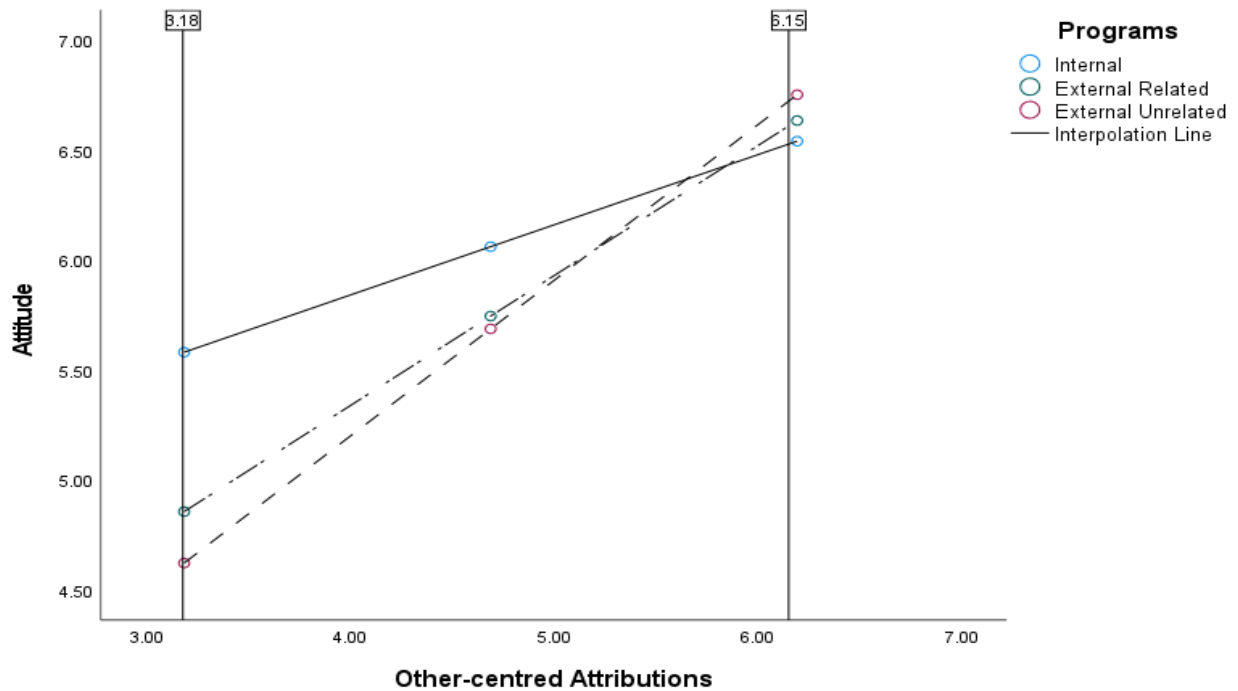
Second, brand attractiveness was regressed on CSR programs (internal (I) versus external-related (ER) versus external-unrelated (EUR)), OCA, and their interaction. A significant effect of CSR program × OCA ($F_{(2,345)} = 4.70$, $p < .01$) was observed. Spotlight analysis was conducted. The results indicate that with high OCA, there is no significant difference in perceptions of brand attractiveness across the three programs. In other words, participants reported similar perceptions of brand attractiveness across the three programs (*M(I)* = 5.72 vs. *M(ER)* = 5.52 vs. *M(EUR)* = 5.71, $F_{(2,345)} = .8532$, $p > .05$).

However, with low OCA, there is a significant difference in how participants perceive brand attractiveness across the three programs (*M(I)* = 4.71 vs. *M(ER)* = 4.04 vs. *M(EUR)* = 3.90, $F_{(2,345)} = 10.59$, $p < .01$). With low OCA, there was no significant difference between internal

versus external-related (β =.-.1529, $t_{(345)}$ = -1.79, $p > .05$) and internal versus external-unrelated CSR programs (β =-.3130, $t_{(345)}$ = -3.190, $p < .01$). This means that with low OCA, participants reported lower brand attractiveness in external-unrelated CSR conditions compared to internal CSR programs. Moreover, for a comparison between external-related and external-unrelated conditions, OCA on perceive brand attractiveness the interaction effect was not significant ($F_{(1,229)}$ = 1.776, $p > .05$). Figure 4.4(b) depicts a graphical representation of these findings.

Figure 4.4(b) Brand attractiveness as a function of CSR programs and other-centered attributions
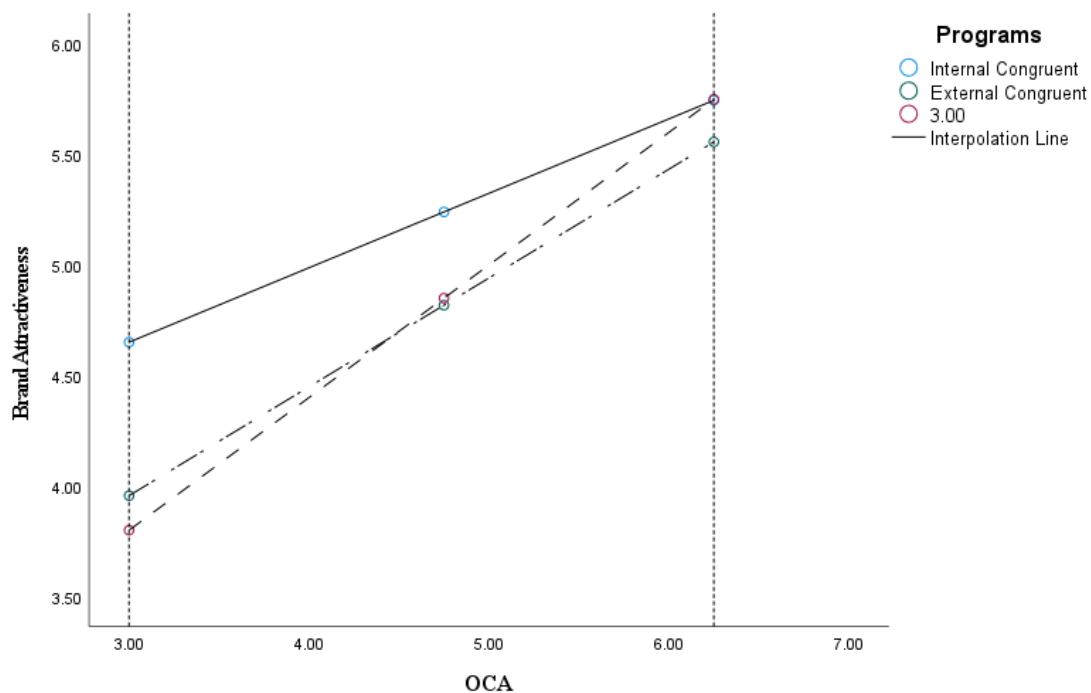
Third, purchase intention (PI) was regressed on CSR programs (internal (I) versus external-related (ER) versus external-unrelated (EUR)), other-centred attributions (OCA), and their interaction. A significant effect of CSR program $\times$ OCA ($F_{(2,345)}$ = 7.060, $p < .01$) was observed. The results indicate that with high OCA, there was no significant difference in

participants' PI across the three programs. In other words, participants reported similar PI across the three programs ($M_{(I)}$ = 6.29 vs. $M_{(ER)}$ = 6.10 vs. $M_{(EUR)}$ = 6.10, $F_{(2,345)}$ = .6885, p > .05).

However, with low OCA, there was a significant difference in participants' PI across the three programs ($M_{(I)}$ = 5.45 vs. $M_{(ER)}$ = 4.41 vs. $M_{(EUR)}$ = 4.33, $F_{(2,345)}$ = 19.47, p < .01). With low OCA, a comparison between internal versus external-related (β = -.3171, $t_{(345)}$ = -3.002, p < .01) and internal versus external-unrelated CSR programs (β = -.403, $t_{(345)}$ = -3.805, p < .01) showed a significant difference. This means that with low OCA, participants reported less favourable consumer purchase intentions in external-related and -unrelated conditions compared to internal CSR programs. Moreover, for a comparison between external-related and external-unrelated condition (ER v EUR), OCA on purchase intentions, the interaction effect was not significant ($F_{(1,229)}$ = .0860, p > .05). Figure 4.4(c) depicts a graphical representation of these findings.

Figure 4.4(c) Purchase intentions as a function of CSR programs and other-centered attributions
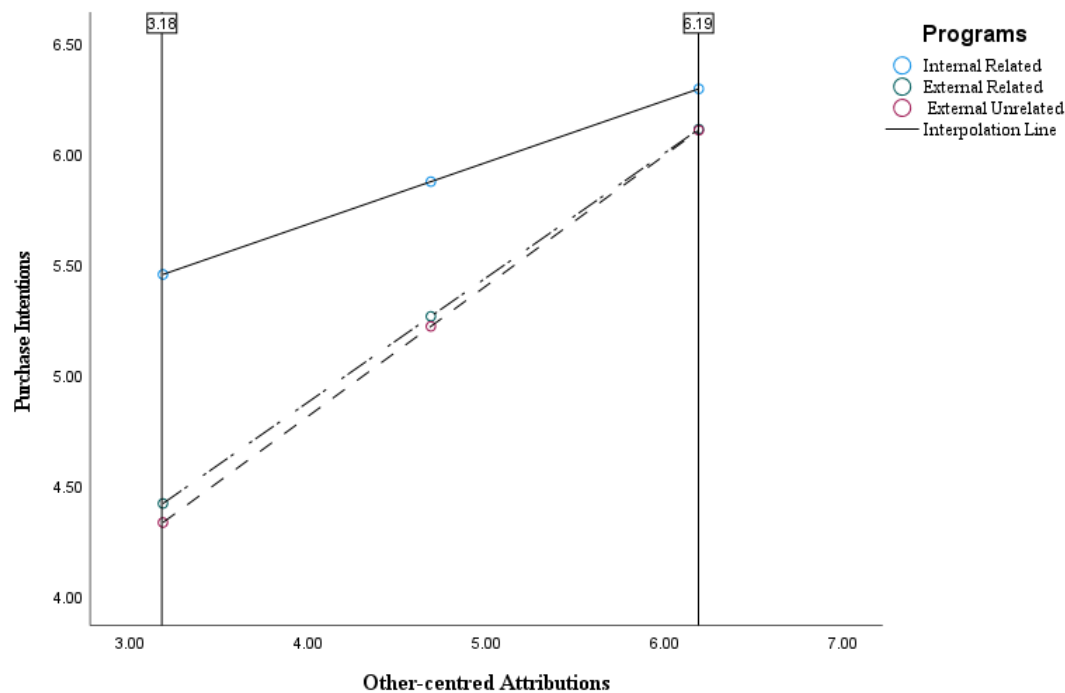
The same Model 1 was employed to test the interaction effect of SCA and CSR programs on consumer responses (H5.1–5.2). First, the consumer attitude was regressed on CSR programs (internal (I) versus external-related (ER) versus external-unrelated (EUR)), SCA, and their interaction. A significant effect of CSR program $\times$ SCA on consumer attitudes ($F_{(2,345)} = 7.23$, $p < .01$) was observed. A spotlight analysis was conducted, and the effects were investigated at 1 standard deviation above ($M = 6.31$) and below ($M = 4.03$) the mean (5.17) of SCA.

The results indicate that with high SCA, there is a significant difference in participants' attitudes across the three programs ($M(I) = 6.04$ vs. $M(ER) = 5.51$ vs. $M(EUR) = 4.97$, $F_{(2,345)} = 10.01$, $p < .01$). This means that with high SCA, participants reported less favourable attitudes in external-related and external-unrelated conditions compared to internal CSR programs. However, with low SCA, there was no significant difference in participants' attitudes across the three programs ($M(I) = 6.26$ versus $M(ER) = 5.96$ vs. $M(EUR) = 5.90$, $F_{(2,345)} = 1.38$, $p > .05$). With low SCA, participants reported no difference in attitudes across the three programs. Moreover, for a comparison between external-related and external-unrelated conditions (ER vs. EUR), SCA on consumer attitudes, the interaction effect was not significant ($F_{(1,229)} = 1.747$, $p > .05$). The graphical representation of these findings is presented in Figure 4.5(a).

Figure 4.5(a) Consumer attitudes as a function of CSR programs and self-centered attributions
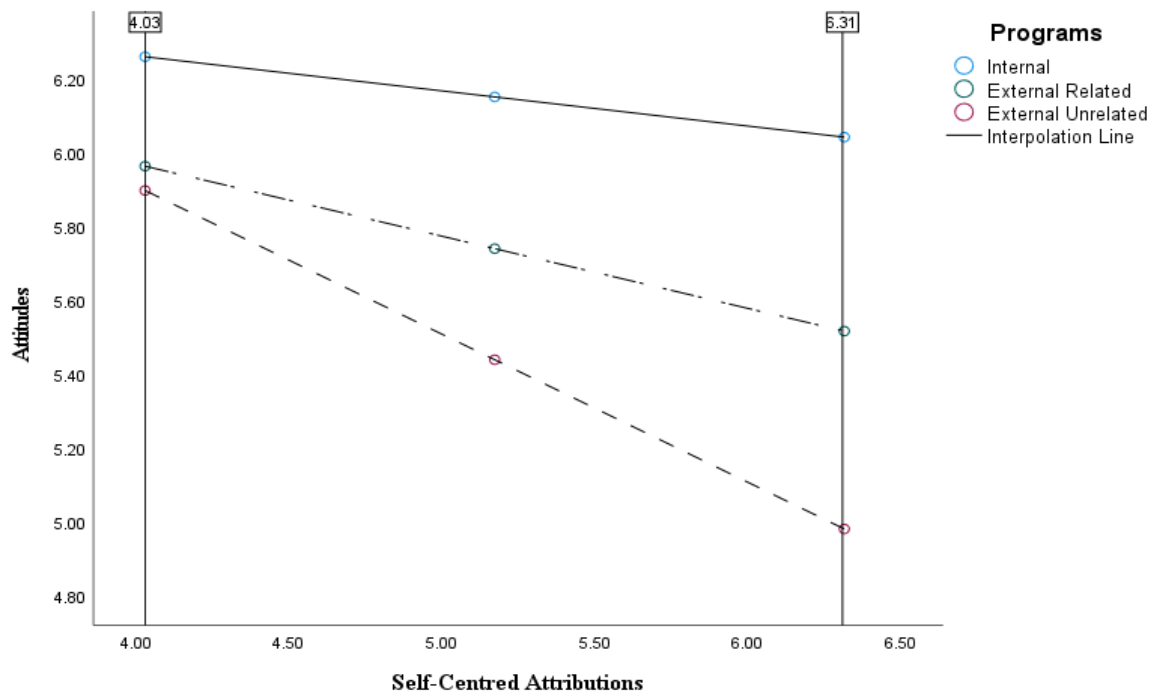
Second, brand attractiveness was regressed on CSR programs (internal (I) versus external-related (ER) versus external-unrelated (EUR)), SCA, and their interaction. There was no significant effect ($F_{(2,345)} = .9667$, $p > .05$) of CSR program × SCA on perceive brand attractiveness. Moreover, for a comparison of SCA on perceive brand attractiveness between external-related and external-unrelated conditions (ER vs. EUR), the interaction effect was not significant ($F_{(1,229)} = 1.03$, $p > .05$).

Third, purchase intention was regressed on CSR programs (internal (I) versus external-related (ER) versus external-unrelated (EUR)), SCA and their interaction. A significant effect of CSR program × SCA on consumer purchase intentions ($F_{(2,345)} = 4.51$, $p < .05$) was observed. The results indicated that with high SCA, there is a significant difference in participants' purchase intentions across three programs ($M_{(I)} = 6.16$ vs. $M_{(ER)} = 5.15$ vs.

M(EUR) = 4.77, (*F* (2,345) = 18.82, *p* < .01). In other words, with higher SCA, participants reported different purchase intentions across the three programs. They reported higher purchase intentions in the internal program compared to external-related and -unrelated CSR programs.

However, with low SCA, there is no significant difference in purchase intentions across the three programs (*M(I)* = 5.67 vs. *M(ER)* = 5.35 vs. *M(EUR)* = 5.29, *F* (2,345) = 1.63, *p* > .05). Moreover, for a comparison between external-related and external-unrelated conditions (ER vs. EUR), SCA on purchase intentions, the interaction effect was not significant (*F* (1,229) = .7004, *p* > .05). The graphical representation of these findings is presented in Figure 4.5(b).

Figure 4.5(b) Purchase intentions as a function of CSR programs and self-centered attributions
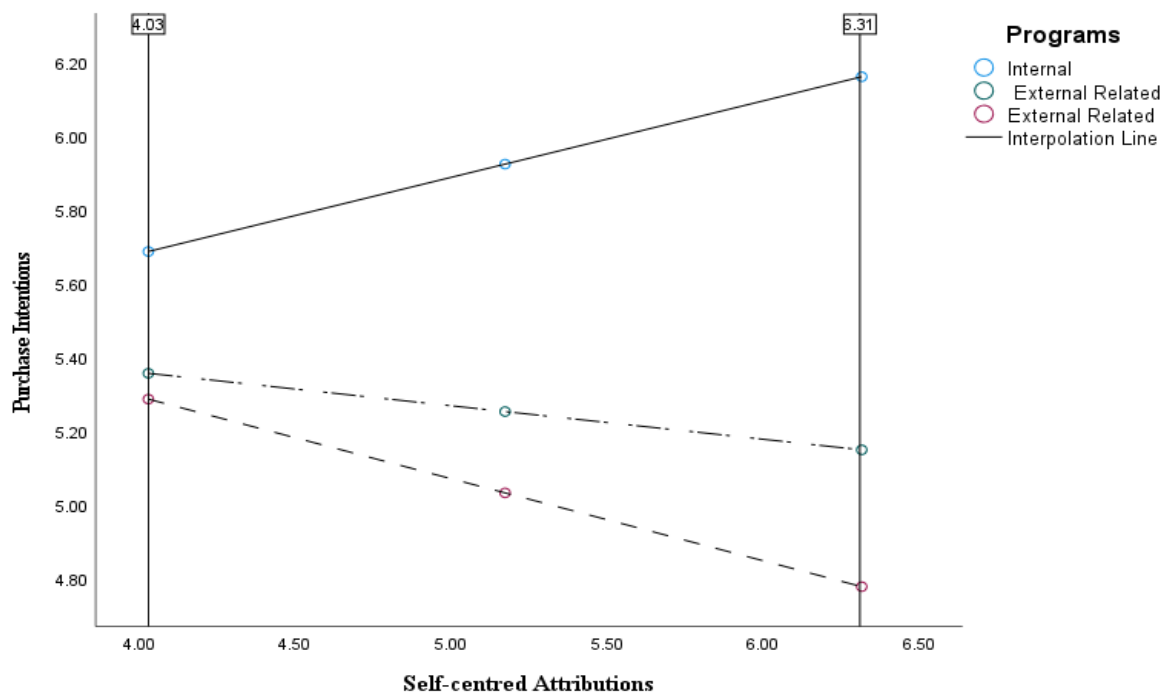
4.4 Study findings

The study results show that respondents reported favourable consumer attitudes, perceive brand attractiveness, and purchase intentions in internal CSR programs compared to external-related and -unrelated CSR programs. However, in external-related and -unrelated CSR programs, respondents showed similar attitudes, perceptions of brand attractiveness, and purchase intentions, hence, supporting H1.

Furthermore, authenticity plays a role in CSR programs. It was found that internal CSR programs were perceived to generate the highest perceptions of authenticity compared to external-unrelated CSR programs. Relatedness plays a role in shaping consumer perceptions of authenticity. The highest level of authenticity was reported in internal CSR programs, but consumers perceived external-related CSR programs, in which a company takes social initiatives related to its social concerns, as more authentic than external-unrelated CSR programs, in which a company supports CSR programs in other fields unrelated to its social concerns. These findings support H2.

Regarding mediation, it was found that as a result of perceived authenticity, participants reported less favourable consumer attitudes, lower perceived brand attractiveness, and lower purchase intentions after reading the stimulus for the external-unrelated CSR program compared to the internal CSR program. Hence, H3 was supported. The study also found the interaction between perceived attributions (other-centred and self-centred) and CSR programs, on consumer responses, attitudes, perceived brand attractiveness and purchase intentions. The results of the interaction effect confirmed that OCA moderates the effect of consumer responses across CSR programs. When respondents perceived low OCA, they reported less favourable attitudes, lower perceived brand attractiveness, and lower purchase intentions in external-unrelated programs, followed by external-related CSR programs. In comparison, when respondents perceived high OCA, consumers had favourable attitudes, purchase intentions, and

brand attractiveness towards all programs equally. This shows that perceived OCA plays a role in forming consumer responses.

SCA work in reverse; when respondents perceived SCA levels as low, they perceived all programs equally. But when they perceived SCA as high, their attitudes, perceptions of brand attractiveness, and purchase intentions were lowest in external-unrelated programs. This shows that to generate favourable outcomes in external-related and -unrelated CSR programs, companies need to control perceived CSR attributions, which supports H4 and H5.

4.5 Implications

4.5.1. Theoretical implications

CSR is critical for companies today because it is not only linked to financial performance (Saeidi, Sofian, Saeidi, Saeidi, & Saaeidi, 2015) but also improves identity (Karaosmanoglu et al., 2016), attitudes (Nan & Heo, 2007), and brand image (Demetriou et al., 2010). Prior CSR research has examined a variety of company CSR programs focused on proactive versus reactive (Groza et al., 2011), cause-related marketing (Demetriou et al., 2010), support for certain causes (Bigné Alcañiz, 2010), donation types (Lichtenstein, Drumwright, & Braig, 2004) and has analysed the impact on consumer responses. This research study contributes to the literature by broadly categorising CSR programs according to context (internal vs. external) and relatedness (related vs. unrelated) and comprehensively examining their impact on consumer attitudes, perceived brand attractiveness, and purchase intentions.

The findings show that when a company makes changes to its corporate culture and supports CSR programs internally, it generates more favourable consumer responses than external CSR programs, whether related or unrelated. Consumers rate companies that adopt an internal CSR program more favourably than those that conduct CSR programs externally (Du et al., 2007). The internal CSR programs, in which a company implements social initiatives to

change its company culture, generate more favourable responses than initiatives taken in the external environment.

The present research further contributes to the CSR literature by demonstrating that the effectiveness of CSR programs is critically moderated by consumers' perceived CSR attributions. Existing research has examined the role of CSR attributions on consumer responses by manipulating attributions and explicitly mentioning attributions in conditions (W. M. Hur & Kim, 2017; Krystallis et al., 2021). In contrast, this research measured the construct (perceived CSR attributions) based on conditions and analysed consumer responses across the three CSR programs. Given the close scrutiny of perceived CSR attributions in previous studies, this research has found that managing OCA and SCA is especially important across CSR programs. The findings from the study have shown that higher OCA and lower SCA in internal CSR programs lead to more favourable consumer attitudes, perceptions of brand attractiveness, and purchase intentions than in external CSR programs, whether related or unrelated. An important finding of this study is that companies can minimise the differences in consumer responses by affirming the perception of more OCA and less SCA. This is a critical finding because it suggests that it is better to take precautions to prevent negative outcomes.

Furthermore, the current study analysed the role of authenticity, which has an impact on consumer responses and, therefore, has received a lot of attention in recent years in the CSR literature (Afzali & Kim, 2021; Alhouti et al., 2016; Fritz et al., 2017; Joo et al., 2019). Previous research has focused on exploring the antecedents of authenticity, but the current study contributes to the literature by investigating the concept of CSR authenticity from the perspective of various CSR programs and linking it to the development of favourable consumer responses. It has been determined that perceived CSR authenticity is higher when a company supports related CSR programs as opposed to unrelated CSR programs. Even when external-

related and -unrelated programs are contrasted, the results show that external-related programs are perceived to be more authentic. These findings are consistent with previous research that examined the role of congruency in consumer responses and proposed that congruency generates more favourable consumer responses (Aksak et al., 2016; Chung & Lee, 2019; Quamina Osei-Tutu, 2017).

4.5.2 Managerial implications

This study also offers implications for managers. First, one of the key managerial takeaways from the study findings is that companies can stand to benefit from CSR programs if they focus on undertaking CSR programs internally. Internal CSR programs are perceived differently and generate more favourable responses than external-related and -unrelated programs. When companies make social changes within their business operations instead of sponsoring social programs outside the company, they are perceived as more authentic by consumers and generate more favourable responses among consumers. Consumers view internal CSR programs as a guiding tool to judge a company's social performance. Therefore, it is recommended that companies invest more in internal CSR programs aimed at overcoming societal harms by focusing on more efficient production systems, recyclable products, waste minimisation and support for social and environmental concerns. These internal CSR programs signal to consumers that the company is committed to CSR and help generate favourable responses among consumers.

Second, our results suggest that managers should reconsider engaging in CSR programs that are external-unrelated to company business as consumers demand more transparency in CSR actions and are aware of a company's CSR actions. Consumers may view external-unrelated CSR programs as a checkbox to showcase social behaviour. Companies should exercise caution when selecting such programs as companies are increasingly being called out

on these issues. For example, beverage companies are accused of being the top polluters with their plastic waste, and Coca-Cola ranks number one in this regard (McVeigh, 2020). At the same time, Coca-Cola celebrated giving over $73,000,000 in college scholarships over the last 25 years (Coca-Cola, 2019). This study suggests that such external-unrelated CSR programs are perceived as less authentic by consumers and generate less favourable responses. While external-unrelated CSR programs, such as Coca-Cola's scholarships, are good initiatives, consumers may respond more favourably when a company highlights its commitment to invest more in producing recyclable products.

Third, this study's results suggest that perceived CSR attributions are critical for managing the success of CSR programs. Companies should communicate about their CSR programs in a way that could lead to lower SCA and more OCA. Companies focus primarily on devising and communicating CSR programs through which they can deliver OCA to customers. When consumers perceived high OCA and low SCA behind CSR programs, they evaluated all CSR programs equally. However, when consumers perceived high SCA and low OCA behind CSR programs, they evaluated internal CSR programs as most favourable, followed by external-related and external-unrelated CSR programs. Thus, managing attributions is important, and if managers effectively communicate OCA behind their CSR programs, all programs will be viewed favourably among consumers.

Lastly, our findings not only assist managers in better understanding the consequences of various CSR programs but also suggest that managing attributions and authenticity in a CSR program is key. Companies should invest first in internal CSR programs, followed by external-related and external-unrelated CSR programs. Companies' press releases about their CSR programs should emphasise internal actions taken by companies and efforts made to be more socially responsible as these appear to lead to positive consumer outcomes.

4.6 Limitations and future recommendations

This study has some limitations that need to be acknowledged. First, this research used a hypothetical company in the experimental scenarios to examine consumer responses to different CSR programs. This allowed greater control of the internal validity of the study but, to some extent, reduced the external validity of the study. Future studies could use real companies and analyse consumer responses across the three programs, which could enhance the external validity of the study, although real companies' names, consumer attachments, and associations can confound the results. Second, this study has analysed the impact of consumer responses across three programs related to the environmental domain. Future studies could use other domains, such as social or ethical, to see whether the same results hold for other domains. Third, the study used perceived CSR attribution as a moderator. Future studies could use other moderators, such as consumer involvement in the program or other ethical attributes of consumers, in moderating the impact across the three conditions. Fourth, along these lines, future studies may replicate these findings concerning other countries and contexts.

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Chapter Five: Discussion and Conclusion

5.1. Introduction

Despite the growth in consumer interest in CSR programs and companies' involvement in CSR programs, companies are struggling to generate favourable consumer responses to their CSR programs. Problematically, consumers are often sceptical about companies' social behaviour and companies struggle to implement CSR programs that are viewed as authentic and generate positive attributions among consumers. Regardless how hard companies try to play their CSR roles, if consumers do not perceive them as expected, all CSR efforts are in vain.

In seeking to better understand this problem, previous studies have focused on exploring consumers' perspectives and responses to CSR programs, through the lens of customer-centric CSR research. Despite the importance of customer-centric CSR research and ongoing efforts in this area, the literature lacks clarity on the types of CSR programs, antecedents, and consequences that lead to differences in consumer responses to CSR programs. The literature is also not clear on the effects of CSR programs on consumer responses. To address these problems, this research pursued three aims: first, to systematically review the customer-centric CSR literature and analyse CSR programs, research streams, types, antecedents and consequences used in previous research that account for discrepancies in consumer responses to CSR programs; second, to categorise CSR programs and examine the impact of different CSR programs (internal, external-related and external-unrelated) on consumer responses; and third, to examine the factors (reputation, perceived CSR attributions, and authenticity) that impact consumer responses and the mechanisms through which CSR programs (internal, external-related and external-unrelated) lead to favourable consumer responses.

As outlined in Section 1.2 of Chapter 1, three specific research questions were proposed. To answer these research questions, three inter-related papers were developed (see Figure 5.1). Paper 1, presented in Chapter 2, provided a comprehensive review of the customer-centric CSR literature, identified research trends in the literature, categorised CSR programs into three research streams (multi-dimensional, uni-dimensional and composite), antecedents, and consequences, and developed an integrative framework of antecedents, mediators, moderators, and outcomes within customer-centric CSR research. Finally, Paper 1 highlighted future research directions which served as the basis for Paper 2 and Paper 3. Paper 2, presented in Chapter 3, examined how company reputation and CSR reputation interacts within the context of different types of CSR programs (external-related and external-unrelated) to strengthen the impact of CSR programs on consumer responses. It also examined the mechanism through which perceived CSR attributions influence the consumers' responses across different types of CSR programs. Paper 3, presented in Chapter 4, examined the importance of CSR authenticity in relationships between types of CSR programs (internal, external-related and external-unrelated) and consumer responses. In addition, Paper 3 confirmed that the consumer responses to different types of CSR programs are contingent on companies' perceived CSR attributions. Finally, in this Chapter 5, the findings of all three papers are synthesised, and the theoretical contributions and managerial implications drawn from the findings, are outlined. This chapter concludes with a discussion of the research's limitations and recommendations for future research.

5.2. Summary of findings

The theoretical framework, which relates to the three research questions, is presented in Figure 5.1. Focusing on critical theoretical and practical issues associated with generating favourable consumer responses towards different types of CSR programs, this thesis: (1) developed a systematic literature review of customer-centric CSR research, focusing on consumer

responses to CSR programs; (2) examined the effect of CSR programs (internal, external-related and external-unrelated) on consumer responses; (3) analysed the moderating effect of CSR reputation and company reputation on the impact of CSR programs (external-related and external-unrelated) on consumer responses; (4) researched the moderating-mediating, moderating effect of reputation (company and CSR) on the mediated relationship between CSR programs, perceived attributions, and consumer responses; (5) scrutinised the mediating effect of perceived CSR authenticity in the relationship between CSR programs (internal vs. external-related vs. external-unrelated) and consumer responses; and (6) analysed the moderating effect of perceived CSR attributions (self-centred vs. other-centred) on consumer responses across different types of CSR programs. The findings addressing the three research questions are discussed below.

Figure 5.1 Overview of the papers included in the thesis

Paper 1 (Chapter 2): Systematic Review

Input

Process

Mediators, Moderators

Output

Paper 2 (Chapter 3)

Two CSR program (external-related and external-unrelated) are tested.

Company reputation

CSR reputation

CSR Programs

External- related CSR program

External- unrelated CSR program

Internal CSR program

Perceived CSR attributions

(Self-centred -Other centred)

Consumer Responses

WOM

Attitudes

Purchase intentions

Brand attractiveness

Perceived CSR authenticity

Attributions

Paper 3 (Chapter 4)

All three CSR programs are tested.

__Research Question 1:__ (a) What are the CSR research streams and trends that emerge from the customer-centric CSR literature?

(b) What are the antecedents, consequences, mediators, and boundary conditions in the customer-centric CSR literature?

(c) What are the gaps and opportunities for future research on customer-centric CSR literature?

Paper 1, presented in Chapter 2, answers this research question. The findings indicate that much customer-centric CSR research is done in the Business Ethics (BE) discipline, suggesting that there is still a need to investigate customer-centric CSR research in the Marketing field. In terms of methodology, most researchers have incorporated cross-sectional designs and focused on evaluating consumer intentions; also, most studies have been conducted in developed nations.

The findings in Chapter 2 also indicate that customer-centric CSR antecedents are grouped into three categories (company CSR behaviour, company offerings, and individual traits). Further, mediators, and moderators are also classified into three broad categories (company-related factors, CSR-related factors and individual-related factors). The findings of this study result in the development of a comprehensive framework consisting of customer-centric CSR research, its antecedents, mediators, moderators, and consequences. Finally, the findings highlight gaps and future research directions in five specific domains, namely the categorisation of CSR, individuals' involvement in CSR, CSR outcomes, new theoretical perspectives, and methodological issues in customer-centric CSR research. The value of the systematic review conducted in Chapter 2 lies in the detailed understanding it offers of the current state of customer-centric CSR research in the CSR literature through various classifications, the analysis of research streams, and a summary of several important issues that future research should address.

Research Question 2: a) To what extent should companies support external-related or external-unrelated CSR programs to generate favourable consumer responses? And b) to what extent does the interaction of CSR programs (related versus unrelated) and reputation (high versus low) influence the development of favourable consumer responses? And (c) to what extent is the effect of CSR programs on consumer responses mediated by perceived CSR attributions (other-centred and self-centred) that are conditional on the company and CSR reputations?

Paper 2, presented in Chapter 3, answers this research question. Drawing on dispositional attributional theory and image transfer theory, this study demonstrates that consumer responses are influenced by company reputation and CSR reputation across external-related and external-unrelated CSR programs. Good company and CSR reputations provide a mechanism for building favourable, strong other-centred attributions, which in turn contributes to building favourable consumer responses. These findings are significant given the current state of the literature, which has yet to produce a conclusive study of the role of relatedness of CSR programs in strengthening consumer responses (Chung & Lee, 2019; Y Kim & Ferguson, 2010). Prior research has acknowledged the role of relatedness in building consumer responses to CSR programs. However, they have not considered the impacts of correspondence bias — a company's internal factors (reputation) — on the development of consumer responses. To resolve this limitation, this study shows that the effect of CSR programs on consumer attitudes, purchase intentions, and WOM is contingent on a company's internal factors, such as company reputation and CSR reputation; specifically, the effect of CSR programs on consumer responses is stronger for related CSR programs if a company enjoys high company and CSR reputations. In contrast, the effect of CSR programs on consumer responses is unchanged in both types of

CSR programs; related (supporting CSR programs aligned with the company) and unrelated (supporting CSR programs unaligned with the company) when a company has low company and CSR reputations. These findings contribute to the literature by showing that the favourable and unfavourable responses that consumers have towards related and unrelated CSR programs depend on the consumers' perceptions of company reputation and CSR reputation.

Further, the study demonstrates that by focusing on perceived CSR attributions, the relationship between reputation and consumer responses can be improved. When consumers perceive other-centred attributions behind CSR programs, it helps to enhance consumers' favourable responses. This thesis advances the literature, which has yet to produce a conclusive study of the role of relatedness of CSR programs in strengthening consumer responses (Chung & Lee, 2019; Y Kim & Ferguson, 2010). The findings show that exploring the impact of CSR programs on consumer responses in isolation from company factors (reputation) and CSR factors (CSR reputation and perceived CSR attributions (self-centred vs. other-centred) is not sufficient to show the complexity of consumer responses to CSR programs. Consumer responses to companies that support related and unrelated CSR programs do not directly influence whether consumer responses are favourable or unfavourable but are conditional on the company (reputation) and other factors (perceived attributions) that companies need to consider when choosing their CSR programs. These insights contribute to a better understanding of the importance of company factors in lessening or enhancing the impacts of CSR programs on the development of favourable and unfavourable consumer responses.

Research Question 3: a) To what extent do consumer responses vary across different types of CSR programs? And b) to what extent does CSR attribution moderate the impact of the CSR programs on consumer responses? And (c) to what extent does CSR authenticity mediate the effect of CSR programs on consumer responses?

Paper 3, presented in Chapter 4, answers this research question. Drawing on signalling theory, the findings indicate that authenticity in CSR programs mediates the relationship between CSR programs and consumer attitudes, purchase intentions, and brand attractiveness. This effect appears to be fully supported for the comparison between internal-related and external-unrelated CSR programs. This finding advances the customer-centric CSR literature by being among the first to explore authenticity as a mechanism through which different CSR programs (internal, external-related and external-unrelated) leads to different consumer responses.

The findings show that when a company is involved in an internal CSR program that involves making changes within the company's internal environment, it has a greater impact on perceived CSR authenticity than external-unrelated and external-related CSR programs, and authenticity contributes to building a favourable consumer attitude, purchase intentions, and brand attractiveness.

Furthermore, based on attribution theory, the study demonstrates the importance of managing perceived CSR attributions in CSR programs. Consumers value all CSR programs equally when they perceive higher other-centred and lower self-centred attributions behind CSR programs. However, when consumers perceive a low other-centred or high self-centred attribution behind a CSR program, they respond differently to CSR programs, and in this case, internal-related CSR programs produce more beneficial results compared to external-related and -unrelated CSR programs. The findings of this study add to the literature by categorising CSR programs as internal or external-related and -unrelated and by identifying that internal CSR programs are perceived as more authentic by respondents. These findings advance the current customer-centric CSR research by revealing the mechanisms that allow internal and external CSR programs to support authenticity while also generating positive returns for the company.

5.3 Implications

This section presents the implications of this study that need to be acknowledged and discussed. The implications of this study for both theory and practice are presented in sections 5.3.1 and 5.3.2.

5.3.1 Theoretical contributions

This thesis enhances the understanding of customer-centric CSR research by analysing consumer responses towards CSR programs, specifically by analysing the role of reputation, authenticity, and perceived CSR attributions on consumer responses across different CSR programs (internal, external-related and external-unrelated). As a result, this thesis makes several contributions to customer-centric CSR and alliance literature.

First, this thesis extends the customer-centric CSR literature, which has progressed in recent years through studies focusing on consumers' perceptions, beliefs, and responses to the nature and extent of a company's CSR practices (Glavas, 2016b; Hameed et al., 2016; Jones et al., 2016). Previous reviews have enhanced our understanding of customer-centric CSR research, but these reviews have neither covered the progress of customer-centric CSR research nor provided a conceptual framework in this domain. The current research extends previous studies by integrating CSR literature from various disciplines to form an integrative model to understand the relationship between CSR and consumer responses. The review of the literature contributes to the CSR literature by synthesising the current state of the customer-centric CSR literature, presenting the inconsistencies in consumer responses to CSR, which are due to differences in research streams and definitions of CSR. The results showed that differences in consumer responses to CSR programs are due to the different streams of CSR (multi-dimensional, uni-dimensional and composite) used in the literature. Some studies analyse consumer responses by drawing comparisons across different CSR programs

(multidimensional), some analyse consumer responses across a single CSR program (uni-dimensional), and some analyse consumer responses considering overall company CSR efforts (composite). Further, differences in consumer responses exist due to different definitions of CSR. Some scholars define CSR as considering different domains, such as ethical, philanthropic, economic, social, and environmental (Baskentli et al., 2019; Öberseder et al., 2013); some conceptualise CSR programs as cause-related marketing (Lii & Lee, 2012; Nan & Heo, 2007), sponsorships (Menon & Kahn, 2003; Simmons & Becker-Olsen, 2006), and support for a cause (Demetriou et al., 2010). The lack of consensus in defining and conceptualising CSR accounts for differences in consumer responses to CSR.

Furthermore, this study contributes to the literature by identifying and classifying antecedents, consequences, mediators, and boundary conditions. This research develops a comprehensive framework, including CSR research streams, its antecedents, outcomes, mediators, and moderators, which can help researchers understand the current state of customer-centric studies in the CSR literature. Moreover, study, provides interesting future research avenues in five domains: (1) categorisation of CSR, (2) individuals' involvement in CSR, (3) CSR outcomes, (4) new theoretical perspectives, and 5) new methodological approaches to examine CSR. These future avenues will extend the CSR literature by exploring new areas of customer-centric CSR research.

Second, prior CSR research has examined a variety of company CSR programs, including strategic versus tactic (Van den Brink et al., 2006), cause-related marketing (Demetriou et al., 2010), support for a cause (Bigné Alcañiz, 2010), donation type (Lichtenstein et al., 2004), and analyse the impact on consumer responses. The vast categorisation of CSR programs into different types has added complexity to the findings and managerial utilisation of the CSR programs. This research contributes to the literature by providing a novel typology to categorise a broad range of CSR initiatives into three distinct CSR programs (internal,

external-related and external-unrelated), based on the context, specifically the internal or external environment (Gosselt et al., 2019), in which social responsibility takes place and relatedness. This categorisation is more granular than the previous classification because it directly links CSR programs to the company's social behaviour as social actions taken by the company itself (internal) or outside the company but related to company social concerns (external-related) and outside the company but unrelated to company social concerns (external-unrelated).

Third, the study has a theoretical contribution by exploring the concept of CSR programs from a signalling and dispositional attribution theory perspective. There has recently been a call for papers investigating the impact of CSR from a signalling perspective (Zerbini, 2017). This study contributes to this call by investigating what signals consumers get when a company is involved in different types of CSR programs — internal, external-related and external-unrelated. This study demonstrates that CSR programs serve as a signal to consumers of the company's authenticity and enhance consumer attitudes, purchase intentions, and brand attractiveness. The most authentic signals are perceived from internal CSR programs where companies consider social actions by making changes in the company's internal environment compared to external-related and external-unrelated CSR programs.

Furthermore, it advances the CSR and alliance literature by focusing on the perspectives of image transfer and dispositional attribution theory to examine the interact between dispositional characteristics (reputation) and the CSR program on consumer responses. Prior research has emphasised the importance of relatedness in CSR program while overlooking the role of correspondence bias (internal factors) in building consumer responses (Ellen et al., 2000; Lafferty et al., 2004). As a result, the study provides a new theoretical foundation and point of view for examining the relationship between CSR and consumer responses (Ellen et al., 2000; Barbara A Lafferty et al., 2004). This study found that relatedness alone in CSR

programs does not guarantee favourable consumer responses. Dispositional characteristics, such as company reputation and CSR reputation, have a carry-over effect on relatedness, and consumer responses are influenced by dispositional characteristics.

Fourth, the thesis contributes to an ongoing debate and inconclusive findings about whether a company should pursue related or unrelated CSR programs to achieve positive results (Aksak et al., 2016; Chung & Lee, 2019; Y Kim & Ferguson, 2010; Nan & Heo, 2007). This study shows that relatedness (fit) in CSR programs alone does not provide a complete explanation of consumer responses. Consumer attitudes and purchase intentions are influenced by company and CSR reputations, and these internal factors play an important role in generating favourable consumer responses. The effect of relatedness only holds when a company has high corporate and CSR reputations. When a company has a high reputation and supports a related CSR program, consumers generate more favourable responses as reputation has a carry-over effect, and this effect is further enhanced when a company supports related CSR programs compared to unrelated CSR programs. In contrast, when company has a low reputation, its support for either related or unrelated CSR programs generates no significant difference. This is due to the company reputation; a low reputation has a carry-over effect on consumer responses and supporting related or unrelated CSR programs makes no significant difference in such instances.

Therefore, when a company is reputable, a related CSR program is the recommended choice, but when a company is unreputable, whether a CSR program is related or unrelated has no significant impact on consumer responses. The study shows that the choice of CSR programs is influenced by the company and its CSR reputation.

Fifth, the study contributes to the CSR authenticity literature, which requires further exploration (Crane & Glozer, 2016). Results from experiments show that perceived authenticity mediates the effect of CSR programs on consumer brand attractiveness, attitudes,

and purchase intentions. Internal CSR programs, in which a company takes social responsibility by making changes to its internal system, are considered more authentic than external-related and external-unrelated CSR programs. This is because when a company takes social action internally, it gives signals to consumers about the company's true intentions, which enhances CSR authenticity and leads to favourable consumer responses.

Lastly, the findings of the moderating effect of perceived CSR attributions add novel insights into the contrast between perceived self-centred and other-centred attributions across different CSR programs. Earlier studies have investigated the impact of attributions on consumer responses; however, they have not looked at its impact across different CSR programs. This thesis confirms that managing perceived CSR attributions is important for the success of the CSR program and for generating favourable consumer responses. Specifically, the findings show that high other-centred and low self-centred attributions make consumers perceive all CSR programs equally. However, when consumers have low other-centred and high self-centred attributions, they perceive different CSR programs differently. These findings imply that the favourable and unfavourable responses consumers have towards CSR programs are dependent on their perceived attributions behind CSR programs. Extending prior research, this study contributes to the CSR literature by showing that the effect of CSR programs on consumer responses is driven by perceived CSR attributions (other-centred and self-centred).

5.3.2 Practical implications

The findings of this thesis have significant implications for managers in general and companies that support CSR programs in particular. **First**, the categorisation of CSR antecedents (company offers, company CSR behaviour, individual traits, and the interconnection between these three elements) found through a systematic review of customer-centric CSR research is important in illustrating what factors may contribute to consumers' favourable responses when

consumers evaluate a company's CSR programs. Thus, companies need to consider factors related to company offerings (e.g., reputation, price, image), company CSR behaviour (e.g., perceived authenticity, relatedness, perceived attributions), and individual factors (e.g., consumer CSR awareness, ethical identity, personal relevance) in designing and implementing CSR programs to generate positive consumer responses. With these findings, managers are given clear guidance as to what aspects of the social program they need to alter or focus on to increase the chances of favourable consumer responses.

Second, future suggestions identified as a result of the systematic literature review of customer-centric CSR research can help companies design their CSR programs in various ways. For example, a company can categorise its CSR program based on context (internal or external) and relatedness (related versus unrelated) into three broad categories: internal, external-related and external-unrelated CSR programs. Companies should first try to pursue internal CSR programs, becoming socially responsible by making changes in the company's internal structures instead of supporting social programs outside the company, to generate more favourable responses among consumers.

Moreover, consumers view internal CSR programs as a guiding tool to judge company social performance. When companies invest in CSR programs to overcome their societal harms by updating its production system (internal), it is perceived as more authentic than supporting societal harms in external environment related to company social concerns (external-related) and supporting societal harms in external environment unrelated to company social concerns (external-unrelated). Therefore, it is recommended that companies invest more in internal CSR, invest in overcoming societal harms by focusing on a more efficient production system, invest in recyclable products, minimise waste, and address social and environmental concerns.

Third, the study results suggest that managers should reconsider engaging in CSR programs that are external-unrelated to company business. It is critical as consumers demand more transparency in CSR actions and are aware of the CSR actions of a company. Consumers may view external-unrelated CSR programs as showcasing social behaviour. Companies should exercise caution when selecting external-unrelated CSR programs as companies are increasingly being called out on these issues. For example, beverage companies are accused of being top polluters regarding plastic waste, and Coca-Cola is ranked number one in terms of plastic waste (McVeigh, 2020). At the same time, Coca-Cola celebrated giving over $73,000,000 in college scholarships over the last 25 years (Coca-Cola, (2019)). This study's results suggest that external-unrelated CSR programs are perceived as less authentic by consumers and generate less favourable responses. While supporting external-unrelated CSR programs, such as Coca-Cola offering scholarships, are good initiatives, consumers may resonate more favourably when the company highlights its commitment to invest more in producing recyclable products.

Fourth, the findings offer different implications for high and low-reputation companies. Public relations practitioners and managers need to carefully select their CSR programs as the choice of CSR programs can boost or suppress the outcomes. For a company with a good reputation, a related program may minimise the perception of self-centred attributions and boost other-centred attributions behind CSR programs and generate favourable consumer responses. For a company with a low reputation, choosing related or unrelated CSR programs makes no difference; this is because when a company has a low reputation, the positive effects of CSR programs are overshadowed by company reputation. Consumer responses are influenced by low corporate reputation and sponsoring related or unrelated CSR programs makes no difference. Therefore, it is recommended that companies must communicate their

CSR programs to consumers to inform them about their CSR programs. Care must be taken in choosing a CSR program as different levels of relatedness generate different responses.

Lastly, the study results suggest that perceived CSR attributions are critical for managing the success of the CSR program. Companies should take measures to communicate their CSR programs that could lead to lower self-centred and more other-centred attributions. Companies focus primarily on devising and communicating CSR programs through which they can deliver other-centred attributions to customers. When consumers perceive high other-serving and low self-centred attributions behind CSR programs, they evaluate all CSR programs equally. However, when consumers assign high self-centred attributions, the perception is that a company is involved in CSR to showcase their responsibility. With low other-centred attributions, the perception is that a company is not involved in serving society. Such perceptions impact consumer responses. In such instances, consumers view internal CSR programs as the most favourable generating favourable responses, followed by external-related and external-unrelated CSR programs. Thus, managing attributions is important, and if managers effectively communicate other-centred attributions and low self-centred attributions behind CSR programs, all programs will be viewed favourably among consumers.

5.4. Limitations and suggestions for future studies

Although every attempt was made to confirm that the conceptual and methodological aspects of the three papers presented in this thesis were as complete and precise as possible, the findings do have some limitations that should be acknowledged and that also offer fruitful areas for future research.

First, the articles included in the analyses for systematic review are limited to journal articles, disregarding book chapters, editorial notes, dissertations and book reviews. Second, due to time limitations, the data for this thesis were gathered from American consumers. Future

studies should test these findings in underdeveloped and developing countries, where there is a different emerging context for CSR programs. Third, for Papers 2 and 3, a hypothetical company was used in the experimental scenarios to examine consumer responses to different CSR programs. This allowed greater control of the internal validity of the study but reduced to some extent the external validity of the study. Future studies could use real companies.

5.5 Conclusion

Consumers are conscious of company social behaviour. Companies, in return, are involved in a wide array of CSR programs undertaken in the company's internal and external environments. Companies support CSR programs that are related and unrelated to their business practices. Research has shown that consumers perceive different CSR programs differently and generate mixed responses, some favourable and some unfavourable, towards company CSR programs. In addition, despite companies' large spending on CSR programs, the returns in terms of favourable consumer responses towards the CSR program are not guaranteed. In addressing the aforementioned challenges regarding consumer responses towards CSR programs, this research provides evidence of the impact of company reputation and CSR reputation on the development of favourable consumer responses towards a company's CSR programs. In addition, this study extends the applicability of correspondence bias into the CSR literature and yields a better understanding of how to increase favourable consumer responses through support for related CSR programs when a company has high company and CSR reputations.

This study extends authenticity and attribution concepts by examining authenticity and attributions as useful mechanisms that can help CSR programs lead to more favourable consumer attitudes, purchase intentions, WOM, and brand attractiveness. In addition, this study sheds light on the different types of CSR programs (internal, external-related and external-unrelated) which companies undertake and evaluates consumer responses to these three widely

used CSR programs. The findings of this study are also insightful for managers on how to design their CSR programs when dealing with internal and external CSR programs to achieve favourable consumer responses. Finally, this study extends the understanding of the factors considered important by consumers in evaluating CSR programs. Companies need to manage perceived attributions, enhanced by high other-centred and low self-centred attributions, to generate favourable outcomes. Lastly, it is recommended that companies choose related or unrelated CSR programs depending on company factors. If a company is recognised for sponsoring a related program, it is beneficial. Otherwise, for companies with low reputations, related and unrelated CSR programs are perceived equally among consumers.

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APPENDICES

APPENDIX I: **The Full List of Articles included in the Systematic Literature Review in**

Chapter 2, Paper 1

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
1	Sen et al., 2001.	U.S. A	Experiment	Single	Person-organisation fit	Company and CSR information	CE and PI	Fit	CSR domain and beliefs
2	Joyner et al., 2002	U.S. A	Interviews	Multiple	CSR Theory	CSR dimensions	Firm performance	-	-
3	Klein et al.,2004	U.S. A	Experiment	Single	Attribution Theory	CSR associations	CE and PI	CSR attributions	CSR beliefs
4	Becker et al., 2006.	U.S. A	Experiment	Multiple	Attribution Theory	CSR fit, motivation, timings	Number of thoughts, Attitude, and PI	-	-
5	Gurney et al., 2006	U. K	Case study	Composite	Consumption paradigm	-	-	-	-
6	Pirsch et al., 2007	U.S. A	Mixed	Single	Stakeholder Theory	CSR factors	Loyalty, PI, Attitude, and scepticism.	-	-
7	Marin, L., & Ruiz, S. (2007).	Spain	Survey	Composite	Multiple	CA and CSR support	Company identity attractiveness and CE	Fit	-
8	Nan, X., & Heo, K. (2007).	U.S. A	Experiment	Multiple	Affect Theory	CSR fit, CRM	Attitude	-	Brand consciousness
9	Holcomb et al., 2007	U.S. A	Content analysis	Multiple	-	-	-	-	-
10	Du et al., 2007	U.S. A	Survey	Composite	Attribution Theory	CSR awareness	Company identification, loyalty, advocacy	CA and CSR beliefs	CSR Attributions, CSR positioning

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
11	Berens et al., 2007	Netherland	Experiment	Composite	Decision-Making Theory	CA and CSR information	BI	-	Personal relevance
12	Quaak et al., 2007	Dutch	Case study	Composite	Stakeholder Theory	-	-	-	-
13	Webb et al., 2008.	U.S. A	Scale development	Multiple	-	-	-	-	-
14	Wigley, S. (2008).	U.S. A	Experiment	Composite	Framing Theory	CSR activities	PI and Attitude	-	Consumer CSR knowledge
15	Vaalandet al.,2008	U.S. A	Content analysis	-	Not given	-	-	-	-
16	Marin et al., 2009	Spain	Survey	Composite	Multiple	CSR associations	Loyalty, identity attractive	CE, company identification	Identity Salience
17	Ligeti, G., & Oravecz, &. (2009).	Europe	Interviews	-	Not given	-	-	-	-
18	Holder et al., 2009	U.S. A	Content analysis	-	-	-	-	-	-
19	Currás et al.,2009	Spain	Experiment	Single	Multiple	CSR image	Attitude and PI	Company identification	-
20	Ramasamy et al.,2009	China	Survey	Multiple	CSR Theory	CSR dimensions	Consumer knowledge	-	-
21	Pomering, A., & Dolnicar, S. (2009)	Australia	Survey	Multiple	CSR Theory	-	-	-	-
22	Vanhamme, J., & Grobben, B. (2009).	Netherland	Experiment	Composite	Legitimacy Theory	CSR history	Perceptions and integrity	Scepticism	Support for CSR
23	Bower, A., & Grau, S. (2009).	U.S. A	Experiment	Multiple	Multiple	CSR initiatives and brand fit	Processing motivation	-	-
24	Tang, L., & Li, H. (2009).	China	Content analysis	Multiple	CSR Theory	-	-	-	-
25	Beckman et al., 2009	China	Interviews	-	Information Integration Theory	-	-	-	-

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
26	Tan, J. (2009).	China	Mixed	Multiple	Stakeholder theory	-	-	-	-
27	Marlen et al.,2009	U. K	Mixed	-	Legitimacy Theory	-	-	-	-
28	Russell et al., 2010.	U.S. A	Experiment	Multiple	Multiple	CSR initiatives	Patronage and PI	-	Global citizenship and environmental consciousness
29	Walker et al.,2010	China	Survey	Multiple	Attribution Theory	CSR awareness	Repurchase behaviour WOM and reputation	CSR attributions	-
30	Brunk, K. (2010).	-	Conceptual	-	CSR Theory	-	-	-	-
31	Alcañiz et al., 2010	Spain	Experiment	Multiple	Information Integration Theory	FIT, CSR attributions.	CSR image	Trust, expertise	-
32	Preuss, L., & Perschke, J. (2010).	U.S. A	Mixed	Composite	CSR Theory	-	-	-	-
33	Lee, K.-H., & Shin, D. (2010).	Korea	Survey	Single	CSR Theory	CSR initiatives	PI	-	-
34	Ramasamy et al.,2010	Multiple	Survey	Composite	Attribution Theory	CSR support	Religiosity	-	Intrinsic and extrinsic values
35	Robinson, P. (2010).	U. K	Case study	-	-	-	-	-	-
36	Carvalho et al.,2010	Brazil	Experiment	Composite	Stakeholder Theory	CSR and price	PI, complain and switch	Price and satisfaction	Purchasing power
37	Brunk, K. H. (2010).	Multiple	Interviews	-	-	-	-	-	-
38	Brunk et al.,2011	U.S. A	Interviews	-	Information Integration Theory	-	-	-	-
39	Carrigan et al.,2011	U. K	Case study	Multiple	CSR Theory	-	-	-	-
40	Tian et al., 2011	China	Survey	Composite	Information Integration Theory	Perceived CSR, awareness, and trust in CSR	CE and PI	-	Demographics
41	Becker et al.,2011	Multiple	Experiment	Multiple	Brand Theory	CSR factors	CSR engagement, Attitude, and PI	-	-

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
42	Parguel et al.,2011	U.S. A	Experiment	Single	Attribution Theory	Sustainability ratings	CE and PI	Attributions and perceived effort	-
43	Stanaland et al.,2011	U.S. A	Survey	Single	Social Identity Theory	Company factors and CSR	CSR and reputation, loyalty, and risk	-	-
44	Ava Maria Hakim. (2011).	U.S. A	Conceptual	-	Brand Theory	-	-	-	-
45	Groza et al., 2011	U.S. A	Experiment	Single	Information Integration Theory	Proactive VS reactive	Attitude and PI	CSR attributions	Source of CSR message
46	Hildebrand et al.,2011	Multiple	Conceptual	-	Social Identity Theory	-	-	-	-
47	Lin et al., 2011	U.S. A	Survey	Composite	Signalling Theory	Perceived negative publicity	PI	Trust, affective identification	CA and CSR perceptions
48	Öberseder et al.,2011	Germany	Interviews	-	-	-	-	-	-
49	Lii, Y.-S., & Lee, M. (2012).	China	Experiment	Multiple	Stimulus–Organism–Response	CSR initiatives	Attitude and consumer company identification	-	Corporate reputation
50	Torelli et al.,2012	U.S. A	Experiment	Single	Construal Level Theory	Brand concept, CSR information	CE	-	-
51	Bigné et al.,2012	Spain	Experiment	Multiple	Information Integration Theory	CSR fit	CSR image	Attribution, credibility	-
52	Vlachos et al.,2012	Greece	Survey	Composite	Affect Theory	CSR image	PI	Personality traits	Consumer-company love
53	Kim, S., & Lee, Y. (2012).	U.S. A	Experiment	Single	Attribution Theory	CSR initiatives	Attribution, loyalty, Attitude, and CE	-	-
54	Marquina et al.,2012	Multiple	Experiment	Multiple	Theory of Planned Behaviour	CSR initiatives, Company factors.	Price and PI	-	-
55	Deng, X. (2012).	China	Interviews	-	Marketing Ethics	-	-	-	-
56	Gatti et al.,2012	Italy	Survey	Composite	Theory of Planned Behaviour	CSR and quality perceptions	PI	Corporate reputation	-

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ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
57	Mattila et al.,2012	U.S. A	Experiment	Single	Multiple	Status, proximity, and empathy	Price	-	Status
58	Vlachos, Pavlos A. (2012).	U.S. A	Experiment	Multiple	Prosocial behaviour theory	CSR domains	Attachment to firm and loyalty	Personality factors	-
59	Steltenpool et al., 2012	Dutch	Experiment	Single	Framing Theory	CSR initiatives	CE and Attitude	-	Type of industry
60	Lee et al.,2012	Korea	Survey	Composite	Stakeholder Theory	Fit and CSR activities	Loyalty	Company identification, and CSR perceptions	-
61	Brunk, K. (2012).	U. K	Mixed	-	Ethical Theories	-	-	-	-
62	Pérez et al.,2013	Spain	Survey	Multiple	Social Identity Theory	Company expertise, CSR initiatives	Loyalty	Company identification and satisfaction	-
63	Romani et al.,2013	Italy	Experiment	Single	Affect Theory	CSR Perceptions	Advocacy and WOM	Feeling of gratitude	Altruistic value orientation
64	Öberseder et al.,2013	U.S. A	Interviews	-	Stakeholder Theory	-	-	-	-
65	Sweetin et al., 2013	U.S. A	Experiment	Multiple	Stakeholder Theory	CSR initiatives	Willingness to rewards, punish, PI and Attitude	-	-
66	Jeong et al.,2013	U.S. A	Experiment	Multiple	Impression management Theory	CSR initiatives	Intentions to join	Outcome expectancy	Demographics
67	Skarmeas et al., 2013	U.S. A	Survey	Single	Attribution Theory	CSR attributions	Equity, WOM, negative information	Scepticism	-
68	Grimmer et al., 2013	Australia	Experiment	Single	Information Integration Theory	CSR initiatives and price	PI	-	CSR involvement
69	Ramasamy et al.,2013	China	Survey	Composite	Confucian Value Orientation	Value orientation	CSR Behaviour, PI	-	-
70	Romani et al.,2014	Italy	Experiment	Composite	Affect Theory	CSR activities	Volunteering and donation	Identification, moral elevation	-
71	Hur et al.,2014	Korea	Survey	Composite	Resource-Based View	CSR Perceptions	Brand equity	Credibility/ reputation	-

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
72	Skarmeas et al.,2014	U. K	Content analysis	-	Attribution Theory	CSR attributions	WOM, equity, negative information	CSR scepticism	-
73	Uhrich et al.,2014	Germany	Experiment	Single	Information Integration Theory	CSR initiatives	Attitude	CSR perceptions and credibility	CSR fit
74	Lombart et al.,2014	U. K	Experiment	Multiple	Brand Theory	CSR and price image	Loyalty, behaviour, and Attitude	Personality	-
75	Park et al.,2014	Korea	Survey	Multiple	Stakeholder Theory	CSR initiatives	Corporate reputation	Trust	-
76	Tingchi et al.,2014	China	Survey	Multiple	CSR Dimensions	CSR dimensions	brand preference	brand quality	-
77	Xu, Y. (2014).	China	Survey	Multiple	Stakeholder Theory	CSR perceptions	BI	-	-
78	Skard et al., 2014	Norway	Experiment	Composite	Information Integration Theory	CSR dimensions	CE	Fit, and Attitude	Brand reputation
79	Öberseder et al.,2014	Austria	Scale development	Multiple	Stakeholder Theory	perceived CSR	CE, identification, and PI	-	-
80	Liu et al.,2014	China	Survey	Multiple	Stakeholder Theory	CSR initiatives	Loyalty	Brand preferences	-
81	Zhang et al., (2015).	U.S. A	Experiment	Single	Information Integration Theory	CSR messages, Service failure	Attitude and PI	-	-
82	Arli et al., (2015).	Indonesia	Survey	Multiple	Social Identity Theory	CCI, CSR	CE	-	-
83	Andreu et al., (2015)	U.S. A	Experiment	Multiple	Stakeholder Theory	CSR initiative, message appeal, and product type	Brand equity, CSR attribution, and awareness	-	-
84	Plewa, et al., (2015)	Australia	Survey	Single	Stakeholder Theory	CSR as corporate volunteering	CSR image, firm image, WOM loyalty	Attributions	Traits
85	Pérez et al., (2015)	Spain	Content analysis	Composite	Signalling Theory	CSR reporting	-	-	-
86	Ye et al., (2015).	U.S. A	Experiment	Composite	Stakeholder Theory	Attitude	BI	-	Reputation and fit

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
87	Kolk et al., (2015).	China	Survey	Multiple	Multiple		-	-	-
88	Gruber et al., (2015).	Africa	Mixed	-	-	-	-	-	-
89	Moon et al., (2015).	Multiple	Survey	Composite	Signalling Theory	CSR and company association	Brand loyalty	Self-concept	Culture
90	Khan et al., (2015).	Pakistan	Interviews	Multiple	Legitimacy Theory	-	-	-	-
91	Janssen et al., (2015).	U.S. A	Conceptual	Multiple	CSR Theory	-	-	-	-
92	Singh et al., (2015).	India	Interviews	-	Theory of market separation	-	-	-	-
93	Magnusson et al., (2016)	U.S. A	Experiment	Composite	Signalling Theory	CSR	Brand Attitude and PI	-	Global identity and country image
94	Choi et al., (2016)	Multiple	Experiment	Multiple	Multiple	Company nationality and culture	Consumer Attitude	CSR attributions	CSR commitment
95	Huhmann, et al., (2016).	U.S. A	Content analysis	Multiple	-	-	-	-	-
96	Huhmann, et al., (2016).	Egypt	Survey	Multiple	Resource-Based View	CSR initiatives	Attitude and BI	-	-
97	Rahman, et al., (2016).	U.S. A	Experiment	Multiple	Stakeholder Theory	CSR Scope, firm scale	Attitude, PI willingness to pay	-	-
98	Abdeen, et al., (2016).	New Zealand	Survey	Multiple	Theory of Planned Behaviour	CSR beliefs	PI	-	Support intentions
99	Green et al., (2016).	U.S. A	Interviews	Single	CSR Theory	-	-	-	-
100	Hasford, et al., (2016).	U.S. A	Experiment	Multiple	Cognitive Theory	CSR dimensions	Attitude	-	-

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
101	Alhouti et al., (2016)	U.S. A	Survey	Composite	Multiple	Impact, Fit, Reparation	boycott, PI, and loyalty	CSR authenticity	-
102	Fatma et al., (2016).	India	Survey	Composite	Stakeholder Theory	Corporate ability and CSR	PI	-	Consumer awareness
103	Goby et al., (2016).	Dubai	Mixed	Multiple	CSR Dimensions	-	-	-	-
104	Russell et al., (2016)	U.S. A	Experiment	Single	Social Identity Theory	CSR behaviour	Boycott behaviour and CE	Environmental consciousness	-
105	Gao, Y., & Mattila, L. (2016).	U.S. A	Experiment	Single	Green consumption	Individual and cultural factors	Willingness to choose	-	-
106	Zasuwa, G. (2016).	U.S. A	Survey	Single	Human Value Theory	CSR attributions	Evaluation, and PI	-	Altruistic values
107	Lee, E. (2016).	Korea	Experiment	Composite	Affect Theory	CSR brand	PI and equity	-	Empathy traits
108	Rim et al., (2016).	U.S. A	Experiment	Single	-	CSR activities	Attitude and WOM	Altruism and identification	Reputation, fit, and cause familiarity
109	Singh, J. (2016).	U. K	Experiment	Single	Information Integration Theory	CSR perceptions and fit	Attitude and CSR perceptions	-	Self-identity
110	Marín et al., (2016)	Spain	Experiment	Composite	Multiple	Corporate ability, CSR fit, and hypocrisy	CSR attributions	-	-
111	Palihawadana, et al., (2016).	Vietnam	Survey	Multiple	Ideology self-concept	CSR	CE	CSR perceptions	-
112	Su et al., (2017)	China	Survey	Composite	Stimulus–Organism–Response	Perceived CSR	Consumer green behaviour	Emotion, identification	Hotel type
113	Zhang, L., & Hanks, L. (2017).	U.S. A	Experiment	Single	Information Integration Theory	Process fluency, need for cognition	Scepticism	-	Mood
114	Huang, M., Cheng, Z., & Chen, I. (2017).	China	Survey	Composite	Social Identity Theory	Service quality and CSR	Loyalty	Identification	-
115	Su, L., Pan, Y., & Chen, X. (2017).	China	Survey	Composite	Signalling Theory	CSR dimensions	Attitude, PI and Behaviour	Corporate reputation, satisfaction	Income and education

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
116	Kim, Y. (2017).	U.S. A	Experiment	Single	CSR Theory	Passive vs pro-active CSR	PI, supportive communication and Attitude	-	Price
117	Mantovani, et al., (2017)	U.S. A	Experiment	Multiple	Attribution Theory	CSR motivation public-serving vs firm serving	Intentions to support	Consumer brand social distance	Scepticism
118	Deng, X., & Xu, Y. (2017).	China	Experiment	Multiple	Social Identity Theory	CSR	PI and Loyalty	Consumer company identification	Fit
119	Inoue, Y., Funk, D. C., & McDonald, H. (2017).	Australia	Survey	Composite	Decision-Making Theory	CSR Perceptions	Attitude and behavioural loyalty	Commitment and involvement	-
120	Park, E., Kim, K. J., & Kwon, S. J. (2017).	Korea	Survey	Composite	Human Value Theory	Ethical standards, value relevance	Satisfaction, trust, and loyalty	CSR commitment	-
121	Arli et al., (2017)	Australia	Survey	Composite	Multiple	Corporate hypocrisy	Attitude	CSR beliefs, reputation	-
122	Janssen, et al., (2017).	U. K	Experiment	Composite	Not given	CSR beliefs and self-congruity	Attitude	-	Self-identity
123	Banerjee, S., & Wathieu, L. (2017).	U.S. A	Modelling	Composite	-	-	-	-	-
124	Connors et al., (2017)	U.S. A	Experiment	Multiple	Construal Level Theory	CSR Scepticism	Attitude, WOM, and PI	Credibility, positive elaboration	Message concreteness
125	Hildebrand et al., (2017)	U.S. A	Experiment	Multiple	Affect Theory	CSR Initiatives	CE	Fit, fluency,	Controllability accessibility
126	Uzunoğlu et al., (2018)	U.S. A	Content analysis	Multiple	CSR Theory	CSR domains	Attitude, WOM, behaviour	-	-
127	Zhang et al., (2018).	U.S. A	Experiment	Single	Need for status	Status and process fluency	Attitude	-	-
128	Samuel et al., (2018)	U.S. A	Focus group	Composite	Brand Theory	-	-	-	-

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
129	Pritchard et al., (2018)	U.S. A	Survey	Single	-	CSR perception	CE and reputation	-	CSR fit
130	Johnson et al., (2018)	U.S. A	Experiment	Single	Attribution Theory	CA and CSR	WOM, willingness to pay.	-	Attribute vs Experience
131	Wei et al., 2019	U.S. A	Experiment	Multiple	Stakeholder Theory	CSR domains	inferences, Attitude, and BI	-	Food type
132	Zhou et al., (2018).	U.S. A	Experiment	Multiple	Multiple	CSR length, CSR fit	Scepticism, crisis, and reputation	-	-
133	Bhardwaj et al., 2018	U.S. A	Experiment	Multiple	expectancy disconfirmation	Relevant vs irrelevant CSR	Product evaluation	-	-
134	Japutra et al., 2018	U. K	Survey	Composite	Multiple	CSR Beliefs fit, brand responsiveness	loyalty and resilience to negative information	Brand attachment	-
135	Dumitrescu et al., 2018	U.S. A	Experiment	Multiple	Attribution Theory	CSR commitment	CE and PI	Attributional judgment	
136	Lim et al.,2018	Multiple	Experiment	Multiple	Attribution Theory	CSR messages and type	Attitude, intentions	-	
137	Chen et al.,2018	Canada	Experiment	Multiple	Not given	CSR domains	CSR image, corporate trustworthiness	-	Competence
138	Robinson, S., & Eilert, M. (2018)	U.S. A	Experiment	Single	Signalling Theory	CSR message strategy	CE	Trust	Cause diversification
139	Lee, S. Y., & Chung, S. (2018).	U.S. A	Experiment	Multiple	Multiple	visual valence and fit;	cued recall, information sensitivity	-	Fit and Authenticity
140	Yang, H., & Yen, G. (2018).	China	Survey	Single	Construal Level Theory	self-construal, empathy, moral	CE	Moral	Self-construal
141	Robinson, S., & Wood, S. (2018).	U.S. A	Experiment	Composite	Triple Bottom Effect	CSR	Attitude and product efficiency	-	-

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
142	Kim et al., 2018	U.S. A	Experiment	Single	Attribution Theory	crisis type and Congruency	Attitude and PI	altruistic attributions	-
143	Upadhye et al.,2019	U.S. A	Survey	Composite	Signalling Theory	Innovativeness and trust	purchase intentions	CSR perception	-
144	Ford, B., & Stohl, C. (2019).	U.S. A	Content analysis	Composite	Attribution Theory	-	-	-	-
145	Hanson, et al., 2019	U.S. A	Mixed	Multiple	Framing Theory	CSR Dimensions	consumer Attitude	-	
146	Topic, M, & Rohwer, L. (2018).	U. K	Case study	-	Not given	-	-	-	-
147	Baskentli et al., 2019	U.S. A	Experiment	Multiple	Moral Foundation Theory	CSR Domains	Advocacy behaviour	Company CSR beliefs and identification	Moral foundation
148	Xie et al., 2019	Norway	Experiment	Multiple	Cognitive Theory	CSR domains	Brand advocacy behaviour	-	Social justice values
149	Kim, S. 2019.	U.S. A	Survey	Composite	expectancy disconfirmation	-	Corporate reputation	CSR factors	Identification
150	Gosselt et al., 2019	Dutch	Experiment	Single	Attribution Theory	CSR initiatives	Attitude, corporate credibility, and PI	CSR attributions	-
151	Choi et al.,2019	U.S. A	Experiment	Multiple	Cognitive Theory	CSR appeal type	BI	CSR engagement	Donation proximity
152	Joo et al.,2019	U.S. A	Mixed	-	-	-	CSR authenticity	-	-
153	Langan et al., 2019	U.S. A	Experiment	Multiple	Multiple	CSR type (monetary vs time)	Brand evaluation	Effort and motives.	Relative cost
154	Lee et al.,2019	U.S. A	Survey	Composite	Multiple	CSR communication	BI	CSR awareness and association	-
155	Sreejesh et al., 2019	India	Experiment	Multiple	Brand Theory	CSR motives and CSR co-creation	BI and Commitment	identification	Media richness
156	Ham et al., 2019	U.S. A	Experiment	Composite	Multiple	Crisis type, motives, CSR history	WOM, and PI	-	-

ID	Authors	Country	Method	CSR Research Stream	Theoretical Framework	IV	DV	Mediators	Moderators
157	Arli et al.,2019	Multiple	Experiment	Composite	Multiple	hypocrisy and scepticism	Reputation, consumer support.	-	Perceived CSR
158	Crespo et al., 2019	Portugal	Survey	Composite	Signalling Theory	CSR associations	Brand loyalty	Associations, identification	Demographics
159	Chu et al., 2020	Multiple	Survey	Composite	-	Attitude	Engagement in CSR	eWOM intentions	Cultural factors
160	Lee et al., 2020.	U.S. A	Experiment	Composite	Media Richness Theory	Message valence and communication channel	Attitude, PI	Authenticity	-
161	Orazi et al.,2020	U.S. A	Experiment	Single	Information Integration Theory	CSR claims, disconfirming information	PI, brand Attitude	Scepticism	-

Appendix II: Stimulus study 1 used in Chapter 3, Paper 2

Related CSR program Condition

TNSC SOCIAL INITIATIVE: "HEALTHY ACTIVE KIDS " PROGRAM
A healthier tomorrow for today's generation!

TNSC has promoted its commitment to community health and well-being. To promote a healthy lifestyle. TNSC has collaborated with a non-profit organization to launch a national campaign: 'Nurturing our Kids' program.

This program's mission is to inspire families to engage in fun, physical activities with their kids while rediscovering the importance of healthy eating. The program raises family awareness about nutrition, health, wellness and, encourage a healthy eating lifestyle.

To promote a healthy lifestyle, TNSC has posted a list of family-friendly activities and interactive games, videos, recipes, articles, and other online learning components on their website. For instance, the video collection covers a range of topics – everything from nutrients in foods, to hydration, to sport –

even how to read a food label. The program has recipes and guidelines for healthy eating and exercise.

Additionally, this program provides parents with quick and simple tips on nutrition intake for breakfast and lunch ideas and there are recipes to get kids cooking and eating a balanced meal.TNSC believes in a healthy tomorrow for today's children, thus, working on educating parents and children about healthy eating.

TNSC believes it is their social responsibility to provide consumers with helpful information and tips for a healthy lifestyle and simultaneously working to enhance the community's life experience.

Unrelated CSR program Condition

TNSC SOCIAL INITIATIVE: "KIDS AND SAFETY " PROGRAM
A safer tomorrow for today's generation!

TNSC has promoted its commitment to community safety and well-being! To promote kids' safety, TNSC collaborated with a non-profit organization to launch a national campaign; 'Kids and Safety' program.

This program's mission is to inspire families to engage in fun activities with their kids to increase their understating of the importance of road safety. The program raises kids' awareness about road signs, traffic signals, seat belt use, and aims to reduce road incidents.

To promote road safety among children, TNSC has posted a list of family-friendly activities, a range of interactive games, videos, articles, and other online learning components on their website. For instance, the video collection covers a range of topics – everything from road rules, to transport information, to road safety during busy periods–even about precautions to avoid crashes

and minimize injuries.

The program increases awareness among young children by engaging them in fun activities such as playing fun games, listening to instructive talks aimed at children, and playing in a road safety theme park.

Additionally,families can learn about the dangers that can occur during driving. The knowledge acquired through the program with their families is aimed to be used in the children's everyday actions.TNSC believes in a healthy tomorrow for today's children, working to educate parents and children about road safety.

TNSC believe it is their social responsibility to provide consumers with helpful information and guideline for avoiding road incidents and simultaneously working to enhance the community's life experience.

High Corporate Reputation Condition

THE NATURAL SNACK COMPANY (TNSC)

Company Background:

The Natural Snack Company (TNSC) is a food manufacturer established in 1990. TNSC sells its food products at various retail chains such as Giant Food Stores, United Supermarkets, Food Lion, Carrs–Safeway and local stores such as Brookshire's, Dahl's Foods, Giant Eagle etc across the U.S.

The company has several products in its TNSC brand which specialize in baby foods, baked foods, frozen foods, confectionary and snack foods.

The company's mission is to be a leading food brand in the U.S food market. TNSC is highly regarded in the market. TNSC has a reliable and trustworthy brand image. Consumers talk favourably about the company and its brands.

Low Corporate Reputation Condition

THE NATURAL SNACK COMPANY (TNSC)

Company Background:

The Natural Snack Company (TNSC) is a food manufacturer established in 1990. TNSC sells its food products at various retail chains such as Giant Food Stores, United Supermarkets, Food Lion, Carrs–Safeway and local stores such as Brookshire's, Dahl's Foods, Giant Eagle etc across the U.S.

The company has several products in its TNSC brand which generalize in baby foods, baked foods, frozen foods, confectionary and snack foods.

The company has not specified any particular mission. TNSC is poorly regarded in the market. TNSC has an unreliable and untrustworthy brand image. Consumers talk unfavorably about the company and its brands.

Participant Information and Consent Form

Department of Marketing and Management
Faculty of Business and Economics
MACQUARIE UNIVERSITY   NSW   2109

MACQUARIE University
SYDNEY·AUSTRALIA

Name of Project: <u>Understanding consumer responses towards company CSR program</u>

Dear Sir/Madam,

You are invited to participate in a study of consumer responses to company social initiatives. This study is being conducted by Rabiha Hassan (02   ) for academic purposes to meet the requirements of a Doctor of Philosophy at Macquarie University. The project is under the supervision of Professor Aron O' Cass, Head of the Department of Marketing.

If you are willing to participate in this study, you will be asked to read some information and fill in a survey. The survey contains questions relating to your views about a company and its social initiatives. It will take you around 8 minutes to complete the task. Your views are totally anonymous. The ethical aspects of the study have been approved by Macquarie University Human Research Ethics Committee. If you have any reservations about any ethical aspect of this research, please contact the Director of Research Ethics (telephone (02) 9850 7854; email ethics@mq.edu.au). Any complaints you make will be treated and investigated in confidence and you will be informed of the outcome.

Participation in this research is entirely voluntary. Further, if you wish to withdraw anytime you can. By completing the survey, you have indicated your consent to participate and that you are at least 18 years of age.

 Thank you very much for your time and effort

Yours,

Rabiha

Below are some of the statements relating to your views about the company. Please provide answers to the questions below, with 1=unfavourable, 2=slightly, 3=somewhat, 4=fairly, 5= favourable.

Q	My opinion towards company is:							
2	ATT1	unfavourable	1	2	3	4	5	Fvaourable
3	ATT2	Un likeable	1	2	3	4	5	Likeable
4	ATT3	Negative	1	2	3	4	5	Positive

Below are some of the statements relating to your views about the company. Please indicate the extent to which you agree or disagree with the statement on a given scale: 1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5=strongly agree.

Q	In thinking about company and my future behaviours,		Strongly disagree				Strongly agree
5	PI1	I would purchase from this company.	1	2	3	4	5
6	PI2	The next time I need to purchase any product, I would choose this company.	1	2	3	4	5
7	P13	I would try the products of this company.	1	2	3	4	5
8	WOM1	I would say positive things about the company to other people.	1	2	3	4	5
9	WOM2	I would recommend buying products from this company to other people.	1	2	3	4	5
10	WOM3	I would mention favourable things about the company to other people.	1	2	3	4	5
Q	When I think about company and its activities,		Strongly disagree				Strongly agree
11	SCA1	Company supports social causes because it feels competitive pressures to engage in such activities.	1	2	3	4	5

12	SCA2	Company supports social causes to attract customers	1	2	3	4	5
13	SCA3	Company supports social causes to earn profit	1	2	3	4	5
14	SCA4	Company supports social causes as it is concerned about company well-being	1	2	3	4	5
15	OCA1	Company supports social causes as it is genuinely concerned about being socially responsible.	1	2	3	4	5
16	OCA2	Company supports social causes because it feels it's their moral duty to help society.	1	2	3	4	5
17	OCA3	Company is sincerely concerned about social wellbeing.	1	2	3	4	5
18	OCA4	Company supports social causes to give back to society.	1	2	3	4	5

You just read the company CSR program information. Please provide the extent to which you agree to the statements.

Q	When I think of the Company and the social cause it is supporting, I think. The pairing is …
14	**Fit 1**	Incompatible 1 2 3 4 5 Compatible
15	**Fit 2**	Illogical 1 2 3 4 5 Logical
16	**Fit 3**	Uncomplimentary 1 2 3 4 5 Complementary
17	**Fit 4**	Do not go together 1 2 3 4 5 Goes together
18	**Fit 5**	Incongruent 1 2 3 4 5 Congruent

Please indicate how much you agree or disagree with the statements below with 1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5=strongly agree.

Q	When I think of Company…	Strongly disagree				Strongly agree
19	CR1	Company has a good impression	1	2	3	4	5
20	CR2	Company has a good reputation in the minds of consumers.	1	2	3	4	5
21	CR3	Company has a better reputation than its competitors.	1	2	3	4	5
22	CR4	I have a good feeling about the company.	1	2	3	4	5
23	CR5	It is an admired and respected company.	1	2	3	4	5
24	CR6	Company has an overall good reputation.	1	2	3	4	5

25. GENDER: Please select your gender by clicking on the button:

○ Female

○ Male

26. AGE: What is your age? ......

27. EDU: Please select your education:

○ Bachelor

○ Master

○ Other

<div style="border:1px solid black; display:inline-block; padding:10px;">Submit</div>

Thank you for taking part in the survey. Your responses have been submitted

Appendix IV: Sample information of Study 1 and Study 2 for Chapter 3, Paper2

Experimental Conditions	Sample Size (Per condition)	Mean Age	Gender% Female	No Removed Sample
Study 1	200			51
1.High reputation/related program	50			40
2.High reputation/unrelated program	50	Between (26–35)	49%	42
3.Low reputation/related program	50			42
4.Low reputation/unrelated program	50			43
Study 2	200			13
1.High CSR reputation/related program.	50			48
2.High CSR reputation/unrelated program.	50	Between (26–35)	46%	46
3.Low CSR reputation/related program.	50			50
4.Low CSR reputation/unrelated program.	50			43

High and Low CSR Reputation Conditions

THE NATURAL SNACK COMPANY (TNSC)

Company Background:

The Natural Snack Company (TNSC) is a food manufacturer established in 1990. TNSC sells its food products at various retail chains such as Giant Food Stores, United Supermarkets, Food Lion, Carrs–Safeway and local stores such as Brookshire's, Dahl's Foods, Giant Eagle etc across the U.S.

The company has several products in its TNSC brand which specialize in baby foods, baked foods, frozen foods, confectionary and snack foods.

TNSC has a good history of donating to charities and sponsoring various social initiatives. The company has been praised by consumers for supporting activities that are considered to be socially responsible such as using recyclable packaging, protecting the environment and using certified fair-trade ingredients in their products.

THE NATURAL SNACK COMPANY (TNSC)

Company Background:

The Natural Snack Company (TNSC) is a food manufacturer established in 1990. TNSC sells its food products at various retail chains such as Giant Food Stores, United Supermarkets, Food Lion, Carrs–Safeway and local stores such as Brookshire's, Dahl's Foods, Giant Eagle etc across the U.S.

The company has several products in its TNSC brand which generalize in baby foods, baked foods, frozen foods, confectionary and snack foods.

TNSC has a poor history of not donating to charities or sponsoring social initiatives. The company has been criticized by consumers for supporting activities not considered to be socially responsible such as using non-recyclable packaging, polluting the environment and not using certified fair-trade ingredients in their products.

Appendix VI: Construct and items study 2, Chapter 3, Paper 2

Construct	Scale	Items	Statements	Cronbach's alpha
Other-centred attribution	P. S. Ellen et al. (2006) scale	4	"Company supports social causes as it is genuinely concerned about being socially responsible". "Company supports social causes because it feels it's their moral duty to help society". "Company is sincerely concerned about social wellbeing". "Company supports social causes to give back to society".	.943
Self-centred attribution	P. S. Ellen et al. (2006) scale	4	"Company supports social causes because it feels competitive pressures to engage in such activities". "Company supports social causes to attract customers". "Company supports social causes to earn profits". "Company supports social causes as it is concerned about company well-being".	.834
Attitude	MacKenzie and Lutz (1989)	3	"Unfavorable/favourable", "Unlikeable/likable" and "Negative/Positive".	.971
CSR fit	Simonin and Ruth (1998)	5	"Uncomplimentary/complimentary", "Illogical/logical", "Incongruent/congruent", "Incompatible/Compatible", "Doesn't fit together/Fit together".	.968
CSR reputation	Ellen et al. (2000)	8	"Company is aware of its corporate social responsibility.". "Company fulfils its social responsibility" "Company acts in a socially responsible way". "Company has made a real difference through its socially responsible actions.". "Company is concerned to improve the well-being of society". "Company follows high ethical standards". "Company has an overall good CSR reputation".	.963
Purchase intention	(K.-H. Lee & Shin, 2010; Lin et al., 2011)	3	"I would purchase from this company", "The next time I need to purchase any food product, I would choose this company", "I would try the products of this company".	.931
WOM	(Chung & Lee, 2019; Deng & Xu, 2017)	3	"I would say positive things about the company to other people", "I would recommend buying products from this company to other people", "I would mention favourable things about the company to other people".	.965

Appendix VII: Study Stimulus used in Chapter 4, Paper 3

CONDITION 1. SOCIAL INITIATIVE: "REDUCE, REUSE, RECYCLE" CAMPAIGN

Company A is a fast-fashion clothing brand. A part of the company's mission is to protect the environment by investing in the use of its recycled materials and refining its operations to minimize waste. The company has declared its commitment by investing in its own "Reduce, Reuse, Recycle" campaign. Under this campaign, Company A will focus on reducing its environmental impacts by promoting its three initiatives: a) introducing a new line of recycled clothing, b) setting up collection centres to collect unwanted garments made by them for recycling purposes, and c) upgrading the company's production system and technology to minimize   waste.

The goal of the company's initiatives is to make a new clothing line using 70% recycled cotton and polyester mostly from recycled and reused unwanted garments received from their collection centres and partly from large amounts of waste received from their garment production. The aim of Company A is to create zero waste.

CONDITION 2. SOCIAL INITIATIVE: "MINDFULLY DISPOSE OF CLOTHES" CAMPAIGN

Company A is a fast-fashion clothing brand. A part of the company's mission is to protect the environment by providing funds to a non-profit organization to help raise awareness about the impact of unwanted clothes that end in landfills and promote clothes collections centers to minimize waste. The company has declared its commitment by investing in the non-profit's "Mindfully Dispose of Clothes" campaign. Under this campaign, Company A will focus on reducing its environmental impacts by providing funds to a non-profit to promote three initiatives: a) educating consumers about the impact of clothes ending in landfill, b) collecting unwanted clothes to reduce dumping, and c) encouraging sustainable practices to decrease the impact   of   clothes   wastage   on   environmental   pollution.

The goal of the non-profit's initiatives is to make consumers aware of how dumping clothes creates landfills and contributes to environmental degradation. The non-profit aims to collect unwanted clothes to slow down the pace of clothes dumping, gradually halt it and further encourage the use of unwanted clothes for other purposes.

CONDITION 3. SOCIAL INITIATIVE: "PREVENT DEFORESTATION" CAMPAIGN

Company A is a fast-fashion clothing brand. A part of the company's mission is to protect the environment by providing funds to a non-profit organization to help discourage deforestation and promote reforestation. The company has declared its commitment by investing in the non-profit's "Prevent Deforestation" campaign. Under this campaign, Company A will focus on reducing its environmental impacts by providing funds to a non-profit to promote three initiatives: a) preventing deforestation, b) educating consumers about the determinantal impact of deforestation, and c) encouraging reforestation.

The goal of the non-profit's initiatives is to make consumers aware of how deforestation jeopardizes humans, the earth, and all living creatures. The non-profit aims to encourage people to take measures that slow down the pace of deforestation, gradually halt it, and further encourage reforestation practices.

Participant Information and Consent Form

Department of Marketing and Management
Faculty of Business and Economics
MACQUARIE UNIVERSITY   NSW   2109

Name of Project: Consumer Responses to Company CSR programs: Role of Authenticity and Attributions

Dear Sir/Madam,

You are invited to participate in a study of consumer responses to company social initiatives. This study is being conducted by Rabiha Hassan (02) for academic purposes to meet the requirements of a Doctor of Philosophy at Macquarie University.

The project is under the supervision of Professor Aron O'Cass, Head of the Department of Marketing. If you are willing to participate in this study, you will be asked to read some information and fill in a survey. The survey contains questions relating to your views about a company and its social initiatives. It will take you around 4 minutes to complete the task. Your views are totally anonymous.

The ethical aspects of the study have been approved by Macquarie University Human Research Ethics Committee. If you have any reservations about any ethical aspect of this research, please contact the Director of Research Ethics (telephone (02) 9850 7854; email ethics@mq.edu.au).

Any complaints you make will be treated and investigated in confidence and you will be informed of the outcome. Participation in this research is entirely voluntary. Further, if you wish to withdraw anytime you can.

By completing the survey, you have indicated your consent to participate and that you are at least 18 years of age. Thank you very much for your time and effort.

Yours, Rabiha

    ○ I Agree
    ○ Do not agree

Questionnaire for Paper 3

Below are some of the statements relating to your views about the company. Please provide answers to the questions below, with 1=unfavourable, 2=slightly, 3=somewhat, 4=fairly, 5= favourable.

Q	My opinion towards company is:								
2	ATT1	unfavourable	1	2	3	4	5	6	7	Fvaourable
3	ATT2	Un likeable	1	2	3	4	5	6	7	Likeable
4	ATT3	Negative	1	2	3	4	5	6	7	Positive

Below are some of the statements relating to your views about the company. Please indicate the extent to which you agree or disagree with the statement on a given scale: 1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5=strongly agree.

Q	In thinking about company and my future behaviours,		Strongly disagree						Strongly agree
5	PI1	I would purchase from this company.	1	2	3	4	5	6	7
6	PI2	The next time I need to purchase any product, I would choose this company.	1	2	3	4	5	6	7
7	P13	I would try the products of this company.	1	2	3	4	5	6	7
8	BA1	Company A is a prestigious brand.	1	2	3	4	5	6	7
9	BA2	Company A is an attractive brand	1	2	3	4	5	6	7
10	BA3	Company A acts are different from other brands.	1	2	3	4	5	6	7
Q	When I think about company and its activities,		Strongly disagree						Strongly agree
11	SCA1	Company supports social causes because it feels competitive pressures to engage in such activities.	1	2	3	4	5	6	7
12	SCA2	Company supports social causes to attract customers	1	2	3	4	5	6	7
13	SCA3	Company supports social causes to earn profit	1	2	3	4	5	6	7

14	SCA4	Company supports social causes as it is concerned about company well-being	1	2	3	4	5	6	7
15	OCA1	Company supports social causes as it is genuinely concerned about being socially responsible.	1	2	3	4	5	6	7
16	OCA2	Company supports social causes because it feels it's their moral duty to help society.	1	2	3	4	5	6	7
17	OCA3	Company is sincerely concerned about social wellbeing.	1	2	3	4	5	6	7
18	OCA4	Company supports social causes to give back to society.	1	2	3	4	5	6	7

Please indicate how much you agree or disagree with the statements below with 1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5=strongly agree.

Q	When I think of Company A and the campaign it is supporting, I would say….	Strongly disagree					Strongly agree	
19	CR1	Company A is working for the public good.	1	2	3	4	5	6	7
20	CR2	Company A acts are voluntary.	1	2	3	4	5	6	7
21	CR3	Company A has consideration for society.	1	2	3	4	5	6	7
22	CR4	Company A acts are genuine.	1	2	3	4	5	6	7
23	CR5	Company A acts are heartfelt.	1	2	3	4	5	6	7
24	CR6	Company A acts are sincere	1	2	3	4	5	6	7

You just read the company CSR program information. Please provide the extent to which you agree to the statements.

Q	When I think of the Company and the social cause it is supporting, I think. The pairing is …			
25	Fit 1	Incompatible	1 2 3 4 5 6 7	Compatible
26	Fit 2	Illogical	1 2 3 4 5 6 7	Logical
27	Fit 3	Uncomplimentary	1 2 3 4 5 6 7	Complementary
28	Fit 4	Do not go together	1 2 3 4 5 6 7	Goes together
29	Fit 5	Incongruent	1 2 3 4 5 6 7	Congruent

Please indicate how much you agree or disagree with the statements below with 1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5=strongly agree.

Q30	In the scenario you read, to what extent do you believe the social initiatives are done solely by Company A itself?

	Not at all 1 2 3 4 5 6 7 to a great extent

31.GENDER: Please select your gender by clicking on the button:

○   Female

○   Male

32. AGE: What is your age? ……

33. EDU: Please select your education:

○   Bachelor

○   Master

○   Other

<div style="border:1px solid black; display:inline-block; padding:10px;">Submit</div>

Thank you for taking part in the survey. Your responses have been submitted

Appendix IX: Sample information of Study in Chapter4, Paper 3

Conditions	Sample Size (Per condition)	Mean Age	Gender% Female	No of Removed Sample
	351			51
Internal CSR congruent	118			14
External CSR congruent	124	27.82	88%	14
External CSR incongruent	109			23

<u>Appendix X:</u> Ethics Approval Letter

Macquarie University, North Ryde

NSW 2109, Australia

Approval date: 20/12/2019

Dear Professor O'Cass,

Reference No: 52019600612776

Project ID: 6006

Title: CSR and Social Alliances

Thank you for submitting the above application for ethical review. The Macquarie Business School subcommittee has considered your application.

I am pleased to advise that ethical approval has been granted for this project to be conducted by Rabiha Hassan, and other personnel: Dr Abas Mirzaei, Mrs Rabiha Hassan.

This research meets the requirements set out in the National Statement on Ethical Conduct in Human Research 2007, (updated July 2018).

Standard Conditions
of Approval:

1. Continuing compliance with the requirements of the National Statement, available from the following website: https://nhmrc.gov.au/about-us/publications/national-statement-ethical-conduct-human-research-2007-updated-2018.

2. This approval is valid for five (5) years, <u>subject to the submission of annual reports</u>. Please submit your reports on the anniversary of the approval for this protocol. You will be sent an automatic reminder email one week from the due date to remind you of your reporting responsibilities.

3. All adverse events, including unforeseen events, which might affect the continued ethical acceptability of the project, must be reported to the subcommittee within 72 hours.

4. All proposed changes to the project and associated documents must be submitted to the subcommittee for review and approval before implementation. Changes can be made via the Human Research Ethics Management System.

The HREC Terms of Reference and Standard Operating Procedures are available from the Research Services website: https://www.mq.edu.au/research/ethics-integrity-and-policies/ethics/human-ethics.

It is the responsibility of the Chief Investigator to retain a copy of all documentation related to this project and to forward a copy of this approval letter to all personnel listed on the project.

Should you have any queries regarding your project, please contact the Faculty Ethics Officer.

The Macquarie Business School subcommittee wishes you every success in your research.

Yours sincerely,

Associate Professor Jana Bowden

Chair, Macquarie Business School SubCommittee

The Faculty Ethics Subcommittees at Macquarie University operate in accordance with the National Statement on Ethical Conduct in Human Research 2007, (updated July 2018), [Section 5.2.22].