Bridging Corporate Social Responsibility and Consumers' Corporate Brand Evaluations—Understanding Consumers' Psychological Processes

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ABSTRACT

This study sheds light on potential mediators between Corporate Social Responsibility (CSR) activities and consumers' corporate brand evaluations. The results of the study show that, on the ethical/moral side of consumers' corporate brand evaluations (i.e., consumers' perceived CSR image), three mediating factors channel the effect between CSR activities and CSR image. These are consumers' perceived 1) commitment (i.e., the perceived commitment of the firm to help the cause); 2) values-driven motive (i.e., the perceived sincerity of the firm to help the cause); and 3) customer orientation (i.e., the extent to which the CSR is oriented towards meeting customer needs and wellbeing). On the competence side of consumers' assessments (i.e., consumers' perceived CA image), only one mediator is discovered (i.e., customer orientation), namely, the extent to which the CSR is oriented towards meeting customer needs and wellbeing. The study represents one of the first attempts to uncover mediators between various CSR activities and corporate brand image. The findings help companies design their CSR initiatives with clearer consumer-oriented goals in mind and increase the effectiveness of CSR in realizing corporate strategic objectives.

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Over the last decade, companies have engaged in a wide range of Corporate Social Responsibilities (CSR) endeavors. Previous studies have supported that CSR actions are engaged out of different reasons, motives, and justifications. It has been documented that CSR can be driven by social obligations (Bowen 1953) or ethical concerns (Swanson 1995), by short-term commercial benefits (Varadarjan 1988), or by aims of maximizing long-term shareholder (Bagnoli and Watts 2003). Still leading thinkers in strategic marketing suggest that CSR can be placed at the core of a company's strategic agenda and performed to influence a firm's financial performance (e.g., Aaker 2004, Davis 2005a; 2005b).

Nowadays, CSR activities come in increasingly divergent and sophisticated formats. Many previous studies have found that all these different CSR activities can contribute to a favourable overall corporate image. Evidence of positive correlation between CSR behaviour and consumers' positive judgment of a company has been supported by studies with different methodologies and approaches, such as: experimental studies (e.g., Brown and Dacin 1997; Klein and Dawar 2004), marketing polls (Cone Corporate Citizenship Study 2004), and market surveys (e.g., Du, Bhattacharya, and Sen 2007).

Given these previous findings, an important question arises as to: what are the underlying consumer psychological processes that channel or mediate the effects of CSR activities on consumer corporate evaluations? Even though numerous studies have tried to establish links between corporate evaluations and CSR performance (Margolis and Walsh 2003), researchers, however, agree that much study remains to be conducted to understand the mediating mechanism between CSR activities and consumers' corporate evaluations (e.g., Margolis and Walsh 2003; Rowley and Berman 2000). Studies are especially rare concerning the mediating mechanisms between divergent CSR activities and the different aspects of consumer corporate brand perceptions. The current research attempts to answer

this question by uncovering possible consumer reasoning processes that bridge a firm's CSR activities and consumers' corporate brand evaluations. Such an inquiry is important to help companies design their CSR initiatives with clearer consumer-oriented goals in mind thus increase the effectiveness of CSR in realizing corporate strategic objectives.

Conceptual Background

CSR and Corporate Brand

A corporate brand is an important asset for firms (Aaker 2004; Rao, Agarwal, and Dahlhoff 2004). As consumers nowadays attach greater importance to connections between consumption and corporate values and identity (Hatch and Schultz 2001), they tend to judge firms as a whole. A corporate brand helps companies define themselves, convey their corporate values, and garner customer preferences (Aaker 2004, Rao, Agarwal, and Dahlhoff 2004). At the core of a corporate brand is the concept of "corporate associations", which are the aggregate of consumers' perceptions of all the attributes of a firm (Brown and Dacin 1997). Corporate associations have two important aspects: 1) corporate ability (CA) image, which is regarded as perceived innovation and production competence of a company, and 2) CSR image, which pertains to an ethical judgment of whether the company fulfils its social obligations and being a responsible corporate citizen (Alaniz, Caceres, and Perez 2010; Sparks and Pan 2010).

It is argued by previous researchers that although CSR programs are able to build CSR image, CSR practices appear to have generally less influence on CA image judgement. In other words, CSR activities are deemed to be less diagnostic or suggestive for corporate ability or competence perceptions (Keller 2003; Sen and Bharracharya 2001). Despite this general observation, some CSR practices, however, are said to exert positive influence on CA image in certain circumstances. As implied by the notion of strategic CSR (Drumwright 1996; McGee 1998; Porter and Kramer 2011), when a company engages in product-relevant,

strategic CSR, such efforts can help a company generate new product ideas (Shrivastava 1995), promote innovation and production efficiency (Surroca, Tribo, and Woddock 2010), and hence can directly translate into enhanced consumer CA perceptions. This idea of strategic CSR resonates well with that from Hoeffler and Keller (2002), who argue that when a firm's CSR agenda bears some relevance to its core business lines, the firm can be perceived as being credible with more expertise.

Mediators—Bridging Diverse CSR Activities and Corporate Brand Evaluations

Consumer perceptions as to why companies engage in CSR are important influencers of responsiveness to CSR efforts (e.g., Ellen, Webb, and Mohr 2006). Nowadays consumers are frequently suspicious of CSR motivations and easily attribute business-related motives or egoistic motives with CSR initiatives (Fein 1996). In the context of CSR evaluation, consumers' persuasion knowledge (i.e., elaboration of "how and why" about marketing behaviors) can trigger more sophisticated attributional reasoning (Fein 1996; Friestad and Wright 1994), generating many speculations on the driving motives of a firm's behavior. Along with this view, Ellen, Webb, and Mohr (2006) found that consumers differentiate self-centered motives as either strategic or egoistic; and differentiate other-centered motives as either values-driven or stakeholder-driven.

Prior research has also suggested that certain attribution may translate to consumers' behavioural and attitudinal responses, such as: purchase intention (Ellen, Webb, and Mohr 2006), repeat purchase (Vlachos et al. 2009), and word-of-mouth recommendation (Vlachos et al. 2009). Prior studies, however, have not linked different attributions with corporate brand evaluation, e.g., CA image and CSR image evaluations. This paper sought to bridge CSR activities with corporate brand evaluations and identify mediating measures that facilitate the linkage that has not been built in existing literature.

Other than attributional reasoning, consumers' persuasion knowledge as to how firms undertake their CSR practices can prompt consumers to scrutinize the nature of

various CSR activities. For example, a pure check-writing behaviour as featured in traditional corporate donation may signify to consumers a low degree of commitment from the company (Polonsky and Speed 2001). Consumers may further perceive such kind of CSR as peripheral without being able to generate any real impacts to improve the social issues involved. In other words, consumers' elaborations on the characteristics and impacts of CSR activities can also serve as potential mediators between CSR and corporate brand image.

This study proposes four potential mediators which may potentially embody the underlying consumer psychological processes that support judgmental decisions: 1) perceived commitment (i.e., perceived amount of effort and commitment of the firm to help the cause); 2) perceived values-driven motive (i.e., perceived sincerity of the firm to help the cause); 3) perceived customer orientation (i.e., the extent to which the CSR is perceived to be oriented towards meeting customer needs and wellbeing); and 4) perceived cause contribution (i.e., the extent to which the CSR is perceived to help the cause).

Perceived Values-driven Motive

It is generally believed that companies pursue CSR programs mostly for self-centered reasons, such as publicity, brand image, and short-term revenue. However, there are companies who align CSR programs with their central corporate values. Generally speaking, when CSR motives are considered to be egoistic or exploitative, evaluations toward firms are likely to be lower (e.g., Forehand and Grier 2003; Yoon, Gurhan-Canli, and Schwarz 2006), as CSR behaviors with egoistic motives are viewed as manipulative and unethical (Vlachos et al. 2009; Becker-Olsen and Hill 2006). On the contrary, when motives are considered to be values-oriented, evaluations tend to be higher (e.g., Becker-Olsen and Hill 2006; Sen, Bhattacharya, and Korschun 2006). As values are directly linked to sincerity, it can elicit consumers' positive judgement of the warmth and moral aspects of the company, i.e., the CSR image.

Perceived Commitment

Dwyer, Schurr, and Oh (1987) define commitment as "an implicit or explicit pledge of relational continuity between the exchange partners" (p.19). Three factors are deemed to be associated with perceived commitment: the amount of input, the durability, as well as the consistency of input (Dwyer, Schurr, and Oh 1987). The perceived corporate commitment is important in determining consumer assessments of a company as either sincere or insincere (L'Etang 1994; Ellen, Webb, and Mohr 2000; 2006). Webb and Mohr (1998) suggest that long-term commitment is viewed as a positive cue on CSR judgment. Therefore, as an indicative measure to reflect sincerity of CSR, perceived commitment can contribute to positive CSR image.

Perceived Cause Contribution

The extent to which the CSR initiatives are perceived to be able to contribute to the social problems involved can play a special role. For example, some research suggests that people perceive cause-related marketing to be an effective way to financially assist social non-profit organizations (Ross, Patterson, and Stutts 1992). Studies, however, are sparse in regard to whether and how CSR programs, depending on their approaches, are perceived differently in their effectiveness in helping the cause and the society in general. This study proposes that perceived cause contribution would directly influence CSR image of a company, given that a huge amount of CSR activities nowadays are deemed by the public as having generated very little impact.

Perceived Customer Orientation

The extent to which the CSR initiatives are oriented towards meeting customer needs and long-term wellbeing is an important factor that has eluded previous researchers' attention. It has been argued that the extent to which a company can financially benefit from its CSR programs depends on whether any shared value has been created through the CSR

processes to both the business and its customers (Peloza and Shang 2011; Porter and Kramer 2011). Customer value and wellbeing derived from CSR can be various, including: physical wellbeing (e.g., health and safety), psychological wellbeing (e.g., positive emotions and attitudes as a result of CSR), social wellbeing (e.g., fostered community), etc (Kang and James 2007). When distinct customer/stakeholder value proposition is perceived to be present, an enhanced perception of competitive advantage (i.e., competence or CA image) of a firm is expected.

Bridging CSR activities and CA and CSR image Evaluations—Hypotheses on Mediating Effects

Based on the above reasoning, the study proposes that enhanced evaluations on perceived values-driven motive, perceived CSR commitment, perceived customer-orientation, and perceived cause contribution will contribute to an enhanced CSR image, that is, the moral judgement or social reward of the company. In other words, all the four potential consumer attributions will mediate the effect of CSR activities on CSR image. As all these factors can serve as important cues about sincerity of a firm's CSR efforts, they would directly influence the warmth aspect of the corporate brand image—CSR image.

As with CA image, however, this study expects that only the perceived customer-orientation will channel the effect from CSR activities on CA image. The hypotheses are based on two reasons. First, by linking CSR activities with the creation of customer value and developing new sources/capacity to cater to customer value, the company can generate process innovation thus gains competitive advantages. Second, from the firms' external audiences' perspective, when individuals perceive that a company's CSR goes beyond mere publicity or revenue-related purposes, but strives to enhance its customer's wellbeing and meet long-term consumption trends, they would believe that the company is committed to

production and innovation excellence, thus will evaluate a company's CA image more positively. In other words, this study argues that a perception that a firm is integrating social consideration into its offerings of customers' wellbeing/value is the essential psychological mechanism by which to achieve an enhanced perceived CA image. Taken together, the study formulates the following two hypotheses regarding the proposed mediating effects.

> **H1:** The effect of CSR activities on CSR image is mediated by consumers' perceived: 1) CSR commitment, 2) values-driven motive, 3) customer orientation, and 4) cause contribution.

> **H2:** The effect of CSR activities on CA image is mediated by consumers' perceived customer-orientation.

Method

Subjects and Design

Two hundred and thirty undergraduate students participated in this study. The subjects were randomly assigned to 4 different conditions of CSR activities: cause donation, cause sponsorship, social alliance, and value-chain CSR. The four conditions of CSR activities are selected from CSR practices that are widely carried out by companies in the marketplace.

Stimulus Materials

The study used a fictitious food brand as the study background. The manipulations of CSR conditions can be briefly summarized as below.

In terms of cause donation, the company established a charity fund to help a cause that helped kids to stay active and healthy for three consecutive years. In terms of cause sponsorship, the company helped the same cause launch its campaign and has donated funds to the cause in exchange for displaying the company's logo in the campaign's

nationally televised ads. In terms of a social alliance, the company has formed a long-term partnership with the same cause, in which the company participates in providing strategic counsel and advisory to co-design and co-develop the social programs. Lastly, in terms of value-chain CSR, the company has initiated plans to reduce fat and calories of its products and voluntarily stop all food and beverage advertisements to children under the age of 12.

Procedures

Participants were informed that the purpose of the study was to obtain their opinion of a convenience food company whose name had been replaced by a fictitious name. They were told that a third-party consulting agent provided all the information that they were about to read. The first section contained the general profile of a fictitious food corporation, including information such as the age of the company, its industry, manufacturing size, and the number of well-known brands. Following that, participants read a transitioning paragraph, which can be encapsulated as such: childhood obesity has become a great health threat in the country. As a food company, the firm feel obliged to contribute to alleviating the social pandemic of childhood obesity. One of the four different conditions of CSR practices embedded in the same cause context was then presented to each participant.

Following the reading of the first section of information booklet, the respondents proceeded to the second section of booklet, which contained all the questions that were designed to measure the independent and dependent variables.

Measures

All variables were assessed using 7-point scale measures anchored at 1 = "strongly disagree" and 7 = "strongly agree". The measure for perceived corporate CSR image was adapted from Menon and Kahn (2003) using three-items (i.e., "fulfills its social responsibility"; "highly concerned about social issues"; "doing business in social responsible manner"). The perceived CA image was adapted from Newell and Goldsmith (2001),

containing three items (i.e., "has a great amount of experience"; "is skilled in what they do", and " has great expertise").

In terms of the mediating variables, the commitment measures were adapted from Ellen, Webb, and Mohr (2000), comprising two items (i.e., "perceived commitment"; "perceived effort input"). The cause contribution measure contains two items (i.e., "contributes to society"; "helps solve the issue of childhood obesity"). The customer orientation measure contains four items, with two anchoring on perceived consequences (i.e., "contributing to customer welfare"; "adding customer benefits"), while the other two reflect a perceived motive (i.e., "motive of meeting customer needs"; "motive of improving customer wellbeing").

Results

To check the manipulation effectiveness of the four different CSR conditions, the participants were asked to read a list of descriptions about the four formats of CSR practices and choose the type of the CSR that the company they read about carried out. The results showed that the manipulation was successful.

All the measures in this study demonstrate good internal reliability with the Cronbach's α ranging from 0.86 to 0.96. Representing a multiple mediation scenario, the hypotheses were tested by utilizing the methodological approach proposed by Preacher and Hayes (2008). These authors propose that investing multiple mediation should involve two steps: 1) examining the total indirect effect, i.e., whether the set of mediators transmits the effect of X to Y; and 2) testing hypotheses regarding individual mediators in the context of multiple mediator model (Preacher and Hayes, 2008).

H1 states that the effect of CSR activities on CSR image is mediated by consumers perceived: 1) CSR commitment, 2) values-driven motive, 3) customer orientation, and 4) cause contribution. The study used SPSS INDIRECT macro, which estimates the total, direct,

and single-step indirect effects of causal variable X on outcome variable Y through a list of proposed mediator variables. Estimates of all paths are calculated using OLS regression. Table 1 displays the results from the multiple mediation model.

Table 1

Multiple Mediators the Effect of CSR Activities on CSR Image

Mediators	CSR Type to Mediators (a paths)			Mediators to CSR Image (b paths)			Mediating Effects (Indirect Effects)		
	β	t	p	β	t	p	β	Z	p
Commitment	.56	4.32	.000	.30	4.67	.000	.17	3.19	**.001**
Values-driven	.46	2.67	.008	.24	5.01	.000	.11	2.37	**.017**
Customer-orientation	.84	6.79	.000	.23	3.33	.001	.20	3.01	**.003**
Cause contribution	.22	1.26	.207	.06	1.34	.183	.01	.92	**.355**
Total effect of CSR Type on CSR Image (c path)	$\beta=.74$; $t=5.16$; $p=.000$								
Total Indirect effect of CSR Type on CSR Image (path)	$\beta=.50$; $Z=4.72$, $p=.000$								
Direct effect of CSR Type on CSR Image (c' path)	$\beta=.24$; $t=1.97$; $p=.049$								
Model Summary for DV model	R-square =.48; Adj. R-square =.47; $F=41.85$; $df=(5, 225)$; $p=.000$								

Figure 1

Mediating Effects between CSR Activities and CSR Image
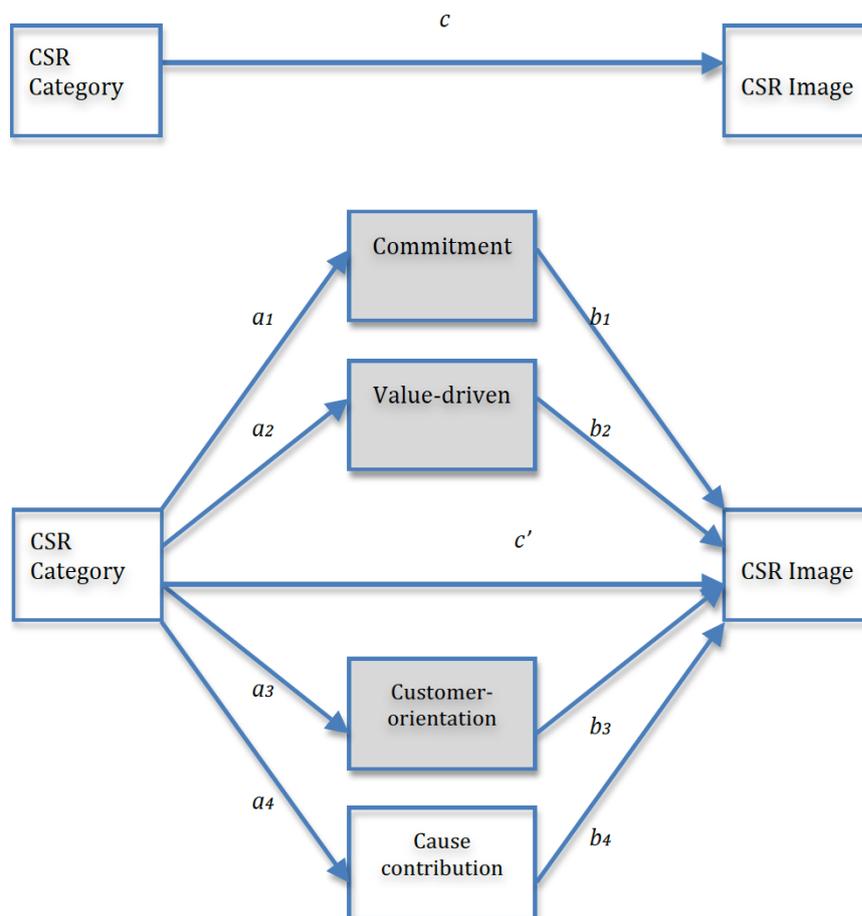
Note: 1. The shaded boxes indicate supported mediators by the multiple mediating test.

2. Estimations of each effect size (a, b, c, c' paths are exhibited in Table 1)

As shown, among all the proposed mediators, the mediating test confirms the mediating roles of three variables: commitment (β =.17, Z =3.19, p =.001), values-driven (β =.11, Z =2.37; p =.017), and customer orientation (β =.20, Z =3.01, p =.003). However, cause contribution is not supported by the test as a mediator (β =.01; Z =.92, p =.35). As shown, the multiple mediating test also provides the estimations on the total indirect effect, direct

effect (*c'* path), as well as the total effect (*c* path). After taking the mediating effects into consideration, the direct effect from CSR category on CSR image is still significant (β =.24, *t* =1.97; *p* =.05). Therefore, the three mediators simultaneously perform a partial mediating role. Taken together, our results largely support H1. Figure 1 shows the mediating paths on CSR image.

Table 2

Mediator of the Effect of CSR Activities on CA Image

Mediators	CSR Type to Mediator (a paths)			Mediator to CA Image (b paths)			Mediating Effects (Indirect Effects)		
	β	*t*	*p*	β	*t*	*p*	β	Z	*p*
Customer-orientation	.86	6.88	.000	.30	3.01	.003	.26	2.77	**.005**
Total effect of CSR Type on CSR Image (c path)	β =.58; t =3.01; p =.003								
Total Indirect effect of CSR Type on CSR Image (c' path)	β =.26; Z =2.77; p =.005								
Direct effect of CSR Type on CSR Image (c' path)	β =.32; t =1.53; p =.13								
Model Summary for DV model	R-square =.07; Adj R-square =.06; *F* =9.22; *df* =(2, 229); *p* =.000								

The same method is used to test this proposed mediating effect from the INDIRECT SPSS procedure. All resulting estimations are displayed in Table 2. The test confirms the mediating role of customer orientation (β =.26; *Z* =2.77, *p* =.005). It shows that after

controlling for customer orientation, the direct effect from CSR activities on CA image becomes insignificant (β =.32, t =1.53, p =.13), therefore customer orientation assumes a complete mediating role in the context. H2 is supported. Figure 2 shows the mediating paths on CA image.

Figure 2

Mediating Effects between CSR Activities and CSR Image
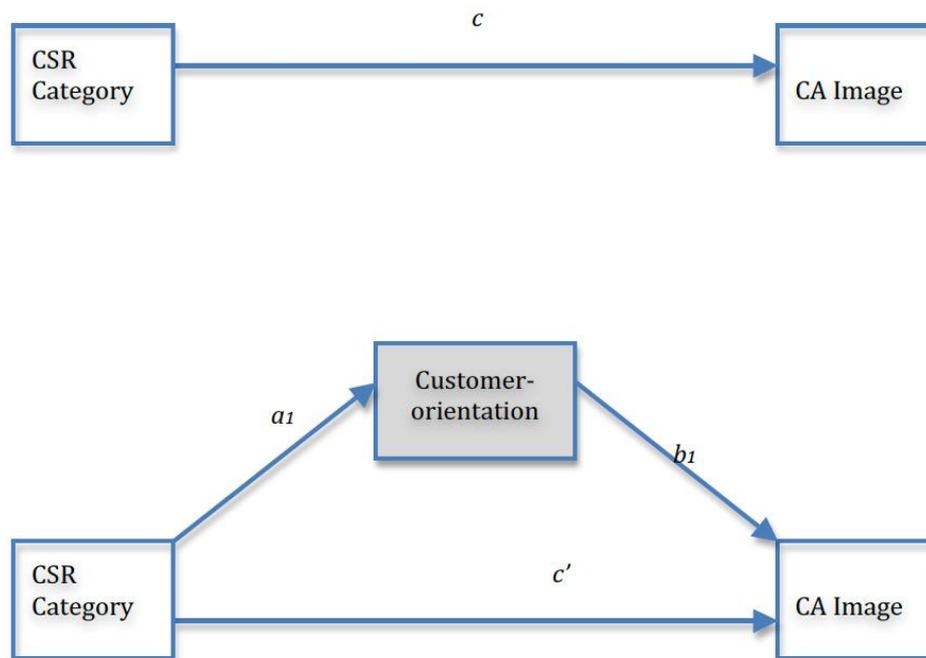
Note. Estimations of each effect size (a, b, c, c' paths are exhibited in Table 2)

Discussion

The mediating tests demonstrate that on the ethical/moral side of consumers' assessments (i.e., consumers' perceived CSR image), three mediating factors channel the effect from CSR activities to CSR image. These are consumers' perceived: 1) commitment (i.e., the perceived commitment of the firm to help the cause); 2) values-driven motive (i.e., the perceived sincerity of the firm to help the cause); and 3) customer orientation (i.e., the extent to which

the CSR is oriented towards meeting customer needs and wellbeing). The study, however, provides no evidence to support perceived cause contribution as a valid mediator between CSR activities and CSR image.

On the competence side of consumers' assessments (i.e., consumers' perceived CA image), only one mediator is validated (i.e., customer orientation), namely, the extent to which the CSR is oriented towards meeting customer needs and wellbeing. Therefore, customer-orientation, the measure that remained empirically unexamined in the literature, is the single mediating measure that mediates both perspectives (CA and CSR image) of corporate evaluations.

These findings indicate that to assess the effectiveness of CSR investments, managers should regularly measure the extent to which these actions contribute to consumers' perceptions on "CSR commitment", "values-driven motives", "customer orientation", and "trustworthiness". Understanding how consumers perceive CSR motives, commitment, and orientation, in relation to CSR image and CA image can help managers monitor and enhance these consumer outcomes through marketing communication efforts. Specifically, based on the research finding, when targeting the moral/ethical image of a firm, more CSR communicational efforts should be devoted to reflecting the efforts and commitment embodied by the CSR initiative, the altruistic intention, as well as the anticipated wellbeing/value a particular CSR can bring about. When targeting the corporate ability/competence aspect of a firm's image however, concentrated communicational efforts should be devoted to the anticipated improvement of customer wellbeing and value as a result of CSR initiatives.

An important finding of the study pertains to the strong diagnosticity and mediating effects of the measure of "customer-orientation". This measure remains largely unexamined in extant CSR literature. This study defines "customer-orientation" as the extent to which the CSR activity is perceived to be oriented towards meeting customer needs and wellbeing.

Although remain empirically unexamined, the idea of creating customer value has been of central discussion in the CSR strategic management literature (e.g., Porter and Kramer 2011; Surroca, Tribo, and Woddock 2010). The finding of this study represents good news to corporate managers. Whereas consumers' judgment of other mediating processes, such as sincerity and perceived commitment, often largely depend on individuals, of which firms usually have limited control, the dimension of "customer-orientation" can be actively pursued and achieved through fact-based CSR communications. Companies who are engaging in CSR with embedded customer value propositions should make every effort in stressing the consumer-related benefits of the CSR effects. Further questions on how companies should broadcast their CSR activities in order to convey different motivations would be interesting for future research topics.

Our finding on "customer-orientation" as a potential mediator also provides interesting implications for consumers as an increasing number of them seek to pursue pro-social consumption behaviours today. Pro-social consumption can be understood as positive purchasing behaviours that, intentionally or unintentionally, result in benefits of others (Batson 1998). Previous studies have established that both internal and external motivators exist that drive behind pro-social consumption (Grankvist and Biel 2001; Shaw and Shiu 2002). Some consumers engage in pro-social consumption because of their internal pro-social values, while others do so as a means to conform to social expectations or build positive image of themselves (Shaw and Shiu 2002). Few of the exiting marketing research however, has tied pro-social consumption to tangible benefits that consumers themselves can garner from engaging in pro-social consumption. As discussed, consumers can derive explicit wellbeing from a company's CSR efforts including enhancing their sense of health and safety, acquiring more positive attitudes and emotions as a result of beneficial consumption, and boosting a sense of community affiliation by participating in CSR activities. Given that nowadays many consumers do not translate their pro-social values to actual pro-social purchase behaviour (Jagel et al. 2012; McDonald et al. 2012), this study

offers an important suggestion that by enhancing consumers' awareness and knowledge of tangible customer wellbeing as a result of participating in a firm's CSR initiatives, it would help promote more pro-social purchases.

Specifically, the finding of the study implies that consumers converge their judgement of a company's competence with the perceived wellbeing they could derive from the firm's CSR activities. It is therefore possible that a consumer would be more likely to engage in pro-social consumption when they perceive that a company is both competent and able to offer them tangible benefits via their CSR efforts. As consumers, enhancing general knowledge about a company's corporate ability profile together with reflecting on how well the product choice can fulfill one's own consumption values and needs can help us make wiser pro-social consumption choices. In other words, when a consumer is faced with the choice of a pro-social product, self-image and public pressure should not be the only factors that contribute to the decisions outcome, but rather a reflection on the short- and long-term psychological, physical, and social benefits that we can harvest from the pro-social purchase would also be important as well.

Limitations and Future Research

This study has two limitations. First, we tested the mediating paths by using only one experiment. Though all the measurements demonstrate good reliability, it is desirable to replicate the results with future studies using other research instruments, such as surveys conducted with real-world consumers. Potential moderators on the observed effects should also be explored. For instance, consumers' moral cognition and long-term versus short-term orientations could both potentially moderate the effects observed in this study.

Future work should also strive to uncover how CSR and marketing communication can enhance the four mediating dimensions to achieve favourable consumer perceptions and avoid backlash effects. For example, some study found that when CSR initiatives are communicated by an unbiased third-party source, consumers tend to be less cynical, which

makes a difference in consumers' attributional elaborations and eventually their judgment of the company (Yoon, Gurhan-Canli, and Schwarz 2006). Carefully choosing the communication channels as well as message execution for the four mediating factors would be important and would be interesting topics to examine by future research.

The second limitation of the study involves the use of fictional brand as well as a student sample. Although a fictional brand precludes potential confounding effects as a result of consumer information and knowledge, it often fails to add realism of the study. Using a real company with real consumer participants would be the next step to replicate and extend the current study.

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