

Building Corporate Associations: Consumer Attributions for Corporate Socially Responsible Programs

Pam Scholder Ellen

Georgia State University

Deborah J. Webb

University of West Georgia

Lois A. Mohr

Georgia State University

Corporate social responsibility (CSR) is often used as a key criterion in gauging corporate reputation. This research examined the influence of consumers' attributions on corporate outcomes in response to CSR. Researchers and managers have considered consumers' beliefs about CSR initiatives to be simplistic, serving either economic ends or reflecting sincere social concerns. The results of two studies established that consumers' attributions were more complex than traditionally viewed, mirroring many of the motives ascribed to companies by managers and researchers. Rather than viewing corporate efforts along a self- or other-centered continuum, consumers differentiated four types of motives: self-centered motives that are strategic and egoistic and other-centered motives that are values driven and stakeholder driven. Consumers responded most positively to CSR efforts they judged as values driven and strategic while responding negatively to efforts perceived as stakeholder driven or egoistic. Attributions were shown to affect purchase intent as well as mediate the structure of an offer.

Keywords: *corporate social responsibility; corporate associations; motives; altruism; cause marketing; corporate reputation; commitment; congruency*

Aaker (2005) claimed that most industries are hostile or are becoming hostile, meaning that they are characterized by overcapacity, low margins, and intense competition. In such markets, creating, refining, or even repairing a company's reputation with its stakeholders is key to success. To effectively compete, managers must remember that

the power of a brand lies in what customers have learned, felt, seen, heard, and so forth about the brand as a result of their experiences over time. In other words, the power of a brand is in what resides in the minds of customers. (Hoeffler and Keller 2002:79)

Brown and Dacin (1997:69) labeled "all the information about a company that a person holds" one's corporate associations. The corporate associations held by an individual "serve as the 'reality' of the organization for that individual" (Brown, Dacin, Pratt, and Whetten 2006:105).

Corporate associations play an important role in corporate outcomes, including reputation; corporate, product, and brand evaluations; purchase intent; and customer identification with a company (e.g., Brown and Dacin 1997; Gurhan-Canli and Batra 2004; Lichtenstein, Drumwright, and Braig 2004; Mohr and Webb 2005). The challenge is creating and managing corporate associations so that they evolve as central, enduring, and distinctive (Albert and Whetten 1985) links in the minds of relevant stakeholders that result in a desired reputation. Many

questions remain unanswered about the processes by which corporate behaviors and communications influence what stakeholders actually think about an organization (i.e., Viewpoint 4 of Brown et al. 2006) or how corporate associations influence corporate outcomes.

One type of corporate association receiving attention in the literature and in practice is corporate social responsibility (CSR) associations. CSR associations are those that “reflect the organization’s status and activities with respect to its perceived societal obligations” (Brown and Dacin 1997:68). Increasingly, CSR is being used as a key criterion in gauging corporate reputation (cf. the Harris-Fombrun Reputation Quotient, *Fortune*’s 100 Best Companies to Work For). In pursuit of the opportunity to differentiate themselves from the competition and bolster their reputations, U.S. companies spent \$9 billion in support of social causes in 2001 (Cone, Feldman, and DaSilva 2003). Despite these efforts, research indicates that CSR is a critical area for improvement for companies. A Gallup poll found that confidence in big business is low, with only 7 percent of respondents saying they had a “great deal” and 17 percent saying that they had “quite a lot” of confidence (Roper Center at the University of Connecticut 2004). Forehand and Grier (2003:350) conceptualized this “consumer distrust or disbelief of marketer actions” as skepticism.

CSR takes many forms, including philanthropy, cause-related marketing, environmental responsibility, and humane employee treatment, among others. Regardless of their form, CSR efforts are generally intended to portray an image of a company as responsive to the needs of the society it depends on for survival.¹ Academic studies of CSR initiatives offer support for such strategies (Brown and Dacin 1997; Handelman and Arnold 1999; Lafferty and Goldsmith 1999; Mohr and Webb 2005; Osterhus 1997). Research also suggests that critical intervening processes are important influences on whether the intended effects are achieved or whether CSR backfires (Forehand and Grier 2003; Handelman and Arnold 1999; Osterhus 1997). These intervening processes include the level of consumer trust in a firm (Lafferty and Goldsmith 1999; Osterhus 1997) or, more specifically, what motives consumers attribute to a firm’s behavior. Evaluations of a firm and its actions are considered to rest in part on the degree to which consumers associate egoistic (self-centered) or altruistic (other-centered) motives (Handelman and Arnold 1999; Webb and Mohr 1998). Thus, as Gilbert and Malone (1995) would predict, consumers may care less about what firms are doing than about why they are doing it.

This research sought to enhance our understanding of consumers’ attributions about the motives behind CSR and how they influence corporate outcomes. In addition, we have begun the process of examining how elements of CSR initiatives influence consumers’ attributions. Two

studies were conducted to examine the following questions: (a) Are attributions elicited by CSR efforts simple bipolar judgments of altruistic or egoistic corporate motives, or are they more complex? (b) Are attributed motives pure or mixed; that is, are motives either self- or other centered, or are consumers capable of integrating both in judgments? (c) Do attributions vary with the nature of an offer? and (d) Do attributions mediate offer effects on relevant firm outcomes?

First, to avoid imposing a preconceived framework on consumers’ attributions, an exploratory, qualitative study was undertaken to identify the range of motives consumers attribute to CSR efforts. The findings enabled us to explore the complexity and nature of motives elicited and their influence on firm evaluations. Then, the results of the qualitative study were used to offer a theoretical explanation for the attributions discovered and to develop a quantitative study. The quantitative study was used to develop and test a measure for assessing four types of consumers’ attributions for CSR, to conduct an experiment to determine whether attributions vary with the offer elements, and to measure the influence of resulting attributions on purchase intent. These issues were examined in the context of a common form of CSR, cause-related marketing.

ATTRIBUTIONAL INFERENCES ABOUT CSR

Drumwright (1996) found that even though managers described firms’ motives as mixed—serving both economic as well as social objectives—these same managers believed that consumers are simplistic in their judgments about CSR initiatives and view them as either serving economic ends or reflecting sincere social concerns. Extant research on the impact of CSR efforts has taken a similar view, measuring motives along continuums such as “self-serving to society serving” and “firm serving to public serving” (cf. Barone, Miyazaki, and Taylor 2000; Forehand and Grier 2003; Lichtenstein et al. 2004). This is conceptually consistent with the minimum boundary condition for any social actor of the distinction between the self versus the other (Whetten and Mackey 2002).

Yet there is research to suggest that responses to CSR may be more complex than represented in these approaches. Fein (1996:165) argued that suspicion of ulterior motives is likely to encourage individuals to “entertain multiple, plausible rival hypotheses about the motives or genuineness” of an entity’s behavior. In a climate of limited trust, all deeds may be heavily scrutinized, yielding more complex assessments of motives. When expectations are disconfirmed, people “give much thought to ‘why’ questions” (p. 165), leading to more sophisticated attributions. Since consumers show little confidence and trust in business, CSR efforts to appear as a “good citizen” might promote such attention. While many suggest that

inconsistency or duality is difficult for consumers to reconcile, Williams and Aaker (2002) argued that consumers are capable, when presented with persuasive communications, of accepting and synthesizing apparently contradictory information in making judgments rather than relying on more simplistic bipolar views. They found that positive and negative emotional reactions co-occur when individuals are exposed to ads with mixed emotional appeals.

STUDY 1

To discover the range of motives that might be elicited in response to cause-related activities, open-ended questions were used. Students ($n = 281$) at a major university participated in a study of customer opinions of business practices. Respondents ranged in age from 19 to 52 years ($M = 26.3$ years), and most were employed (44% full-time, 41% part-time). The sample was gender balanced and ethnically diverse (63% Caucasian, 21% African American, and 16% other).

To generate maximally different attributions, respondents were exposed to hypothetical radio scripts requesting consumers' charitable donations through different types of stores for different types of causes. Each person saw one cause-related marketing offer and was asked to record any thoughts about why the company would make such an offer and their overall evaluation of the firm on a four-item attitude scale. Responses were first divided into discrete thoughts by two independent coders, who resolved disagreements through discussion. The result was 647 relevant thoughts for why the company made the offer. With a range of 0 to 12 thoughts per person, the average number of attributions was 2.28.

Following Miles and Huberman (1994), descriptive codes were developed by combining similar reasons to form a smaller number of categories based directly on the data. Using four independent coders, the coding system was developed using an iterative process of coding a sample of thoughts, discussing disagreements, modifying the coding system, coding another sample of thoughts, and so on. The result was 17 categories of reasons for why companies would make the offer (see Table 1). Two coders conducted the final coding, resolving disagreements in discussions of the entire team. The coders agreed on their categorization of 87 percent of the thoughts. The proportional reduction in loss reliability (Rust and Cooil 1994) was .92.

Results

The elicited attributions showed a complex range of motives, demonstrating that at least some consumers recognized a variety of influences on a company's decision to engage in CSR. At one end of the range, the attributions

indicated that some consumers saw companies as truly caring or as getting involved because the companies believed that they were morally obligated or at least expected to help. At the opposite end were the most extreme, self-centered motives, such as tax write-offs or a suggested "pocketing" of donations. In between were a variety of expected business practices, such as building customer loyalty, getting more customers and sales, and improving a company's image. To gain a perspective on the dominant motives, the attributions were grouped into three more inferential and explanatory categories: other centered, self-centered, and win-win. See Table 1 for descriptive statistics.

While self-centered motives were the most frequently mentioned, most respondents (74%) gave more than one attribution. To examine whether respondents attributed pure or mixed motives, a ratio of self-centered to total thoughts was created by dividing each person's number of self-centered motives by his or her total number of thoughts. The result was a score ranging from 0 to 1, where 0 represented no self-centered thoughts and 1 represented only self-centered attributions. While 42.8 percent attributed pure motives to the company (all either self-centered or other-centered), 57.2 percent saw the company's motives as mixed, with 26.7 percent making equal numbers of self- and other-centered attributions. Interestingly, when attributions were mixed, the evaluation of the firm was more positive ($M = 6.05$ on a 7-point scale) than when attributions were purely self-centered ($M = 5.43$) or purely other centered ($M = 5.50$) ($F = 7.84, p < .01$).

Discussion

The motives elicited from consumers in Study 1 showed commonality with those proposed by Swanson (1995). In her reorientation of the corporate social performance model, Swanson bridged management and business ethics research to propose three principal motivations for companies to engage in CSR: economic, positive duty, and negative duty. Economic motives, usually the focus of management researchers, incorporate a firm's performance objectives, such as sales, profit, and return on investment. The duty-aligned perspectives are usually adopted by ethical researchers and focus on corporate moral behaviors and the associated obligations to society. Positive duty recognizes that a company may be involved in CSR to help others, while negative duty holds that a company's motivation may be an exercise in restraint to meet stakeholder expectations. Similar motives were identified by Maignan and Ralston (2002) in their review of companies' self-presentations on their Web pages, renaming them performance driven, value driven, and stakeholder driven, respectively.

While all three motives are legitimate from corporations' perspectives, as components of their reputations

TABLE 1
Open-Ended Attributions About Company Motives

<i>Attribution</i>	<i>Frequency</i>	<i>% of Responses</i>	<i>% of Cases</i>
Other centered	232	34.5	63.5
They care/want to help	138	21.3	
Identify with victims/beneficiaries	23	3.6	
Owe the community	16	2.5	
Morally obligated (internal)	16	2.5	
Company has what's needed/little cost to help	14	2.2	
Help customers to help	12	1.9	
Owe the community/expected to help	6	0.9	
Self-centered	414	63.7	93.7
Affect what people think about them	231	32.9	
Get more customers/sales	158	24.4	
Tax write-off	21	3.2	
Help themselves (general)	8	1.2	
Build customer loyalty	5	0.8	
Helping so company can survive	4	0.6	
Pocket the donations	3	0.5	
Competitive advantage	2	0.3	
Compensate for previous bad deeds	1	0.2	
Win-win	7	1.1	2.7

with consumers, it is important to determine whether they represent a simple continuum from self-serving to other serving: performance driven → stakeholder driven → values driven. If so, then firms would need to manage their messages to emphasize the values-driven aspects and de-emphasize the performance-driven aspects to these publics.

Two findings of Study 1 suggest a different model. First, those consumers who attributed both other-centered and self-centered motives reported more positive responses to the firm than those who attributed either one or the other. Rather than self-centered motives being viewed as negative, consumers' performance-driven motives seemed to fall into typical strategic goals (e.g., getting more customers and sales) and highly egoistic motives (e.g., pocketing the donations). As Whetten and Mackey (2002) suggested, attributions related to typical strategic goals of getting and keeping customers are inherent in the existence of a firm as a social actor and are widely accepted. However, attributions such as taking advantage of a cause or nonprofit have negative, egoistic connotations and are not likely to be widely accepted.

Second, the duty-aligned goals were defined by Swanson (1995) as positive when they were designed to help others and negative when they were dictated by stakeholders. This suggests that consumers will evaluate CSR efforts more positively when they are driven apparently by corporate values and more negatively when they are in response to stakeholder requirements.

Hypothesis 1: Purchase intent in response to CSR associations will be higher when attributions are (a) values

driven or (b) strategic and lower when attributions are (c) egoistic or (d) stakeholder driven.

Study 2 was conducted to develop and test a measure to assess consumers' attributed motives for CSR and to determine whether these attributions were elicited in response to a cause-related marketing offer. Furthermore, we examined whether attributions were differentially affected by the elements of the offer. Finally, we examined whether the resulting attributions mediated the influence of the offer elements on purchase intent.

STUDY 2

To examine whether attributions play a mediational role in consumers' processing of CSR initiatives, the manipulated elements of the cause-related marketing offer had to have a significant influence on corporate outcomes. Thus, two offer elements were selected on the basis of their wide acceptance as influential on consumers' responses to CSR: (a) the fit of the cause's mission with the company's core business and (b) the level of company commitment to the cause.

Company-Cause Fit

Early corporate donors selected the causes "least associated with their line of business" (Smith 1994:107), fearing opportunistic attributions. Drumwright (1996) found that high fit between a company and a cause led managers to fear cynical reactions from consumers, who might view

the company as exploiting the cause. In an experiment, Ellen, Mohr, and Webb (2000) found that offers judged as less congruent were evaluated marginally more positively than congruent offers. However, researchers and practitioners consistently recommend that companies support causes that are logically matched to their product lines, brand images or positioning, or target markets (cf. Cone et al. 2003; Varadarajan and Menon 1988). A close match between a company's core business and a cause is likely to lead consumers to perceive the company as more expert and transfer more positive feelings about the cause to the company (Hoeffler and Keller 2002). Becker-Olsen, Cudmore, and Hill (2006) found that low-fit CSR initiatives had a negative influence on consumers' beliefs, attitudes, and purchase intent. Fein's (1996) work suggests that a close match is less likely to raise suspicion because a firm is not acting out of character with its prime directive; thus, attributions to the firm as strategic would be expected. Similarly, when suspicions are not raised, values-driven attributions are more likely, while egoistic and stakeholder attributions are less likely.

Hypothesis 2: High (low) fit between a cause's mission and a company's core business will increase (decrease) (a) values-driven and (b) strategic attributions while decreasing (increasing) (c) egoistic and (d) stakeholder-driven attributions.

Commitment to a Cause

L'Etang (1994) argued that the commitment of a company to a cause is a major factor determining whether the company is seen as exploiting the cause. Dwyer, Schurr, and Oh (1987) defined commitment as "an implicit or explicit pledge of relational continuity between exchange partners" (p. 19). They described three factors that lead to perceived commitment: the amount of input, the durability of the association, and the consistency (stability) of input. Webb and Mohr (1998) found that the length of time committed to a cause was used as a cue for judging a firm's motives: longer term commitments were viewed as more well intentioned, while shorter term campaigns were viewed as just another way to increase sales. Drumwright (1996) found that employees judged social advertising campaigns as more successful when the campaigns extended over multiple years, while those lasting 6 months or less "invariably spelled doom" (p. 81). Varadarajan and Menon (1988) suggested that a medium- or long-term commitment provides more time for consumers to learn about a company-cause connection, and hence, there is more time for public relations to become effective. A longer commitment is likely to indicate a "real" commitment to the effort, thus suggesting values-driven motives. A shorter commitment might be viewed as reactive, driven by strategic

performance demands, egoistic motives, or stakeholder pressure.

Hypothesis 3: High (low) commitment to a cause will increase (decrease) (a) values-driven attributions while decreasing (increasing) (b) strategic, (c) egoistic, and (d) stakeholder-driven attributions.

As discussed above, prior research has found that intervening processes take place in consumers' evaluative processing of CSR initiatives (Forehand and Grier 2003; Handelman and Arnold 1999; Lafferty and Goldsmith 1999; Osterhus 1997; Webb and Mohr 1998). We believe that attributions are among these intervening processes.

Hypothesis 4: Attributions will mediate the relationship between offer elements and purchase intent.

Method

To determine whether fit and commitment differentially affected attributions, fictitious ads for a cause-related marketing offer were created to yield a 3 (fit: high, no relationship, low) \times 2 (commitment: high, low) between-subjects experiment with a control-group (no cause-related offer) design. A survey was mailed to a random sample of 490 staff employees at a large university. A follow-up reminder notice was sent 1 week later, yielding 193 usable surveys, for a 44.7 percent response rate. Each participant was asked to read a scenario and shown a randomly assigned fictitious ad from a "new campaign running in major newspapers around the United States."

Experimental manipulations. To minimize product or quality differences, a pretest indicated that "The Gas Station" met the criteria of providing a frequently purchased necessity by most consumers and operating in a parity market. In a second pretest, 3 causes were selected from 15 causes described as important to most people in *The Gallup Poll Monthly* (1996). "The Gas Station" was perceived to fit best with a cause that provided "transportation for older and disabled members of our community. They provide transportation for these individuals to get to places such as the doctor's office, drug store, etc." ($M = 6.16$). Low fit was one seeking "to protect wildlife habitats. They fight against the building of roads and highways that requires clear-cutting of local forests" ($M = 4.43$). The cause selected as having no obvious relationship with the firm's business was "fights homelessness. They renovate empty buildings into affordable apartments for homeless families in our community" ($M = 4.98$).

Using Drumwright's (1996) guidelines, commitment was manipulated at two levels (high and low) by varying the length of time the cause-related marketing offer was in effect. High commitment was described as providing support to the cause "as it has for the past 7 years," while low

commitment was described as lasting for 1 month (e.g., "April"). The contribution to the cause was held constant at 1 percent across treatments.

Scenario. All participants were asked to imagine that recently, "The Gas Station" had opened a location that was as convenient for them as their current stations and offered the same quality, price, and service. An ad made claims about high quality; low prices; and modern, convenient locations. A cause-related marketing offer was also made in the six treatment ads. Participants were asked how likely they would be to switch, using four 7-point, semantic differential items (e.g., unlikely and likely; Oliver and Swan 1989; $\alpha = .94$). Next, they responded to a 21-item, 7-point, Likert-type scale developed to tap perceived motives on the basis of the attributions revealed in Study 1. Finally, manipulation checks and demographic questions were completed.

Results

Respondents were 60 percent female and had an average age of 38.2 years. Household incomes ranged from under \$15,000 to over \$250,000, with 44 percent between \$25,000 and \$44,999 and 24 percent between \$45,000 and \$74,999. Race was diverse (54% Caucasian, 38% African American).

Common-factor analysis with oblimin rotation was used to examine the structure of the 21-item attribution scale, because Study 1 indicated that there would be correlations among some of the attributions. Four factors including 16 items, accounting for 62.8 percent of the variance, were extracted (see Table 2). The first factor, labeled values-driven attributions (variance extracted 26.6%), included motives such as caring about the cause. The second factor, labeled stakeholder-driven attributions (variance extracted 16.6%), reflected a response to the expectations of different stakeholders. The third factor, egoistic attributions (variance extracted 11.2%), was composed of 4 items attributing the firm's participation to more blatant self-centered reasons (e.g., taking advantage of the cause). The fourth factor, strategic attributions (variance extracted 8.4%), consisted of 3 items that attributed the firm's participation to self-centered goals reflecting typical business objectives (e.g., making a profit).

Scales for each attribution factor were created (see Table 2 for α values and means). The individual items for each factor were weighted using factor scores and summed. These were used to determine whether attributions were affected differentially by the elements of the offer and whether these in turn mediated the influence of the offer on purchase intent.

Manipulation checks. To assess fit, three 7-point, Likert-type items adapted from Sengupta, Goodstein, and Boninger (1997) assessed the fit, relevance, and appropri-

ateness of the partnership between the firm and the cause ($\alpha = .94$). Significant differences were found between the means of the manipulation check across the three manipulated levels of fit, $F(2, 159) = 22.93, p < .01$. However, examination of the means indicated that only two significantly different levels of fit were created. The high-fit group (transportation) was significantly higher ($M = 5.25$) than the other two groups, which did not differ significantly from each other (homelessness $M = 3.60$, wildlife $M = 3.79$). These two treatments were collapsed.

Commitment was assessed with two 7-point semantic differential items (e.g., the firm was committed to and cared about the cause; $\alpha = .86$). Two significantly different levels of firm commitment were attained, $F(1, 155) = 5.77, p < .02$. Those receiving the low-commitment treatment (i.e., "April") rated commitment significantly lower ($M = 3.91$) than those who received the high-commitment (i.e., 7-year) treatment ($M = 4.42$).

The effects of fit and commitment on values-driven, stakeholder-driven, egoistic, and strategic attributions were tested using multivariate analysis of variance (MANOVA). While there were no significant interactions, the influence of fit on attributions was significant, Wilks's $\lambda = .90, F(4, 143) = 4.22, p < .01, \eta^2 = .11$, as was commitment, Wilks's $\lambda = .94, F(4, 143) = 2.19, p < .07, \eta^2 = .06$. Participants exposed to the high-fit treatments were more likely than those in the low-fit treatments to attribute firm participation in the cause-related marketing offer to values-driven and strategic reasons, values-driven $F(1, 149) = 6.41, p < .01, \eta^2 = .04$; strategic $F(1, 149) = 6.41, p < .01, \eta^2 = .04$, and less likely to attribute the offer to egoistic reasons, $F(1, 149) = 5.17, p < .02, \eta^2 = .03$, offering support for Hypotheses 2a, 2b, and 2c, respectively. However, Hypothesis 2d was not supported: fit did not have a significant influence on stakeholder-driven attributions.

While it did not influence values-driven, egoistic, or strategic attributions, commitment had a significant influence on stakeholder-driven attributions, $F(1, 149) = 3.46, p < .07, \eta^2 = .02$. Low commitment led to higher stakeholder-driven attributions than high commitment. Thus, Hypotheses 3a to 3c were not supported, but Hypothesis 3d was supported.

Next, following Baron and Kenny's (1986) procedure, regression was used to determine if the treatments affected purchase intent. Fit had a significant influence on purchase intent, $F(1, 162) = 4.40, p < .04$, adjusted $R^2 = .02, b = .58, t = 2.10, p < .04$. Surprisingly, commitment did not. Only the mediational effects for fit were examined subsequently.

Regression was used to regress the four attributions scales on purchase intent, yielding a significant model, $F(4, 149) = 10.34, p < .01$, adjusted $R^2 = .20$. Each of the four attributions had a significant influence on purchase intent. Values-driven and strategic attributions increased purchase intent (values driven $b = .10, t = 4.00, p < .01$;

TABLE 2
Consumer Attributions About Company Motives

<i>The [Gas Station] Is Making the Offer Because</i>	<i>Values Driven</i>	<i>Stakeholder Driven</i>	<i>Egoistic</i>	<i>Strategic</i>
They feel morally obligated to help.	.84			
They have a long-term interest in the community.	.84			
Their owners or employees believe in this cause.	.83			
They want to make it easier for consumers who care about the cause to support it.	.75			
They are trying to give something back to the community.	.69			
They feel their customers expect it.		.93		
They feel society in general (i.e., consumers) expects it.		.87		
They feel their stockholders expect it.		.79		
They feel their employees expect it.		.76		
They are taking advantage of the nonprofit organization to help their own business.			.83	
They are taking advantage of the cause to help their own business.			.78	
They want it as a tax write-off.			.64	
They want to get publicity.			.54	
They will get more customers by making this offer.				-.93
They will keep more of their customers by making this offer.				-.67
They hope to increase profits by making this offer.				-.59
Eigenvalue	4.26	2.66	1.79	1.34
Percentage of variance extracted	26.6	16.6	11.2	8.4
Cronbach's α	.89	.91	.79	.76
Mean of summated scale	15.88	10.83	14.02	12.40
Median of summated scale	16.10	10.08	13.59	12.99
Scale range	3.95-27.67	3.36-23.51	2.80-19.61	2.20-15.37

NOTE: Kaiser-Meyer-Olkin measure = .78; Bartlett's test of sphericity = 1,402.98; $p < .01$. Loadings < .40 suppressed.

strategic $b = .13, t = 2.42, p < .02$), supporting Hypotheses 1a and 1b. Also, as predicted, egoistic and stakeholder-driven attributions decreased purchase intent (egoistic $b = -.11, t = -2.95, p < .01$; stakeholder driven $b = -.06, t = -1.94, p < .05$), supporting Hypotheses 1c and 1d.

A series of regressions determined whether attributions mediated the influence of fit on purchase intent. First, three regressions reconfirmed that higher fit had a significant positive influence on values-driven, $F(1, 157) = 6.20, p < .01$, adjusted $R^2 = .03, b = 2.16, t = 2.49, p < .01$, and strategic, $F(1, 156) = 5.68, p < .02$, adjusted $R^2 = .03, b = .95, t = 2.38, p < .02$, attributions and a negative influence on egoistic attributions, $F(1, 158) = 5.51, p < .02$, adjusted $R^2 = .03, b = -1.34, t = -2.35, p < .02$. As in the MANOVA, fit did not have a significant influence on stakeholder-driven attributions.

Then, a regression including values-driven, egoistic, and strategic attributions and fit established the mediational role of these attributions, $F(4, 152) = 10.49, p < .01$, adjusted $R^2 = .20$, supporting Hypothesis 4. While the attributions had a significant influence on purchase intent (values-driven $b = .09, t = 3.74, p < .01$; egoistic $b = -.11, t = -2.93, p < .01$; strategic $b = .10, t = 1.83, p < .07$), the influence of fit on purchase intent was no longer significant ($b = .29, t = 1.04, p < .30$) when attributions were included in the regression.

Overall, these results indicate that fit affected respondents' purchase intent through its influence on attributions. When there was a high level of fit between the company's business and the cause, the company was seen as getting involved because of its desire to help the cause and to build relationships with customers rather than for excessive profiteering. This then led to a greater willingness to switch than when the cause did not fit with the firm's business.

While fit influenced values-driven, strategic, and egoistic attributions, and they subsequently influenced switching, no such mediational role was found for stakeholder-driven attributions. Stakeholder-driven attributions were affected only by commitment, and commitment did not have a significant influence on purchase intent.

DISCUSSION

This research examines the attributions made by consumers about the motives underlying companies' participation in CSR. The results of two studies establish that consumers' attributions play an important role in their responses to CSR. Additionally, attributions are more complex than traditionally viewed, mirroring many of the motives ascribed to the companies by managers and researchers (Drumwright 1996; Swanson 1995). The range of motives identified in both studies showed that self- and other-centered motives were further differenti-

ated into components that differed in valence. Specifically, consumers distinguished between self-centered motives that were strategic and egoistic, reacting positively and negatively, respectively, to these motives. Likewise, other-centered motives were differentiated, with values-driven motives viewed positively and stakeholder-driven motives perceived negatively. Prior research has seemed to presume that consumer responses to CSR efforts are linearly related to the degree to which programs are viewed as self- or other centered. Instead, we find that the majority of participants attributed company participation to a combination of both. Response to the firm and its offer was most positive when consumers attributed both values-driven and strategic motives to the firm.

To establish that attributions varied by the nature of the offer and were thus controllable, we examined the influence of fit between the company's core business and the selected cause and length of commitment. While higher fit makes it easier to see why a company benefits by engaging in the effort, it also might raise the specter of opportunism. On the basis of Fein's (1996) work, higher fit apparently reduced the suspicion, allowing consumers to attribute "typical" business motives (i.e., strategic) as well as values-driven motives. Lower fit, which might raise suspicions, led to more egoistic attributions. Furthermore, values-driven, egoistic, and strategic attributions mediated the relationship between fit and purchase intent. Apparently, high-fit matches between the company's business and the cause led consumers to believe that the company was motivated by a desire to help others in the normal conduct of its business affairs rather than a desire to selfishly use the cause. It is these attributions that led to higher purchase intent.

As with higher fit, longer time commitments were expected to lead to more values-driven attributions, while shorter commitments might be viewed as more reactive to pressures of stakeholders or business demands. When commitment was only for a short period of time, participants thought that the company was participating only to meet others' expectations instead of acting on the principles of the organization. Furthermore, stakeholder-driven attributions decreased purchase intent. It appears that consumers do not give credit to companies that engage in CSR because of pressure from customers and other stakeholders. This is conceptually consistent with the negative-duty perspective prevalent in business ethics research (Swanson 1995).

IMPLICATIONS AND FUTURE RESEARCH

Our research offers insights into Brown et al.'s (2006) Viewpoint 4, addressing what stakeholders actually think of an organization. Attributions were found to mediate the relationship between the elements of CSR offers and

consumers' responses to the firm. The findings provide strong support for measuring consumer attributions about the motives behind companies' participation in CSR initiatives. Furthermore, the structure of CSR initiatives influences the type of attributions that are made in response to CSR, and these attributions affect corporate outcomes. Much previous research has focused on global evaluations and intent; this research suggests that these responses are likely to be mediated by attributions of firms' motives for CSR. The multidimensional measure developed and validated to assess consumers' attributions can be used in future research to examine their role in determining these more global responses to CSR.

The attributions elicited in this research proved more dimensional than typically examined. Rather than simple unidimensional attributions (e.g., self- vs. other centered), four different types of attributions with different effects were identified. In addition, it was found that consumers evidently dealt with the duality of other- and self-centered motives and in fact responded more positively when both existed. Thus, while consumers and the public may look cynically at businesses, they recognize and apparently expect that businesses can serve two masters: their bottom lines and long-run viability and the needs of society. These findings support the work done by Williams and Aaker (2002) concerning the acceptance of duality in persuasive communications. They found that positive and negative emotional reactions co-occur when individuals are exposed to ads with mixed emotional appeals. Likewise, we establish that individuals exposed to a cause-related marketing offer attribute company participation to a combination of self- and other-centered motives. Furthermore, they distinguish between positive and negative self- and other-centered motives. Just as Swanson (1995) would predict, consumers are able to reconcile the self- and other-centered motives of strategic and values-driven motives, with both having a positive influence on purchase intent. It is important to note that this means that managers do not have to hide strategic aspects of CSR. These findings also offer support for Forehand and Grier's (2003) work indicating that the negative influence of consumer skepticism can be inhibited by acknowledging the strategic benefits to a firm. Thus, caution must be exercised in developing and implementing CSR programs. Future research is needed to understand how managers can communicate the dual motives of CSR programs to achieve favorable values-driven and strategic consumer attributions while avoiding egoistic and stakeholder-driven attributions.

The lack of a significant relationship between commitment and participant responses may be because only one dimension of commitment identified by Dwyer et al. (1987), the durability of the relationship (i.e., the length of time the retailer supported the cause) was manipulated. The other two dimensions, the amount of input and the

consistency of input, were held constant. Consumers may examine the three dimensions holistically rather than as individual pieces of information. Further research is needed to identify the elements of CSR that signal commitment to the consumer.

Future research is needed to evaluate the generalizability of the findings. Similarly, the use of a hypothetical product removes the influence of preexisting beliefs about the motives of specific industries on the basis of customer experience. The research of Hilton, Fein, and Miller (1993) suggested that when individuals suspect that an actor may purposefully appear to disconfirm negative expectancies, many of the actions that might normally result in expectancy disconfirmation lose their potency. If consumers have preexisting beliefs that firms intentionally engage in CSR to make up for their shortcomings, CSR may lose its viability as a marketing tool. Research is needed to determine the extent to which such stigmas exist.

Our findings, coupled with those of Barone et al. (2000), indicate that understanding consumers' attributions of a firm's motivation for engaging in CSR becomes even more important in nonparity markets. Barone et al. found that consumers engage in compensatory processing when presented cause-related marketing offers in nonparity markets. This means that they make trade-offs between products sold with cause-related marketing offers and lower priced or higher quality products of competitors. Thus, when managers design offers in nonparity markets, not only must they be concerned with consumers' attributions of self-centered behavior, they must also be concerned with the strength of the attributions as the customer weighs their offers against the alternatives. Future research is needed to understand how trade-offs are made between CSR associations and other corporate associations.

These findings highlight the importance of designing and implementing CSR initiatives at the strategic level along with other important aspects of firm positioning, such as price and quality. Otherwise, consumers may perceive such efforts as tactical maneuvers designed to increase sales by misleading customers. Handelman and Arnold's (1999) findings suggest that consumers have a minimally acceptable level of CSR for firms within a given field. Research is needed to understand the role attributions play in determining this minimally acceptable level of CSR and whether being the first to exceed it can provide a company with a first-mover advantage. Further research is also needed to understand how CSR associations evolve as central, enduring, and distinctive to a firm's reputation (Albert and Whetten 1985).

The level of corporate investment in social causes makes it clear that CSR is viewed as key for many firms to build reputation and create differential advantage. This research indicates that consumer reaction to such initia-

tives is in fact complex and incorporates duality of motives. Future research will be needed to deepen our understanding of consumers' attributional analyses in response to CSR associations and their influence on corporate outcomes.

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NOTE

1. Other authors have presented extensive discussions on what constitutes CSR. Those issues are not addressed here; the reader is referred to articles such as that by Smith (2003).

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ABOUT THE AUTHORS

Pam Scholder Ellen (pellen@gsu.edu) is an associate professor of marketing at the Robinson College of Business at Georgia

State University. Her research focuses on perceptual biases in the way consumers respond to marketplace offers, particularly in the public policy arena. In addition to the *Journal of the Academy of Marketing Science*, her research has been published in the *Journal of Consumer Research*, the *Journal of Public Policy & Marketing*, the *Journal of Consumer Affairs*, and the *Journal of Retailing*.

Deborah J. Webb (dwebb@westga.edu) is an assistant professor of marketing at the Richards College of Business at the University of West Georgia. Her research interests include consumers' responses to prosocial corporate behaviors, marketing and society issues, and donation behavior. Her research has been pub-

lished in the *Journal of the Academy of Marketing Science*, the *Journal of Retailing*, the *Journal of Public Policy & Marketing*, the *Journal of Consumer Affairs*, and *Marketing Education Review*, among others.

Lois A. Mohr is a retired associate professor of marketing from the Robinson College of Business at Georgia State University. Her research interests focus on consumer responses to corporate social responsibility and services marketing. She has published in the *Journal of Marketing*, the *Journal of Retailing*, the *Journal of Business Research*, the *Journal of Public Policy & Marketing*, the *Journal of Consumer Affairs*, and the *Journal of Services Marketing*.