

## CSR Practices and Consumer Perceptions

Öberseder, Magdalena; Schlegelmilch, Bodo B.; Murphy, Patrick

*Published in:*  
Journal of Business Research

*DOI:*  
[10.1016/j.jbusres.2013.02.005](https://doi.org/10.1016/j.jbusres.2013.02.005)

Published: 01/01/2013

*Document Version*  
Peer reviewed version

[Link to publication](#)

*Citation for published version (APA):*  
Öberseder, M., Schlegelmilch, B. B., & Murphy, P. (2013). CSR Practices and Consumer Perceptions. *Journal of Business Research*, 66(10), 1839 - 1851. <https://doi.org/10.1016/j.jbusres.2013.02.005>

# CSR Practices and Consumer Perceptions

MAGDALENA ÖBERSEDER

BODO B. SCHLEGELMILCH

PATRICK E. MURPHY

**Keywords:** corporate social responsibility, scale development, consumer perceptions of CSR, Gestalt of CSR, CSR measurement tools, CSR policies, CSR programs

We would like to thank Victoria Crittenden and Thomas Salzberger for their very valuable feedback.

**Contact Information:** **Magdalena Öberseder** completed her PhD at the Institute for International Marketing Management at WU Vienna and now works for as a market research consultant for GFK Austria. **Bodo B. Schlegelmilch** is Dean of Executive Education and Professor of International Marketing and Management at the same institution. **Patrick E. Murphy** is Professor of Marketing at Mendoza College of Business, University of Notre Dame.

Please address all correspondence to Bodo B. Schlegelmilch, WU Vienna, Vienna University of Economics and Business Administration, Institute for International Marketing Management, Augasse 2-6, 1090 Vienna, Austria. Phone: (+43 1) 31336 – 5099; Email: [bodo.schlegelmilch@wu.ac.at](mailto:bodo.schlegelmilch@wu.ac.at).

## **Abstract**

Researchers and companies are paying increasing attention to corporate social responsibility (CSR) programs and the reaction to them by consumers. But despite such corporate efforts and an expanding literature exploring consumers' response to CSR, it remains unclear how consumers perceive CSR and which "Gestalt" consumers have in mind when considering CSR. Moreover, academics and managers lack a tool for measuring consumers' perceptions of CSR. This research explores consumers' perceptions of CSR and develops a measurement model for them. Based on qualitative data from interviews with managers and consumers, a conceptualization of consumers' perceptions of CSR is developed. Subsequently, this model is tested and validated on three large quantitative data sets. The conceptualization and the measurement scale help companies assess consumers' perceptions of CSR relative to their performance. They also enable managers to identify shortcomings in CSR engagement and/or communication. Finally, the paper discusses implications for marketing practice and future research.

## CSR Practices and Consumer Perceptions

*Our hope is that this research will prompt marketing scholars to reclaim the subject of CSR reporting from other fields since it inherently belongs to the marketing function of organizations (Nikolaeva and Bicho 2011, p. 152).*

*We uncover the need for more deliberate and precise generalizations in CSR research, and an increased focus on the source of stakeholder value provided by CSR activities (Peloza and Shang 2011, p. 130)*

The quotes above make two important points: that corporate social responsibility (CSR) should be the domain of marketing scholars as much as other functional fields such as management and strategy; and that a greater understanding about how stakeholder value can be created by CSR activities is needed. The two articles quoted above and several others in the *Journal of the Academy of Marketing Science* (Maignan and Ferrell 2004; Vlachos et al. 2009) are signaling several emerging thrusts to CSR scholarship in marketing that help advance the field. The research examined in this paper builds on and extends this earlier work by filling a gap in the CSR and marketing literature. A comprehensive, validated scale of consumers' perceptions of CSR useful to both scholars and practitioners is developed. This study is also undertaken in a non-US based context (like Vlachos et al. 2009) to demonstrate that CSR is a worldwide, in addition to a North American, phenomenon.

Most research shows that consumers' interest in CSR is increasing (Berens, van Riel and van Bruggen 2005; Nielsen 2008; Vlachos et al. 2009). The majority of consumers believe that companies should engage in social initiatives and that firms would benefit from these activities (Becker-Olsen, Cudmore and Hill 2006; Nielsen 2008). Moreover, research based on experiments shows that consumers are not only interested in CSR, but also appear to take CSR into account when evaluating companies and/or when purchasing products (e.g.,

Brown and Dacin 1997; Sen and Bhattacharya 2001). Notwithstanding this expanding literature stream, academics and marketers are still uncertain when it comes to assessing how consumers perceive a company's CSR efforts and which specific CSR initiatives are most effective in affecting consumer behavior (Phole and Hittner 2008).

Thus far, no scales measuring consumers' perceptions of CSR have been developed. Instead, there is a large number of consumer ethics or green consumer scales (e.g., d'Astous and Legendre 2009; Muncy and Vitell 1992; Soriano and Foxall 2002; Stone, Barnes and Montgomery 1995; Vitell and Muncy 2005). Only two scales linking CSR and consumer behavior are available in the academic literature: one that measures consumers' perceptions of corporate social *ir*responsibility in the retail context (Wagner, Bicen and Hall 2008) and another by Webb and colleagues (2008) concentrating on socially-responsible purchase and disposal behavior. All of these scales focus on individual dimensions of CSR (e.g., responsibility towards the environment, environmental impact purchase, recycling behavior, etc.) yet none of them offers a comprehensive measurement tool focusing on social responsibilities. Therefore, a wide-ranging scale measuring consumers' perceptions of CSR (CPCSR) appears to be needed for several reasons: (1) executives report that they have difficulty gauging their customers' CSR perceptions and expectations (Phole and Hittner 2008). This lack of understanding of consumers' CSR perceptions may lead marketers to make inaccurate decisions regarding marketing strategies and the marketing mix; (2) it assists marketing and/or CSR managers in assessing consumers' perceptions of CSR (i.e., whether or not consumers accurately perceive a company's CSR efforts) and to take appropriate actions; and (3) it facilitates further academic investigation by offering a conceptualization and measurement instrument which can be used to research relationships between consumers' perceptions of CSR and consumer behavior. Thus, the objective of this research is to develop a comprehensive scale that measures consumers' perceptions of CSR.

Initially, the conceptualization of the construct – consumers’ perceptions of CSR (CPCSR) – is discussed. In the subsequent section, the scale development process is described in detail and findings are explicated. Finally, the key results of the study are discussed and implications for researchers and managers are drawn.

### **Conceptualizing Consumers’ Perceptions of CSR (CPCSR)**

After more than sixty years of CSR debate and discussion in many contexts, there is still no single widely accepted definition of this concept (Freeman, Harrison, Wicks, Parmar and De Colle 2010). According to the literature, over thirty-five definitions of CSR have been proposed (Dahlsrud 2008; Matten and Moon 2008). However, one definition is seen as most appropriate for this research because it includes all relevant CSR themes, has a strong stakeholder focus and fits the European research context. Therefore, the new definition by the European Commission, which concisely defines CSR as “the responsibility of enterprises for their impacts on society” (European Commission , 2011 p. 6) is used as a point of departure.

A review of the CSR literature shows a growing emphasis on qualitative research in addressing the interface of CSR and consumer behavior (Brunk 2010; Eckhardt, Belk and Devinney 2010). Moreover, as consumers’ perceptions of CSR are still unclear to executives and researchers (Phole and Hittner 2008), qualitative research seems an appropriate research method because it investigates in-depth subject areas that are broad and complex (Drumwright 1996; Eisenhardt 1989; Fischer, 2006). Building on the earlier work, this study initially employs qualitative research to understand consumers’ perceptions of CSR and consequently to define and conceptualize the construct/measurement. The qualitative data were obtained through in-depth interviews with consumers and CSR managers. In total, 48 interviews were conducted. Each interview lasted between 45 and 115 minutes. During the interviews, participants were encouraged to describe what corporate social responsibility means to them, how they characterize a socially responsible company and which

responsibilities companies should fulfill. Moreover, several examples of socially responsible companies were discussed. To analyze the data, a thematic content analysis was used (Spiggle 1994; Strauss and Corbin 1990) and categories were identified employing an inductive process (Holsti 1969). Recurring themes found in a text passage were labeled and coded (Spiggle 1994; Strauss and Corbin 1990). This type of analysis is widely used in consumer behavior research to identify topics and relationships (McCracken 1988). The discussion below draws on these qualitative interviews.

Based on the findings from the qualitative data, the following definition of consumers' perceptions of CSR (CPCSR) is advanced:

*A socially responsible company integrates social and environmental topics in its core business activities and acts responsibly towards its employees, its customers, the environment, its suppliers, the local community, its shareholders and society at large.*

For consumers it is important to clearly distinguish between different areas (CSR domains), as they may believe that CSR is a concept which is too complex and abstract to understand and evaluate. These distinct domains make CSR engagements easier to assess and more tangible to consumers by focusing on a company's stakeholders: employees, customers, environment, suppliers, the local community, shareholders and society at large. The *employee domain* encompasses issues such as working conditions, non-discrimination of employees or adequate remuneration. The *customer domain* addresses topics like fair prices, clear and comprehensive product labeling, safe and high quality products, etc. Regarding the *environment*, consumers see many responsibilities such as reduction of energy consumption, waste and emissions. The *supplier domain* focuses on the topic of fairness with issues like fair terms and conditions, supplier selection and auditing. Another important sub-area concerns a company's responsibility towards the *local community*. Here consumers stress the responsibilities of creating jobs for people living in the community, local sourcing, and

economic contribution to a region's development. Concerning *shareholders* consumers do give them primary importance but acknowledge that a company is responsible for achieving profits. However, they believe that companies should put a focus on sustainable growth, long-term financial success and the responsible investment of shareholder capital. Finally, the respondents argue that a company is also responsible to the *society at large*. The societal domain addresses issues such as donations to social causes, employment of people with disabilities and the support of social projects.

As these areas of responsibility reflect consumers' overall perceptions of CSR, this research proposes that the construct CPCR is a hierarchical, multidimensional construct. More specifically, based on the qualitative findings, CPCR is proposed to be a second-order construct with seven first-order dimensions relating to different stakeholders (see Figure 1). This hierarchical structure offers different levels of abstraction: the overall CPCR (higher level of abstraction) as well as the individual CSR domains (lower level of abstraction). The global assessment of CPCR assists in evaluating how well consumers perceive CSR and which effects these perceptions have on consumer attitudes and behavior while the individual CSR domains can be used as a more specific investigation of the impacts of CSR domains on consumers. For the model specification, it is proposed that the identified CSR domains are reflectively modeled first-order constructs which have several indicators. The second-order factor is also modeled reflectively, as the first order dimensions are specifications/characteristics of the CPCR construct. A reflective measurement model is proposed for several reasons: (1) The causality is from the construct to the measures, meaning the construct explains the measure's variation ; (2) The indicators are determined by the construct and reflect the underlying latent construct; (3) Indicators share a similar content, are interchangeable, and dropping one indicator of the reflective construct does not change the construct's meaning (Jarvis, Mackenzie, Podsakoff, Mick and Bearden 2003; MacKenzie, Podsakoff and Jarvis 2005).

\*\*\* Insert Figure 1 about here \*\*\*



## **The Scale Development Process**

The following section encompassed a series of steps. First, the stages of the scale development process are reviewed, including pilot testing of the model. Next, Study 1 examines customers' responses to the CSR activities of three different firms. Finally, Study 2 utilizes a broad scale sample of consumers to validate the measurement model.

### **Scale Generation**

#### *Item generation*

Following well-established scale development procedures (Churchill Jr 1979; DeVellis 1991; Netemeyer, Bearden and Sharma 2003), a comprehensive item pool was generated. Initially, 48 in-depth interviews were conducted with managers (n=23) and consumers (n=25) in order to define consumers' perceptions of CSR and to reveal different dimensions (domains) of CSR. Based on these data, a list of statements was derived for the initial item pool. Next, the CSR literature, CSR reports and ethical consumption scales were consulted to supplement the item pool. Finally, 30 marketing students were surveyed via an open-ended questionnaire to ensure that the construct was consistent with the authors' views on consumers' perceptions of CSR. Based on these inputs, a pool of 84 items was created (see Figure 2 for the stages in the scale development process).

\*\*\* Insert Figure 2 about here \*\*\*

#### *Judging Content Validity and Initial Purification*

The process of judging content validity and initial purification included several steps. First, ten expert judges (marketing professors and Ph.D, students not familiar with this research) were asked to assess the content and construct validity of the items, and to evaluate items for clarity and conciseness. In addition, they were instructed to report missing aspects of the construct which were not adequately captured. Twenty-two items were dropped because

the judges identified them as ambiguous or argued that several items had essentially identical meanings. Based on the experts' responses, some items were added, rewritten and deleted, leaving 62 in the item pool. Next, 27 consumers were given the definition of consumers' perceptions of CSR and asked to assess content validity as well as to judge the items "as very applicable", "somewhat applicable", or "not applicable" to consumers' perceptions of CSR. Items were retained when they were evaluated as at least "somewhat applicable." Consumers also were asked to add items that were missing and to evaluate the items for clarity and conciseness. This process resulted in the retention of 51 items. Finally, the item pool was presented to two CSR managers, three business professors, and two marketing research experts, who received the same instructions as the consumers. This evaluation phase deleted and rephrased several items, resulting in a final pool of 47 items.

### *Pilot Testing*

As recommended by Netemeyer et al. (2003), a pilot study was conducted in order to reduce the number of items by deleting or altering those that do not meet psychometric criteria. Specifically, a questionnaire with the 47 items was administered to a convenience sample of 323 adult consumers (for sample characteristics see Table 1) exploring consumers' perceptions of CSR. To identify latent dimensions, exploratory factor analysis was performed. The items were analyzed using principal axis factoring (PAF) and oblique rotation. PAF is employed because it extracts the least number of factors that account for the common variance (Malhotra 1999). Oblique rotation was chosen since it allows factors to correlate (Hair, Black, Babin and Anderson 2010). The extraction criterion was set a priori to the seven factor structure based on the qualitative findings and with an eigenvalue greater than 1. The measure of sampling adequacy (MSA) was, at .937, well above .8, which shows that the correlation matrix is very appropriate for principal axis factoring (Hair, Black, Babin and Anderson 2010). The seven factor structure accounted for 71.8% of the explained

variance. Based on these findings, five items were dropped due to cross-loadings ( $>.3$ ) or weak loadings ( $<.3$ ), and some rephrased. Before dropping these indicators, the authors discussed this issue with experts to make sure that deleting them did not reduce content and face validity.

### Study 1: Measurement Model Development and Refinement

The remaining 42 items were incorporated into a questionnaire that was pre-tested with twenty consumers and eight experts. The 42 Consumer Perceptions of Corporate Social Responsibility (CPCSR) items were measured using a five-point rating scale, ranging from “high responsibility” to “low responsibility” with a neutral midpoint (“medium responsibility”). In addition, three endogenous constructs previously developed in the literature were included in the questionnaire: purchase intention, 7-point scale (Putrevu and Lord 1994); consumer-company identification (CCI), 9-point scale (Bergami and Bagozzi 2000); company evaluation, 7-point scale (Goldsmith, Lafferty and Newell 2000).

The main survey was conducted online. To capture consumers’ perceptions of the CSR, customers of three different actual companies were sampled: a manufacturer (28.2% of respondents), a fast-moving consumer goods company (35.6%), and a bank (36.2%). These companies were selected because they have different CSR strategies and have all recently put more emphasis on this area (e.g., published a CSR report, created a CSR department, etc.). As CSR initiatives vary between industries, it was deemed necessary to include companies from different sectors in order to develop a scale which is valid across industries.

The online questionnaire was sent to *each company’s customers*. As a reward for their participation, customers were invited to take part in a lottery. Data collection took place during November 2010 and January 2011 and lasted about ten weeks. The final sample consisted of 483 customers. 55.7% of respondents were female and 44.3% male. Respondents ranged in age from 18 to 70 years, with a mean age of 40.8 years. The majority (58.4%) had

graduated from high school, and 26.9% held a university degree, while only 19.7% of them had finished a vocational training course and 18.8% had graduated from a technical college. The median monthly net household income was €2,000 to €2,500 (see Table 1).

\*\*\* Insert Table 1 about here \*\*\*

The appropriateness of the 42 items for capturing the seven dimensions was again tested with exploratory factor analysis (principal axis factoring with oblique rotation). An MSA value of .966 indicates that the correlation matrix is very appropriate for exploratory factor analysis. The items load on seven factors as expected, account for 75.8% of the variance and had loadings of above .35, which is acceptable due to the large sample size (Hair, Black, Babin and Anderson 2010).

\*\*\* Insert Table 2 about here \*\*\*

Next, the 10-factor structure (i.e., the 7 CPCS factors and the 3 endogenous constructs of purchase intent, consumer-company identification and company evaluation) was tested through a confirmatory factor analysis (CFA). The model was estimated using the maximum likelihood estimation (MLE) in AMOS 18 to assess the construct validity and reliability of the scale. The model fits the data reasonably well (CFI = .93; RMSEA = .056;  $\chi^2 = 2129.4$ ,  $df = 857$ ,  $p < .001$ ). These fit indices are reported because of their robustness, stability and lack of sensitivity to sample size (Fan, Thompson and Wang 1999). Moreover, Hair et al. (2010) recommend reporting a goodness (e.g. CFI) and a badness of fit indicator (e.g. RMSEA). Six items had to be deleted as they were redundant and were captured by another item. Again, experts helped to decide which of the two equivalent items should be retained.

A summary of the loadings is presented in Table 2 and further results are shown in Table 3. The average variance extracted (AVE) from each factor ranges between .60 and .78. This is an indication for convergent validity, which is shown by AVEs greater than .5 (Fornell and Larcker 1981). In order to establish discriminant validity between the factors, the average variance extracted was compared with the squared interconstruct correlations (Fornell and

Larcker 1981; Hair, Black, Babin and Anderson 2010). Discriminant validity is achieved when the interconstruct correlations exceed the average variance extracted. This is the case for all constructs except for the correlation between customer domain and company evaluation, the societal and the community domain as well as the supplier and the society domain, where the threshold for discriminant validity has not quite been achieved (see Table 3). The overlap of these constructs is explainable, as the community and the supplier domain are somewhat related to the societal domain in terms of content, and there is a causal relationship between the customer domain and company evaluation. However, content and face validity of the constructs are clear. Taken collectively, discriminant validity is shown for seven out of ten constructs and very closely for the other three factors. Finally, internal consistency of the scale was assessed via the construct reliability estimates reported in Table 3 (Fornell and Larcker 1981; Hair, Black, Babin and Anderson 2010; Ping Jr 2004). The construct reliability estimates range from .72 to .94, indicating reasonable precision.

\*\*\* Insert Table 3 about here \*\*\*

Subsequently, a second-order confirmatory factor analysis was conducted, which is called for by the relatively high intercorrelations of the seven first-order dimensions (Anderson and Gerbing 1988). The purpose was to determine whether the first-order constructs (CSR domains) are reflections of the higher order construct – consumers' perceptions of CSR (CPCSR). The detailed results are presented in Table 4. Overall, the fit is good (CFI = .925; RMSEA = .057;  $\chi^2 = 2291.8$ ,  $df = 889$ ,  $p < .001$ ). Loadings are significant and above .6. AVEs range from 60% to 78.2%. The second-order factor exhibits a robust structure, as its AVE is, at 70.3%, well above the 50% threshold and the construct reliability is very good at .943. These results indicate convergent validity. In contrast to the first-order CFA, discriminant validity is completely archived, as all interconstruct correlations are lower than the constructs' AVEs. Construct reliability is also very good with estimates between .73 and .94 (see Table 4).

\*\*\* Insert Table 4 about here \*\*\*

## Study 2: Measurement Model Validation

The main objectives of the second study are: (1) to validate the measurement model developed from the first data set, (2) to examine the generalizability of this factor structure and (3) to investigate the factor structure fit in a nomological network. To this end, the literature suggests company evaluations (e.g. Biehal and Sheinin 2007; Brown and Dacin 1997), customer-company identification (e.g. Marin and Ruiz 2007; Sen and Bhattacharya 2001), and purchase intention (e.g. Bhattacharya and Sen 2004; Mohr, Webb and Harris 2001; Sen and Bhattacharya 2001), as valuable constructs for assessing nomological validity. .

When forming an impression of a company, consumers use corporate ability and corporate social responsibility associations (Brown and Dacin 1997). Hence, consumers evaluate companies, as well as products, in terms of CSR. Positive associations do boost company and product evaluations. However, negative CSR associations are more influential and have a more detrimental effect than positive ones (Biehal and Sheinin 2007; Brown and Dacin 1997; Sen and Bhattacharya 2001).

*H1: A company's CSR efforts will be positively related to consumers' evaluation of a company.*

Sen and Bhattacharya (2001) suggest that consumers' identification with a company plays a role when evaluating it. Drawing on organizational research, and in particular on social identity theory (Ashforth and Mael 1989; Tajfel and Turner 1985), the authors argue that consumers identify with a company if they detect a certain congruence between their own and the company's character, as evidenced by its perceived social responsibility. In other words, the more consumers identify themselves with a company, the more positively they assess the corporation's CSR engagement (Marin and Ruiz 2007; Sen and Bhattacharya 2001).

*H2: Consumers' identification with a company will be more favorable given a more positive assessment of the company's CSR engagement.*

CSR not only affects consumers' evaluation of and identification with a company, but also their purchase intention. Several experimental studies have shown that positive CSR engagement increases consumers' purchase intention (e.g., Mohr and Webb 2005; Sen and Bhattacharya 2001). The influence of CSR on consumers' purchase intention can be direct or indirect. The effect is indirect when a corporate context for purchase intention is created; when the consumer identifies with a company, s/he is more likely to buy the firm's products. However, a company's CSR actions can also have a direct influence on the attractiveness of its products; when the CSR activity corresponds to the consumer's CSR beliefs and his/her support for the initiatives (Sen and Bhattacharya 2001). Based on this prior research, the following hypotheses are advanced:

*H3: There is a direct, positive relationship between consumers' perceptions of CSR and purchase intention.*

*H4: There is an indirect, positive relationship between consumers' perceptions of CSR and purchase intention mediated by consumer-company identification.*

To test these hypotheses, the relationships between consumers' perceptions of corporate social responsibility and three important consumer behavior variables – company evaluation, consumer-company identification (CCI) and purchase intention are analyzed. These variables are expected to be positively related to consumers' perceptions of CSR..

As in study 1, data were collected by means of an online questionnaire. The questionnaire and the real-life companies were the same as in study 1, but instead of surveying each company's customers the sample population was Austrian consumers. Data collection lasted five weeks. This resulted in a representative sample of Austrian consumers (see Table1)for sample characteristics). Overall, 1,143 respondents completed the online questionnaire (manufacturing company 30.8% of respondents, FMCG company 34.6% and

bank 34.7%). Gender is almost split evenly (49.7% male and 50.3% female respondents). Respondents range in age between 18 and 70 years old. The sample is rather educated, as the majority of respondents (59.7%) graduated from high school and 25.6% of them hold a university degree, while only 20.0% of the respondents finished a vocational training course and 15.6% graduated from a technical college. The median monthly net household income was €1,500 to €2,500 (see also Table 1).

In order to validate the CPCS scale, a second-order confirmatory factor analysis was performed. The suggested second-order factor model fits the data well: CFI =.937; RMSEA =.055;  $\chi^2 = 3878.7$ ,  $df = 889$ ,  $p < .001$ . All loadings are significant and above .7 (see Table 2). All AVEs (ranging from .63 to .85) were well above .5 suggesting convergent validity. As the AVEs are higher than the interconstruct correlations (between .235 and .596), discriminant validity is also implied. Moreover, the calculation of the construct reliability estimates shows construct reliability, as they range between .77 and .94 (see Table 5).

\*\*\* Insert Table 5 about here \*\*\*

Next, nomological validity was assessed by checking the expected patterns of correlations between the construct CPCS and the three other suggested measures: company evaluation, consumer-company identification, and purchase intention. Thus, how well the CPCS scale relates to these constructs was examined (see



Figure 3). The model fit is good: CFI =.929; RMSEA =.058;  $\chi^2 = 5250.9$ , df = 891, p <.001. As hypothesized, company evaluation was significantly positively related to consumers' perceptions of CSR. Similarly, consumer-company identification was also significantly related to CPCR, indicating that consumers are sensitive to a company's CSR initiatives. In support of H4, an indirect relationship between CPCR and purchase intention could be confirmed. More specifically, CCI was found to be a mediator of the relationship between CPCR and purchase intention. In contrast, the direct effect of CPCR on purchase intention (H3) was not significant. This finding contradicts earlier experimental research which suggests a direct impact of CSR on consumers' purchase intentions (e.g., Mohr and Webb 2005; Sen and Bhattacharya 2001).

\*\*\* **Insert**

Figure 3 about here \*\*\*

Finally, measurement equivalence was tested to show that the CPCSRS measurement is valid across industries using a multi-group analysis (Byrne et al. 1988). The sample initially was split into three groups (manufacturing company n=348, a fast-moving consumer goods company n=391, and a bank n=392). Then, configural invariance was tested. For this purpose, an unconstrained ten-factor model (7 first-order constructs and 3 endogenous constructs) was estimated across the three groups. The results indicate good model fit CFI =.924; RMSEA =.034;  $\chi^2 = 5927.4$ , df = 2571, p <.001. All factor loadings are significant (p<.01) and large (>.60). Consequently, it can be concluded that the CPCSRS scale has configural invariance with a similar pattern of factor loadings across the three groups (Steenkamp and Baumgartner 1998). Third, the authors constrained all factor loadings across the three groups as equal. As the change in  $\chi^2$  between the configural model and the full metric invariance model is significant, full metric invariance is not given. In a next step, a test for full metric invariance was conducted among the seven CSR domains reflecting CPCSRS (the loadings of three endogenous constructs were not constrained). This seven factor metric model shows good fit (CFI =.924; RMSEA =.034;  $\chi^2 = 5995.3$ , df = 2629, p <.001), and the change in  $\chi^2$  is not significant, indicating full metric invariance for the seven first order constructs (see Table 6). The final test focused on partial metric invariance, lifting five constraints on company evaluation, consumer-company identification and purchase intention. The  $\chi^2$  for the revised measurement model is higher than the  $\chi^2$  of the configural model but not significant (see Table 6). This suggests partial metric invariance for the ten-factor measurement model with five relaxed constraints. As a consequence, it can be concluded that the CPCSRS scale is not sensitive to a specific industry.

\*\*\* Insert Table 6 about here \*\*\*

## **Discussion**

To date, substantial research has focused on consumers' reactions to CSR (e.g. Becker-Olsen, Cudmore and Hill 2006; Ellen, Webb and Mohr 2006; Lichtenstein, Drumwright and Braig 2004; Sen and Bhattacharya 2001; Vlachos, Tsamakos, Vrechopoulos and Avramidis 2009). Despite this extensive literature on the link between CSR and consumer behavior, little is known about consumers' perceptions of corporate social responsibility. Consequently, this paper addresses this important gap in the CSR and consumer behavior literature by conceptualizing, developing and testing a comprehensive scale measuring consumers' perceptions of corporate social responsibility (CPCSR).

### **Gestalt of the construct**

Based on qualitative data and three large scale quantitative data sets, empirical evidence is provided that CPCSR is a multidimensional, hierarchical construct. Consumers' perceptions of the CSR construct have seven sub-dimensions related to corporate stakeholders: responsibility towards the local community, society, employees, the environment, shareholders, customers and suppliers (see Figure 1). As shown in Table 1, each of the dimensions can be captured with three to six statements that describe the activities that relate most closely to them. Thus, CSR is a multifaceted construct. All but the shareholder domain have five or six components such as the societal one that includes donations to social facilities and causes, the employment of disabled people, the support of social projects and education of the youth.. It is probably not surprising that the stakeholder domain (see Table 1) is least developed since most consumers have only a cursory knowledge and/or interest in the financial workings of most companies. This multidimensionality of the CPCSR construct confirms that CSR is too abstract for consumers to fully grasp and that they consequently split the concept into several sub-domains (see also Table 2).

## Different levels of abstraction

The multidimensional conceptualization of CPCSRS yields benefits at the conceptual as well as the managerial level. The CPCSRS scale enables researchers and marketers to study, measure, and analyze consumers' perceptions of CSR at different levels of abstraction. Moreover, it helps researchers and practitioners to assess how consumers perceive CSR in general and which CSR domains are of particular interest to consumers. Developing an overall scale of CPCSRS without sub-dimensions would limit the understanding and measurement of this construct. Researchers and marketers should consider both levels of analyses – the overall CPCSRS (higher level of abstraction) as well as the individual CSR domains (lower level of abstraction). The overall assessment of CPCSRS assists in evaluating how well consumers perceive CSR and which effects these perceptions have on consumer attitudes and behavior. . On the other hand, marketers can use the individual domains to assess consumers' perceptions of a company's CSR engagement in a specific domain most relevant to the company and derive recommendations for CSR-related marketing strategies.

## A new approach of measuring CSR

Another contribution to theory and practice lies in developing and testing a CSR scale that captures the consumer perspective. So far, the bulk of the literature has discussed several ways to measure CSR from a corporate perspective (e.g., Maignan and Ferrell 2000; Quazi and O'Brien 2000; Turker 2009). Turker (2009) suggested several categorizations of CSR measurement approaches on the corporate level (e.g. reputation indices or databases, content analysis of corporate publications, scales measuring CSR at the individual and organizational level.. This research adds another category for measuring corporate social responsibility, i.e. measuring stakeholder perceptions of CSR and in particular consumers' perceptions of CSR. The CPCSRS scale advances knowledge of CSR on two fronts: First, the qualitative phase of this research shows that managers and consumers have a different understanding of CSR.

While managers argue that CSR domains establish a company's social responsibility and that this holistic view is important, most consumers cannot fully comprehend the overarching concept of CSR, as it is too large and complex for them to understand and to assess. Instead, consumers distinguish different areas of responsibility (CSR domains) and attach varying importance to them. Second, the measurement of consumers' perceptions enables marketing and CSR managers to evaluate the level of awareness consumers have of their CSR engagement and its impact on their attitudes towards the company and their behavior. Based on the measurement results, practitioners can develop and adapt their CSR communication strategy to address the specific concerns of consumers.

#### General scope of the CPCSRS Scale

This research setting makes it possible to assess consumers' perceptions of CSR in different sectors (consumer durables, i.e., furniture manufacturer, fast moving consumer goods and service industries). Testing for invariance by using multi-group analyses suggests that the scale is not sensitive to a particular industry because all indicators load significantly on the proposed CSR domain. It is a noteworthy finding, as one would assume that the importance of the CSR domains and the individual items of every domain would vary across industry contexts. Consequently, this CPCSRS scale can serve as a basis to measure consumers' perceptions of CSR across industries.

#### The impact of CPCSRS on consumer behavior

Finally, turning to the nomological net of the developed CPCSRS scale, an investigation was presented of the associations between consumers' perceptions of CSR and three important consumer behavior variables – company evaluations, consumer-company identification and purchase intention. The results indicate that CPCSRS has a positive relationship with company evaluations and consumer-company identification (CCI). This is in

line with findings from prior experiments studying the effect of CSR on company evaluation (Brown and Dacin 1997; Marin and Ruiz 2007; Marin, Ruiz and Rubio 2009) and consumer-company identification (Lichtenstein, Drumwright and Braig 2004; Sen and Bhattacharya 2001). Moreover, the findings show that CCI is a strong mediator of the relationship between CSR and purchase intention. However, in contrast to findings from experimental studies (Mohr and Webb 2005; Sen and Bhattacharya 2001), the results of this study reject the notion that CSR has a positive direct impact on purchase intention. Possible explanations for these findings are on the one hand the testing of several CSR dimensions and on the other hand the real-life research context.

#### Limitations and Future Research

As with any other research project, the present study suffers from some limitations which, in turn, point to avenues for future research. Although the results are based on non-student samples and a representative sample of Austrian consumers, one has to be cautious in generalizing the results, because of the country specific sample and only three industries were tested. Although the measures used in the study performed well, further analyses and testing of the scale in other contexts are necessary to establish more definitive proof of reliability and validity. In particular, discriminant validity against other related scales (e.g., socially responsible consumption) could also be assessed.

Another logical next step for further research would be to expand the research context and validate this scale in other cultural contexts. Subsequently, the scale could be tested in additional European countries and then extended to other continents (e.g., North America or Asia). Such an extension would be useful in exploring either cross-cultural differences in consumers' perceptions of CSR, or in validating and generalizing the CPCR scale across countries.

One objective of the paper was to develop a scale that is not sensitive to industry contexts. However, some CSR issues are more relevant in some industries than others. Consequently, another fruitful research avenue may propose modifications of this conceptualization to account for industry-specific CSR issues, such as developing an environmental CSR domain scale that captures multiple issues for different industries (e.g., disposal of toxic waste).

Future research could also focus on the investigation of antecedents of consumers' perceptions of CSR, as this area has received limited research attention. More precisely, one could examine how CPCS is formed and impacted by a company's CSR initiatives. Earlier work in the link between attitudes and behavior may provide a foundation for the CSR context. In addition, further research might investigate how certain CSR domains affect consumer behavior and how CPCS impacts other outcome variables, e.g. satisfaction, word-of-mouth communication, etc. Finally, future research might extend the new CSR *consumer* perception measurement to other stakeholder perceptions, e.g. employees' perceptions (e.g., Bhattacharya, Sen and Korschun 2008).

### Managerial Implications

The measurement model discussed above can greatly assist marketing and CSR managers in understanding how consumers perceive their CSR efforts.

- The fact that the scale developed here is generalizable across industries means that it has potential applicability to a wide variety of corporate settings. Because of their daily exposure to consumers, large retailers, multinational consumer products marketers and the electronics industry seem like excellent laboratories to utilize the scale to measure their CSR performance.

- If a firm is experiencing difficulties with a particular stakeholder group, the items shown in Table 2 should prove to be a good starting point in developing an instrument for measuring relevant topics that might be investigated.
- The CPCSR scale can also be employed to segment customer markets by determining which CSR domains affect purchase intention and other behavioral outcomes most strongly. Such information should assist a company in identifying how consumers are most likely to respond to CSR initiatives.
- The finding that all seven domains contribute to CSR perception should help guide companies in their CSR reporting. Some corporate responsibility reports only focus on three or four stakeholders and the results of this study suggest that such initiatives should be more wide ranging and have some content relevant to each stakeholder group.
- The communication of a company's CSR position is becoming more important because of heightened expectations by consumers and other stakeholders. The findings here can be applied to targeted appeals to satisfy needs of particular stakeholders or be used more generally to reach multiple stakeholders. The scrutiny of CSR and other corporate behavior by critics and/or bloggers means that a multi-pronged communication strategy is a necessity.

## **Conclusion**

This research investigates consumers' perceptions of CSR by developing a measurement scale. The findings show that consumers disaggregate the concept of corporate social responsibility. Consequently, the construct 'consumers' perceptions of CSR' contains seven latent dimensions: responsibility towards employees, customers, the environment, society, the local community, suppliers, and shareholders. The primary contributions to marketing theory are the development of a CSR scale that captures the views of consumers,



its multidimensional and hierarchical conceptualization and its general scope. Moreover, the developed scale enables companies to better study and measure consumers' perceptions of CSR in different responsibility areas (CSR domains) and abstraction levels (overall CPCR vs. individual CSR domains). In addition, it helps managers to assess consumers' perceptions of CSR relative to their own performance and to identify shortcomings in CSR engagement and/or communication. This scale meets two of the concerns mentioned in the quotes heading the paper of reclaiming the subject of CSR to marketing and developing and testing more precise generalizations in CSR research. The hope is that this study will stimulate future work in this important area of marketing.

**Table 1:****Sample descriptions**

Characteristics		Pilot Study		Study 1		Study 2	
		n	%	n	%	n	%
<b>Total Sample</b>	Size	310	---	483	---	1131	---
<b>Gender</b>	Male	129	41.6	214	44.3	578	51.1
	Female	181	58.4	269	55.7	553	48.9
<b>Age</b>	18-29	194	62.8	117	24.2	268	23.7
	30-49	94	30.4	245	50.7	507	44.8
	50-70	22	6.8	121	25.1	356	31.5
<b>Education</b>	University degree	132	42.6	152	31.5	290	25.6
	High school degree	164	52.9	130	26.9	386	34.1
	Technical college	9	2.9	91	18.8	177	15.6
	Vocational training	5	1.6	95	19.7	226	20.0
	Compulsory education	0	0.0	15	3.1	52	4.6
<b>Income</b>	No income	18	5.8	18	3.7	87	7.7
	1-500 euros	29	9.4	13	2.7	48	4.2
	501-1000 euros	34	11.0	44	9.1	99	8.8
	1001 - 1500 euros	36	11.6	61	12.6	169	14.9
	1501 - 2000 euros	40	12.9	67	13.9	179	15.8
	2001 - 2500 euros	37	11.9	73	15.1	137	12.1
	2501 – 3000 euros	29	9.4	72	14.9	131	11.6
	3001 – 3500 euros	22	7.1	43	8.9	116	10.3
	3501 – 4000 euros	23	7.4	29	6.0	70	6.2
	More than 4000 euros	42	13.5	63	13.0	95	8.4
<b>Company</b>	Manufacturing company	73	23.5	136	28.2	348	30.8
	Service company	119	38.4	175	35.6	392	34.7
	Fast-moving consumer goods company	118	38.1	172	36.2	391	30.8
<b>Years as customer</b>	Average number of years	4.5		13		8	
<b>Purchase frequency</b>	Never	126	40.6	34	7.0	425	37.6
	Seldom	136	43.9	219	45.3	442	39.1
	Often	39	12.6	136	28.2	183	16.2
	Frequently	5	1.6	72	14.9	69	6.1
	Very frequently	4	1.3	22	4.6	12	1.1

**Table 2:****Scales summary (factor loadings across studies)**

Item	EFA pilot study	EFA study 1	2 <sup>nd</sup> order CFA study 1	2 <sup>nd</sup> order CFA study 2
<b>Factor 1: Community domain</b>	$\gamma^1 = 17.7$	$\gamma = 1.4$	AVE <sup>2</sup> = .728	AVE = .735
<i>Contribute to the economic development of the region</i>	.757	.820	.876	.865
Preserve jobs in the region	.636	.855	---	---
<i>Create jobs for people in the region</i>	.632	.843	.833	.826
<i>Source products and raw materials locally</i>	.601	.584	.847	.855
<i>Respect regional values, customs, and culture</i>	.543	.581	.832	.856
<i>Communicate openly and honestly with the local community</i>	.473	.658	.876	.885
<b>Factor 2: Employee domain</b>	$\gamma = 2.7$	$\gamma = 2.2$	AVE = .648	AVE = .647
Respect human rights of employees	.858	.784	---	---
Set working conditions which are safe and not hazardous to health	.846	.735	---	---
<i>Set decent working conditions</i>	.749	.763	.754	.791
<i>Treat employees equally</i>	.590	.674	.757	.816
<i>Offer adequate remuneration</i>	.558	.627	.803	.834
<i>Develop, support and train employees</i>	.462	.594	.839	.828
<i>Communicate openly and honestly with employees</i>	.354	.556	.880	.867
<i>Flexible working hours for employees</i>	---	.374	.789	.806
<b>Factor 3: Shareholder domain</b>	$\gamma = 2.6$	$\gamma = 1.8$	AVE = 0.758	AVE = .742
Ensure economic success of the company by doing successful business	.874	.823	---	---
<i>Invest capital of shareholders correctly</i>	.866	.850	.902	.907
<i>Communicate openly and honestly with shareholders</i>	.710	.750	.934	.916
<i>Provide sustainable growth and long-term success</i>	.697	.736	.766	.752
<b>Factor 4: Environmental domain</b>	$\gamma = 2.3$	$\gamma = 1.9$	AVE = .758	AVE = .766
<i>Reduce energy consumption</i>	.925	.818	.897	.902
<i>Reduce emissions like CO<sub>2</sub></i>	.924	.798	.904	.899
<i>Prevent waste</i>	.831	.765	.887	.893
<i>Recycle</i>	.737	.820	.843	.854
Dispose of waste correctly	.694	.750	---	---
Invest in research and development regarding environmental protection	.647	.592	---	---
<i>Corporate environmental protection standards are higher than legal requirements</i>	.633	.647	.789	.825
<b>Factor 5: Societal domain</b>	$\gamma = 1.5$	$\gamma = 22.1$	AVE = .628	AVE = .680
<i>Employ people with disabilities</i>	.594	.546	.861	.864

<sup>1</sup>  $\gamma$  = eigenvalues<sup>2</sup> AVE = average variance extracted

Note: final scale items are shown in italics

<i>Employ long-term unemployed</i>	.573	.592	.874	.869
<i>Make donations to social facilities</i>	.532	.455	.561	.769
<i>Support employees who are involved in social projects during working hours</i>	.527	.522	.824	.840
<i>Invest in the education of young people</i>	.389	.485	.786	.768
<i>Contribute to solving societal problems</i>	.386	.514	.806	.831
<b>Factor 6: Customer domain</b>	$\gamma = 1.3$	$\gamma = 1.3$	AVE = .600	AVE = .633
<i>Implement fair sales practices</i>	.725	.618	.793	.813
<i>Label products clearly and in a comprehensible way</i>	.723	.873	.816	.801
<i>Meet quality standards</i>	.718	.689	.802	.809
<i>Set fair prices for products</i>	.693	.608	.757	.760
<i>Offer safe (not harmful) products</i>	.666	.742	.806	.843
<i>Offer the possibility to file complaints</i>	.567	.428	.661	.745
<b>Factor 7: Supplier domain</b>	$\gamma = 1.1$	$\gamma = 1.1$	AVE = .770	AVE = .761
<i>Provide fair terms and conditions for suppliers</i>	.837	.744	.903	.903
<i>Communicate openly and honestly with suppliers</i>	.750	.692	.910	.886
<i>Negotiate fairly with suppliers</i>	.666	.735	.866	.889
<i>Select suppliers thoroughly with regard to respecting decent employment conditions</i>	.617	.624	.883	.880
<i>Control working conditions at suppliers</i>	.532	.537	.822	.800
<b>CPCSR</b>	---	---	AVE = .703	AVE = .720
Customer domain	---	---	.852	.851
Employee domain	---	---	.864	.892
Environmental domain	---	---	.825	.845
Societal domain	---	---	.880	.869
Community domain	---	---	.851	.870
Shareholder domain	---	---	.704	.695
Supplier domain	---	---	.880	.901
<b>Purchase intention (Coyle and Thorson 2001; Putrevu and Lord 1994)</b>	---	---	AVE = .667	AVE = .767
It is very likely that I will buy products from (company).	---	---	.796	.852
I will purchase products from (company) the next time I need a (product).	---	---	.827	.882
I will definitely try other products from (company).	---	---	.826	.893
<b>Company Evaluation (Goldsmith, Lafferty and Newell 2000)</b>	---	---	AVE = .782	AVE = .846
The overall impression of the _____ company is good – bad.	---	---	.898	.928
The overall impression of the _____ company is favorable – unfavorable.	---	---	.895	.926
The overall impression of the _____ company is satisfactory – unsatisfactory.	---	---	.859	.906
<b>Consumer Company Identification (Bergami and Bagozzi 2000)</b>	---	---	AVE = .574	AVE = .631
Please indicate which case (a,b,c,d,e,f,g or h) best describes the level of overlap between your own and X's identities.	---	---	.677	.762
Please indicate to what degree your self-image overlaps with company X's image.	---	---	.830	.825

**Table 3:****Scale development sample data 1<sup>st</sup> order CFA statistics**

	Means	Standard deviations	# of items	Construct reliability	CU	EM	ENV	SOC	COM	SHAR	SUP	PI	CE	CCI
Customer	2.11	.68	6	.899	<b>.599</b>									
Employee	2.19	.68	6	.918	.569	<b>.651</b>								
Environment	2.28	.82	5	.940	.493	.498	<b>.758</b>							
Society	2.59	.76	6	.909	.471	.581	.539	<b>.628</b>						
Community	2.49	.83	5	.930	.482	.523	.497	.640	<b>.727</b>					
Shareholder	2.21	.75	3	.903	.430	.348	.303	.362	.327	<b>.757</b>				
Supplier	2.45	.75	5	.943	.534	.615	.498	.640	.579	.394	<b>.769</b>			
PI	2.63	1.28	3	.857	.359	.208	.253	.261	.223	.197	.208	<b>.667</b>		
Attitudes	2.12	.96	3	.915	.605	.352	.429	.335	.324	.321	.331	.531	<b>.781</b>	
CCI	3.75	.733	2	.726	.345	.216	.321	.228	.275	.200	.241	.508	.508	<b>.572</b>

Note: Squared interconstruct correlations are presented in the lower triangle of the matrix. The AVEs are depicted in bold on the diagonal. CU = customer domain, EM = employee domain, ENV = environmental domain, SOC = societal domain, COM = community domain, SHAR = shareholder domain, SUP = supplier domain, PI = purchase intention, CE = company evaluation, CCI = customer-company identification

**Table 4:**

**Scale development sample data 2nd order CFA statistics**

	Means	Standard deviations	# of items	Construct reliability	CPCSR	PI	CE	CCI
CPCSR	2.33	.63	7	.943	<b>0,703</b>			
PI	2.63	1.28	3	.857	0,335	<b>0,667</b>		
ATT	2.12	.96	3	.915	0,524	0,531	<b>0,782</b>	
CCI	3.75	.73	2	.727	0,359	0,506	0,504	<b>0,574</b>

Note: Squared interconstruct correlations are presented in the lower triangle of the matrix. The AVEs are depicted in bold on the diagonal. CPCSR = consumers' perceptions of CSR, PI = purchase intention, CE = company evaluation, CCI = customer-company identification

**Table 5:**

**Scale validation sample data 2<sup>nd</sup> order CFA statistics**

	Means	Standard deviations	# of items	Construct reliability	CPCSR	PI	CE	CCI
CPCSR	2.63	.66	7	.947	<b>0,720</b>			
Pi	3.97	1.61	3	.908	0,236	<b>0,767</b>		
Att	2.9	1.25	3	.943	0,548	0,465	<b>0,846</b>	
CCI	3.45	.72	2	.773	0,371	0,585	0,596	<b>0,631</b>

Note: squared interconstruct correlations are presented in the lower triangle of the matrix. The AVEs are depicted in bold on the diagonal. CPCSR = consumers' perceptions of CSR, PI = purchase intention, CE = company evaluation, CCI = customer-company identification

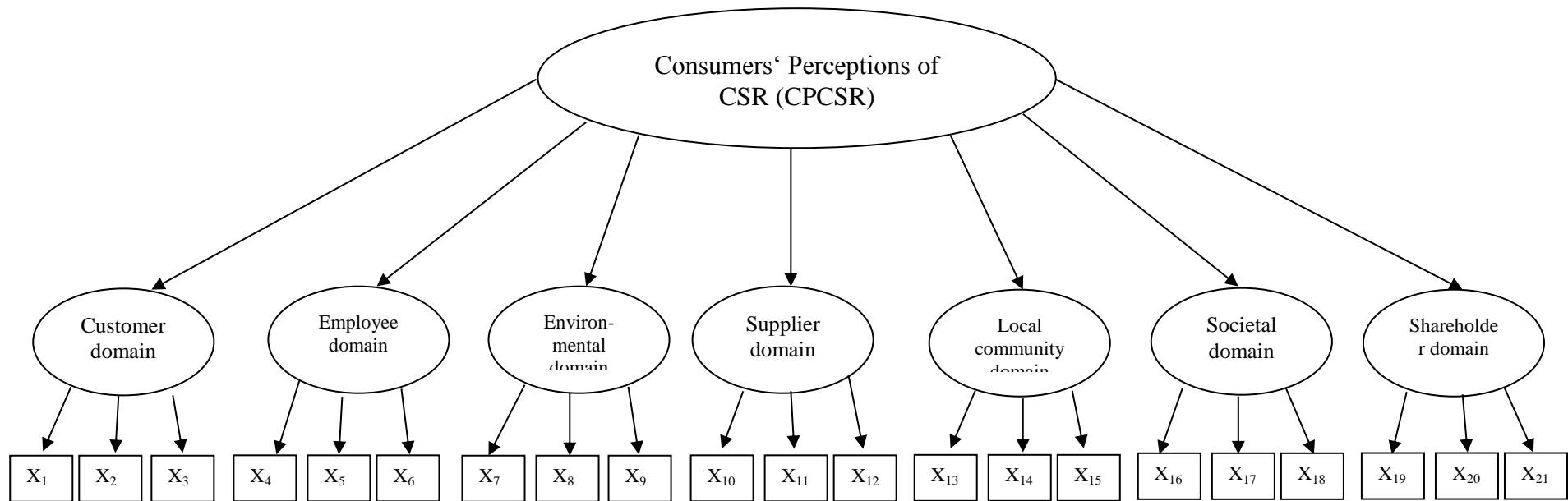
**Table 6:****Model comparison for measurement invariance (study 2)**

Model	$\chi^2$	DF	$\chi^2/df$	CFI	RMSEA	Change in $\chi^2$	p
Unconstrained	5927,376	2571	2,305	.924	.034	---	---
Full metric invariance – 10 factor model (all constructs)	6023,925	2639	2,283	.924	.034	96.5	.013
Full metric invariance - 7 factor model (7 CPCS domains)	5995,302	2629	2,280	.924	.034	67.9	.175
Partial metric invariance – 10 factor model; full metric invariance for 7 CPCS domains and partial for 3 other constructs	6008,721	2634	2,281	.924	.034	81.3	.060



**Figure 1:**

**The Measurement Model - Consumers' Perceptions of Corporate Social Responsibility as a Second-Order Construct**



Please note: there can be more items per latent variable



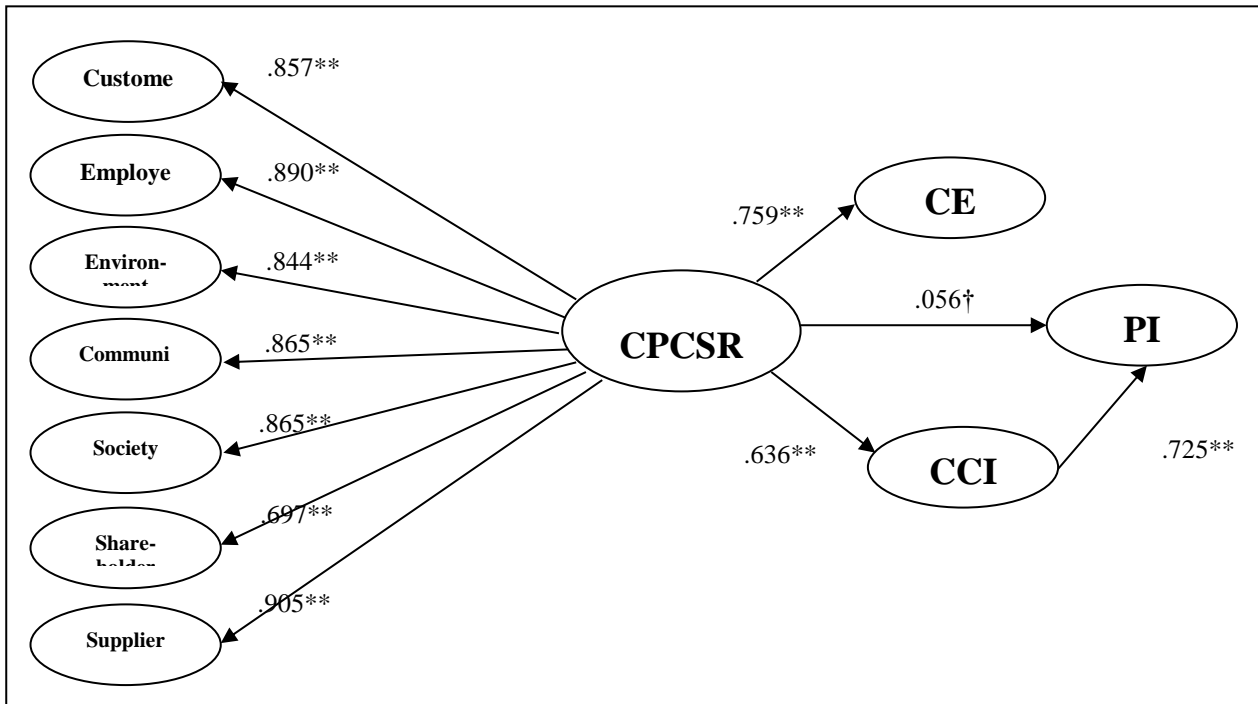
**Figure 2:**

**Scale Generation Process**

<b>Stage 1</b> Item Generation	<b>Qualitative Interviews</b> with 25 consumers and 23 managers
<b>Stage 2</b> Item Generation	<b>Literature Review</b> CSR literature, ethical consumption scales, CSR reports
<b>Stage 3</b> Item Generation	<b>Exploratory Survey</b> Open-ended questionnaire with 30 students Total number of items after 3 stages of item generation: 84
<b>Stage 4</b> Content Validity Judgement and Initial Purification	<b>Expert Judges</b> with 10 academics Result: 22 items were dropped and some rephrased Total number of items: 62
<b>Stage 5</b> Content Validity Judgement and Initial Purification	<b>Personal Interviews</b> with 27 consumers Result: 11 items were dropped and some rephrased Total number of items: 51
<b>Stage 6</b> Content Validity Judgement and Initial Purification	<b>Expert Judges</b> with 2 CSR managers, 2 practitioners and 3 professors Result: 4 items were dropped and some rephrased Total number of items: 47
<b>Stage 7</b> Further Purification	<b>Pilot Testing</b> Online survey; N = 323 consumers Result: 5 items were dropped and some rephrased Total number of items: 42

**Figure 3:**

**Research Model - SEM**



Note: \*\*p <.01; † p<.10; CPCSAR = consumers' perceptions of CSR, PI = purchase intention, CE = company evaluation, CCI = customer-company identification

## References

- Anderson, J.C., & Gerbing, D.W. (1988). Structural equations modeling in practice: A review and recommended two-step approach. *Psychological Bulletin*, 103 (3), 411-423.
- Ashforth, B. E., & Mael, F. (1989). Social identity theory and the organization. *Academy of Management Review*, 14 (1), 20-39.
- Aupperle, K.E. (1984). An empirical measure of corporate social orientation. In *Research in corporate social performance and policy*. Ed. L. E. Preston. Greenwich: JAI, 27-54.
- Becker-Olsen, K. L., Cudmore, B. A., & Hill, R. P. (2006). The impact of perceived corporate social responsibility on consumer behavior. *Journal of Business Research*, 59 (1), 46-53.
- Berens, G., van Riel, C. B. M., & van Bruggen, G. H. (2005). Corporate associations and consumer product responses: The moderating role of corporate brand dominance. *Journal of Marketing*, 69 (3), 35-18.
- Bergami, M., & Bagozzi, R. P. (2000). Self categorization, affective commitment, and group self-esteem as distinct aspects of social identity in the organization. *British Journal of Social Psychology*, 39 (4), 555-577.
- Bhattacharya, C. B., and Sen, S. (2004). Doing better at doing good: When, why, and how consumers respond to corporate social initiatives. *California Management Review*, 47 (1), 9-24.
- Bhattacharya, C. B., Sen, S., & Korschun, D. (2008). Using corporate social responsibility to win the war for talent. *MIT Sloan Management Review*, 49 (2), 37-44.
- Biehal, G. J., & Sheinin, D. A. (2007). The influence of corporate messages on the product portfolio. *Journal of Marketing*, 71 (2), 12-25.
- Brown, T. J., & Dacin, P. A. (1997). The company and the product: Corporate associations and consumer product responses. *Journal of Marketing*, 61 (1), 68-84.
- Brunk, K. H. (2010). Exploring origins of ethical company/brand perceptions — a consumer perspective of corporate ethics. *Journal of Business Research*, 63 (3), 255-262.
- Churchill Jr, G. A. (1979). A paradigm for developing better measures of marketing constructs. *Journal of Marketing Research*, 16 (1), 64-73.
- Coyle, J. R., & Thorson, E. (2001). The effects of progressive levels of interactivity and vividness in web marketing sites. *Journal of Advertising*, 30 (3), 65-77.
- d'Astous, A., & Legendre, A. (2009). Understanding consumers' ethical justifications: A scale for appraising consumers' reasons for not behaving ethically. *Journal of Business Ethics*, 87, 255-268.

- Dahlsrud, A. (2008). How corporate social responsibility is defined: An analysis of 37 definitions. *Corporate Social - Responsibility and Environmental Management*, 15 (1), 1.
- DeVellis, R. F. (1991). *Scale development - theory and applications*. Newbury Park, London, New Delhi: Sage.
- Drumwright, M. E. (1996). Company advertising with a social dimension: The role of noneconomic criteria. *Journal of Marketing*, 60 (4), 71-87.
- Eckhardt, G. M., Belk, R., & Devinney, T. M. (2010). Why don't consumers consume ethically? *Journal of Consumer Behaviour*, 9, 426-436.
- Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of Management Review*, 14 (4), 532.
- Ellen, P. S., Webb, D. J., & Mohr, L. A. (2006). Building corporate associations: consumer attributions for corporate socially responsible programs. *Journal of the Academy of Marketing Science*, 34 (2), 147-157.
- European Commission (2011). *A renewed EU strategy 2011-2014 for corporate social responsibility*. Brussels: European Commission.
- Fan, X., Thompson, B., & Wang, L. (1999). Effects of sample size, estimation methods, and model specification on structural equations modeling fit indexes. *Structural Equation Modeling*, 16 (1), 56-83.
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, 18 (1), 39-50.
- Freeman, R. E., Harrison, J. S., Wicks, A. C., Parmar, B. L., & De Colle, S. (2010). *Stakeholder theory - The state of the art*. Cambridge University Press.
- Goldsmith, R. E., Lafferty, B. A., & Newell, S. J. (2000). The impact of corporate credibility and celebrity credibility on consumer reaction to advertisements and brands. *Journal of Advertising*, 29 (3), 43-54.
- Hair, J. F. Jr., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate data analysis*. Upper Saddle River, New Jersey: Prentice Hall.
- Holsti, O.R. (1969). *Content analysis for the social sciences and humanities*. Massachusetts: Addison-Wesley.
- Jarvis, C. B., Mackenzie, S. B., Podsakoff, P. M., Mick, D. G., & Bearden, W. O. (2003). A critical review of construct indicators and measurement model misspecification in marketing and consumer research. *Journal of Consumer Research*, 30 (2), 199-218.
- Lichtenstein, D. R., Drumwright, M. E., & Braig, B. M. (2004). The effect of corporate social responsibility on customer donations to corporate-supported nonprofits. *Journal of Marketing*, 68 (4), 16-32.

- MacKenzie, S. B., Podsakoff, P. M., & Jarvis, C. B. (2005). The problem of measurement model misspecification in behavioral and organizational research and some recommended solutions. *Journal of Applied Psychology*, 90 (4), 710-730.
- Maignan, I., & Ferrell, O. C. (2004). Corporate social responsibility and marketing: An integrative framework. *Journal of the Academy of Marketing Science*, 32 (1), 3-19.
- Maignan, I., & Ferrell, O. C. (2000). Measuring Corporate Citizenship in two countries: The case of the United States and France. *Journal of Business Ethics*, 23 (3), 283-297.
- Malhotra, N.K. (1999). *Marketing research - An applied orientation*. Upper Saddle River, New Jersey: Prentice-Hall International.
- Marin, L., & Ruiz, S. (2007). I need you too! Corporate identity attractiveness for consumers and the role of social responsibility. *Journal of Business Ethics*, 71 (3), 245-260.
- Marin, L., Ruiz, S., & Rubio, A. (2009). The role of identity salience in the effects of corporate social responsibility on consumer behavior. *Journal of Business Ethics*, 84 (1), 65-78.
- Matten, D., & Moon, J. (2008). Implicit and explicit: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33 (2), 404-424.
- McCracken, G. (1988). *The long interview*. Newbury Park, CA: Sage.
- McWilliams, A., & Siegel, D. (2001). Corporate social responsibility: A theory of the firm perspective. *Academy of Management Review*, 26 (1), 117-127.
- Mohr, L. A., & Webb, D. J. (2005). The effects of corporate social responsibility and price on consumer responses. *Journal of Consumer Affairs*, 39 (1), 121-147.
- Mohr, L. A., Webb, D. J., & Harris, K. E. (2001). Do consumers expect companies to be socially responsible? The impact of corporate social responsibility on buying behavior. *Journal of Consumer Affairs*, 35 (1), 45.
- Muncy, J. A., & Vitell, S. J. (1992). Consumer ethics: An investigation of the ethical beliefs of the final consumer. *Journal of Business Research*, 24 (4), 297-311.
- Netemeyer, R. G., Bearden, W. O., & Sharma, S. (2003). *Scaling procedures - Issues and applications*: Sage Publications.
- Nielsen, Company (2008). Corporate ethics and fair trading: A Nielsen global consumer report. New York: The Nielsen Company.
- Nikolaeva, R., & Bicho, M. (2011). The role of institutional and reputational factors in the voluntary adoption of corporate social responsibility reporting standards. *Journal of the Academy of Marketing Science*, 39, 136-157.

- Peloza, J., & Shang, J. (2011). How can corporate social responsibility activities create value for stakeholders? A systematic review. *Journal of the Academy of Marketing Science*, 39, 117-135.
- Phole, G., & Hittner, J. (2008). Attaining sustainability growth through corporate social responsibility. In *IBM Global Services*.
- Ping, R. A., Jr. (2004). On assuring valid measures for theoretical models using survey data. *Journal of Business Research*, 57 (2), 125.
- Putrevu, S., & Lord, K. R. (1994). Comparative and noncomparative advertising: Attitudinal effects under cognitive and affective involvement conditions. *Journal of Advertising* 23 (2), 77-91.
- Quazi, A. M., & O'Brien, D. (2000). An empirical test of a cross-national model of corporate social responsibility. *Journal of Business Ethics*, 25 (1), 33-51.
- Sen, S., & Bhattacharya, C. B. (2001). Does doing good always lead to doing better? Consumer reactions to corporate social responsibility. *Journal of Marketing Research*, 38 (2), 225-243.
- Soriano, M. Y., & Foxall, G. R. (2002). A Spanish translation of Mehrabian and Russell's emotionality scales for environmental consumer psychology. *Journal of Consumer Behaviour*, 2 (1), 23.
- Spiggle, S. (1994). Analysis and interpretation of qualitative data in consumer research. *Journal of Consumer Research*, 21 (3), 491-503.
- Steenkamp, J.-B. E. M., & Baumgartner, H. (1998). Assessing measurement invariance in cross-national consumer research. *Journal of Consumer Research*, 25 (1), 78-90.
- Stone, G., Barnes, J. H., & Montgomery, C. (1995). ECOSCALE: A scale for the measurement of environmentally responsible consumers. *Psychology & Marketing*, 12 (7), 595-612.
- Strauss, A. L., & Corbin, J. (1990). *Basics of qualitative research: grounded theory procedures and techniques*. Newbury Park, CA: Sage.
- Tajfel, H., & Turner, J.C. (1985). The social identity theory of intergroup behaviour. In *Psychology of Intergroup Relations*. Eds. S. Worchel and W. G. Austin. Chicago: Nelson-Hall, 6-24.
- Turker, D. (2009). Measuring corporate social responsibility: A scale development study. *Journal of Business Ethics*, 85 (4), 411-427.
- Vitell, S. J., & Muncy, J. (2005). The Muncy-Vitell consumer ethics scale: A modification and application. *Journal of Business Ethics*, 62 (3), 267-275.
- Vlachos, P. A., Tsamakos, A., Vrechopoulos, A. P., & Avramidis, P. K. (2009). "Corporate social responsibility: Attributions, loyalty, and the mediating role of trust." *Journal of the Academy of Marketing Science*, 37 (2), 170-180.



Wagner, T., Bicen, P., & Hall, Z. R. (2008). The dark side of retailing: towards a scale of corporate social irresponsibility. *International Journal of Retail & Distribution Management*, 36 (2), 124-142.

Webb, D. J., Mohr, L. A., & Harris, K. E. (2008). A re-examination of socially responsible consumption and its measurement. *Journal of Business Research*, 61 (2), 91-98.