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The determinants of attribution for corporate social responsibility

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Abstract

Most of the previous studies focus on means of CSR implementation, such as fit, commitment, but few take corporate communication strategy into consideration. Thus, this study adopts 2 (fit: low / high) x 2 (commitment: short-term / long-term) x 2 (communication strategy: proactive / reactive) between-subject factorial design to explore the moderating effects of communication strategy. The results show that high-fit CSR activities, comparing to low-fit ones, generate higher values- and strategic-driven attributions. Comparing to short-term commitment, long-term commitment generates higher values- and strategic-driven attributions. Short-term commitment generates higher stakeholder-driven attribution than that in long-term commitment. When proactive communication strategy is taken, high-fit CSR activities generate higher values-driven attribution than low-fit ones. When proactive communication strategy is taken, long-term commitment generates higher values-driven attribution than short-term commitment. Finally, values-driven attribution will positively influence purchase intention.

1. Introduction

Corporate Social Responsibility (CSR) is gaining more attention due to the increasing amount of information widely available on websites or from media coverage and aggressive consumer advocacy groups which release clips and documentary on corporate social irresponsible behaviors (Wagner, Lutz, & Weitz, 2009). CSR practices do have certain impact on employees or consumers. Vlachos, Theotokis, and Panagopoulos (2010) contend that employees attribute CSR practices to different causes, which will influence employees' trust on organizations. For consumers, CSR practices can be used to enhance corporate image and to influence consumers' willingness to purchase (Bhattacharya & Sen, 2004; Brown & Dacin, 1997), consumer belief and attitude (Becker-Olsen, Cudmore, & Hill, 2006). Previous studies show that as a good corporate citizen, an enterprise enjoys less risk and lower probability of consumer boycott (Luo & Bhattacharya, 2009; Vogel, 2005).

Ellen, Webb, and Mohr (2006) point out that fit between corporate CSR initiatives and core business will affect consumer attribution. Gu and Morrison (2009) indicate that different type of CSR initiatives (commitment, timing, and fit) will influence consumer CSR association through consumer attribution and consequence expectation. However, Nan

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and Heo (2007) assert that in comparison with low-fit CSR activities, high-fit will not have positive influence on consumers' attitude toward enterprise, advertisement, or brand. Therefore, the current study assumes that in addition to fit and commitment, communication strategies may have influences on consumers (Becker-Olsen et al., 2006; Groza, Pronschinske, & Walker, 2011; Wagner et al., 2009).

Wagner et al. (2009) indicate that different communication strategies will lead to different consumer perception, and that proactive communication strategies will induce higher perceptive evaluation. Ellen et al. (2006) find that fit will influence purchase intention through value and strategic-driven attribution, and commitment will influence purchase intention though stakeholder-driven attribution. Groza et al. (2011) contend that communication strategies will influence purchase intention through value- and strategic-driven attribution. However, none of the previous studies have explored the interactive effect of fit (or commitment) and communication strategy on consumer attribution. Therefore, this study will explore the impacts of CSR fit and commitment on consumer attribution, the moderating effects of communication strategies on the relationships between fit (or commitment) and consumer attribution, and finally, the influence of consumer attribution on purchase intention.

2. Literature review and hypotheses

2.1. Attribution theory

Many studies adopt attribution theory to investigate consumers' viewpoints of CSR. Swanson (1995) proposes a three-dimensional model for CSR attributions composed of a utilitarian perspective, a negative duty perspective, and a positive duty perspective. Handelman and Arnold (1999) maintain that motives can be altruistic and egoistic. Webb and Mohr (1998) divide motivation into other-centered and self-centered. Some consumers believe that enterprises engage in CSR activities because they really care about society, while more consumers presume that enterprises involve in CSR initiatives just for their own profit. Likewise, many enterprises undertake CSR initiatives just to win consumer loyalty, increase sales volume, and enhance corporate image. Therefore, Ellen et al. (2006) employ attribution theory to understand how consumers perceive enterprises, and they divide motivational attributions into two categories: one is the self-centered set of strategic-driven and egoistic-driven attributions; the other is other-centered set of values-driven and stakeholder-driven attributions. Ellen et al. (2006) indicate that consumers have different reactions to other-centered motivational attributions, the values-driven of which is regarded as positive, while the stakeholder-driven is negative perception.

2.2. Fit

CSR has become an important objective. Some companies position their brand as CSR brand (Du et al., 2007), while others engage in CSR initiatives through sponsoring and funding charities. However, how the enterprises choose their beneficiaries or what kind of charities enterprises should get involved in has become hot research issues. Varadarajan and Menon (1988) defined fit as "the perceived link between a cause and a firm's product line, brand image, position, and/or target market." Menon and Kahn (2003) define the fit of corporate and its CSR activities as the similarity or relevance between features of corporate core business and the CSR activities.

Fein (1996) contends that high fit can allay consumer suspicion and lead to values-driven attribution and commercial motivational attribution, such as strategic-driven attribution. Low fit tends to arouse suspicion of consumers, who may doubt the motives behind CSR initiatives. Drumwright (1996) indicates that when sponsors and CSR activities are highly fit, consumer will truly accept the inner motivation of sponsors' engaging in CSR; consequently, consumers will have positively association with the sponsors. Smith (1994) maintains that the congruence between donation and core business is perceptive and effective for consumers. Becker-Olsen et al. (2006) find that whatever the corporate motivation is, when CSR activities and core business is of low fit, consumers will find it so difficult to deal with the information that they may question the motivation behind the CSR activities; thus the incongruity will lead to negative influences on consumer belief, attitude, and purchase intention. Ellen et al. (2006) assert that high fit of core business with CSR activities will entice consumers to believe that enterprises are truly altruistic. As a result, enterprises are advised to consider whether beneficiaries of their CSR initiatives fit their core business, and whether they give consumers clear and consistent social perception (Geue & Plewa, 2010).

Given the above discussion, the current study claims that when enterprises are engaging in high-fit CSR activities, consumers will not be skeptical about corporate motivations, which will be attributed to values-driven attribution and general commercial motivation, or strategic-driven attribution. As a result, this study draws the inference that in

comparison with low-fit CSR activities, high-fit CSR activities are more likely to generate values-driven and strategic-driven attributions. However, stakeholder-driven attribution is regarded as involuntary option out of stakeholder pressure. Therefore, low-fit CSR are more likely to generate stakeholder-driven attribution.

H1a: In comparison with low-fit CSR, high-fit CSR are more likely to generate values-driven attribution.
H1b: In comparison with low-fit CSR, high-fit CSR are more likely to generate strategic-driven attribution.
H1c: In comparison with high-fit CSR, low-fit CSR are more likely to generate stakeholder-driven attribution.

2.3. Commitment

Enterprises demonstrate commitment to social responsibility in many forms, like donation of money, equipment, or other enterprise resources (marketing, human resource, or R&D capabilities) (Du, Bhattacharya, & Sen, 2010) Dwyer, Schurr, and Oh (1987) define commitment as a pledge of explicit or inexplicit relationship which continues between exchange partners. Webb and Mohr (1998) indicate that length of time committed to CSR causes signals corporate motivations. Long-term commitment is regarded as more willing to make contributions to the society, while short-term commitment is regarded as a means to boost sales volume. Drumwright (1996) proposes that longer commitment time leads to more successful advertising campaign; he also asserts that longer time of commitment will balance the relationship of egoism and altruism. Thus, if enterprises can give more precise commitment, consumers will generate less egoistic motivational attribution and give more positive evaluation. In addition, Varadarajan and Menon (1988) maintain that middle or long-term commitment provides consumers more time to learn and strengthens the relationship and connection between CSR advocacy and enterprises, leading to more effective output in public relations.

Given the above discussion, this study maintains that owing to it shorter length of time and fewer resources of corporate input, short-term commitment will be regarded as involuntary option out of stakeholder pressure, expectation, or commercial necessity. Thus, this study draws the inference that short-term commitments are more likely to influence stakeholder-driven attribution. However, long-term commitment will generate more value-driven and strategic-driven attribution.

H2a: In comparison with short-term commitment, long-term commitment is more likely to generate values-driven attribution.
H2b: In comparison with short-term commitment, long-term commitment is more likely to generate strategic-driven attribution.
H2c: In comparison to long-term commitment, short-term commitment is more likely to generate stakeholder-driven attribution.

2.4. Communication strategy

Most of time, enterprises have CSR communication with consumers by reflecting social issues. However, when the message is not related to the corporate or its products, the incongruity may arouse consumer suspicions (Du et al., 2010). Becker-Olsen et al. (2006) claim that reaction timing (proactive vs. reactive) of an enterprise may affect consumers' opinions of the enterprise. Groza et al. (2011) define the proactive strategy as positive and participatory way of supporting CSR causes before consumers receive any negative information. In contrary, reactive strategy is a series of CSR practices adopted to polish organization's image and minimize image damage after social irresponsible behaviors of the organization has been released by media.

Groza et al. (2011) indicate that consumers view proactive CSR communication strategy as positive motivation, and consequently take positive attitude toward the enterprises. Besides, proactive communication strategy is more likely to affect values-driven and strategic-driven attributions. In contrast, reactive communication strategies are more likely to provoke negative opinions and erase positive attitude consumers have toward the enterprises.

In comparison with low-fit CSR activities, high-fit CSR activities will generate higher values-driven and strategic-driven attribution. When the company adopts proactive communication strategy, it will increase the positive effects. However, if the company adopts reactive communication strategies, it will mitigate the positive effects. Therefore, this study contends that whether in high-fit or low-fit CSR activities, values-driven or strategic-driven attribution will show no significant differences. As for the stakeholder-driven attribution, low-fit CSR activities will generate more stakeholder-driven attribution than high-fit ones. Therefore, reactive communication strategy will lead to negative opinions of consumer and arouse more consumers' suspicion, which may be attributed to stakeholder pressure. In

contrary, when enterprises implement proactive communication strategy, it will mitigate the negative effects, stakeholder-driven attribution will show no significant difference whether in high- or low-fit CSR activities.

H3a: With proactive strategy, in comparison with low fit, high fit will generate higher values-driven attribution; With reactive strategy, high fit and low fit have no significant differences in values-driven attribution.

H3b: With proactive strategy, in comparison with low fit, high fit will generate higher strategic-driven attribution; With reactive strategy, high fit and low fit have no significant differences in strategic-driven attribution.

H3c: With proactive strategy, high fit and low fit have no significant differences in stakeholder-driven attribution; With reactive strategy, in comparison with high fit, low fit will generate higher stakeholder-driven attribution.

2.5. The Relationship between commitment, consumer attribution, and communication strategy

Ellen et al. (2006) contend that when enterprises are willing to make long-term commitment, consumers will believe that the enterprises are truly altruistic and ready to make contributions to society; consumers accordingly will make values-driven attribution. On the contrary, short-term commitment leads to stakeholder-driven attribution rather than corporate mission. Webb and Mohr (1998) show that long-term commitment is regarded as more willing to make social contributions, while short-term commitment is considered as a means to increase sales. In addition, Becker-Olsen et al. (2006) show that proactive strategy is more likely to generate values-driven and strategic-driven attributions and is regarded as positive motivation. On the other hand, Groza et al. (2011) argue that reactive strategy is viewed as a means to polish corporate image.

In comparison with short-term commitment, long-term commitment will generate higher values-driven and strategic-driven attribution. When the company adopts proactive communication strategy, it will increase the positive effects. However, if the company adopts reactive communication strategies, it will mitigate the positive effects. Then whether in long-term or short-term commitment, values-driven or strategic-driven attribution will show no significant differences. On the other hand, short-term commitment will generate more stakeholder-driven attribution than long-term one. Therefore, reactive communication strategy will lead to negative opinions of consumer and arouse more consumers' suspicion, which may be attributed to stakeholder pressure. In contrary, when enterprises implement proactive communication strategy, it will mitigate the negative effects, stakeholder-driven attribution will show no significant difference whether in long-term or short-term commitment.

H4a: With proactive strategy, in comparison with short-term commitment, long-term commitment will generate higher values-driven attribution; With reactive strategy, long-term commitment and short-term commitment have no significant differences in values-driven attribution.

H4b: With proactive strategy, in comparison with short-term commitment, long-term commitment will generate higher strategic-driven attribution; With reactive strategy, long-term commitment and short-term commitment have no significant differences in strategic-driven attribution.

H4c: With proactive strategy, long-term commitment and short-term commitment have no significant differences in stakeholder-driven attribution; With reactive strategy, in comparison with long-term commitment, short-term commitment will generate higher stakeholder-driven attribution.

2.6. Purchase intention

Bhattacharya and Sen (2001) indicate that CSR practices have very complicated influences on consumer purchase intention, including those direct or indirect ones via information of new product quality. Previous literature has shown that consumer purchase intention is affected by corporate citizenship behavior. CSR activities have influences on consumers via (Maignan & Ferrell, 2001; Netemeyer et al., 2001) corporate association, (Brown & Dacin, 1997) corporate social objective, (Hoeffler & Keller, 2002), or corporate identification (Bhattacharya & Sen, 2003). Ellen et al. (2006) points out that values-driven and strategic-driven attribution have positive influences on purchase intention; stakeholder-driven attribution has negative influences on purchase intention. Given the above discussion, consumers

feel distrust among CSR practices carried out under stakeholder pressure. As a result, the current study proposes the following hypotheses.

> H5a： *Values-driven attribution will positively affect purchase intention.*
> H5b： *Strategic-driven attribution will positively affect purchase intention.*
> H5c： *Stakeholder-driven attribution will negatively affect purchase intention.*

3. Methodology

3.1. Experiment design

This experiment adopts 2 (fit: low / high) x 2 (commitment: short-term / long-term) x 2 (communication strategy: proactive / reactive) between subject factorial design to set up a virtual cosmetics company, whose operation conditions are briefly described to participants. The virtual company has no real name in order to avoid predetermined impression from tainting the results.

Questionnaires is divided into three parts, which are devised to grasp consumer attribution and purchase intention when they encounter CSR practices under the scenarios of high/low fit, long-term/short-term commitment, and proactive/reactive communication strategies. The first part is a scenario description, which provides information like company operation, industry, product lines, convinces subjects that they are VIP members of the company, and they will receive shopping brochures and company updates of The Beauty Cosmetics on regular basis.

The second part is manipulation of experiment scenarios, whose variables include fit, commitment, and communication strategy. Different scenarios are set up by written language and pictures. Before the participants fill in questionnaires, they are asked "Do you know what activity is held by The Beauty today?" to check the level of fit, "When does The Beauty start to show their concerns with animal experiment issues?" to check length of commitment, "When did you know the activity?" to check corporate communication strategy. By giving these three questions, the current study is able to verify if the participants are aware of the activity content, length of commitment, and if they have read negative story coverage of the enterprise. By doing so, the study screens invalid questionnaires out and makes sure if manipulation is successful.

In the third part, participants fill in questionnaires based on constructs proposed by previous studies to check their fit, attribution, and purchase intention. Fit is measured by four items adopted from Becker-Olsen et al. (2006); Commitment is divided into short-term (start on today) and long-term (7 years ago). The items are adopted from Ellen et al. (2006). Consumer attribution is measured by constructs adopted by Groza et al. (2011) with question items proposed by Geue and Plewa (2010). 4 items are for values-driven attribution, 5 items for strategic-driven attribution, and another 4 items for stakeholder-driven attribution. Purchase intention is measure by 3 items adopted from Zeithaml (1988). Communication strategy is divided into proactive and reactive by Groza et al. (2011). The current study imitates research design created by Wagner et al. (2009); for the proactive strategy, the design emphasizes that the enterprise takes proactive CSR initiatives. As for the reactive strategy, the design is the participants received negative news story of the enterprise, and a week later they received another brochure, elaborating on the CSR practices the enterprise take to tarnish the tainted image.

252 questionnaires are distributed to college students in central Taiwan. 12 questionnaires are deducted due to erroneous tests items and incomplete answers, 240 questionnaires make the valid sample. Female participants account for 64.2% of the sample, a ration higher than that of male 35.8%. The age of participants is under 20 (45.4%) and 21~25 (51.7%), each accounts approximately half of the sample, and evenly distributed among each grade. The disposable income ranges from NT$3,001~5,000 (32.1%) and NT$5,001~7,000 (28.7%).

4. Data Analysis

4.1. Influences of fit, commitment, and communication strategy on consumer attribution

In order to understand the influences of fit, commitment, and communication strategy on consumer attribution, the present study adopts MANOVA analysis. Fit has significant influence on values-driven attribution (F=8.218, p<0.01) and strategic-driven attribution (F=11.957, p<0.01), but no significant influence on stakeholder-driven attribution (F=0.698, p=0.404). Values-driven attribution in low fit (M=3.5625) is lower than in high fit (M=3.7854). Strategic-

driven attribution in low fit (M=3.8367) is also lower than in high fit (M=4.0450). Thus, H1a and H1b are supported. H1c is not supported.

Commitment has significant influence on values-driven attribution (F=4.709, p<0.01), strategic-driven attribution (F=4.537, p<0.01), and stakeholder-driven attribution (F=10.797, p<0.01). The effect of long-term commitment on values-driven attribution (M=4.0136) is higher than that of short-term commitment on values-driven attribution (M=3.7122). The effect of long-term commitment on stakeholder-driven attribution (M=3.9569) is higher than that of short-term commitment on stakeholder-driven attribution (M=3.7383). The effect of short-term commitment on stakeholder-driven attribution (M=3.7521) is higher than that of long-term commitment on stakeholder-driven attribution (M=3.5063). Thus, H2a, H2b, H2c are supported.

Fit and communication strategy have significant interactive effect on values-driven attribution (F=5.685, p<0.05), but have no significant influence on strategic-driven attribution (F=0.001, p=0.978) or stakeholder-driven attribution (F=0.447, p=0.505). After taking simple main effect test, the results show fit and communication strategy have significant influence on value-driven attribution when proactive strategy is taken (F=17.478, p<0.01). The mean of value-driven attribution in proactive/high fit situation (M=4.2750) is higher than that in proactive/low fit situation (M=3.8667). However, none is significant when reactive strategy is taken (F=0.078, p=0.780). Thus, H3a is supported, but H3b and H3c are not supported.

Commitment and communication strategy have significant interactive effect on values-driven attribution (F=3.222, p<0.1), but no significant influence on strategic-driven attribution (F=0.276, p=0.600) or stakeholder-driven attribution (F=2.097, p=0.149). After taking simple main effect test, the results show commitment and communication strategy have significant influence on value-driven attribution when proactive strategy is taken (F=9.369, p<0.01), but not significant when reactive strategy is taken (F=0.047, p=0.828). The mean of value-driven attribution in proactive/long-term commitment situation (M=4.2250) is higher than that in proactive/short-term commitment situation (M=3.9167). Thus, H4a is supported, but H4b and H4c are not supported.

4.2. Consumer attribution and purchase intention

In order to understand if consumer attribution will influence consumers' purchase intention, the study employs linear regression to examine values-driven, strategic-driven, and stakeholder-driven attribution. Values-driven attribution (β=0.538, p<0.01) has significant influence on purchase intention, while neither of strategic-driven (β=0.050, p=0.378) and stakeholder-driven attribution (β=0.018, p=0.751) does; therefore, only H5a is supported, and H5b and H5c are not.

5. Conclusion and suggestions

5.1. Conclusion

As the results of this study show, high fit will create higher values-driven and strategic-driven attribution. When core business and CSR practices are of high fit, consumers are less likely to generate suspicion on corporate motivation and think that corporate is really want to help the society. High fit also encourages consumers to deem CSR practices as prearranged and well-planned; enterprises engage in high-fit CSR practices to boost their sales and attract more customers.

Long-term commitment generates higher values-driven and strategic-driven attribution than in short-term commitment situation. Short-term commitment generates higher stakeholder-driven attribution; that is, when enterprises make short-term commitment, consumers tend to view their CSR practices as maneuvers out of stakeholder pressure instead of autonomous or spontaneous acts. Besides, short-term commitment is able to meet stakeholder's expectation, since it requires less resources and input.

Proactive communication coupled with high-fit CSR practices can generate higher values-driven attribution. In contrast, when reactive strategy is taken, high fit or low fit has no significant influence on values-driven attribution. Moreover, proactive communication coupled with long-term commitment also generates higher values-driven attribution. In contrast, when reactive strategy is taken, long- or short-term commitment has no significant influence on values-driven attribution.

Communication strategy and fit don't have interactive effects on strategic-driven and stakeholder-driven attribution. Strategic-driven attribution is regarded as self-centered and stakeholder-driven attribution is perceived as negative image

(Ellen et al., 2006). Maybe proactive communication can't have so much positive effect on them. Therefore, communication strategy and fit (commitment) don't have interactive effects on these two attributions.

Empirical results of the study demonstrate that values-driven attribution has positive influence on purchase intention, while strategic-driven and stakeholder-driven attributions do not. This study asserts that consumers have higher purchase intention because they believe the enterprises are devoted to CSR causes and they have favorable perception of the enterprises. Strategic-driven attribution has no influence on purchase intention, because when consumers regard CSR practices as strategic-driven and profit-oriented, they may have negative assessment, and consequent will be reluctant to purchase. Moreover, if consumers see CSR practices as maneuvers out of stakeholder pressure rather than business mission or dedication to society, they will not willing to purchase.

5.2. Managerial implication

Given the above discussion, this study proposes the following managerial implications. First, CSR practices should go with proactive communication strategy and high-fit activities. High-fit CSR practices are able to enhance corporate image because of the high connection of corporate core business and CSR activities. High fit will minimize consumer suspicion and boost positive association; thus, this study suggests enterprises use high-fit CSR initiatives to elevate consumer values-driven attribution. Second, this study suggests enterprises employ proactive communication strategy and make long-term commitment to consumers to win their identification. As a result, enterprises should take length of commitment into consideration, and implement CSR activities before media release any negative news story about the enterprise. The study suggests enterprises take preemptive step so that they can build up a CSR first-mover image among consumers. According to previous studies, proactive strategy will encourage more positive opinions and attribution, this study suggests fast and early stage implementation of CSR causes. Third, results find that values-driven attribution will influence consumer purchase intention; thus, this study suggests CSR practices encourage consumers to make values-driven attribution, and consequently consolidate their purchase intention.

5.3. Research limitations and suggestions for future research

This study proposes two research limitations and suggestions. First, sample of the current study is limited to college students aged between 18 and 30 in central Taiwan; thus, the findings may not be generalized to the attribution model of the public. A larger sample is suggested to recruit consumers of different ages and work of life. Second, in order to get rid of the predetermined impression or perspective on certain enterprise, this study sets up a virtual enterprise and depicts it as a large one. Thus, the findings may only be applicable to large cosmetic company. Different sizes and categories of enterprises can be considered for the future study.

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