

Perceived Organizational Motives and Consumer Responses to Proactive and Reactive CSR

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ABSTRACT. Corporate social responsibility (CSR) has emerged as an effective way for firms to create favorable attitudes among consumers. Although prior research has addressed the direct influence of proactive and reactive CSR on consumer responses, this research hypothesized that consumers' perceived organizational motives (i.e., attributions) will mediate this relationship. It was also hypothesized that the source of information and location of CSR initiative will affect the motives consumers assign to a firms' engagement in the initiative. Two experiments were conducted to test these hypotheses. The results of Study 1 indicate that the nature of a CSR initiative influences consumer attribution effects and that these attributions act as mediators in helping to explain consumers' responses to CSR. Study 2 suggests that the source of the CSR message moderates the effect of CSR on consumer attributions. The mediating influence of the attributions as well as the importance of information source suggests that proper communication of CSR can be a viable way to inculcate positive corporate associations and purchase intentions.

KEY WORDS: corporate social responsibility, consumer attributions, corporate communications, CSR strategy, information source

Introduction

Increased industry attention and researcher enthusiasm for corporate social responsibility (CSR) has led to the development of several theories and approaches aimed at measuring the socially held image of businesses. The literature is replete with examples of how CSR can be used as an instrument to enhance firm image and affect consumers' behavioral intentions (Bhattacharya and Sen, 2004;

Brown and Dacin, 1997; Sen and Bhattacharya, 2001). Research has also shown that by being a better corporate citizen, firms face fewer risks and are more likely to avoid consumer and activist boycotts (Luo and Bhattacharya, 2009; Vogel, 2005). This strategic focus has pushed many firms to proactively engage in CSR which has been shown to yield positive consumer responses (Becker-Olsen et al., 2006; Ricks, 2005).

Media attention and technological advancements have given the public virtually unlimited access to information regarding a broad range of CSR behaviors (Wagner et al., 2009). For firms engaging in CSR, this increased accessibility represents an opportunity to craft and distribute positive information to a wide range of stakeholders. However, the complexity of global supply chain management has resulted in an increased number of incidences involving socially *irresponsible* behaviors (Amaeshi et al., 2008). The attention given to large firms (i.e., from the media and consumer "watchdog" groups) means that any such behavior is quick to reach the public. In order to mitigate the effects of this negative information, some firms pursue a reactionary strategy by deploying a CSR initiative soon after the irresponsible behavior is revealed (Ricks, 2005). While research has indicated that consumers respond favorably to proactive CSR, consumers generally respond negatively to the reactive form of the practice (Becker-Olsen et al., 2006; Wagner et al., 2009). The current paper provides a more comprehensive explanation of these effects. The main thesis is that the perceived organizational motives (i.e., attributions) consumers assign to CSR are key psychological mechanisms through which proactive and reactive CSR information is processed. By including

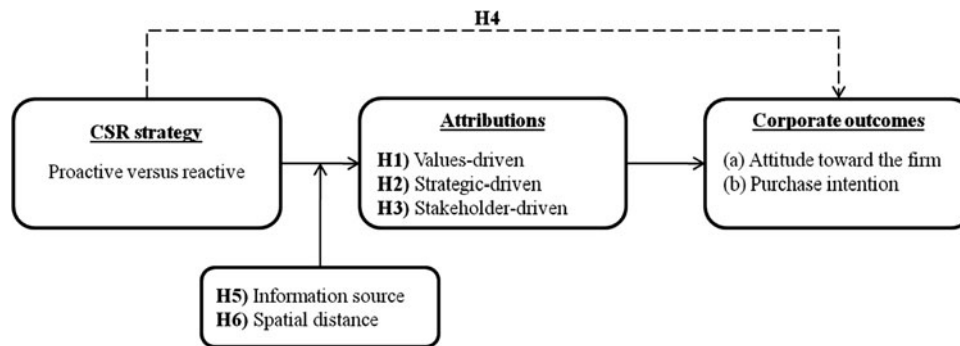


Figure 1. The conceptual model.

a causal path in the proactive/reactive dynamic, we provide a more thorough explanation for how consumers process and respond to basic CSR information. Based on these theoretically supported linkages, we develop and test the model depicted in Figure 1.

Using attribution theory and the persuasion knowledge model (PKM) as theoretical foundations, two experiments were conducted to reveal consumer preferences of communicated CSR information. Study 1 examined the mediating role of the attributions in explaining the relationship between CSR strategy (i.e., proactive vs. reactive) and attitude toward the company and purchase intentions. Study 2 identified how information source (i.e., internally published vs. externally published) and the location of the CSR initiative (i.e., local vs. non-local) affected consumers' attributed motives. Collectively, the results suggest that the attributions assist in explaining how consumers respond to a CSR initiative and (as predicted by the PKM) these perceived motives can be affected by certain message characteristics.

Theoretical background

Consumer attributions

The underlying precept of attribution theory (see Jones and Davis, 1965; Kelley, 1972) in the context of CSR is that favorability toward a social program is contingent on certain attributions consumers make regarding organizational motives (Walker et al., 2010). This reasoning is partially derived from Gilbert and Malone's (1995) assertion that "...people care less about what

others do than about why they do it" (p. 21). Similarly, Ellen et al. (2006) posited that consumers attribute multiple and specific corporate motives to CSR engagement which include strategic-driven (e.g., the firm wants to increase sales or mitigate harm), stakeholder-driven (e.g., CSR is enacted because of stakeholder pressures), and values-driven motives (e.g., the firm believes CSR is the right thing to do).

Prior research has suggested that certain attributions can directly influence consumers' behavioral intentions and attitudes. Purchase intent (Ellen et al., 2006), repeat patronage (Vlachos et al., 2009), and recommendation intentions (Ellen et al., 2006; Walker et al., 2010), for example, have all been significantly influenced by the motives consumers assign to a CSR initiative. Considering the importance of these attributions as attitudinal response mechanisms, the current research sought to identify if the attributed motives a consumer assigns to CSR mediate the relationship between the type of CSR initiative (i.e., proactive vs. reactive) and two outcomes (i.e., attitude toward the company and purchase intent).

Persuasion knowledge model

In line with attribution theory, communicating CSR is a persuasive attempt by the firm to create positive consumer perceptions (Vanhamme and Grobben, 2009). Anecdotally, we know that consumer skepticism can underpin the perception of CSR engagement and this skepticism can be partially explained by the tenets of the PKM (Friestad and Wright, 1994). The PKM maintains that consumers (i.e., the target) develop knowledge about persuasion attempts (e.g.,

via advertisements, direct company communication, etc.) from the firm (i.e., the agent). In these situations, the target works to cope with the persuasion attempt, while the agent seeks to effectively create and execute the attempt. In terms of attribution theory, if consumers question a firm's motivation, they will elicit more persuasion knowledge. According to Becker-Olsen et al. (2006), this should result in greater cognitive elaboration when evaluating the certain persuasion attempt. In addition, since consumers tend to have opinions about the appropriateness of communication tactics, their skepticism can be attributed to the amount of persuasion knowledge they use to judge persuasive communications (Friestad and Wright, 1994). Since attribution theory and the PKM provide the basis for the argument that consumers will attempt to understand motives embedded in a firm's communication, it seems logical to understand how CSR strategy aligns with these ideas.

Proactive and reactive CSR

While a number of reasons underpin managerial decisions to deploy CSR initiatives, many elect to pursue either a proactive or reactive strategy (or a confluence of the two; Ricks, 2005). Firms pursuing a proactive agenda actively engage in and support CSR prior to any negative information being received by consumers (Du et al., 2007). Conversely, a reactive strategy involves engaging in CSR to protect the image of the organization (i.e., mitigate harm) after some irresponsible action has been reported (Murray and Vogel, 1997; Wagner et al., 2009). Given these divergent foci, consumers typically perceive proactive CSR positively due to its seemingly altruistic nature (Becker-Olsen et al., 2006). Alternatively, reacting to an *irresponsible* event involves some level of negative affect for the consumer, which may overshadow a previously held positive view of the firm (Ricks, 2005).

Becker-Olsen et al. (2006) found that proactive initiatives resulted in more favorable attitudes toward the company which increased consumers' purchase intentions. Conversely, reactive CSR lead to increasingly negative thoughts and reduced attitudes toward the company. Recently, Wagner et al. (2009) investigated methods to attenuate the negative effects of a reactive CSR strategy and found that message

abstractness and inoculation could assuage the negative effect of reactive CSR. Despite these factors, reactive CSR can still lead to negative consumer responses (Lee et al., 2009). By extending this work, the current research represents another step toward clarifying the conditions under which the motives for engaging in CSR explain (at least partially) consumers' favorable responses to proactive CSR and negative responses to reactive CSR. In order for this mediating relationship to hold, an understanding of how proactive and reactive CSR strategies affect consumers' perceived motives should be discussed.

Unlike proactive CSR, which takes planning and careful consideration by the firm, a reactive initiative is prompted by some unexpected occurrence. The planning required to proactively engage in CSR suggests that consumers may perceive the initiative to be more strategic-driven, compared to a reactive initiative. Consumers are also likely to assign higher values-driven attributions to a proactive versus reactive initiative. Compared to reactive CSR, there is typically no pejorative information surrounding a proactive CSR initiative. Therefore, an unprompted (and overtly positive) initiative will likely be perceived as more altruistic than an initiative designed to atone for a firm's irresponsible behavior. Murray and Vogel (1997) argued that different organizational stakeholders have different expectations concerning the degree to which a firm should engage in proactive CSR. All stakeholders, however, are generally unified in their expectations that a firm must attend to and "right" their social wrongdoings. Thus, we hypothesize that proactive CSR initiatives will elicit lower stakeholder-driven attributions compared to reactive CSR.

- H1: A proactive (verses reactive) CSR initiative will have a positive effect on values-driven attributions.
- H2: A proactive (verses reactive) CSR initiative will have a positive effect on strategic-driven attributions.
- H3: A proactive (verses reactive) CSR initiative will have a negative effect on stakeholder-driven attributions.

The motives underlying a social agenda have been used to explain consumer reactions to CSR. Much of this research has focused on the moderating role these attributions play in strengthening the effect of

CSR on various corporate outcomes (see Klein and Dawar, 2004; Sen et al., 2006). Research has also suggested that the specific attributions consumers assign to CSR can directly affect the outcomes of purchase and recommendation intentions. Ellen et al. (2006), for example, supported their predictions that values-driven and strategic-driven attributions would positively affect purchase intentions, while stakeholder-driven attributions would negatively affect purchase intentions. These predictions were contingent on the idea that consumers respond favorably to inherently altruistic (i.e., values-driven) corporate activities. Consumers also largely accept the notion that a core strategic goal of firms is to attract and maintain customers. Thus, consumers appear to accept CSR initiatives that are enacted to support the strategic goals of the firm (i.e., strategic-driven). Consumers, however, respond negatively when CSR efforts are enacted only after pressure from stakeholders (i.e., stakeholder-driven) because such actions are perceived as forced and insincere. Considering the role that attributions play in the attitudinal and behavioral reactions of consumers, and since many consumers may care less about what firms do as opposed to why they are doing it (see Ellen et al., 2006; Gilbert and Malone, 1995), we propose that the attributions will act as key intervening variables in explaining consumer responses to CSR information.

H4: The attributions will (at least partially) mediate the relationship between the CSR initiative and attitudes toward the company (H4_a) and purchase intent (H4_b).

Study 1: Effects of CSR initiative on attributions

Method

An experiment to test the influence of CSR strategy (i.e., proactive vs. reactive) on consumer attributions was performed. Study 1 also allows us to test our mediation hypothesis. Undergraduate students ($N = 115$, average age 20.1) at a large public university in the United States participated in the study in return for class credit. Study participants were randomly assigned into one of two experimental

conditions: (1) proactive CSR condition or (2) reactive CSR condition. Participants received an experimental packet consisting of instructions, a fictitious article, and a series of questions in response to the article and were told the researchers were interested in assessing how to efficiently disseminate corporate information to the public. The conditions were manipulated using an article consisting of information about a recent CSR initiative of a fictitious company (i.e., Mayetta Food and Beverage Corp). As in prior research, a fictitious company was used to minimize any confounds due to preexisting attitudes toward the firm (Brown and Dacin, 1997; Wagner et al., 2009). Similar to Wagner et al. (2009), the reactive initiative was operationalized by positioning the CSR initiative as part of a response to a current environmental issue caused by the company. In the proactive condition, the article explained that the company voluntarily donated money to remedy an environmental issue. A pre-test focus group confirmed that the articles were both realistic and believable.

After reading the experimental stimuli, participants responded to questions related to the structure and content of the article. These questions were intended to act as both a distracter task and to add to the guise of the study to minimize potential demand characteristics (Sawyer, 1975). Measures for the three attribution dimensions were adapted from Ellen et al. (2006). Attitude toward the company was measured using three 7-point bipolar scales anchored by “dislike/like,” “unfavorable/favorable,” and “negative/positive” (Nan and Heo, 2007). Purchase intent was measured using three 7-point bipolar scales anchored by “very unlikely/very likely,” “improbable/probable,” and “impossible/possible” (Lafferty and Goldsmith, 1999). All scales used in Study 1 demonstrated adequate levels of internal consistency (values-driven: $\alpha = 0.86$, stakeholder-driven: $\alpha = 0.88$, strategic driven: $\alpha = 0.85$, attitude toward the company: $\alpha = 0.95$, and purchase intent: $\alpha = 0.93$) and can be found in the [Appendix](#).

Results

The effect of a proactive versus reactive CSR on values-, stakeholder-, and strategic-driven attributions were tested using multivariate analysis of vari-

ance (MANOVA). The overall multivariate effect of the nature of the initiative on the attributions was significant (Wilks's $\lambda = 0.56$, $F_{1,111} = 28.89$, $p < 0.001$). Univariate results indicated that participants exposed to the proactive information perceived the CSR to be more values-driven ($M_{\text{proactive}} = 4.78$, $M_{\text{reactive}} = 3.10$; $F_{1,114} = 53.95$, $p < 0.001$) and strategic-driven ($M_{\text{proactive}} = 5.70$, $M_{\text{reactive}} = 4.89$, $F_{1,114} = 12.69$, $p < 0.001$), thereby supporting H1 and H2. While the nature of the CSR initiative influenced stakeholder-driven attributions in the hypothesized direction ($M_{\text{proactive}} = 4.31$, $M_{\text{reactive}} = 4.60$), statistical significance between the conditions was not achieved. Therefore, the results of Study 1 were unable to support H3 (see Table I).

Following Baron and Kenny (1986), regression was used to determine if the attributions mediate the relationship between the CSR initiative and the outcomes (see Table II). First, the relationship between the CSR initiative and the outcomes was established (IV \rightarrow DV). Consistent with prior research (Becker-Olsen et al., 2006; Wagner et al., 2009), the nature of the CSR initiative significantly influenced both attitude toward the company ($F_{1,114} = 97.50$, adjusted $R^2 = 0.463$,) and purchase intent ($F_{1,114} = 113$, adjusted $R^2 = 0.496$). In the second step (IV \rightarrow M), the CSR initiative significantly influenced values-driven attributions ($F_{1,114} = 53.95$, adjusted $R^2 = 0.317$) and strategic-driven attributions ($F_{1,114} = 12.69$, adjusted $R^2 = 0.093$). In the univariate analysis, and similar to Ellen et al.'s (2006) results, characteristics of the CSR initiative did not influence the stakeholder-driven attributions. Therefore, this variable was not

included as a potential mediator in the final step of this analysis.

In the third step (M \rightarrow DV), attitude toward the company ($F_{3,111} = 67.25$, adjusted $R^2 = 0.635$) and purchase intent ($F_{3,111} = 29.33$, adjusted $R^2 = 0.442$) were both significantly influenced by the attributions. Values-driven and strategic-driven attributions increased attitudes toward the company, while stakeholder-driven attributions decreased attitudes toward the company. Likewise, values-driven and strategic-driven attributions increased purchase intent, while stakeholder-driven attributions decreased purchase intent.

Partial mediation occurs if the independent variable's effect on the dependent variable is reduced when the intervening variable is controlled for (Baron and Kenny, 1986). With the inclusion of values- and strategic-driven attributions, the influence of the CSR initiative on attitudes toward the company was reduced (but still significant), suggesting partial mediation and supporting H4_a. Likewise, with the inclusion of values- and strategic-driven attributions, the influence of the CSR initiative on purchase intent was also reduced (but still significant), suggesting partial mediation and supporting H4_b. Sobel's (1982) test revealed significant t values across the outcomes further indicating the attributions were important (partial) mediators.

Discussion

The results of Study 1 support the findings of Becker-Olsen et al. (2006) and Wagner et al. (2009) in that proactive CSR resulted in more favorable

TABLE I
Means, standard deviations and F values – Study 1

Consumer attributions	CSR strategy		
	Proactive ($n = 57$)	Reactive ($n = 58$)	F value
H1: Values-driven	4.78 (1.16)	3.10 (1.28)	53.95**
H2: Strategic-driven	5.70 (1.20)	4.89 (1.25)	12.69**
H3: Stakeholder-driven	4.31 (0.99)	4.60 (1.21)	1.93

Note: Values are means scores with standard deviations in parentheses.

** $p < 0.001$.

n Number of respondents per condition.

TABLE II
Mediation regression analyses (H4) – Study 1 and Study 2

Step($X \rightarrow M \rightarrow Y$)	Paths	Study 1 Estimate	Study 2 Estimate
1 ($X \rightarrow Y$)	CSR \rightarrow Company attitude	2.27 (0.23)**	2.64 (0.13)**
	CSR \rightarrow Purchase intent	1.99 (0.19)**	1.94 (0.12)**
2 ($X \rightarrow M$)	CSR \rightarrow Values	1.67 (0.23)**	2.83 (0.14)**
	CSR \rightarrow Strategic	0.817 (0.23)**	0.977 (0.13)**
	CSR \rightarrow Stakeholder	-0.288 (0.21)	-0.330 (0.14)*
3 ($M \rightarrow Y$)	Values \rightarrow Company attitude	0.870 (0.07)**	0.742 (0.05)**
	Strategic \rightarrow Company attitude	0.191 (0.08)**	0.549 (0.07)**
	Stakeholder \rightarrow Company attitude	-0.197 (0.09)*	-0.122 (0.08)*
	Values \rightarrow Purchase intent	0.584 (0.07)**	0.575 (0.04)**
	Strategic \rightarrow Purchase intent	0.199 (0.10)**	0.493 (0.06)**
	Stakeholder \rightarrow Purchase intent	-0.204 (0.09)*	-0.201 (0.07)*
		Partial mediation	Partial mediation
4 [$X(M) \rightarrow Y$]	X (M) \rightarrow Company attitude	$b = 2.27 \rightarrow b = 1.12$ **	$b = 2.64 \rightarrow b = 1.74$ **
	X (M) \rightarrow Purchase intent	$b = 1.99 \rightarrow b = 1.42$ **	$b = 1.94 \rightarrow b = 1.14$ **

Note: Values for the direct effects models are unstandardized regression coefficients with standard errors in parentheses. * $p < 0.05$; ** $p < 0.001$.

attitudes toward the firm and higher purchase intentions. Further, Study 1 extends prior research by demonstrating that consumers attribute different motives to initiatives conceptualized to be proactive or reactive in nature. Study participants perceived proactive CSR as more strategic- and values-driven than reactive CSR. By providing evidence that the attributions significantly influenced the outcomes, we extend the research on CSR-induced attributions, positing them as indirectly influencing purchase intent and attitude toward the company. In support of H4, the results indicated that the attributions partially mediate the relationship between the type of CSR initiative and the outcomes. Thus, these attribution effects represent a key pathway which helps to broaden our understanding of how consumers process CSR information.

Theoretically, these findings support Gilbert and Malone's (1995) contention that consumers care about why firms engage in certain activities and not just general information about the activities themselves. Using attribution theory, Yoon et al. (2006) contended that consumers form correspondent inferences when evaluating CSR activities. If a consumer

evaluates a proactive initiative, they will likely attribute positive motives, thereby fostering or enhancing their attitude toward the firm. Conversely, a reactive initiative could induce negative perceptions which might overshadow a previously held positive view of the firm. Study 1 reveals that firms should be cognizant of the attributions consumers assign to their CSR activities. By considering the motives that result from CSR engagement, firms may be able to enhance favorable outcomes of proactive initiatives and mitigate negative outcomes of reactive initiatives.

Study 2: The effects of information source and location of action on the attributions

In light of the Study 1 findings, it is important to understand how CSR communication and other characteristics of the initiative (i.e., beyond the general strategy) will influence consumer perceptions of firm engagement. Research in this area has begun to examine how businesses use various communication strategies to highlight their com-

mitment to CSR (Morsing and Schultz, 2006; Simmons and Becker-Olsen, 2006; Yoon et al., 2006). Thus, Study 2 sought to identify if the perceived attributions could be influenced by information source and spatial location of the CSR initiative.

Information source

Research has attested to the potential business benefits and consequences that internal and external communications of CSR provide (Morsing and Schultz, 2006). The “source” by which consumers receive CSR information likely serves as a touchstone for organizational legitimacy and might influence the motives they assign to the initiative. While the importance of communicating CSR has garnered a fair amount of attention in the marketing literature (Brown and Dacin, 1997; Wagner et al., 2009), research on the effects of the information source has not kept pace. Thus, little is known about whether internal firm messages (e.g., from an annual report) or externally distributed information about a firm (e.g., from an outside news agency) resonate more or less desirably with consumers.

Despite the relative dearth of research examining the importance of information source in communicating CSR information, there is a substantial body of work examining the importance of source-bias in consumer reactions to marketing messages (Artz and Tybout, 1999; Grewal et al., 1994). According to attribution theory, an observer assumes that a certain behavior is performed to achieve a desirable outcome, and then assumes there are underlying motivations driving the behavior (Jones and Davis, 1965). For example, a consumer may believe a message released directly from the firm to be self-serving because the Public Relations (PR) department has the ability to shape the content. Weiner et al. (1990) tested this idea finding that consumers perceived messages directly from the company as being self-interested. Because of this perceived self-interest, consumers often question the credibility and of messages emanating from the company (Grewal et al., 1994; Yoon et al., 2006). In terms of persuasion knowledge (see Friestad and Wright, 1994), a PR officer (i.e., agent) will attempt to create exchanges by persuading consumers (i.e., targets)

using strategies that generate favorable perceptions regarding their social initiatives. Persuasion knowledge is then developed among consumer beliefs regarding the tactics that PR officers use to promote causes that allegedly seek to benefit society or conversely, cover up some malfeasance. Based on the logic contained in the PKM, individuals who believe they are being persuaded by an *agent* will more carefully elaborate the message in an attempt to gain more information about the persuasion attempt (Artz and Tybout, 1999). Therefore, we predict that internally published information will amplify the relationship between the CSR initiative and consumer attributions.

H5: Publication of a company’s CSR initiative internally (vs. externally) will amplify the effects of the CSR initiative on values-driven attributions (H5_a) strategic-driven attributions (H5_b) and stakeholder-driven attributions (H5_c).

Spatial distance of action

The geographic target (i.e., cause proximity) of a CSR activity has been investigated as a factor partially influencing consumers’ attitudes toward social engagement (Grau and Folse, 2007; Ross et al., 1992). Precipitated by globalization, firms tend to impact a greater number of stakeholders and therefore, have the ability to foster both local (e.g., urban revitalization projects) and foreign (e.g., factories in developing countries) CSR programs (Wagner et al., 2009). Varadarajan and Menon (1988) were among the first to suggest that the geographic target of cause-related marketing (CRM) donations may influence consumer responses. They argued that while national and international CRM campaigns can broaden brand awareness, campaigns directed locally may be more salient to consumers.

Recently, Grau and Folse (2007) re-examined the importance of donation proximity in consumers’ evaluations of CRM programs. The authors hypothesized that consumers’ attitudinal evaluations and participation intentions would increase if a cause was targeted locally, because local donations would signal a more concrete or tangible value of the campaign. While Grau and Folse (2007) failed to support their

proximity hypothesis, they did find that consumers held more favorable attitudes toward local rather than national donations. They concluded that campaigns directed locally were deemed more relevant, thereby eliciting greater attention. This heightened relevancy suggests that individuals will be motivated to more extensively process local CSR information rather than non-local information (Chaiken, 1980; Petty and Cacioppo, 1979). Based on this, we predict that spatial distance will moderate the effect of a CSR initiative on consumer attributions such that the effect of the CSR initiative will be reduced as spatial distance increases.

H6: Spatial distance between the consumer and CSR initiative will moderate the effect of the CSR initiative on values-driven attributions (H6_a) strategic-driven attributions (H6_b) and stakeholder-driven attributions (H6_c).

Method

To test H3 and H4, we employed a 2 (CSR strategy: proactive vs. reactive) \times 2 (information source: internal vs. external) \times 2 (spatial distance: local vs. non-local) randomized between-subjects full-factorial design. Undergraduate students ($N = 271$, average age 21.8) at a large public university in the United States (who did not participate in the previous study) were used to test the Study 2 hypotheses. The procedure, background information, CSR initiative manipulation, and measures were the same as those used in Study 1. Information source was manipulated by stating that the article was taken directly from either the Mayetta Food and Beverage Corp. website (i.e., internal) or *The New York Times* website (i.e., external). *The New York Times* was chosen as it was the highest trafficked website of any newspaper in the country at the time of the data collection (Nielsen Media, 2009) and pre-testing indicated that this was a highly credible source. Spatial distance was manipulated by stating the initiative occurred either in the state in which the participants' university was located (i.e., proximal) or in the Southeast Asian nation of Malaysia (i.e., distal). Malaysia was chosen because it is the most geographically distant nation from the university where the experiment was performed. Examination of the subject pool prior to the exper-

iment indicated that no potential participant claimed residency in that nation. Except for the described manipulations, all other aspects of the experimental stimuli were invariant.

Manipulation checks were included to assess whether the study participants properly interpreted the manipulations. For the information source manipulation, participants responded to a three-item source credibility scale ($\alpha = 0.95$) adopted from Harmon and Coney (1982). Significant differences were found for source credibility ($F_{1,270} = 266$, $p < 0.001$). Specifically, participants exposed to *The New York Times* article rated it as more credible ($M = 6.08$) than participants exposed to the article from Mayetta Food and Beverage Corp. ($M = 3.86$). To check spatial distance, participants responded to a four-item personal relevance scale ($\alpha = 0.93$) adopted from Grau and Folse (2007). A significant difference for personal relevance was found ($F_{1,270} = 4.13$, $p < 0.05$). Specifically, participants in the local condition rated the initiative as more personally relevant ($M = 4.72$) than those in the non-local condition ($M = 4.38$). Personal relevance was not affected by any other experimental manipulation. After reading the experimental stimuli, participants responded to the same scales used in Study 1, which again demonstrated acceptable levels of internal consistency (values-driven: $\alpha = 0.92$, stakeholder-driven: $\alpha = 0.86$, strategic-driven: $\alpha = 0.87$, attitude toward the company: $\alpha = 0.97$, and purchase intent: $\alpha = 0.95$).

Results

Table III shows the means and standard deviations for the attributions in Study 2. To test H5 and H6, a 2 (CSR strategy) \times 2 (information source) \times 2 (spatial distance) multivariate analysis of variance (MANOVA) was first conducted. The results indicated significant main effects for CSR strategy and information source on the dependent variables, but no significant interactions between the independent variables were found. Because the interaction effects of the independent variables differed for different dependent variables, we tested our hypotheses using univariate ANOVAs for each of the three attributions (see Table IV; Bonifield and Cole, 2007). The significant interaction between CSR and informa-

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tion source on values-driven attributions ($F_{1,263} = 4.62, p < 0.05$) provides support for H5_a. The effect of the CSR initiative on values-driven attributions was magnified when the information originated from an internal company source. Likewise, the significant interaction between the CSR initiative and information source on strategic-driven attributions ($F_{1,263} = 3.88, p < 0.05$) lends support for H5_b. Again, the effect of the CSR initiative on strategic-driven attributions was magnified when participants were provided information released directly from the company. H5_c was not supported because of the insignificant interaction between CSR strategy and information source on stakeholder-driven attributions ($p > 0.05$). Interestingly, however, a significant direct effect was found for information source on the stakeholder-driven attribution ($F_{1,263} = 5.86, p < 0.05$). Regardless of the CSR initiative, the participants assigned higher stakeholder-driven attributions toward the initiative when the information was released from the company ($M = 5.10$) versus an external source ($M = 4.73$). While contrary to our hypothesis, this finding nonetheless has important implications.

Surprisingly, we were unable to support H6. There were no significant interactions between CSR strategy and location of initiative for any of the attribution effects ($F_s < 3.83, p_s > 0.05$); nor were there any direct effects for location of initiative on any of the attributions ($F_s < 3.94, p_s > 0.05$). Again, while these findings are contrary to our stated hypothesis (H6), they carry important explanations

that could ultimately contribute to further study of this phenomenon.

The data from Study 2 also provided the opportunity to assess the robustness of H1 and H2 in Study 1. As discussed above, MANOVA indicated a significant main effect of CSR strategy on the three attribution effects (Wilks's $\lambda = 0.479, F_{3,261} = 94.79, p < 0.001$). Participants in the proactive conditions perceived the CSR activity to be more values-driven ($M_{\text{proactive}} = 5.19, M_{\text{reactive}} = 2.91; F_{1,263} = 255, p < 0.001$) and more strategic-driven ($M_{\text{proactive}} = 5.67, M_{\text{reactive}} = 4.69; F_{1,263} = 41.57, p < 0.001$), providing additional support for H1 and H2. Also in Study 2, the participants in the proactive conditions perceived the CSR initiative to be less stakeholder-driven ($M_{\text{proactive}} = 4.75, M_{\text{reactive}} = 5.08; F_{1,263} = 4.52, p < 0.05$). However, unlike in Study 1, this difference achieved statistical significance providing support H3. Baron and Kenny's (1986) regression procedure was again used to confirm that the attributions mediate the relationship between the CSR initiative and attitude toward the company and purchase intent. An identical process as that used in Study 1 was performed further supporting H4 (see Table II).

Discussion

The results of Study 2 mirrored those of Study 1 by showing the nature of the CSR initiative had a significant effect on attitude toward the company and purchase intent both directly and indirectly

TABLE III
Means and standard deviations – Study 2

Experimental condition			N	Values-driven attributions Mean (SD)	Strategic-driven attributions Mean (SD)	Stakeholder-driven attributions Mean (SD)
Strategy	Source	Location				
Proactive	Internal	Local	35	5.39 (0.982)	5.82 (0.842)	5.00 (1.185)
Proactive	Internal	Non-local	33	5.12 (1.401)	5.81 (1.10)	4.88 (1.366)
Proactive	External	Local	34	5.41 (0.968)	5.53 (1.00)	4.75 (1.184)
Proactive	External	Non-local	37	4.86 (0.866)	5.54 (1.16)	4.39 (1.216)
Reactive	Internal	Local	28	2.79 (1.287)	4.90 (1.42)	5.02 (1.507)
Reactive	Internal	Non-local	35	2.52 (1.324)	4.19 (1.25)	5.46 (0.967)
Reactive	External	Local	34	3.12 (1.186)	4.66 (1.57)	4.88 (1.40)
Reactive	External	Non-local	35	3.18 (1.329)	5.07 (1.407)	4.92 (1.00)

TABLE IV
MANOVA results (*F* values) – Study 2

Dependent variable	Values-driven	Strategic-driven	Stakeholder-driven
<i>Model</i>	38.12**	7.73*	2.09*
CSR strategy	255.40**	41.57**	4.52*
Information source	1.96	0.014	5.60*
Spatial distance	3.18	0.26	0.00
H5: CSR strategy × Information source	4.62*	3.85*	0.01
H6: CSR strategy × Spatial distance	1.19	0.257	2.52
Information source × Spatial distance	0.01	3.63	1.10
CSR × Information source × Spatial distance	1.13	3.36	0.07

Note: * $p < 0.05$, ** $p < 0.01$.

through the attributions. Study 2 also provides evidence that consumers assign different attributions to a CSR initiative depending on the source of the message. This is especially informative because while information source did not directly affect attitude toward the company or purchase intent, message source did affect these outcomes indirectly through the attributions.

Failure to support the hypothesis that location of action would influence consumer attributions can be explained in several ways. First, our hypothesis was based on the idea that locally targeted initiatives are more personally relevant to consumers than non-locally targeted initiatives (see Grau and Folse, 2007; Varadarajan and Menon, 1988). The manipulation check in Study 2 supported this contention as participants exposed to the locally targeted initiative rated it as more personally relevant than those exposed to the non-local initiative. Based on prior research (see Chaiken, 1980; Petty and Cacioppo, 1979), we hypothesized that increased personal relevance would result in increased elaboration thereby amplifying the relationship between the CSR initiative and the attributions. It is important to note, however, that the predictions made by Varadarajan and Menon (1988) and later supported by Grau and Folse (2007) were made in the context of a cause-related marketing (CRM) program. CRM programs by their very nature require a high level of consumer involvement where a donation is made only after the consumer makes a purchase. The CSR initiatives in our manipulations had already occurred and thus, the

participants had no power to shape the outcome of the initiative *post hoc*. While a locally targeted initiative may have been more personally relevant, the participants may have had little interest (or motivation) to carefully elaborate on the message since they had little power to influence the outcome.

Second, the failure to support H6 could be due to the omission of an important moderator from the model. Recently, Russell and Russell (2010) found that an individual's level of global citizenship behavior moderates the relationship between the location of a firm's CSR activities (e.g., domestic vs. foreign) and purchase intent. The authors based their hypothesis on social identity theory by arguing that individuals low in global citizenship behavior will identify with their home nation to a greater degree than individuals who are high in global citizenship. As such, location of CSR activity is less important to an individual who is high in global citizenship behavior. It is possible that our lack of significance regarding the location of initiative may be a result of not controlling for the participants level of global citizenship behavior. Thus, future research should investigate this idea (in the context of our model) to clarify the conditions under which this manifestation might hold.

General discussion

This research supports the contention that by engaging proactively in CSR firms can yield more favorable attitudinal responses from consumers than by acting in a reactionary manner (Becker-Olsen et al., 2006;

Wagner et al., 2009). More importantly, however, the results of two studies contribute to the literature by demonstrating that the attributions are key variables in explaining consumer responses to divergent CSR initiatives. Furthermore, this study makes both conceptual and theoretical contributions by demonstrating that the source of a message can affect the attributions consumers assign to a firm's CSR strategy. Due in large part to the proliferation of online communication portals (e.g., company websites, blogs, social networking sites), consumers have increased access to information regarding the social behavior of companies. This information can either be disseminated by the company itself or through some third-party channel and it can depict both positive and negative information. We demonstrate (by way of the PKM) that internally published CSR information magnifies the attributions consumers assign to a CSR initiative. As such, our findings suggest that in order to maximize positive returns from CSR investments, firms should take enhanced measures to release proactive CSR information from internal sources. Alternatively, to minimize any possible negative effects, firms should rely on information from external sources to convey any reactionary information. Recent corporate wrongdoings such as the British Petroleum oil spill in the Gulf of Mexico have highlighted the large number of external information sources available to the public. Although this information might portray the company as socially irresponsible, it should nonetheless be viewed as less strategic when coming from an outside agency as opposed to the corporation itself.

Based on the significant findings, a few notable implications emerged. First, our results extend the role of attributions in explaining consumer responses to CSR activities. While prior research has investigated how the attributions affect various outcomes, our research examined the antecedents of the attributions, suggesting that the manner in which a message is constructed can influence consumer reactions through the attributions. The inclusion of the attributions as mediators is important as additional message characteristics may influence these perceived motives which (in turn) influence behavioral responses. Thus, consumer attributions are (at least in this context) identified as a route through

which CSR information affects consumer attitudes toward the company and patronage intentions.

Limitations and future research directions

In light of the significant findings, several limitations should be acknowledged. While the use of an experimental design employing a fictitious company was intended to maximize internal validity, the method does not allow claims regarding external validity. The use of undergraduate students as study participants also represents a limitation. While the use of a homogeneous sample facilitates the comparison across treatment groups and improves internal validity, the sample also detracts from the generalizability of the results. Follow-up work should test this model using actual companies in a "real world" setting. Support for the proposed model in this manner would provide the necessary external validity and assuage any concerns regarding the overall generalizability of our findings. The narrow scope of the CSR initiatives used in the current study also represents a notable limitation. CSR encompasses a wide variety of activities ranging from the treatment of suppliers and employees to environmental issues to corporate philanthropy activities. Future research should consider how different types of CSR initiatives affect consumer attributions.

The significant information source result also provides an avenue for future research. Information source was manipulated by presenting hypothetical articles from either the company's website or the website from a credible external news source. While *The New York Times* was considered a highly credible news source, it would be interesting to see if these results hold when information is released from a less credible source. With increasing frequency, consumers are receiving news from alternative sources such as blogs and social networking sites (e.g., Facebook and Twitter). Using source credibility as an interactive determinate would prove interesting, especially when grounded in both attribution theory and the PKM as most of these sources are perceived as highly biased and have overtly persuasive intentions.

Finally, our inability to support Hypothesis 6 may also represent a limitation. This may have been the

result of confounds due to the use of Malaysia as the distant location. However, an alternative explanation could be the omission of an important (additional) factor in the model. Recent research has suggested that global citizenship behavior is an important individual characteristic that moderates the relationship between the location of a firm's CSR activities and consumer responses (Russell and Russell, 2010). The omission of this variable might partially explain the inability to support this hypothesis and could provide an opportunity for future research. Just as we have augmented existing models to help provide a more thorough understanding of the phenomenon under investigation, so too should our model be retested and extended.

Appendix

Measures

Values-driven attributions

- They have a long-term interest in society
- Their owners and employees believe in this cause
- They are trying to give something back to the community

Stakeholder-driven attributions

- They feel their customers expect it
- They feel society in general expects it
- They feel their stakeholders expect it

Strategic-driven attributions

- They will get more customers by supporting this initiative
- They will keep more of their customers by supporting this initiative
- They hope to increase profits by supporting this initiative

Attitude toward the company

- Dislike/like
- Unfavorable/favorable
- Negative/positive

Purchase intentions: If you were in the market for products sold by the Mayetta Food & Beverage Corp what is the likelihood of you purchasing a product from them...

- Very unlikely/very likely
 - Improbable/probable
 - Impossible/possible
-

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