

CSR AND FACETS OF VALUE CREATION: THE ROLE OF KEY MODERATORS

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ABSTRACT

The value corporate social responsibility (CSR) creates for consumers still remains unexplored although its importance has been demonstrated in several contexts including pricing (Chang and Wildt 1994), retailing (Baker, Parasuraman, Grewal, and Voss 2002), and across cultures (Xiao and Kim 2009). Monroe (2003) argues that consumers would be willing to pay a higher price when they perceive a substantial value associated with making a purchase. In order to resolve many of the inconsistent findings in the CSR literature, such as the inconsistencies of CSR's ability to influence attitude (Sen, Bhattacharya, and Korschun 2006; Webb and Mohr 1998) and purchase intent (Mohr and Webb 2005; Trudel and Cotte 2009), it is necessary to explore which facets of perceived value consumers derive from CSR. However, without knowing what type of perceived value consumers gain from CSR, researchers and managers lack the information they need to understand why consumers are willing (or not willing) to pay a higher price in the context of CSR.

The value created by CSR depends on the type of CSR activity that the company engages in (Peloza and Shang 2011). This study utilized cause-related marketing (CrM) as a type of CSR and proposed that it will influence consumers' values. Specifically, the value consumers derive from CrM will be moderated by perceptual and attitudinal factors. The perceptual factors examined in this study include the company's reputation, the authenticity of the CSR action, and the consumer's perceived personal role. The attitudinal factors included in the study are cynicism, moral disengagement, and consumer alienation. Two experiments were conducted, and the results show that an authentic CSR image accompanied with CrM influences consumers'

esteem and spiritual values. This study also finds that consumer values of esteem and spirituality create favorable consumer responses. Finally, the consumer's perception that he or she has a personal role in impacting a cause enhances the value derived from CrM.

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LIST OF ABBREVIATIONS AND SYMBOLS

ANOVA Analysis of Variance

CSR Corporate Social Responsibility

CrM Cause-Related Marketing

CFA Confirmatory Factor Analysis

α Cronbach's index of internal consistency

EFA Exploratory Factor Analysis

df Degrees of freedom: number of values free to vary after certain restrictions have been placed on the data

F Fisher's *F* ratio: A ratio of two variances

M Mean: the sum of a set of measurements divided by the number of measurements in the set

MANOVA Multivariate Analysis of Variance

MANCOVA Multivariate Analysis of Covariance

p Probability associated with the occurrence under the null hypothesis of a value as extreme as or more extreme than the observed value

r Pearson product-moment correlation

SD Standard Deviation: the variation from the average

t Computed value of *t* test

< Less than

= Equal to

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CHAPTER I

INTRODUCTION

“Any so-called material thing that you want is merely a symbol: you want it not for itself, but because it will content your spirit for the moment.” Mark Twain, *What is Man?*

Definition and Role of Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is defined as “actions that appear to further some social good, beyond the interests of the firm and that which is required by law” (McWilliams and Siegel 2001, p. 117). CSR has transformed how companies conduct business. For example, companies such as Target and Intel invest millions in children’s education (Intel Corporation, n.d.; Target, n.d.). Investments in CSR by companies have become so common that a total of \$15.29 billion has been invested in charitable giving (Giving USA 2011). The strong interest in integrating doing good with doing business has led to the development of benefit corporations that are required by statute to have a positive social and environmental impact (B Lab 2012). It is no wonder that Blake Mycoskie of TOMS Shoes can claim that he is not CEO of a company but CEO of a movement to improve the lives of children (Mustafa 2007).

CSR enables people as consumers to live more meaningful lives through everyday consumption and transactions (Bhattacharya and Sen 2004). Consumers can either participate with corporations to do good, or they can choose to transform the mundane act of purchasing into an act of generosity and altruism. Americans volunteer in large numbers, with 26% of all adults volunteering at least an hour of their time each week according to the Bureau of Labor Services (2011). They are also generous in charitable giving, donating around \$300 billion in

cash according to the Giving USA Foundation (2011), so it is no surprise that 88% of Americans believe that companies should try to achieve their business goals while still trying to improve society and the environment (Do Well Do Good 2010a). Accordingly, 71% of Americans make purchases that allow them to give back to society (Do Well Do Good 2010b).

Many factors impact the success of CSR strategies, including consumer characteristics (Roberts 1995; Webb and Mohr 1998), corporate factors (Du, Bhattacharya, and Sen 2007; Strahilevitz 2003), and attributes of a CSR message (Lafferty 1997; Olsen, Pracejus, and Brown 2003). Consumer characteristics such as values impact consumers' perceptions (Fukukawa, Shafer, and Lee 2007; Robinson, Irmak, and Jayachandran 2012). For example, consumers who value collectivism and universalism favor CSR (Fukukawa, Shafer, and Lee 2007; Robinson, Irmak, and Jayachandran 2012). Corporate factors include the company's reputation and how it is positioned in comparison to its competitors based on CSR (Du, Bhattacharya, and Sen 2007; Strahilevitz 2003). Attributes of a CSR message refer to the type of cause the company promotes and the donation amount a company specifies in the message (Lafferty 1997; Olsen, Pracejus, and Brown 2003).

Research on CSR and Perceived Value

Past researchers have tried to determine and examine the factors that enhance or detract from the effectiveness of CSR. This examination led to identifying specific corporate factors (Luo and Bhattacharya 2009; Neville, Bell, and Mengüç 2005; Strahilevitz 2003), consumer characteristics (Fukukawa, Shafer, and Lee 2007; Robinson, Irmak, and Jayachandran 2012; Torelli, Monga, and Kaikati 2012), and attributes of a CSR message (Bray, Johns, and Kilburn 2011; Du, Bhattacharya, and Sen 2010; Wagner, Lutz, and Weitz 2009). However, the value CSR creates for consumers still remains largely unexplored although its importance has been

demonstrated in the contexts of pricing (Chang and Wildt 1994), retailing (Baker, Parasuraman, Grewal, and Voss 2002), and across cultures (Xiao and Kim 2009).

Exploring perceived value in the context of CSR is important because it promises to resolve many of the inconsistent findings in the CSR literature. These inconsistencies include the effect of CSR on attitude (Sen, Bhattacharya, and Korschun 2006; Webb and Mohr 1998), purchase intent (Auger et al. 2003; Trudel and Cotte 2009), and willingness to pay a premium (Bray, Johns, and Kilburn 2011; Mohr and Webb 2005). Monroe (2003) argues that consumers would be willing to pay a higher price when the perceived value of the purchase is substantial. However, without knowing what type of perceived value consumers gain from CSR, managers lack the information they need to design more effective CSR initiatives.

Two points need to be made with respect to CSR and perceived value. First, most past research has focused on the impact of CSR on a firm's stakeholders, including shareholders, employees, and consumers (Bhattacharya, Korschun, and Sen 2009), rather than specifically on consumers (Koschate-Fisher, Stefan, and Hoyer 2012). Second, as far as can be determined there are only two studies of CSR and perceived value— Green and Peloza's (2011) qualitative study, has employed a consumption values framework (Sheth, Newman, and Gross 1991), and Peloza and Shang's (2011) theoretical study, has employed the consumer interactive value framework (Holbrook 1994).

Inconsistent Findings in the CSR Literature

Studies of CSR have offered mixed results. Some of the inconsistent findings include the effect of CSR on attitude (Sen, Bhattacharya, and Korschun 2006; Webb and Mohr 1998). Past empirical research has provided evidence that CSR influences consumers' attitude toward a company both positively (Bhattacharya and Sen 2004; Sen, Bhattacharya, and Korschun 2006)

and negatively (Mohr, Webb, and Harris 2001; Webb and Mohr 1998). Researchers who have tried to explain negative attitudes toward companies implementing CSR have suggested that these attitudes are related to company and consumer factors. For example, researchers have explained that the perceived motive of the company creates variations in how consumers respond. However, even the effect of a company's perceived motive on consumers' perception has presented mixed results (Ellen, Webb, and Mohr 2006; Valchos, Tsamakos, Vrechopoulos, Avramidis 2009).

Findings on the impact of CSR on purchase intent are also inconsistent. Some researchers have demonstrated that CSR impacts purchase intent (Brown and Dacin 1997; Mohr and Webb 2005; Sen and Bhattacharya 2001), but others found that CSR is not a criterion for purchases (Mohr, Webb, and Harris 2001; Trudel and Cotte 2009). This is also evident in the fact that fair trade sales account for only 1% of global trade (Siegle 2009).

There have also been mixed findings about the consumer's willingness to pay more for CSR. For example, some studies found high prices to be a major factor in preventing people from making CSR purchases (Barone, Miyazaki, and Taylor 2000; Bray, Johns, and Kilburn, 2011; Carter, 2009), while others found that a higher price stimulated cause-related marketing purchases (Choi and Ng, 2011; Trudel and Cotte, 2009). Mohr and Webb (2005) hypothesized an interaction between CSR and price on purchase intentions but did not find such an interaction.

CSR and Cause-Related Marketing

Studies on CSR are difficult to compare because researchers use various types of CSR to define it (Maignan and Ferrell 2004; Pelozo 2009). Furthermore, Pelozo and Shang (2011) demonstrate that the diffusion of CSR activities is common in the literature. For example, researchers examine the perception of CSR through a measure that encompasses both the

company's socially responsible business practices and philanthropic activities. The problem with diffusing measures of CSR is that it makes it difficult to consolidate results. Given these restrictions, the literature review of this study looks at CSR as a whole as well as discussing the differential impacts found for one type of CSR versus another.

The focus of this study is on an aspect of CSR called cause-related marketing (CrM). CrM refers to the practice of making a contribution or donating a percentage of revenues or profits to a specific cause based on a product's sales or usage, such as donating 10 cents from every purchase to a charity (Mullen 1997). CrM is generally seen as a type of CSR (Neelakantan and Dev 2011; Pelozo and Shang 2011). One of the major differences between CrM and other forms of CSR is that it requires the customer to engage in a revenue-providing exchange (Varadarajan and Menon 1988). Consumers are more involved in the process of helping a cause with CrM, which will impact how they value a CSR initiative.

Overview of Conceptual Model

The conceptual model guiding this study examines the mediating effect of perceived value on the relationship between CrM and consumer attitudes. The perceived value components are derived from Holbrook's (1994) interactive value framework, which includes spiritual, ethical, esteem, status, efficiency, excellence, play, and aesthetic values. It is proposed that the relationship between CrM and perceived value is moderated by attitudinal and perceptual factors. The attitudinal factors that are proposed to negatively impact the value consumers derive from CrM are cynicism, consumer alienation, and moral disengagement. The perceptual factors proposed to positively moderate the relationship between CrM and facets of perceived value are reputation, CSR authenticity, and perceived personal role.

Research Methods

This study utilized two experiments to test the hypothesized relationship. The first experiment manipulates CrM (No CrM/CrM) and CSR authenticity (Low/High). The second experiment manipulates CrM (No CrM/CrM) and reputation (Low/High). Data were collected using a data collection company called Survey Sampling International. A total of 254 usable responses were retained for analysis for study 1, and 154 for study 2. The relationship between the manipulated variables and perceived value was tested using a Multivariate Analysis of Covariance (MANCOVA). A path analysis was utilized to test the mediating effect of perceived value on the relationship between CrM and consumer outcome as well as the moderating effect of the attitudinal variables and perceived personal role.

Contribution

The importance of examining how value is created through CSR is demonstrated in the call for research in the literature (Gallarza, Gil-Saura, and Holbrook 2011; Pelozo and Shang 2011). By examining the value created from CrM, this study not only fulfills this call, but also resolves inconsistent findings in the CSR literature. Specifically, an authentic CSR image accompanied with a CrM promotion is found to enhance consumers' perception of value, which in turn enhances consumers' attitude and purchase intent. This study is also able to make an empirical link between CrM that is accompanied by an authentic CSR image and the components of perceived value, specifically that it enhances spiritual and esteem values. Understanding the type of value derived from CrM provides a better understanding of what attracts consumers to CrM. This allows managers and researchers to better focus their efforts on understanding and implementing a CrM promotion and message that enhances spiritual and esteem values.

Although researchers have proposed that CSR creates value (Holbrook 2006b; Pelozo and Shang 2011), there is no explanation for why one consumer would value CSR differently from another. By incorporating both consumer and company factors, this study is able to find how these differences occur. Specifically, no effect of the consumer characteristics of cynicism and moral disengagement was found on the value consumers obtain from CrM, but the perceived role consumers feel in impacting the cause through CrM does influence the value they derive from it. The company factor of CSR authenticity also plays a significant role in influencing consumers' reaction to CrM. Thus, these findings explain how consumers combine both their attitudes and perceptions about the company to perceive value from a CrM initiative.

This study also empirically tests a new construct: perceived CSR authenticity. Consumers only obtain value from CrM when the company's CSR image is authentic. This finding demonstrates that companies should not venture into a CrM campaign unless they have or are willing to build an image that is authentic in its CSR. The importance of CSR authenticity in influencing consumer value also encourages future researchers to incorporate the construct in research that aims to better understand the antecedents to CSR authenticity.

The study also builds on persuasion knowledge theory (Friestad and Wright 1994) by demonstrating that CSR authenticity and reputation are important factors in analyzing consumers' knowledge of the source when responding to a CrM persuasion attempt. Furthermore, this study also demonstrates that perceived personal role is an aspect of consumers' topic knowledge, which influences how consumers react to CrM persuasion episodes.

Organization of the Dissertation

The first chapter provides an introduction to the topic area, the proposed contribution, and the conceptual model for the main study. Chapter II reviews the literature on CSR. Chapter III presents the theoretical basis for the hypotheses. Chapter IV presents the research design and methods for experiments one, two, and three of the main study. Chapter V reports the results of the hypothesis testing. Finally, Chapter VI illustrates the theoretical and managerial contributions of the dissertation.

CHAPTER II

LITERATURE REVIEW

In this chapter, I will first provide a brief overview of the definitions and background of the concept of corporate social responsibility (CSR). Second, I will summarize the literature associated with the process of implementing CSR. Third, I will discuss the outcome of CSR implementation. Finally, factors that enhance a CSR strategy's effectiveness will be described.

Corporate Social Responsibility Definition, Types, and Origin

Definition¹

There are several definitions of CSR in the literature. It can be defined as decisions or actions taken for reasons that are partially beyond the firm's economic gain (Davis 1960). It is also described as a protection and improvement of the welfare of society (Davis and Blomstrom 1975), or what stakeholders expect a company to do to meet society's expectation (Whetten, Rands, and Godfrey 2002). An analysis of 37 definitions of CSR found five recurring themes: environmental, social, economic, stakeholder, and voluntariness (Dahlsrud 2008). Environmental themes include incorporating sustainable processes in a company's business operation. Social themes include improving and maintaining the welfare of society. Economic themes include creating jobs. Stakeholder themes include benefiting stakeholder groups, and voluntariness themes include conducting socially responsible actions, including volunteering of employees on or off company time, that are beyond legal obligations. In the current study, the working

¹ For a review of definitions of CSR see Carroll (1999)

definition of CSR is any action or “actions that appear to further some social good, beyond the interests of the firm and that which is required by law” (McWilliams and Siegel 2001, 117).

Other constructs that appear in the CSR literature and can be confused with CSR include corporate social performance and corporate social responsiveness. Corporate social performance is defined as a company’s overall performance in pro-social programs in relation to its competitors (Brown and Dacin 1997; Luo and Bhattacharya 2006; Varadarajan and Menon 1988). Corporate social responsiveness is defined with respect to a particular social issue (Carroll 1979). Thus, CSR refers to social initiatives that a firm undertakes, while corporate social responsiveness is how a particular CSR initiative is implemented, and corporate social performance is the stakeholders’ evaluation of the CSR programs (McWilliams and Siegel 2000).

Types of CSR

There are several types of CSR, including cause promotion, corporate social marketing, corporate philanthropy, community volunteering, socially responsible business practice, and cause-related marketing (Kotler and Lee 2005). A company uses cause promotion to support social issues through promotional sponsorships, such as by collecting used computers for donation to local nonprofits. Corporate social marketing refers to behavioral change campaigns, like a company’s effort to educate elementary students about positive saving habits. Corporate philanthropy refers to making a direct contribution to a charity or cause. Community volunteering refers to providing volunteer services, as when a company’s employees volunteer to distribute food. Through socially responsible business practices, companies adopt and conduct discretionary business practices, such as utilizing recycled-content packaging. Cause-related marketing (CrM) refers to making a contribution or donating a percentage of revenues or profits

to a specific cause based on a product's sales or usage, such as donating 10 cents of every purchase to a charity (Mullen 1997).

How CSR is related to CrM is a common debate in the literature. Some conceptualize CrM as an aspect or expression of CSR (Brønn and Vrioni 2001; Kotler and Lee 2008), while others view CrM as a more focused form of CSR (Neelakantan and Dev 2011) or a consequence of CSR within the corporation (Varadarajan and Menon 1988). For the purposes of this study, CrM is considered a form of CSR such that CrM is a type of CSR, but the reverse is not true.

Origin²

How wealth should be allocated has been the subject of discussion for both philosophers and scholars. For example, Ruskin (1862) states that “the art of making yourself rich, in the ordinary mercantile economist's sense, is therefore equally and necessarily the art of keeping your neighbour poor” (133) and that the reason to obtain wealth is to obtain power, but power can be gained through other means than wealth. Thus, according to Ruskin, individuals should focus on whether the exchanges and sales they make are just.

Not all scholars see wealth as a negative aspect of society. Conwell (1915), echoing the idea that Plato expresses through the rich man Cephalus that the greatest gift a wealthy man can exercise is justice, argued

Money is power, and you ought to be reasonably ambitious to have it. You ought because you can do more good with it that you could without it. Money printed your Bible, money builds your churches . . . and money pays your preachers, and you would not have many of them, either, if you did not pay them. . . . I say, then, you ought to have money. (*The Republic*, 31)

Unlike Ruskin, Conwell believed that the poor are a small factor of society and their economic state is due to their own shortcomings. However, Conwell also advocated engaging in

² For a review of theoretical perspective on CSR see McWilliams, Siegel, and Wright (2006) and Freeman et al. (2010). For a review of arguments against and for CSR see Carroll and Shabana (2010).

philanthropic activities such as giving to churches. Carnegie (1906) addresses the issue of wealth distributed to only a few by stating that the wealthy have a responsibility to contribute to society.

The goal of obtaining profit is not unworthy, but Carnegie argues that people who obtain profit have an obligation to benefit the community through their riches. This philosophy inspired Bill Gates and Warren Buffet to create the Giving Pledge, whereby billionaires pledge to give half their fortune to charity (Frank 2011).

Is the individual's responsibility to society the same as a corporation's responsibility to society? This debate is still being discussed. The most notable argument against practicing CSR is by Friedman (1970), who asserted that the company's only responsibility is to make money for its stockholders. Individuals in a corporation have a responsibility to society, but the corporation itself does not. Friedman argues,

what does it mean to say that "business" has responsibilities? Only people can have responsibilities. A corporation is an artificial person and in this sense may have artificial responsibilities, but business as a whole cannot be said to have responsibilities, even in this vague sense. (para. 2)

A major basis of Friedman's argument is that corporations are not people. However, concession theory argues that corporations can be viewed as artificial people, as does a recent Supreme Court decision (*Citizens United v. Federal Election Commission*, 4) with respect to the first amendment. Other theories disagree with this premise. For example, aggregate theory views a corporation as a group of people that have a contractual relationship, while real entity theory asserts that a corporation is an entity that is separate from the individuals it is composed of.

Many scholars have argued against Friedman's premises and highlight that a company's responsibility should extend beyond financial gain (Backman 1975; McGuire 1963). The most notable argument against Friedman's perspective is presented through stakeholder theory. The term stakeholder appears consistently in the CSR literature and refers to any organization or

group that is affected by or can affect a company's operation (Freeman 1984). Many researchers have identified which stakeholder groups a company must benefit in order for the company to be considered socially responsible. For example, Longo, Mura, and Bonoli (2005) demonstrated that a company can be considered socially responsible if it benefits two of the following stakeholder groups: employees, suppliers, customers, or communities. On the other hand, Abreu, David, and Crowther (2005) perceived CSR as benefiting consumers, suppliers, community, government, and the environment. Pappasolomou-Doukakis, Krambia-Kapardis, and Katsioloudes (2005) suggested six groups: employees, consumers, community, investors, suppliers, and the environment. Dawkins (2004) classified stakeholders into two groups: opinion leaders (investors and NGOs) and the general public (consumers, communities, etc.).

Stakeholder theory argues that serving the interest of all stakeholders should be the ultimate purpose of the business (Evan and Freeman 1993), not just investors. Instrumental stakeholder theory explains that companies can gain a competitive advantage by following a set of ethical principles (trust, trustworthiness, and cooperativeness; Jones 1995). The idea that taking the interest of stakeholders into account leads to profitable gains is emphasized by Freeman et al. (2010, 11):

Business is about making sure that products and services actually do what you say they are going to do, doing business with suppliers who want to make you better, having employees who are engaged in their work, and being good citizens in the community, all of which may well be in the long-run (or even possibly the short-run) interest of a corporation. Stakeholder management is just good management and will lead to maximizing profits.

In other words, the stakeholder approach to business is about creating value for stakeholders without a tradeoff with a company's success (Freeman et al. 2010). The interest in doing good for society has led to the development of benefit corporations (also called B corporations), which are required by law to make profits and to generate social and

environmental benefits (B Lab 2012a). As of 2012, seven US states have passed legislation to create B corporations, and 521 of these corporations have generated \$2.9 billion in revenue (B Lab 2012b). J. P. Morgan has estimated that investors' interest in these types of corporations is between \$400 billion and \$1 trillion (Murray 2012).

The idea that economic gain can be due to social responsibility is a familiar perspective in the academic literature. For example, Ackerman (1973) argued that successful corporations are those that can achieve social responsiveness with economic performance. Waddock and Graves (1997) found that financial performance leads to social performance which increases financial performance. The challenge becomes how to measure and implement CSR to determine its effect on a corporation's performance. The next section summarizes this stream of research.

CSR Implementation and Measurement

Several researchers have examined the best strategies to implement CSR. Carroll's (1979) seminal model describes the essential aspects of corporate social performance as the integration of CSR, corporate social responsiveness, and social issues. The dimensions of social responsiveness are proactivity, accommodation, defense, and reaction. Social responsibility categories make up a pyramid of corporate social responsibility, with economic responsibility as the foundation, followed by legal, ethical, and discretionary considerations. Wood (1991) modified Carroll's model and emphasized that social responsiveness should be looked at as environmental assessment, stakeholder management, and issues management, while corporate social responsibility should be looked at on institutional, organizational, and individual levels.

Clarkson (1995) refuted Wood's and Carroll's argument by providing empirical evidence demonstrating that companies do not operate through the integration of CSR, corporate social responsiveness, and corporate social performance. According to Clarkson, companies count on

their stakeholder groups to implement CSR. CSR behavior in accordance with stakeholder groups is also the focus of Maignan and Ferrell's (2004) framework, which depicts CSR initiatives as action that is taken to display conformity with stakeholder norms. In order for a company to better implement CSR strategy that is aligned with stakeholder norms, the company needs to focus on being stakeholder-oriented and the stakeholders need to have power that can influence the company's decisions. The pressure placed on a company by actors such as employees, stakeholders, governments and nongovernmental organizations influences the company's motive for conducting CSR (Aguilera et al. 2007).

McWilliam and Siegel (2001) presented a supply and demand perspective that demonstrates that the ideal level of CSR can be determined by a cost-benefit analysis. To better determine the cost of CSR, social auditing has developed as a stream of research. Social auditing refers to the process of observing and reporting measures of ethical behavior and social impact (Zadeck 1994). Raghurir et al. (2010) developed the AGREE model to help companies incorporate social auditing. The AGREE model incorporate audiences (stakeholders), goals, resources, effectiveness (returns), and efficiency (costs). This model led to the development of a set of metrics that gauge the impact of CSR actions on stakeholders.

CSR Outcomes

CSR outcomes are defined in terms of stakeholders. For example, from an employee perspective, a relevant outcome is employee engagement, one measure of which is Gallup's Employee's Engagement Index (Macey and Schneider 2008). In this section consumer and market outcomes are discussed, since they are pertinent from a marketing perspective.

Consumer Outcomes

Past empirical research has provided evidence that CSR positively influences consumers' attitude, awareness, and interest toward a company (Bhattacharya and Sen 2004; Lee et al. 2009; Sen, Bhattacharya, and Korschun 2006). Attitude change due to CSR can also be negative, mainly due to the perceived motives behind the CSR campaign (Mohr, Webb, and Harris 2001; Webb and Mohr 1998). However, when combined with the company's core abilities, the positive effect of CSR on attitude can help when introducing new products into the market, though the evaluation of the new product due to CSR is not as strong as the impact corporate ability has on that evaluation (Brown and Dacin 1997; Sen and Bhattacharya 2001).

The development of a positive attitude toward CSR can explain its ability to reduce the outcome of a negative event and increase advocacy (Du, Bhattacharya, and Sen 2007; Eisingerich et al. 2011; Klein and Dawar 2004). However, CSR shields the firm from negative information about a company's CSR practices but not information related to a firm's core service offerings (Eisingerich et al. 2011). Furthermore, positive association with CSR leads consumers to better identify with a company, develop loyalty, trust, positive word-of-mouth, repeat patronage intention, and commitment toward a company (Du, Bhattacharya and Sen 2007; Lacey and Kennett-Hensel 2010; Lichtenstein, Drumwright, and Braig 2004; Nan and Heo 2007; Sen, Bhattacharya, and Korschun 2006; Vlachos et al. 2009).

Results on the impact of CSR on purchase intent are mixed. For example, Smith and Alcorn (1991) found that consumers bought products because the manufacturer supported charitable causes. Other researchers (Auger et al. 2003; Holmes and Kilbane 1993; Trudel and Cotte 2009), however, found that CSR does not always lead to purchase intent.

Market Outcomes

It has been argued that CSR generates “moral capital,” which is a result of stakeholders’ evaluation and analysis of a company’s CSR initiatives (Godfrey 2005). Moral capital works as an insurance policy when a company is faced with a negative event. During these negative events, a company can better protect its relational-based assets and decrease the severity of punishment imposed by stakeholders (Bansal and Clelland 2004; Godfrey 2005).

Conceptually, CSR has been argued to influence market share, corporate image, brand and customer equity (Bhattacharya, Smith, and Vogel 2004). Empirically, CSR has been shown to help companies gain more market share by giving them a competitive advantage through brand differentiation (Kay 1993; Luo and Bhattacharya 2006). CSR also affects market performance and decreases a firm’s equity financing, idiosyncratic, and systematic risk (Brammer and Millington 2008; El Ghouli et al. 2011; Luo and Bhattacharya 2009; McAlister, Srinivasan, and Kim 2007; Waddock and Graves 1997). Consumer satisfaction due to CSR initiatives helps companies generate more stable cash flow that otherwise can be volatile due to environmental factors and competitive intensity (Luo and Bhattacharya 2006).

Studies of the effect of CSR on divestment and profitability have had mixed results. Divestment has been shown to increase (Posnikoff 1997), decrease (Wright and Ferris 1997), and remain neutral due to CSR (Teoh, Welch, and Wazzan 1999). CSR has been shown to have a neutral effect on profitability (Aupperle, Carroll, and Hatfield 1985; McWilliams and Siegel 2000). Hillman and Keim (2001) recommend that researchers disaggregate CSR initiatives into those that are strategic (stakeholder management) and those that are altruistic (social issue participation). They found that strategic CSR positively affects market value as opposed to altruistic CSR, which has the opposite effect. However, this parsing of CSR activities into

strategic and altruistic goes against the working definition of CSR, viz., that such activities be beyond what is required for the firm's interests and stipulated by law.

CSR Effectiveness

Awareness

Awareness of CSR initiatives is generally low among consumers, though it varies among countries and product type (Auger et al. 2003; Pomeroy and Dolnicar 2009; Ramasamy and Ting 2004; Sen, Bhattacharya, Korschun 2006). Attempting to create awareness of CSR initiatives can be a double-edged sword (Alsop 2002; Pomeroy and Dolnicar 2007). If the company advertises its CSR initiatives it is faced with skepticism (Pomeroy and Dolnicar 2007). Consumers prefer learning about CSR through a neutral third party (Szykman, Bloom, and Blazing 2004; Yoon et al. 2006). Pomeroy and Dolnicar (2009) demonstrate that targeting consumers through their interests (e.g., sports) is a better way to communicate with consumers about CSR than describing how socially responsible the company is. There have been many studies that attempt to determine which communication strategies about CSR are effective with consumers. The following section summarizes those findings.

*Social Issue Selection*³: Porter and Kramer (2006) believe that an effective implementation of CSR is dependent on the social issues the company chooses to address. Companies need to focus on social issues that reflect the drivers of a company's competitive advantage in the location where it operates. In order to implement strategic CSR, the company needs to find a small number of initiatives that have benefits that are large and distinct for the company and the community.

Donation amount: This can be an important attribute of a CSR message. A higher donation amount influences consumer reaction to the marketing message, though the format of

³ For a more comprehensive review of social issue selection in CSR see Du, Bhattacharya, and Sen (2010).

the donation (percentage of profit or percentage of price) does not (Koschate-Fisher, Stefan, and Hoyer 2012; Olsen, Pracejus, and Brown 2003). Classifying the donation amount as a percentage of profits leads consumers to overestimate how much is given to a cause (Olsen, Pracejus, and Brown 2003). Consumers' characteristics of wanting to help others, wanting to feel a warm glow, and having an appreciation for the cause and the nonprofit organization heightens their admiration of a higher donation amount (Koschate-Fisher, Stefan, and Hoyer 2012).

Type of Cause: The type of cause a company contributes to is another attribute of CSR. Lafferty (1997) found that consumers are more likely to purchase from a company with no cause mentioned than from a company whose cause is unimportant to them. Consumers' attitude toward a company that does not specify its CSR cause is more positive when the cause is of low importance or against the consumer's beliefs (Sheikh and Beise-Zee 2011). Robinson, Irmak, and Jayachandran (2012) examined what happens to consumers' reaction to CSR when the consumer is the one who chooses the cause. They found that consumers feel a stronger personal role in helping the cause when choosing the type of cause a company contributes to, which leads to a more positive reaction toward the company. Finally, how the cause is presented influence consumer perception of the company. For example, abstractness reduced the perception of corporate hypocrisy (a firm claiming to be something that it is not) (Wagner, Lutz, and Weitz 2009).

Proximity: To identify what makes a cause appeal to consumers, proximity was tested as an attribute of CSR. Proximity refers to the fact that people will care more about individuals who are near than those who are distant (Jones 1991). Consumers' attitudes and perception of a company's motives does not change because the company promotes a cause that is farther in proximity, such as national causes, rather than one that is close in proximity (Groza,

Pronschinske, and Walker 2011; Ross, Patterson, and Stutts 1992). However, the results of qualitative research support that proximity does influence consumers' perception of the company and purchase intent (Beckman, Colwell, and Cunningham 2009; Bray, Johns, and Kilburn 2011).

Goal Proximity: How close the charity or cause is to meeting its intended goal, in other words goal proximity, has also been examined. When a cause is high in goal proximity, consumers react more positively toward the CSR initiative (Robinson, Irmak, and Jayachandran 2012).

Type of CSR Programs

CSR programs generally fall on a continuum that varies from institutionalized programs to promotional programs. Institutionalized CSR programs are defined as “providing a comprehensive approach to CSR, by attempting to fulfill a company’s social obligation across all the stakeholder groups” (Pirsch, Gupta, and Grau 2007, 126). Promotional programs focus on using CSR as a tool to drive product sales (Pirsch, Gupta, and Grau 2007). Institutionalized CSR programs are more effective than promotional CSR at decreasing consumer skepticism and increasing customer loyalty, attitude, and purchase intent.

Strategic versus Altruistic CSR

Rather than examine the advertising message and type of CSR program, Hillman and Keim (2001) investigated the stakeholder perspective of the type of CSR. Stakeholder management CSR or strategic CSR refers to a company’s behavior that benefits stakeholders beyond the legal requirement (Hillman and Keim 2001). Social issue participation or altruistic CSR refers to “elements of corporate social performance that fall outside the direct relationships to primary stakeholders” (Hillman and Keim 2001, 128). For example, assuming the company’s stakeholders are not cancer patients, investing in cancer research would be a form of social issue

participation. Strategic CSR affects market value but altruistic CSR has the opposite effect (Hillman and Keim 2001).

Fit

A fit between the brand and the cause can arise from multiple sources. For example, the cause may assist a group with the same demographics as the customer base, or the brand may share similar characteristics with the cause (Sen and Bhattacharya 2001). However, contradictory messages from the CSR action and brand concept lead to a difficulty in evaluating the marketing message and to a negative evaluation of the brand. For instance, Torelli, Monga, and Kaikati (2012) found that a brand concept of self-enhancement (for example luxury brand) does not fit with CSR action that is perceived as self-transcendent (helping the welfare of all).

Consumers' lack of faith in CSR initiatives can occur when the fit between the cause and the brand is weak (Becker-Olsen, Cudmore, and Hill 2006; Nan and Heo 2007), but some studies have found that a lack of fit between the company and cause can be beneficial (Bloom, Hoeffler, Keller, and Mez 2006; Menon and Kahn 2003; Robinson, Irmak, and Jayachandran 2012). For instance, a low fit is more beneficial when a company conducts advocacy advertising (philanthropic message not related to purchase; Menon and Kahn 2003). When consumers choose the type of cause a company donates to or when the cause is important to the consumers, they feel a greater personal role in the CSR initiative when they choose a cause that does not fit with the company's image (Barone, Norman, and Miyazaki 2007; Robinson, Irmak, and Jayachandran 2012). However, Koschate-Fisher, Stefan, and Hoyer (2012) hypothesized that low fit would create a more positive reaction to a higher donation amount, but this was not supported.

Samu and Wymer (2009) explained that the reason fit matters more in some types of CSR marketing than others is dependent on the dominance aspect of the advertisement. When the

dominant aspect of the advertising is the brand rather than the cause, high fit is more beneficial in creating a positive reaction from the consumer and vice versa. Lafferty (2009) found that familiarity of the brand is the reason why fit matters in some cases rather than others—specifically, familiar brands with high fit leads to a poorer evaluation of the company, while high fit with unfamiliar brands increases positive attitude. Importance of the cause is another factor in the salience of fit; high fit is better when consumers do not identify with the cause (Barone, Norman, and Miyazaki 2007). High fit is not beneficial for a company when the perceived motive for implementing CSR is profit (Becker-Olsen, Cudmore, and Hill 2006).

CSR Belief

CSR belief refers to the conviction that a company or a brand is socially responsible. CSR belief has been shown to be an important factor in the effectiveness of a CSR campaign, especially for brands that are perceived to have intrinsic motives for their implementation of CSR (Du, Bhattacharya, and Sen 2007; Sen, Bhattacharya, and Korschun 2006; Wagner, Lutz, and Weitz 2009). When the motive is perceived to be contaminated due to corporate hypocrisy, CSR belief lessens, but this effect can be minimized through inoculation communication strategies, regardless of whether the CSR strategy is proactive or reactive (Wagner, Lutz, and Weitz 2009). CSR beliefs can also lead to identification, loyalty, and advocacy behavior when the company is a CSR brand (Du, Bhattacharya, and Sen 2007). In the green marketing literature, a domain that is related to CSR, both iconic cues, initiatives that are not certified or associated with green organizations, and indexical cues, initiatives with certification, have been shown to positively influence green beliefs (Ewing, Allen, and Ewing 2012).

Perceived Motive

Consumer perception of why a company is implementing CSR initiatives has generally been shown to influence the outcome of a CSR campaign (Ellen, Webb, and Mohr 2006; Sen, Bhattacharya, and Korschun 2006; Vlachos et al. 2009). Consumers usually view CSR as an intrinsic motive and then change their inference depending on contextual factors (e.g., competitive pressure; Gilbert 1989). A consumer who believes that the company's CSR initiative is not credible will not buy from that company even when the cause is important to the consumer (Barone, Miyazaki, and Taylor 2000; Barone, Norman, and Miyazaki 2007; Oberseder, Schlegelmilch, and Gruber 2011). Furthermore, the positive effect a high fit can have on a CSR strategy is offset when consumers perceive the motive for the CSR implementation to be profit (Becker-Olsen, Cudmore, and Hill 2006).

Specific aspects of a company's strategy can raise questions about the company's motive. For example, when the fit between the company and the cause is low, consumers may question the company's motive and credibility (Becker-Olsen, Cudmore, and Hill 2006). Furthermore, if the source of the CSR message is the company rather than a neutral source, consumers generally attribute the company's motive as self-serving (Skyzman, Bloom, and Blazing 2004). However, Groza, Pronschinske, and Walker (2011) found a different effect: a company is seen as having a strategic and value motive when the source of the message is the company. In addition, company motive is perceived as more credible, strategic, and value driven when it conducts proactive (programs conducted on a continuous basis) rather than reactive (programs conducted in response to a crisis or disaster) CSR initiatives (Becker-Olsen, Cudmore, and Hill 2006; Groza, Pronschinske, and Walker 2011).

CSR attribution of intrinsic (selfless) motive heightens the effect CSR has on corporate ability and CSR beliefs, while extrinsic (self-interest) motive lessens that effect (Du, Bhattacharya, and Sen 2007). Ellen, Webb, and Mohr (2006) examined intrinsic and extrinsic attribution more carefully by expanding the two motives into four (strategic, value-driven, egoistic, and stakeholder-driven). Strategic and value-driven motives improve consumers' attitude and purchase intent (Ellen, Webb, and Mohr 2006; Groza, Pronshinske, and Walker 2011), but egoistic and stakeholder-driven motives decrease purchase intent and patronage intention (Ellen, Webb, and Mohr 2006; Vlachos et al. 2009).

Perceived motive not only influences purchase intent and repeat patronage but also creates variation in consumers' trust and recommendation intentions (Vlachos et al. 2009). Also, the effect a perceived CSR motive can have on trust can be offset by a positive service quality image (Vlachos et al. 2009).

Driver (2006) was the first to examine CSR initiative authenticity. She argued that a post-egoistic view of CSR should change how a company defines itself. A company that defines itself as interconnected with the interest of society is able to move from a CSR illusion to an authentic practice. In qualitative research conducted in Chile, Beckman, Colwell, and Cunningham (2009) found that a company is viewed as authentic when it has passion for the cause and takes a holistic view of how the business impacts all stakeholders and when its CSR activity is close in proximity, transparent, consistent, visible, and part of the company's identity. McShane and Cunningham's (2012) found similar results in their qualitative study of how employees differentiate between authentic and inauthentic CSR actions.

Consumer Characteristics

Regardless of the perceived motive and authenticity, consumer characteristics can influence perceptions of CSR. For example, consumer cynicism can lead to a negative portrayal of a company's motive regardless of the CSR communication the company puts in place. Consumer attitude changes due to CSR initiatives are moderated by the consumer segment characteristics (Bhattacharya and Sen 2004). Roberts (1995) found that consumers can fall into four different segments based on how socially responsible and ecologically concerned they are: Socially Responsible (32%), Middle-Americans (45%), Greens (6%), and Browns (17%). The socially responsible are reported to be very socially conscious and ecologically concerned, whereas Greens are more ecologically concerned and less socially conscious. Middle Americans are less ecologically concerned than Greens but more socially responsible, while Browns are the least socially conscious and ecologically concerned.

Webb and Mohr (1998) classified consumers as skeptics, balancers, attribution oriented, and socially concerned based on their reactions to CSR. Skeptics generally respond to CrM marketing with skepticism, balancers balance their desire to help the cause with wanting to use more traditional purchase criteria, attribution oriented consumers tend to examine the motives behind the company's message, and socially concerned consumers react positively to CrM due to their desire to help the cause.

One reason why different segments exist with regard to consumers' reaction to CSR can be explained with the concept of consumer values. For example, consumer values have been shown to be an antecedent for CSR support. Students who value universalism and security believe that companies should behave socially responsibly (Fukukawa, Shafer, and Lee 2007). Specific Schwartz values also dictate what type of CSR initiative the consumer prefers (Siltaoja

2006). Outside of Schwartz values, the value of collectivism has been shown to make consumers feel like they have a higher personal role when they choose the cause a company donates to (Robinson, Irmak, and Jayachandran 2012). Consumers' attitudes toward helping others and wanting to have the feeling of a warm glow heighten their reaction to higher donation amounts (Koschate-Fisher, Stefan, and Hoyer 2012).

How well the consumers know a specific product or service also influences their reaction to CSR. Firms with a consumer base of experts are better off focusing on service orientation over CSR, but when the consumers are not experts in the service category, CSR creates a greater resistance to negative information (Eisingerich et al. 2011).

Finally, the way an individual thinks can affect CSR perception. Concrete thinking as opposed to abstract thinking heightens the poor fit consumers perceive between the brand and the CSR action, which can lead to negative evaluation of a brand (Torelli, Monga, and Kaikati 2012). Forming a company's CSR message with consumer characteristics in mind can help consumers identify with a company.

Identification

Consumer-company identification refers to consumers' psychological attachment to a company based on how closely their perception of themselves overlaps with their perception of the company (Bergami and Bagozzi 2000; Dutton, Dukerich, and Harquail 1994). Consumers identify with a company better when it is associated with CSR (Du, Bhattacharya and Sen 2007; Sen, Bhattacharya, and Korschun 2006). The relationship between CSR beliefs and identification is stronger for CSR brands than for non-CSR competitors (Du, Bhattacharya and Sen 2007). Identification is also a mediator between CSR information and company evaluation (Sen and Bhattacharya 2001). Identification with a company is strengthened when the consumer finds the

cause to be important and believes that the company is not sacrificing its corporate ability in order to be involved in CSR (Sen and Bhattacharya 2001). Identification due to CSR also leads to loyalty, trust, interest, purchase behavior, and an increase in customer donations to corporate-supported nonprofit organizations (Bhattacharya, Korschun, and Sen 2009; Lichtenstein, Drumwright and Braig 2004). The value consumers derive from CSR creates higher identification with a company (Bhattacharya, Korschun, and Sen 2009).

Perceived Value

Empirical evidence for the existence of perceived value in the CSR context has been provided by Bennett and Chakravarti (2009), who demonstrate that consumers purchase a CSR-associated product because of the social signal it sends to others and to oneself about obtaining a desirable attribute. Utilitarian benefits and the feeling of warm glow have been found to influence purchase intent toward green energy brands, but self-expressive benefits do not (Hartmann and Apaolaza-Ibáñez 2012).

Bhattacharya, Korschun, and Sen (2009) developed a framework that explains why consumers respond differently to CSR. They explain that CSR activity benefits stakeholders through functional, psychosocial, and value which creates variation in consumers' reaction to CSR. In a qualitative study, Green and Peloza (2011) argue that CSR gives consumer emotional, social, and functional value. Peloza and Shang (2011) demonstrate that perceived value for consumers wanting to be associated with CSR is comprised of social, altruistic, hedonic, and economic components.

Price

The ability of CSR to provide economic value leads to an important aspect of CSR effectiveness: price. The findings on the relationship between CSR and price have been

contradictory. Mohr and Webb (2005) found no interaction of CSR and price on purchase intent. In other studies, price was the most important factor in preventing people from ethical consumption (Barone, Miyazaki, and Taylor 2000; Bray, Johns, and Kilburn 2011). Although consumers do not generally wish to trade off price and CSR, when this effect occurs, it is reduced when the motive behind the CSR act is viewed as credible (Barone, Miyazaki, and Taylor 2000). In other words, people are more willing to pay a higher price when the added cost is clearly for the CSR initiative, the donation amount is high, and the cause is close in proximity to the consumer (Bhattacharya and Sen 2004; Bray, Johns, and Kilburn 2011; Koschate-Fisher, Stefan, and Hoyer 2012).

Nevertheless, willingness to pay a premium varies across consumers and ethical features (Auger et al. 2003; Koschate-Fisher, Stefan, and Hoyer 2012). People are willing to pay a 5-10% premium for ethical products, but a price discount for bad ethical behavior is more substantial than the price premium reward for ethical behavior (Turdel and Cotte 2009). Willingness to pay a premium also varies depending on gender, age, ethnicity, attitude toward helping others, wanting to have a feeling of warm glow, and lifestyle (Auger et al. 2003; Koschate-Fisher, Stefan, and Hoyer 2012). Type of ethical feature promoted is also an important attribute in explaining variation in consumers' willingness to pay a premium (Auger et al. 2003). Specifically, it has been found that employee fairness and local sourcing encourage consumers to pay more, but environmental friendliness and community support do not (Ailawadi et al. 2011). Choi and Ng (2011) compared two different dimensions of green marketing to determine its effect on consumers. They found that only the economic dimension (a green initiative that benefits the company), not the environmental (benefits the company and society) dimension of sustainability impacts consumers' willingness to pay a higher price.

When the price is fixed, CSR does not increase demand for a product, but when consumers are allowed to pay what they want, profits increase because consumers are directly expressing their concern for social welfare through material purchases (Gneezy et al. 2010).

Company and Environment

Other aspects that can influence the relationship between CSR and profits include company and environmental factors. Conceptually, it has been argued that the relationship between CSR and financial performance is dependent on many factors such as corporate reputation, reputation management capability, competitive intensity, and fit between corporate strategy and stakeholder initiative (Neville, Bell, and Mengüç 2005). Some of these factors have been tested empirically, including reputation. A neutral ethical reputation reaps more rewards from CSR communication than a positive ethical reputation (Strahilevitz 2003). In terms of the type of CSR, Hillman and Keim (2001) found that strategic CSR positively affects market value but altruistic CSR has the opposite effect.

The relationship between CSR and stock return is dependent on many factors, including corporate ability (Brown and Dacin 1997; Luo and Bhattacharya 2006), corporate brand dominance (Berens, Van Riel, and Van Bruggen 2005), advertising, and research and development (Luo and Bhattacharya 2009). In terms of the relationship between CSR and market value, customer satisfaction has been shown to partially mediate the relationship between the match between CSR and corporate ability and market value (Luo and Bhattacharya 2006).

CSR positioning is another important factor in the effectiveness of a CSR campaign (Du, Bhattacharya, and Sen 2007). CSR positioning refers to the extent to which a company's position is dependent on its CSR activities relative to its competitors' in the mind of consumers (Du, Bhattacharya, and Sen 2007). It demonstrates the authenticity of the CSR initiatives, which

consequently influences consumers' perception of the company (Du, Bhattacharya, and Sen 2007).

Environmental dynamism (percentage of environmental change) influences the relationship between CSR and performance (Goll and Rasheed 2005). The type of industry is also an important factor in determining the effectiveness of a CSR action (Bhattacharya and Sen 2004). The tobacco industry's CSR initiatives are not evaluated in the same way as the hospitality industry's initiatives because the perceived authenticity and attitude toward the two industries are very different.

Appendix A provides a table listing articles related to CSR. The conceptual diagram in Figure 1 below summarizes the CSR findings discussed in this chapter.

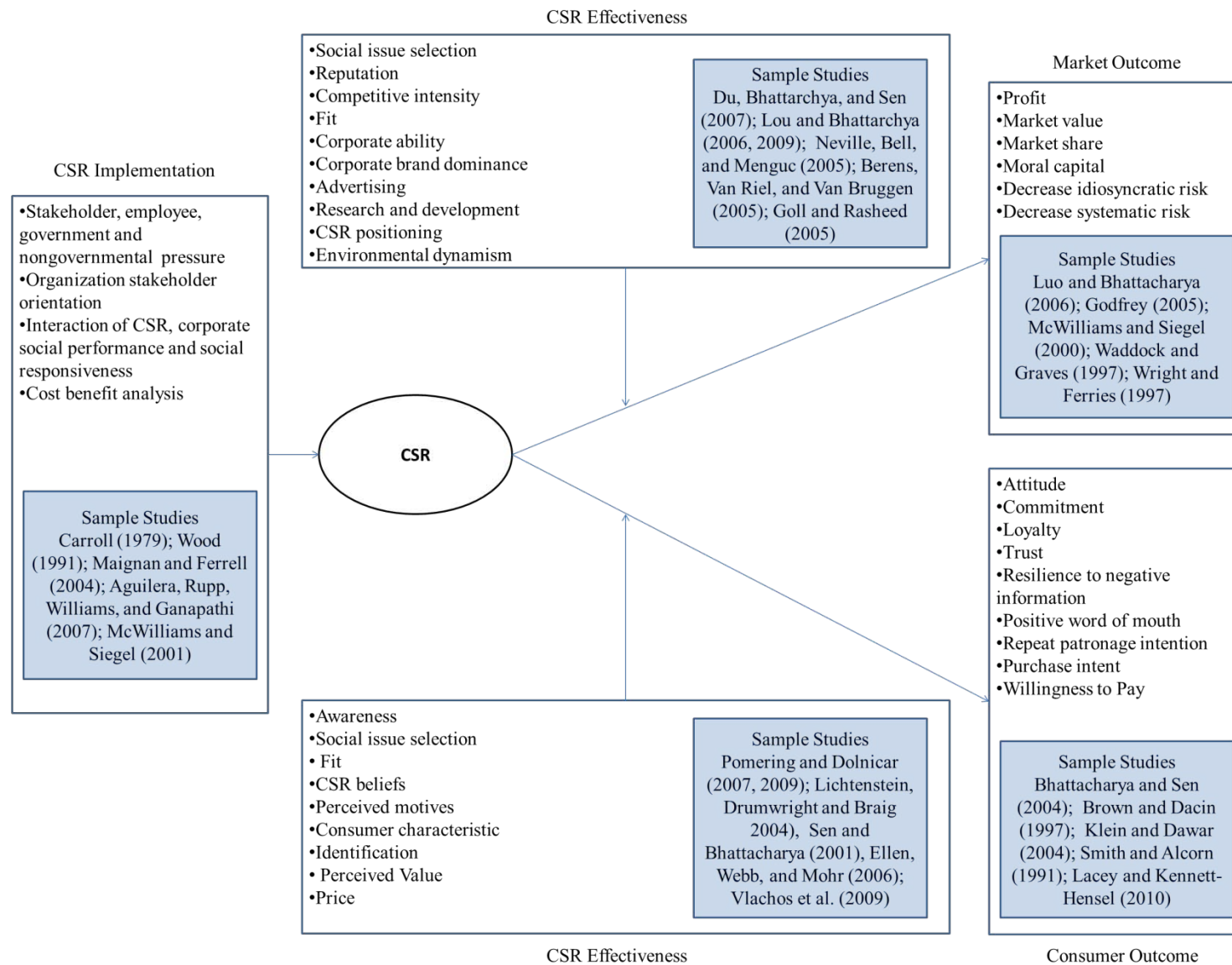


Figure 1. Summary of CSR literature.

CHAPTER III

RESEARCH QUESTIONS AND HYPOTHESES

This chapter introduces the research questions of value creation by CSR, the propositions stemming from it, and the hypotheses that will be tested in this dissertation. The propositions addressing the research questions are supported by persuasion knowledge theory, past empirical findings, and past conceptual analyses. The hypotheses deal with perceived value, perceptual factors, and attitudinal factors. Perceived value is introduced as a mediator of CSR initiatives on consumer outcomes. The effect of CSR initiatives on perceived value are hypothesized to be moderated by consumer's perceptions and attitude. Consumer perceptions are related to the source of CSR initiatives, the firm, and the initiatives themselves. Consumer attitudes are based on their experiences stemming from economic and social exchanges. Figure 2 represents the proposed conceptual model of the way consumers' attitudes to economic exchanges and their perceptions of a company and its CSR initiatives can influence their perception of the value they derive from CSR. On practical grounds, CSR has been restricted to CrM.

Perceived Value⁴

Perceived value is “a customer's perceived preference for and evaluation of those product attributes, attribute performances, and consequences arising from use that facilitate (or block) achieving the customer's goals and purposes in use situations” (Woodruff 1997, 142). Perceived value has been examined as a benefit-minus-cost approach (Baker et al. 2002; Brady and Robertson 1999; Grewal, Monroe, and Krishnan 1998). Others have looked at perceived value in

⁴ For a review of the perceived value literature see Gallarza, Gil-Saura, and Holbrook (2011) and Sánchez-Fernández and Iniesta-Bonillo (2007).

terms of the independent benefits the purchase can provide a customer (Holbrook 1994, 2006; Sheth, Newman, and Gross 1991).

In the benefits-minus-cost approach researchers have examined consumer value through perception of price and quality (Baker et al. 2002; Chang and Wildt 1994; Zeithaml 1988). These studies have generally led to the understanding that consumers' perception of value is enhanced by the perception of quality and diminished by a negative perception of price. Furthermore, the perception of quality is influenced by several factors such as perception of store design, brand name, and product attribute information (Agarwal and Teas 2004; Baker et al. 2002; Chang and Wildt 1994). Accomplishing an optimal tradeoff between price and quality creates a variety of benefits for businesses, such as higher patronage and willingness to buy (Baker et al. 2002; Chang and Wildt 1994; Dodds, Monroe, and Grewal 1991).

Mental accounting (Thaler 1985) is another stream of literature that looks at value as a function of economic gain (acquisition utility) and the psychological satisfaction that occurs from a transaction (transaction utility). Perceived transaction utility is a function of the difference between the consumer's reference price and the actual price (Thaler 1985). Strategies such as coupons and discounts attempt to heighten consumers' perception of transaction value. Acquisition utility is similar to the benefit-minus-cost approach described earlier. It is a function of the difference between the consumer's economic value equivalence (consumer's point of indifference between the offering and a monetary payment) and the actual price, resulting in perceived net gain of purchasing the firm's offering (Dodds, Monroe, and Grewal 1991). Several researchers use the term acquisition value interchangeably with perceived value (Dodds, Monroe, and Grewal 1991; Lichtenstein and Bearden 1989; Monroe and Krishnan 1985). This is questionable since the whole idea of mental accounting is based on the idea of framing. Deal-

and price-conscious consumers are attracted to transaction value (Völckner 2008), and transaction value can influence acquisition value (Grewal, Monroe, and Krishnan 1998).

Seeing value as added on benefits is an alternative to viewing it as a tradeoff. Research in this stream has led to various categories of value in which various dimensions or a single dimension can lead to value (Oliver 1999). For example, Sheth, Newman, and Gross (1991) classify value into five categories. Functional value refers to the perceived utility acquired from the physical performance of the purchase. Social value is derived from the association with one or more specific social group. Emotional value comes from the offering's ability to associate desirable feelings in the consumer. Epistemic value is derived through the perceived utility acquired from arousing curiosity, and satisfying a desire for knowledge. Finally, conditional value is the meaning that is created due to a specific situation or set of circumstances that face a consumer (Christmas cards, wedding gown, etc.). This categorization of values lacks specificity, which explains why authors have eliminated some categories when testing their framework (Pura 2005; Sweeney and Soutar 2001).

Another approach to value as added on benefits is Holbrook's (1994) eight categories of value. These values are derived from three dichotomies: intrinsic/extrinsic, self/other-oriented, and active/reactive. He terms the framework "interactive" inasmuch as value results from the interaction of a consumer and an offering, where either one could be subject or object. Intrinsic value derives from the offering itself, while extrinsic value derives from the offering as a means to a goal. Self-oriented value is when the offering or its benefits are sought for oneself, while other-oriented value derives from the fact that others will be the beneficiaries of the offering or its benefits. Active value stems from the manipulation, either physical or mental or both, of the offering by the consumer, while reactive value results from the offering manipulating the

consumer, who then could admire, appreciate, or apprehend the offering. The interaction of the dichotomies leads to a typology of eight types of value:

1. efficiency (extrinsic/active/self-oriented),
2. play (intrinsic/active/self-oriented),
3. excellence (extrinsic/reactive/self-oriented),
4. aesthetics (intrinsic/reactive/self-oriented),
5. status (extrinsic/active/other-oriented),
6. ethics (intrinsic/active/other-oriented),
7. esteem (extrinsic/reactive/other-oriented), and
8. spirituality (intrinsic/reactive/other-oriented).

A summary of selected articles on perceived value can be found in Appendix B.

Research Questions

Taking a broad perspective, this dissertation tries to address two research questions: How does CSR create value? What conditions are best for creating favorable consumer responses from CrM? The hypotheses will address these questions by examining the relationship between CSR and multiple value components, the relationship between the value components and consumers' attitude and perceptions, and the attitudinal and perceptual factors that can attenuate the relationship between CrM and perceived value. To place the aforementioned constructs in an empirical setting, the persuasion knowledge theory of Friestad and Wright (1994) is applied to a CSR context. The theory is extended by introducing perceived value as a mediator between CSR initiatives and consumer outcomes.

Theory

Persuasion knowledge theory explains how consumers respond to persuasion attempts. Unlike other theories of persuasion, this theory was the first in the marketing field to be developed utilizing the dyadic relationship between the buyer and the seller to determine the outcome of the persuasion attempt. The theory focuses on how knowledge of persuasion tactics can affect how consumers respond to marketing tactics, assuming that consumers' knowledge of marketing tactics develops over time to be used to better cope with the persuasion attempt in a way that meets the consumers' goals. Given that consumers and marketers change their tactics based on the knowledge they obtain over time, the validity of the knowledge fluctuates over time and needs to be reexamined periodically.

When consumers are faced with a persuasion attempt (for example, a CSR message) and are exposed to it through a persuasion episode (for example, through advertising), they react to the persuasion attempt by first accessing their knowledge structures, which then helps them decide what reaction they should have to the persuasion attempt. There are three knowledge structures possessed by consumers: persuasion knowledge, agent knowledge or knowledge about the message source, and topic knowledge or knowledge about the message content.

Persuasion knowledge develops continuously over time contingent on several factors, such as family and friends, culture, experience, and so on. Persuasion knowledge consists of a set of beliefs about the psychological techniques that marketers can use to influence consumers, marketing tactics, the individual's own coping tactics, the effectiveness and appropriateness of the marketing tactic, marketers' persuasion goal, and the individual's coping goal. For the purposes of this study, consumers' own persuasion knowledge is taken to include the attitudinal factors of consumer alienation, moral disengagement, and cynicism. These attitudinal factors are

aspects of persuasion knowledge because they are part of the coping tactics an individual can utilize to defer a marketing message.

Another knowledge structure that consumers rely on is the source of the persuasion effort or agent knowledge. Agent knowledge consists of knowing who is perceived to be responsible for executing the persuasion attempt. Consumers will generally believe that the party responsible for the persuasion attempt is the company promoting the messages. Their attitudes and beliefs about the company are then assessed to determine how to react to the persuasion attempt. In this case, consumers would rely on reputation and perceived CSR authenticity in assessing the knowledge of the source. Reputation and perceived CSR authenticity are both factors that would influence consumers' attitude about the agent, which creates variation in the consumers' response to the persuasion attempt.

Consumers also access the knowledge structure they have about the topic, which is the content of the persuasion attempt. For example, if a company is promoting a CSR message that consists of funding educational programs, the topic knowledge would consist of what consumers know about how to solve and improve educational programs. In this study, the customer's knowledge of his or her own ability to impact a particular cause is considered to be the consumer's topic knowledge.

Hypotheses

Perceived Value and CrM

Perceived value has been little used in CSR research, and to the best of my knowledge there are only two studies using this construct in CSR research (Peloza and Shang 2011, Green and Peloza 2011). Its use in consumer behavior research has also been fairly limited given that functional values of products and services, the "selfish" utility of economists, tend to do a good

job covering most of what is researched. However, with respect to CSR, not only does value not derive solely from the product or service, but there is also a component of “selfless” utility that is added on to “selfish” utility.

Peloza and Shang (2011) provided a detailed argument explaining how Holbrook’s (1994, 2006b) framework applies to CSR. Their paper explains how different types of CSR lead to different types of value. As noted at the beginning of this chapter, the type of CSR examined in this research is restricted on practical grounds to cause-related marketing (CrM). CrM has been defined by Varadarajan and Menon (1988, 60) as

the process of formulating and implementing marketing activities that are characterized by an offer from the firm to contribute a specified amount to a designated cause when customers engage in revenue-providing exchanges that satisfy organizational and individual objectives.

CrM is thus an abstract marketing activity that has intangible benefits that cannot serve as the primary source of the values of efficiency or excellence. Furthermore, the values of efficiency and excellence are self-oriented. Yet, as the definition above makes clear, CrM is associated with linking purchasing to donating to others, which is not a self-oriented value. CrM by itself is associated with other-oriented values because it requires a desire to impact others (Peloza and Shang 2011), but it is bundled with offerings that essentially provide self-oriented value.

The aesthetic and play values of CSR are derived from the enjoyment of the product itself for one’s own benefit rather than a reaction from the external environment. CrM does not have tangible components that would allow the consumers to value the play and aesthetic aspect of the promotion. Furthermore, play and aesthetic values are also derived from self-oriented values, and CrM is linked to other-oriented rather than self-oriented values.

Status and esteem values are derived from other-oriented values. CrM can reflect status values by giving individuals an opportunity to show to others their altruistic nature. The ability of CrM to impact status is evident in the success of a CSR campaign when the CSR purchase can signal to others that the consumer is helping society (Glazer and Konrad 1996). For example, purchasing a CrM product such as Tom's shoes can demonstrate to others a person's altruism. In addition, purchasing a brand that is known for its connection with a CrM campaign can signal to others that the consumer has participated in altruistic actions. The concept of esteem refers to seeking approval from others, but does not specify actually showing the visual object to others. In terms of a CrM campaign, consumers can obtain a social or esteem value by knowing that it is viewed as a favorable behavior by others.

Spiritual and ethical values are derived from other-oriented values. As noted previously, other-oriented values are more likely to impact perception of CrM than self-oriented values. Spiritual value refers to the feeling of ecstasy and sacredness that a consumer can derive from a particular purchase (Holbrook 1994). The feeling of "warm glow" refers to the enjoyable feeling that is derived from doing good, which has been linked to CSR activities (Hartmann and Apaolaza-Ibañez 2012; Koschate-Fisher, Stefan, and Hoyer 2012). It is plausible to presume that this feeling of "warm glow" would translate to a spiritual value that consumers can derive from CrM. For example, knowing that buying yogurt would provide funds for cancer patients can enhance a person's spiritual value through the warm glow feeling. Ethical value refers to wanting to do what is morally right (Holbrook 2006b). Consumers give to charity because of the sense of ethical duty (Van Slyke and Brooks 2005). Given this information, it can be presumed that CrM might impact ethical value because of the sense of duty associated with giving to a charity. It

might also impact spiritual value because of the feeling of “warm glow” consumers derive from CSR.

According to persuasion knowledge theory, consumers examine their persuasion episode, which in this case is the CrM action. The consumers’ analysis of the CrM topic and their own persuasion knowledge would lead them to conclude the value that they can derive from CrM. Thus, knowing that making a purchase associated with CrM can obtain approval from others or that giving to charity is a moral obligation would impact what value consumers believe they would derive from a purchase associated with CrM.

H1: CrM positively influences a) status, b) esteem, c) spiritual, and d) ethical values and does not influence e) efficiency, f) excellence, g) aesthetic, and h) play values.

Brands and products have been shown to reflect and help create an individual’s identity (Belk 1988). A brand’s ability to express one’s inner and social self has been found to influence consumer loyalty toward the brand (Carroll and Ahuvia 2006). Furthermore, there is evidence that perceived value influence purchase intent, satisfaction, and positive word-of-mouth (Grewal, Monroe, and Krishnan 1998; Lin, Sher, and Shih 2005). Given the known relationship between perceived value and consumer outcomes, the same relationship should hold in this study as well.

To understand the role of perceived value as a mediator between CrM and consumer outcome, I focus only on those values that are hypothesized to be influenced by CrM. According to persuasion knowledge theory, consumers examine any persuasion episode, which in this case is the CrM action, and when they conclude that they will derive value from the marketing offer they engage in positive behaviors and attitudes toward the marketing offer.

H2: The consumer outcomes of a) attitude, b) trust, c) purchase intent, and d) personal satisfaction will be positively influenced by the values of

- i: status,
- ii: esteem,
- iii: ethics, and
- iv: spirituality.

Attitudinal Factors

The attitudinal factors examined as moderators of the relationship between CSR and perceived values are cynicism, consumer alienation, and moral disengagement.

Cynicism: The degree of consumers' cynicism can explain consumers' reaction to marketing efforts (Mohr, Eroglu, and Ellen 1998). Cynicism is a deep belief associated with a personal trait (Mohr, Eroglu, and Ellen 1998) defined as doubt about others' motives and good will (Kanter and Wortzel 1985). Consumers may be skeptical of cause-related marketing due to cynicism about a firm's motives (Mohr, Eroglu, and Ellen 1998; Webb and Mohr 1998).

Consumer alienation: This construct is defined as a "feeling of separation from the norms and values of the marketplace" (Alison 1978, 570). It consists of five dimensions: powerlessness, meaninglessness, normlessness, isolation, and self-estrangement (Lambert 1980). Alienated consumers have a negative attitude toward businesses and weaker ethical beliefs (Vitell and Paolillo 2003; Vitell, Singhapakdi, and Thomas 2001) and may value CSR less due to their negative attitudes toward businesses and their skepticism about a company's actions.

Moral disengagement: The construct of moral disengagement refers to a moral self that is deactivated by using interrelated cognitive mechanisms, such as portraying unethical behavior as serving a moral purpose, placing blame on external factors, distorting the consequences of a particular behavior, and dehumanizing the victims of unethical behavior (Bandura 1986; 1999). Cynicism enhances moral disengagement, while empathy and locus of control reduce it (Detert,

Treviño and Sweitzer 2008). Consumers who favor CSR want to help others and believe in their ability to impact a social cause through CSR (Koschate-Fisher, Stefan, and Hoyer 2012; Robinson, Irmak, and Jayachandran 2012). Thus, consumers who favor CSR are more empathetic and want a sense of control in their strategy, two traits that are not displayed by morally disengaged consumers. Moral disengagement can be critical to a consumer's perception of CSR because it enhances cynicism, a trait that inhibits the success of CrM (Mohr, Eroglu, and Ellen 1998; Webb and Mohr 1998).

According to persuasion knowledge theory, consumers' reaction to persuasion attempts such as CrM depends on their persuasion knowledge, or their set of interrelated beliefs about the instruments of persuasion stemming from their experience with persuasion episodes (Friestad and Wright 1994). There are several aspects of persuasion knowledge such as beliefs about marketers, the marketer's goal, one's own coping tactics or goals, and beliefs about the effectiveness and appropriateness of the marketing tactic. Consumers' information about their own coping tactics in response to persuasion attempts includes their own knowledge of the emotional tactics they can use to manage their reaction to a persuasion attempt. Thus, when consumers are faced with an advertising message they use their persuasion knowledge by assessing what psychological activity they can execute to help manage their reaction to a persuasion episode.

Attitudes such as consumer alienation, cynicism, and moral disengagement allow individuals to draw upon the traits they need to build an emotional shield against persuasion episodes. Consumer alienation is a part of the belief about one's own coping tactics. Consumers would know that consumer alienation is a coping tactic that they can use in order not be persuaded by the marketing message. Activating their consumer alienation attitude would results

in negative perception of marketers and their goals. This would convince the consumer that value derived from a CrM message is not substantial. Cynicism can help consumers categorize the marketers and the message as dishonest, leading to negative beliefs about the marketer which reduces consumers' perception of what they can derive from the marketing offer. Moral disengagement is strongly related to cynicism. Morally disengaged consumers would critically analyze the appropriateness and effectiveness of the CrM message. Aspects of moral disengagement include blaming external factors and a feeling of not being able to control the process of helping the beneficiary of a CrM message. These moral disengagement beliefs offer the consumers with a tactic that can help them discredit the marketing message.

H3: The relationship between CrM and the values of a) status, b) esteem, c) spirituality, and d) ethics will be negatively moderated by

i: cynicism,

ii: consumer alienation, and

iii: moral disengagement.

Perceptual Factors

The perceptual factors examined as moderators for the relationship between CSR and perceived value are the company's reputation, perceived CSR authenticity, and perceived personal role.

Reputation: This is defined as "the customer's overall evaluation of a firm based on his or her reaction to the firm's goods, services, communication, activities, interactions with the firm and/or its representative or constituencies (such as employees, management, or customers) and/or known corporate activities" (Walsh and Beatty 2007, 129). A good reputation increases consumers' confidence in products, services, and advertising claims (Fombrun and Van Riel

1997; Goldberg and Hartwick 1990; Lafferty and Goldsmith 1999). Some of the criteria used to evaluate reputation include treatment of employees, community involvement, and environmental performance (Fombrun 1998). These criteria are generally seen as aspects of CSR, which explains why CSR has been shown to have a strong role in improving a company's reputation (Fombrun and Shanley 1990). Others see CSR as a dimension of reputation (Zyglidopoulos 2001; Lewis 2001; Walsh and Beatty 2007). Brammer and Pavelin (2006) demonstrate that the connection between CSR and reputation only exists when the fit between the CSR action and the company's industry is adequate. For example, a company in the chemical industry is a bad fit with environmental contributions. In any event, whether CSR is a component of a company's reputation or whether there is some overlap between components of a company's reputation and CSR, this study presumes that not only would a good reputation increase perceived value, but that the relationship between CSR and perceived value would be positively moderated by reputation.

Perceived CSR Authenticity: This construct is defined as the perception of a company's CSR actions as a genuine and true expression of the company's beliefs and actions toward society that extend beyond legal requirements. A company that defines itself as interconnected with the interests of society is able to move from a CSR illusion to an authentic practice (Driver 2006). Authenticity improves the consumption experience (Beverland and Farrelly 2010; Rose and Wood 2005) and is essential to the success of a CSR campaigns (Timberlake 2012).

In persuasion knowledge theory, consumers rely on the source of the persuasion effort as a factor to determine their reaction to the CrM message. In this case, consumers would rely on reputation and perceived CSR authenticity in assessing the knowledge of the source. When consumers find the source to be credible through their perceived CSR authenticity and reputation

they are less likely to activate emotional coping tactics used to shield themselves from the CrM message. However, if the company is perceived as inauthentic in its CSR actions and has a poor reputation, consumers are more likely to analyze the persuasion attempt in a more rigorous manner to determine why the company is involved in CrM. The act of dissecting the company's reasons for being involved in CrM is likely to result in less favorable reactions from consumers.

Perceived Personal Role: This construct refers to how much the consumer feels that he or she is helping the cause. Consumers are more receptive to CrM when they feel that they have a deeper and more crucial personal role in the success of the cause promoted by CrM. This can occur when the consumer chooses the cause a company contributes to (Robinson, Irmak, and Jayachandran 2012). Consumers are willing to pay more when they are involved with the cause promoted (Koschate-Fisher, Stefan, and Hoyer 2012). Willingness to pay more is generally attributed to perceived value (Monroe 2003; Zeithaml 1988). Consequently, how much the consumer feels that he or she is helping the cause will increase perceived value because of the level of involvement and the psychological satisfaction of helping others.

Persuasion knowledge theory posits that consumers access the knowledge structure they have about the topic. In this study, the consumer's knowledge of his or her own ability to impact a particular cause is considered to be their topic knowledge. Consumers who know that they are able to have a role in impacting a cause are more likely to not let the topic knowledge structure inhibit a positive response to the persuasion episode.

H4: The relationship between CrM and the values of a) status, b) esteem, c) spirituality, and d) ethics will be positively moderated by

i: reputation,

ii: perceived CSR authenticity, and

iii: perceived personal role.

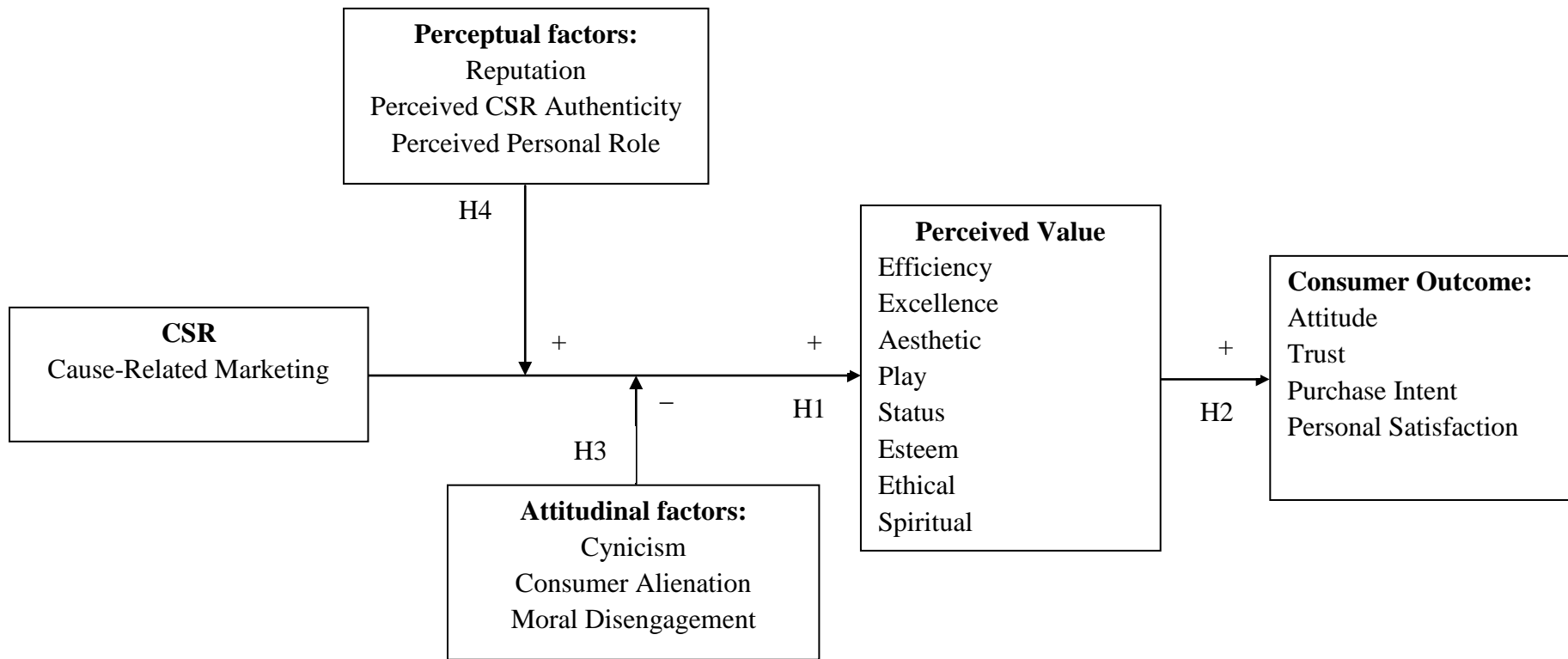


Figure 2. Conceptual model.

CHAPTER IV

RESEARCH METHODS

The objective of this chapter is to explain how I tested the model and hypotheses developed in Chapter III. To this end, this chapter begins with an executive summary. This is followed by a description of the proposed studies and analysis that are conducted to answer the proposed research questions. Next, the results of three sets of experimental manipulations are reported, followed by the presentation of the results of the measurement and testing of Holbrook's perceived value scale.

Executive Summary

Three sets of hypotheses were developed in Chapter III. The first is that perceived value mediated the effect of CrM on consumer outcomes; second, that perceptual factors like reputation and CSR authenticity positively moderate the effect of CrM on perceived value; and third, that attitudinal factors like cynicism, consumer alienation, and moral disengagement negatively moderate the effect of CrM on perceived value. Three proposed studies are envisaged to test these hypotheses. The first two are experiments manipulating CrM and reputation and manipulating CrM and CSR authenticity in order to test the moderation of perceptual factors on the CrM-perceived value relationship. The third study combines the data from the two experiments to test the first and third sets of hypotheses.

The scenarios to be used in the proposed experiments were tested for realism and commonness, and the manipulations were checked. Three experiments were conducted, with the two experiments referred to above being preceded by a simple CrM experimental manipulation.

All the results were positive, and there were significant differences in the means of the manipulation checks.

The items for Holbrook's perceived value scale to be used in the experiment were adapted and tested. The original scale consists of 66 items measuring 8 dimensions (status, esteem, spiritual, ethical, efficiency, excellence, aesthetic, and play). Using exploratory and confirmatory factor analysis, the number of items was reduced from 66 to 32 while still maintaining the integrity of the scale. Some dimensions (e.g., efficiency/excellence and play/aesthetics) discriminated extremely well, while others (e.g., status/esteem and ethics/spirituality) did not. This allows for some flexibility so, if necessary, six rather than eight dimensions can be estimated for the main study.

Proposed Studies

Three studies are executed. Two are scenario-based experiments. One manipulates CrM and reputation, and the other manipulates CrM and CSR authenticity. Both experiments tested the positive moderating effect of reputation and authenticity on the relationship between CrM and perceived value. The third study combines the data from the two experiments and performs the analysis necessary for testing a) if perceived value mediates the effect of CrM on customer outcomes, b) if attitudinal factors negatively moderate the effect of CrM on perceived value, and c) perceived personal role positively moderates the effect of CrM on perceived value.

Study 1

Purpose

The purpose of this study is two-fold:

- 1) To test the following hypotheses:

H1: CrM positively influences a) status, b) esteem, c) spiritual, and d) ethical values and does not influence e) efficiency, f) excellence, g) aesthetic, and h) play values.

H4: The relationship between CrM and the values of a) status, b) esteem, c) spirituality, and d) ethics will be positively moderated by CSR authenticity.

2) To collect data that will be combined with the data for study 3.

Research design

The experiment utilized a between-subject, full factorial 2 x 2 design. The scenarios manipulated two levels of CrM (No CrM/CrM), two levels of CSR authenticity (Low CSR Authenticity/High CSR Authenticity), and a control scenario for a total of 5 scenarios. All five scenarios were identical except for the CrM and CSR authenticity manipulations. The scenarios were randomized so that each participant read a single scenario.

A t-shirt is chosen as the product for the scenario. This decision is based on the results from pre-testing the Holbrook scale described later in this chapter. The results demonstrated that the most common category participants mentioned as a purchase that they have made is apparel. Within the apparel category, the most commonly mentioned product was a shirt. The CrM treatment was chosen to be a donation to education. Giving a donation in the form of percentage of profits or sales is a common CrM tactic that is frequently used by companies and known to researchers (Olsen, Olsen, and Brown 2003). The choice to support education was based on previous studies that have used educational causes in their CrM manipulation (Ferle, Kuber, and Edwards 2013; Sen and Bhattacharya 2001). The CSR authenticity manipulation scenarios are based on the results of studies by Beckman, Colwell, and Cunningham (2009) and McShane and Cunningham (2012).

Scenarios and Survey Instrument

Scenario 1 is the No-CrM and low CSR authenticity manipulation. It reads as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ. The XYZ t-shirt is priced at \$15.00. It comes in a range of colors and sizes. The following image is indicative of what you would see:



XYZ's mission statement and policies do not consist of information that demonstrates the company's desire to be a good corporate citizen. The company's website does not have any information on whether the company helps the community. *Forbes* included the company in their list of 50 worst corporate citizens and claimed that "XYZ is involved in corporate giving because they want to increase sales."

Scenario 2 is the the No-CrM and high CSR authenticity manipulation. It reads as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ. The XYZ t-shirt is priced at \$15.00. It comes in a range of colors and sizes. The following image is indicative of what you would see:



XYZ's mission statement and policies consist of information that demonstrates the company's desire to be a good corporate citizen. The company's website has information about the company's effort to help the community. *Forbes* included the company in their list of 50 best corporate citizens and claimed that "XYZ is involved in corporate giving because they want to give back."

Scenario 3 is the CrM and low CSR authenticity manipulation. It reads as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ. The XYZ t-shirt is priced at \$15.00. It comes in a range of colors and sizes. The following image is indicative of what you would see:



XYZ is giving a percentage of the proceeds from the sales of the t-shirts back to the community. 10% of the sales of these t-shirts will be donated to supporting education. XYZ's mission statement and policies do not consist of information that demonstrates the company's desire to be a good corporate citizen. The company's website does not have any information on whether the company helps the community. *Forbes* included the company in their list of 50 worst corporate citizens and claimed that "XYZ is involved in corporate giving because they want to increase sales."

Scenario 4 is the CrM and high CSR authenticity manipulation. It reads as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ. The XYZ t-shirt is priced at \$15.00. It comes in a range of colors and sizes. The following image is indicative of what you would see:



XYZ is giving a percentage of the proceeds from the sales of the t-shirts back to the community. 10% of the sales of these t-shirts will be donated to supporting education. XYZ's mission statement and policies consist of information that demonstrates the company's desire to be a good corporate citizen. The company's website has information about the company's effort to help the community. *Forbes* included the company in their list of 50 best corporate citizens and claimed that "XYZ is involved in corporate giving because they want to give back."

Scenario 5 is the control scenario and reads as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ. The XYZ t-shirt is priced at \$15.00. It comes in a range of colors and sizes. The following image is indicative of what you would see:



After participants read the scenario, they were asked the perceived value questions (status, esteem, ethical, spiritual, play, aesthetic, efficiency, and excellence), attitudinal questions (consumer alienation, moral disengagement, and cynicism), and questions that measured their perceived personal role, attitude, trust, purchase intent, and personal satisfaction.

As described in Chapter II, importance of the cause plays a significant role on impacting consumers' perception of CSR campaigns (Lafferty 1997; Sen and Bhattacharya 2001). Thus, importance of the cause will be measured and was used in the analysis as a control variable.

Participants also answered questions on realism, commonness, demand effects, and demographics. The demographic questions included gender, age, and income. To reduce common method variance, the items were randomized and the instructions for the questions were different from one another (Podsakoff, MacKenzie, and Podsakoff 2012). Two attention filters that asked participants to select "somewhat disagree" was included in the survey. Those who did not select "somewhat disagree" were removed from the sample.

The items for this study are listed in Table 1. Participants also completed the CrM and CSR authenticity manipulation questions listed in Table 2.

TABLE 1. Constructs and items

Construct and Source of Scale	Items
Holbrook Perceived Value New Scale 7-point Likert scale	<p><i>Status Scale</i></p> <p>When other people see me wearing the XYZ t-shirt, they would form an opinion of me. This t-shirt would help me express who I am. When I wear the t-shirt others would see me the way I want to see them. The XYZ t-shirt would be part of how I express my personality.</p>
	<p><i>Esteem Scale</i></p> <p>The t-shirt would help me feel accepted. The t-shirt would improve the way I am perceived. The t-shirt would give me social approval. I feel that my possession of the t-shirt would influence others.</p>
	<p><i>Spiritual Scale</i></p> <p>The t-shirt would provide me with spiritual meaning. The experience I would have with the t-shirt would touch my soul. I consider the experience of using the t-shirt as sacred. The t-shirt would have sacred qualities.</p>
	<p><i>Ethical Scale</i></p> <p>The purchase of the t-shirt would be a way for me to pursue virtue. Buying the t-shirt is the morally right thing to do. The purchase of the t-shirt would reflect my ethical beliefs. The XYZ t-shirt mirrors my ethical ideology.</p>
	<p><i>Efficiency Scale</i></p> <p>The t-shirt is reasonably priced. The t-shirt offers value for the money. The t-shirt is a good buy for the price. The t-shirt is a good economic value.</p>
	<p><i>Excellence Scale</i></p> <p>The t-shirt has consistent quality. The t-shirt is well-made. The t-shirt has an acceptable standard of quality. The t-shirt would perform consistently.</p>
	<p><i>Aesthetic Scale</i></p> <p>Poor-looking / Nice-looking Displeasing / Pleasing Unattractive / Attractive Bad appearance / Good appearance</p>

	<p><i>Play Scale</i></p> <p>The t-shirt would "get me away from it all." The t-shirt would make me feel like I am in another world. I would get so involved when I use the t-shirt that I forget everything else. The t-shirt would be very entertaining.</p>
Moral Disengagement	<p>Sometimes getting ahead of the curve is more important than adhering to rules.</p> <p>Rules should be flexible enough to be adapted to different situations.</p>
Shu, Francesca, and Bazerman, 2011	<p>Cheating is appropriate behavior because no one gets hurt.</p> <p>If others engage in cheating behavior, then the behavior is morally permissible.</p> <p>It is appropriate to seek short cuts as long as it is not at someone else's expense.</p>
7-point Likert scale	<p>End results are more important than the means by which one pursues those results.</p>
Consumer Alienation	<p><i>Powerlessness</i></p> <p>There is little use in writing complaint letters to company officials because usually they won't do anything to satisfy an individual consumer.</p>
Pruden, Shupertine, and Longman 1974	<p>There is little that people like myself can do to improve the quality of the product they sell.</p> <p><i>Meaninglessness</i></p> <p>Any satisfaction I get from trying new product vanishes a short time after they are purchased.</p>
7-point Likert scale	<p>Sometimes when I look at new products, I wonder if any of them are worthwhile.</p> <p><i>Normlessness</i></p> <p>Many people with fine homes, new cars and other nice things get them only by going over their heads in debt.</p> <p>I sometimes buy products that I really shouldn't buy.</p> <p><i>Social Isolation</i></p> <p>The whole idea of fashion and creation of new styles is not for me.</p> <p>I really like to own things that have well-known brand names.</p> <p><i>Self-Estrangement</i></p> <p>The products and service I buy and use (for example eating, dressing, entertaining, furnishing my house and so on) allow me to really be myself.</p> <p>The way the world is, I have to buy things that other people expect me to rather than to satisfy myself.</p>
Cynicism	<p>Most people will tell a lie if they can gain by it.</p> <p>People pretend to care more about one another than they really do.</p>
Kanter and Mirvis (1989)	<p>It's pathetic to see an unselfish person in today's world because so many people take advantage of him or her.</p> <p>Most people are just out for themselves.</p>
7-point Likert scale	<p>Most people inwardly dislike putting themselves out to help other people.</p> <p>Most people are not really honest by nature.</p>
Perceived	<p>If I purchased the t-shirt, I would feel that I added value to educational</p>

Personal Role	systems. If I purchased the t-shirt, I would feel that I helped support education.
Robinson, Irmak, and Jayachandran (2012)	If I purchased the t-shirt, I would feel that I contributed to improving education.
7-point Likert scale	
Attitude	Good / Bad Favorable / Unfavorable
Becker-Olsen (2003)	Satisfactory / Unsatisfactory Negative / Positive Dislike / Like
7-point bipolar	
Trust	Very undependable / Very dependable Very incompetent / Very competent
Sirdeshmukh, Singh, and Sabol (2002)	Of very low integrity / Of very high integrity
7-point bipolar	
Purchase Intent	I am likely to make a purchase from XYZ. / I'm unlikely to make a purchase from XYZ.
Rodgers (2004)	I would like to have more information about XYZ. / I would not like to have more information about XYZ.
7-point bipolar	I am interested in XYZ. / I am not interested in XYZ.
Personal Satisfaction	If I buy the product, I will feel good about myself. Buying the product from the store would make me feel that I would be doing the right thing.
Serpa (2006)	If I buy the product, I will be benefiting myself. Buying the product would make me feel personally satisfied.
7-point Likert scale	
Importance of the cause	I am genuinely concerned about financing educational causes. Providing education opportunities is a worthwhile cause. It is important to fund educational programs.
Control variable	If I had the means, I would personally fund educational programs. Sponsoring educational programs is a necessary act. I admire the funding of educational programs.
New scale	
7-point Likert scale	

TABLE 2. Manipulation checks, realism and commonness question

Constructs and Source	Items
CrM	XYZ promotes donating to education with the profits made from the sale of their product.
New Scale	XYZ is asking customers to purchase their product in return for the company making a donation to support education.
7-point Likert scale	For every t-shirt purchased, XYZ donates a percentage of its profit.
Reputation	What sort of reputation do you think XYZ has with its employees? What sort of reputation do you think XYZ has with its financial investors?
Goldberg and Hartwick (1990)	What sort of reputation do you think XYZ has with its customers?
7-point anchored from “very poor reputation” to “very good reputation”	
CSR authenticity	The company’s contribution is in accordance with the company’s values and beliefs.
New Scale	The company is being true to itself with its contributions.
7-point Likert scale	The company is standing up for what it believes in.
Realism	The description of XYZ is realistic.
7-point Likert scale	
Commonness	The description of XYZ is common.
7-point Likert scale	

Study 2

Purpose

The purpose of study 2 is almost identical to that of study 1. The only difference is that in the hypothesis, the moderator will be reputation instead of CSR authenticity.

Research design

The experiment is similar to the experiment in study 1 except that reputation manipulation replaces the CSR authenticity manipulation.

Scenarios and Survey Instrument

Scenario 1 is the No-CrM and poor reputation manipulation. It reads as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ. The XYZ t-shirt is priced at \$15.00. It comes in a range of colors and sizes. The following image is indicative of what you would see:



XYZ has been in business since 1990. Most of its brands have been in the market for just two to three years. Last year its sales were well below industry average with a 4% share of its market. *Forbes* has named XYZ one of the America's worst 50 places to work for. The *Forbes* article also states that XYZ is a company that falls behind in customer service.

Scenario 2 is the No-CrM and good reputation manipulation. It reads as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ. The XYZ t-shirt is priced at \$15.00. It comes in a range of colors and sizes. The following image is indicative of what you would see:



XYZ has been in business since 1912. Several of its brands have been on the market for well over 50 years. Last year its sales were well above industry average with a 50% share of its market. *Forbes* has named XYZ one of the America's top 50 places to work for. The *Forbes* article also states that XYZ is a company that excels at customer service.

Scenario 3 is the CrM and poor reputation manipulation. It reads as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ. The XYZ t-shirt is priced at \$15.00. It comes in a range of colors and sizes. The following image is indicative of what you would see:



XYZ is giving a percentage of the proceeds from the sales of the t-shirts back to the community. 10% of the sales of these t-shirts will be donated to supporting education. XYZ has been in business since 1990. Most of its brands have been in the market for just two to three years. Last year its sales were well below industry average with a 4% share of its market. *Forbes* has named XYZ one of the America's worst 50 places to work for. The *Forbes* article also states that XYZ is a company that falls behind in customer service.

Scenario 4 is the CrM and good reputation manipulation. It reads as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ. The XYZ t-shirt is priced at \$15.00. It comes in a range of colors and sizes. The following image is indicative of what you would see:



XYZ is giving a percentage of the proceeds from the sales of the t-shirts back to the community. 10% of the sales of these t-shirts will be donated to supporting education. XYZ has been in business since 1912. Several of its brands have been on the market for well over 50 years. Last year its sales were well above industry average with a 50% share of its market. *Forbes* has named XYZ one of the America's top 50 places to work for. The *Forbes* article also states that XYZ is a company that excels at customer service.

Scenario 5 is the control scenario and reads as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ. The XYZ t-shirt is priced at \$15.00. It comes in a range of colors and sizes. The following image is indicative of what you would see:



The rest of the survey instrument was identical to study 1, except for obvious changes stemming from replacing CSR authenticity with reputation.

Data Collection for Studies 1 and 2

The survey instruments were distributed through Survey Sample International, a company that provides services such as sampling, data collection, and data analytics. The sample size goal for each experiment was 150 (30 per scenario). The proposed sample size was calculated in SAS 9.2 using proc GLMPOWER. I assumed a standard deviation of 2, power of 90% and an alpha of 5%. The treatment means are assumed to be the following:

Scenario CrM(no), Perceived CSR Authenticity (Low), mean = 2

Scenario CrM(no), Perceived CSR Authenticity (High), mean = 4

Scenario CrM(yes), Perceived CSR Authenticity (Low), mean = 3

Scenario CrM(yes), Perceived CSR Authenticity (High), mean = 8

The results demonstrate that the sample size needed for each scenario is 20.

Data Analysis for Studies 1 and 2

Once the manipulation checks were shown to be successful, the scales were tested for reliability as well as discriminant validity. A confirmatory factor analysis was conducted with MPlus to test for appropriateness of the measurement model.

Data from study 1 were analyzed with a MANCOVA using SPSS version 20. The scenarios were coded into two dummy variables, with perceived CSR authenticity being coded as 0 or 1 and CrM coded as 0 or 1. The continuous variable for importance of the cause was inserted into the model as a control variable. The dependent variables are the perceived value scales (status, esteem, spiritual, and ethical).

To examine the moderating effect, the interactions between CrM and reputation or perceived CSR authenticity are examined. Significant interaction (p -value less than .05) effects on the dependent variables are graphed to determine the direction of the relationship. The mean, effect size, p -value and F -value are reported for the hypothesized relationships in Chapter V.

Study 3

In study 3, I propose to apply a path analysis to the combined data from the first two studies.

Purpose

The purpose of study 3 is to test the following hypotheses:

H1: CrM positively influences a) status, b) esteem, c) spiritual, and d) ethical values.

H2: The consumer outcomes of a) attitude, b) trust, c) purchase intent, and d) personal satisfaction will be positively influenced by the values of: i) status, ii) esteem, iii) ethics, and iv) spirituality.

H3: The relationship between CrM and the values of a) status, b) esteem, c) spirituality, and d) ethics will be negatively moderated by: i) cynicism, ii) consumer alienation, and iii) moral disengagement.

H4: The relationship between CrM and the values of a) status, b) esteem, c) spirituality, and d) ethics will be positively moderated by iii) perceived personal role.

Data Analysis

Using the data from studies 1 and 2, the scales were tested for reliability as well as discriminant validity. A confirmatory factor analysis was conducted with MPlus version 7 software to test the measurement model. It should be noted that according to Hair et al. (2009), a minimum sample size of 150 is needed to test 6 constructs. Thus, combining the data from study 1 and 2 provides a sufficient sample to test the model in study 3.

A path analysis of the first stage of the moderation mediation model proposed by Edwards and Lambert (2007) is used to test the model. As recommended by Iacobucci (2008), the paths of the mediated model were entered into the model simultaneously. The model consists of CrM as the independent variable; perceived personal role, moral disengagement, and cynicism as moderators; perceived value items of spirituality and esteem as mediating variables; and attitude, purchase intent, and personal satisfaction as consumer outcomes. Importance of the cause was included as a control variable. The moderating variable of consumer alienation, the mediating variables of status and ethics, and the dependent variable of trust are removed. The decision and process of removing those scales are described in the following chapter.

Three models are examined. The first is the hypothesized model, which consists of paths from CrM to perceived value, perceived value to the dependent variables, and the interactions of CrM and cynicism, CrM and moral disengagement, CrM and cynicism, and CrM and perceived

personal role to perceived value. The second model is a partial mediation model to which paths from CrM to the dependent variables are added. The third model is a linear model that does not consist of the interaction terms. A chi-square test was utilized to determine whether the hypothesized model is superior to the linear model and the partial mediation model. Standardized loadings, *t*-value, and *p*-value for each path in model 1, 2 and 3 are reported. The fit statistics for each model are also reported.

Pretest Experiments

In order to test the experimental manipulations, three experiments were conducted. The first addressed CrM alone, the second CrM and CSR authenticity, and the third CrM and reputation. A summary of the results of these manipulation pretests is given in Table 3.

TABLE 3. Means of manipulation checks and reliabilities for pre-test experiments 1, 2, and 3

Constructs and Reliability	Manipulation Checks	
	Means	
	High	Low
CrM		
Study 1 $\alpha = .84$	5.57	4.95
Study 2 $\alpha = .82$	5.32	4.73
Study 3 $\alpha = .83$	5.12	3.87
CSR authenticity $\alpha = .93$	5.39	4.05
Reputation $\alpha = .95$	5.67	3.43

Manipulation checks are all significant at $p < .05$

Study 1: Experiment with the CrM manipulation

Research Design

The experiment utilized a between-subject design. The scenarios manipulated two levels of CrM (CrM or No CrM). The control scenario read as follows:

You walk into a department store that sells a variety of goods, including clothes, accessories, furniture, and electronics. The department store sells a brand of t-shirts called XYZ.

The CrM manipulation included:

XYZ is giving a percentage of the proceeds from the sales of the t-shirts back to the community. 10% of the sales of these t-shirts will be donated to supporting education.

Data Collection

An online survey was developed using Qualtrics and distributed to marketing students at a major university in the southeastern United States. Students in two marketing undergraduate classes were asked to forward the link to three people and were offered extra credit for participation. The students were instructed that they would be able to complete the survey themselves as well. The use of snowballing was appropriate because it enabled the sample frame to extend beyond university students. The survey was completed by 142 participants. Three outliers were identified and removed from the sample, and another 14 were removed due to incomplete response, leaving a final sample of 125. The average respondent age was 30; 55.3% of the sample was male and 44.7% female. The U.S. Census (2010) reported 49.2% male and 50.8% female, with a median age of 37.2. Thus, from a quota sampling perspective, the sample data compares favorably with U.S. census data.

Manipulation Check

Three items were included to measure whether participants acknowledged that the company contributed through CrM. The items are represented in Table 2. An analysis of variance (ANOVA) demonstrates that this manipulation is successful ($F(1,125) = 6.68, p < .05, M_{\text{CrM}} = 5.57, M_{\text{no CrM}} = 4.95$). To check for demand effects, participants responded to a question about the study's purpose. No answers matched the purpose of the study, so demand effects are not a factor in the results.

Realism and Commonness

Checks of realism of the company description and how common the described scenarios are were performed. A one-sample *t*-test was used to compare the means of these responses to the midpoint (4) of the scale. The results show that the subjects find the scenario to be realistic ($t = 14.73, p < .001, M = 5.44$) and common ($t = 12.29, p < .001, M = 5.22$).

Study 2: Experiment with the CrM and Perceived CSR Authenticity Manipulation

Research Design

The experiment utilized a between-subject design. The scenarios manipulated two levels of CrM (CrM /No CrM) and two levels of perceived CSR authenticity (high authenticity/low authenticity). The CrM manipulations were identical to those used in study one, and the CSR authenticity manipulations built on the description of XYZ. For high CSR authenticity, the description included:

XYZ's mission statement and policies consist of information that demonstrates the company's desire to be a good corporate citizen. The company's website has information about the company's effort to help the community. *Forbes* included the company in their list of 50 best corporate citizens and claimed that "XYZ is involved in corporate giving because they want to give back."

The low CSR authenticity information included:

XYZ's mission statement and policies do not consist of information that demonstrates the company's desire to be a good corporate citizen. The company's website does not have any information on whether the company helps the community. *Forbes* included the company in their list of 50 worst corporate citizens and claimed that "XYZ is involved in corporate giving because they want to increase sales."

Data Collection

An online survey was developed using Qualtrics and distributed to marketing students at a major university in the southeastern United States. Students in one marketing undergraduate class were asked to forward the link to three people and were offered extra credit for participation. The students were instructed that they would be able to complete the survey

themselves as well. The use of snowballing was appropriate because it enabled the sample frame to extend beyond university students. The survey was completed by 139 participants. One outlier was identified and removed from the sample, leaving a sample of 138. The average respondent age was 29; 40.7% of the sample was male and 59.3% female.

Manipulation Check

Three items were included to measure whether participants acknowledged that the company contributed through CrM. The items are represented in Table 2. ANOVA results demonstrate that this manipulation is successful, and the CrM manipulation was viewed as significantly different from the scenario with no CrM present ($F(1,137) = 7.60, p = <.01, M_{\text{CrM}} = 5.32, M_{\text{no CrM}} = 4.73$).

Three new items were created and measured to determine customer's perception of authenticity of the CSR action. The high authentic CSR manipulation was viewed significantly differently from the low authentic ($F(1,98) = 18.32, p < .001, M_{\text{high CSR authenticity}} = 5.39, M_{\text{low CSR authenticity}} = 4.05$). To check for demand effects, participants responded to a question about the study's purpose. No answers match the purpose of the study, thus demand effects are not a factor in the results.

Realism and Commonness

Checks for the realism of the company description and how common the scenario descriptions are were conducted. A one-sample t -test was used to compare the means of these responses to the midpoint (4) of the scale. The results show that the subjects find the scenario to be realistic ($t = 13.45, p < .001, M = 5.49$) and common ($t = 10.90, p < .001, M = 5.17$).

Study 3: Experiment with the CrM and Reputation Manipulation

Research Design

The experiment utilized a between-subject design. The scenarios manipulated two levels of CrM (CrM /No CrM) and two levels of company reputation (good reputation /poor reputation). The CrM manipulations were identical to those of study one and two.

The good reputation scenario included the following information about XYZ:

XYZ has been in business since 1912. Several of its brands have been on the market for well over 50 years. Last year its sales were well above industry average with a 50% share of its market. *Forbes* has named XYZ one of the America's top 50 places to work for. The *Forbes* article also states that XYZ is a company that excels at customer service.

The poor reputation scenario included the following information about XYZ:

XYZ has been in business since 1990. Most of its brands have been in the market for just two to three years. Last year its sales were well below industry average with a 4% share of its market. *Forbes* has named XYZ one of the America's worst 50 places to work for. The *Forbes* article also states that XYZ is a company that falls behind in customer service.

Data Collection

An online survey was developed using Qualtrics and distributed to marketing students at a major university in the southeastern United States. Students in two marketing undergraduate classes were asked to forward the link to three people and were offered extra credit for participation. The students were instructed that they would be able to complete the survey themselves as well. The use of snowballing was appropriate because it enabled the sample frame to extend beyond university students. The survey was completed by 121 participants. The average respondent age was 30; 42.5% of the sample was male and 57.5% female.

Manipulation Check

Three items were included to measure whether participants acknowledged that the company contributed through CrM. Another three items were utilized to measure perceived

reputation. The reputation items are adapted from Goldberg and Hartwick (1990) and were anchored from very poor reputation to very good reputation. The items are represented in Table 2. ANOVA results demonstrate that this manipulation is successful. The CrM manipulation was viewed as significantly different from the scenario with no CrM present ($F(1,118) = 19.36, p < .001, M_{CrM} = 5.12, M_{no\ CrM} = 3.87$). The good reputation manipulation was viewed as significantly different from the poor reputation ($F(1,120) = 72.01, p < .001, M_{good\ reputation} = 5.67, M_{poor\ reputation} = 3.43$). To check for demand effects, participants responded to a question on the study's purpose. No answers match the purpose of the study, thus demand effects are not a factor in the results.

Realism and Commonness

Checks of realism of the company description and how common the described scenarios are were performed. A one-sample *t*-test was used to compare the means of these responses to the midpoint (4) of the scale. The results show that the subjects find the scenario to be realistic ($t = 9.62, p < .001, M = 5.13$) and common ($t = 3.46, p < .01, M = 4.45$).

Perceived Value Scale

The first objective for pre-testing the scale is to determine whether Holbrook's values are best measured with four or eight dimensions. The second objective is to reduce the number of items needed to measure each construct to reduce participants' fatigue. The third objective is to check the face validity of the link between some of the perceived value dimensions (ethical and spiritual) and CrM.

Researchers have not always utilized all of the dichotomies in Holbrook's framework. For example, Mathwick, Malhotra, and Rigdon (2001) eliminated the self /other-oriented dichotomy to explain experiential values. Others have eliminated the reactive /active dichotomy

(Galarza and Saura 2006; Holbrook 2006a; Holbrook and Woodside 2008). Why one study chooses to encompass eight values while another encompasses four is explained by Holbrook (2006a) when he stated that his concept “hinges on two or three underlying dimensions or distinctions (depending on the degree of hair-splitting obsessiveness from which I happen to be suffering on any given occasion)” (p. 715).

Survey Instrument

A survey was created in Qualtrics to ask individuals to select the categories of items he or she had bought in the last three months. The categories are: electronics; entertainment; sports, fitness, or outdoor; apparel; and home. Individuals who selected a single category were directed to a question that asked to specify the item bought in the selected category. Individuals who selected more than one category were led to a follow-up question that asked whether any of the categories selected was associated with a charitable contribution. Individuals who selected one category for the follow-up question were directed to name the item. Those who did not select a category were directed to a second follow-up question about which of the categories selected is the most recent purchase and the item purchased. After naming the item bought, the participant was directed to the perceived value items. Each item included the name of the purchase the participant had typed. The items in each of the eight categories of values were randomized.

Measurement

All items were anchored on a 7-point Likert scale from 1 = strongly disagree to 7 = strongly agree unless otherwise specified. Ten items were generate for the spiritual value items were developed using Holbrook’s (1994; 2006; 2008) definition and description of the construct and using interview quotes from qualitative studies about CSR by Öberseder, Schlegelmilch, and

Gruber (2011) and about consumers' value perception of art collection and exhibition (Chen 2009).

Ten items each were generated for the ethical scale. The ethical value items were developed using Holbrook's (1994; 2006; 2008) definition and description of the construct and using interview quotes from two qualitative studies about CSR (Mohr, Webb, and Harris 2001; Öberseder, Schlegelmilch, and Gruber 2011).

Two scales were pretested as a possible measurement for the aesthetic scale. The first was a modification of three items from the visual appeal scale developed by Mathwick, Malhotra, and Rigdon (2001). The original scale measured consumers' reaction to the symmetry, proportion, and unity of a physical object, work of poetry, or performance. The second scale used five items from a six-item bipolar scale created by Bell, Holbrook, and Solomon (1991) to measure the degree to which a person views an object as being visually attractive.

For the play scale, two scales developed by Mathwick, Malhotra, and Rigdon (2001) were pretested as a possible measurement. The first scale is entertainment value, which is a component of aesthetic appeal. Two items from the three-item entertainment value scale were selected for pre-testing the scales. The entertainment value measured the joy customers derive from the service performance aspect of a retail atmosphere. The second scale is the playfulness scale, with its two dimensions of escapism and intrinsic enjoyment. The playfulness scale reflects the intrinsic enjoyment that comes from engaging in activities that are absorbing to the point of offering an escape from the demands of the day-to-day world.

Efficiency was measured using two scales. Sweeny and Soutar's (2001) scale consists of four items that measure functional value derived from getting the best value for the money. The items measure the utility derived from the product due to the reduction of its perceived short-

term and long-term cost. Three items from Mathwick, Malhotra, and Rigdon's (2001) scale were also utilized. The Mathwick et al. (2001) scale is an economic dimension of consumers' return on investment, which measures the perception of affordable quality.

Excellence was measured using Sweeny and Soutar's (2001) scale that consists of six items to measure functional value that is derived due to the quality of the product. Two new items were also created that were based on Holbrook's definition of the construct. The first item described the product's excellence, while the second item described the product as outstanding in comparison to other brands.

Esteem was measured using Sweeny and Soutar's (2001) three-item scale that measures social value, which is the utility derived from the product's ability to enhance one's social self-concept. The items described how other people would feel if they knew that the participant owned the product.

Status was measured using five of the six items of Taylor and Joseph's (1984) consumer involvement scale. The consumer involvement scale assessed the extent to which a consumer views a particular product as affecting his or her sense of identity and how one is viewed by others. Three items developed by Nysveen, Pedersen, and Thorbjornsen (2005) to measure expressiveness were also used. The expressiveness scale measured the degree to which a person views a product as conveying meaning to others about his or her personality. One item was developed based on Holbrook's definition of status and addressed the product's influence on one's status.

Data Collection

Students in two undergraduate-level management classes were asked to complete the survey in exchange for extra credit. The students were instructed that they could recruit two

individuals over the age of 19 to complete the survey. The survey was completed by 141 participants, but 6 surveys were deleted due to incomplete responses, leaving a final sample size of 135.

Exploratory Factor Analysis

SPSS software was used to conduct exploratory factor analysis (EFA) with principle axis factor oblimin rotation on all 66 items. The number of factors outputted was restricted to eight factors. The results are demonstrated in Appendix C. All items that loaded greater than .4 on a single factor were considered acceptable and were retained for confirmatory factor analysis (CFA). All of the items loaded on the intended scales except esteem and status, which loaded on the same factor. Five items did not meet the criteria for EFA and were not included in the CFA model. Thus, the number of items for the CFA was reduced from 66 items to 61 items.

Confirmatory Factor Analysis

For the CFA, three competing models were compared. In all the models, the 61 items retained from the EFA were included. The first model included the eight separate constructs with their intended items. The second model collapsed the active/reactive dimension and included four constructs. The first construct included the items for the efficiency and excellence dimension, the second included the items for status and esteem, the third included the items for play and aesthetic, and the fourth included the items for ethical and spiritual. The third model is a second-order model which had two constructs that loaded on a single variable. Efficiency and excellence loaded on a single latent variable, the second latent variable included the status and esteem variable, the third included the play and aesthetic variable, and the fourth included the ethical and spiritual variables. Table 4 demonstrates the results of the competing models.

TABLE 4. Competing CFA models

	RMSEA	CFI	χ^2	<i>Df</i>	χ^2 difference	<i>df</i> difference
Model 1	.09	.76	3493.22	1741		
Model 2	.12	.56	9042.95	1830		
Model 3	.09	.75	3540.05	1755		
Model1 vs. Model2					1118.66*	22
Model1 vs. Model3					46.83*	14
Model2 vs. Model3					1141.83*	8

N = 120

* *p* < .001

All three models were significantly different from one another. The fit statistic for the first model is superior. Thus, the first model is adapted for the purposes of this dissertation and the Holbrook scales are seen as eight different constructs, which satisfies the first objective of this study. After determining the relationship between the variables, the first model was revisited to remove the weak items. The items and their loadings are demonstrated in Appendix D.

To reduce the number of items for each scale, the four best-loading items were retained for each construct. Thus, the number of items was reduced from 61 to 32, which satisfies the second objective of this study to reduce the number of variables. The measurement model represented a good fit ($\chi^2/df = 1.42$; RMSEA = 0.06; CFI = 0.95). The correlations among constructs and square root of the average variance extracted are demonstrated in Table 5. The final items and their loadings are represented in Table 6.

TABLE 5. Correlations among constructs for Model 1

Variable	1	2	3	4	5	6	7	8
1. Spiritual	<i>.86</i>							
2. Ethic	0.76***	<i>.88</i>						
3. Aesthetic	-0.01	0.03	<i>.87</i>					
4. Play	0.64***	0.48***	-0.02	<i>.84</i>				
5. Status	0.47***	0.56***	0.28**	0.38***	<i>.89</i>			
6. Esteem	0.60***	0.65***	0.09	0.48***	0.81***	<i>.88</i>		
7. Efficiency	0.15	0.20*	0.10	0.24**	0.24**	0.09	<i>.83</i>	
8. Excellence	0.15	0.19*	0.21*	0.20*	0.31**	0.18	0.26**	<i>.73</i>

* $p < .05$ two-tailed test

** $p < .01$ two-tailed test

*** $p < .001$ two-tailed test

Square root of average variance extracted in italics.

$N = 129$ Listwise deletion

TABLE 6. Standardized loading and items for final retained items

<i>Intended for Spiritual Scale</i>	
The ___ provides me with spiritual meaning	.86
The experience I have with my ___ touches my soul	.85
I consider the experience of using the ___ as sacred	.86
The ___ has sacred qualities	.89
<i>Intended for Ethical Scale</i>	
The Purchase of the ___ is a way for me to pursue virtue	.89
Buying the ___ is the morally right thing to do	.81
The purchase of the ___ reflects my ethical beliefs	.90
The ___ mirrors my ethical ideology	.93
<i>Intended for Aesthetic Scale</i>	
Poor-looking/ Nice-looking	.89
Displeasing/ Pleasing	.83
Unattractive/ Attractive	.82
Bad appearance/ Good appearance	.95
<i>Intended for Play Scale</i>	
The ___ "gets me away from it all"	.93
The ___ makes me feel like I am in another world	.89
I get so involved when I use the ___ that I forget everything else	.83
The ___ is very entertaining	.70
<i>Intended for Status Scale</i>	
When other people see me using this ___, they form an opinion of me	.85
This ___ helps me express who I am	.89

When I use this ___ others see me the way I want to see them	.88
The ___ is part of how I express my personality	.92
<i>Intended for Esteem Scale</i>	
The ___ helps me feel accepted	.87
The ___ improves the way I am perceived	.94
The ___ gives its owner social approval	.87
I feel that my possession of the ___ would influence others	.82
<i>Intended for Efficiency Scale</i>	
The ___ was reasonably priced	.83
The ___ offers value for the money	.81
The ___ was a good buy for the price	.92
The ___ is a good economical value	.77
<i>Intended for Excellence Scale</i>	
The ___ has consistent quality	.79
The ___ is well-made	.84
The ___ has an acceptable standard of quality	.76
The ___ would perform consistently	.50
<i>N = 129 Listwise deletion</i>	

MANOVA

Some preliminary tests were conducted to determine whether consumers who purchase products with charitable components do in fact have a higher ethical and spiritual perceived value. Out of 135 participants, 36 individuals reported that their purchase included a charitable contribution. These 36 responses were coded as 1 for purchases that included charitable contribution, and the 99 other respondents were coded as 0. The dependent variables entered into the model are the spiritual and ethical scales.

The results demonstrate that consumers who noted the charitable contribution in their purchase ranked spiritual values ($F(1,135) = 12.31, p < .01, M_{CrM} = 3.24, M_{no\ CrM} = 2.27$) and ethical values ($F(1,135) = 52.38, p < .001, M_{CrM} = 4.24, M_{no\ CrM} = 2.84$) higher than those who did not have a charitable contribution associated with their purchase. These results indicate that the relationship between CrM and some components of perceived value might hold for the main experiment.

CHAPTER V

RESULTS OF HYPOTHESIS TESTING

The objective of this chapter is to test the hypotheses. To this end, this chapter begins with an executive summary. This is followed by a description of the results of the two experiments that manipulate CrM, CSR authenticity, and reputation. The results of the experiments consist of the sample description, manipulation check, measurement of the construct, and the MANCOVA results. The third study describes the results of a path analysis model intended to test the mediating effect of perceived value and the moderating roles of the attitudinal factors and perceived personal roles.

Executive Summary

Hypothesis 1 predicts that CrM would positively influence status, esteem, spirituality, and ethical values and will not influence efficiency, excellence, aesthetic, and play values. Hypothesis 4 (i) predicts an interaction effect of CrM and reputation on status, esteem, spirituality, and ethics values. Hypothesis 4 (ii) predicts an interaction effect of CrM and CSR authenticity on status, esteem, spirituality, and ethics. The first experiment manipulates CrM and CSR authenticity to test hypotheses 1 and 4 (ii). The second experiment manipulates CrM and reputation to test hypotheses 1 and 4 (i).

Two hundred fifty-four usable responses were collected for the first experiment. The manipulation checks worked as intended, but the discriminant validity of the perceived value items was weak. As a result of several iterations of EFA and CFA, the status, ethics, excellence and play scales were removed. The removal of these scales resulted in an appropriate

measurement model. The test of hypothesis 1 determined that contrary to my expectations, CrM does not influence esteem and spirituality values, but CrM does not influence efficiency and aesthetic values as expected. However, Hypothesis 4 b (ii) and c (iii) predicting an interaction effect of CrM and CSR authenticity on esteem and spiritual values is supported.

One hundred fifty-four usable responses were collected for the second experiment. The manipulation checks worked as intended. Given the issue with the discriminant validity manifested in study 1, the perceived value items utilized in study 2 are the improved measures excluding the status, ethical, excellence, and play scales. The test of hypothesis 1 in the second study presented similar results to those of study 1, with CrM not influencing esteem, spirituality, efficiency, and aesthetic values. Hypothesis 4 predicting an interaction effect of CrM and reputation on esteem and spiritual values is also not supported.

Study 3 was analyzed using the data from study 1 and 2 for a total of 408 useable responses. The variables trust and consumer alienation were removed due to a lack of discriminant validity. The mediating model which included the paths from CrM to esteem and spiritual values, from esteem and spiritual value to attitude, trust, purchase intent, and personal satisfaction, and from cynicism, moral disengagement, perceived personal role and its interaction with CrM to esteem and spiritual value were also included. This model had a poor fit. To improve the model, the personal satisfaction variable was removed. Furthermore, the esteem and spiritual values were included as dimensions of perceived value rather than separate constructs. Nine models were tested to determine whether the interactions and mediation in the model are significant. A chi square test determined that the partially mediated model is better than the fully mediated model. However, the partial mediated model is not better than the models with no interactions (a linear model). To determine whether the interactions in the model are predictors

of perceived value, I ran six competing models which did not have a better fit than the linear model. The results of the hypothesis testing are reported in Table 7.

TABLE 7. Results of hypothesis testing

Hypothesis		Results
H1b	CrM positively influences esteem value.	Not Supported
H1c	CrM positively influences spiritual value.	Not Supported
H1e	CrM does not influence efficiency value.	Supported
H1g	CrM does not influence aesthetic value.	Supported
H2a (ii)	Attitude is positively influenced by esteem.	Supported
H2a (iv)	Attitude is positively influenced by spirituality.	Supported
H2c (ii)	Purchase intent is positively influenced by esteem.	Supported
H2c (iv)	Purchase intent is positively influenced by spirituality.	Supported
H3b (i)	The relationship between CrM and esteem value will be negatively moderated by cynicism.	Not Supported
H3b (iii)	The relationship between CrM and esteem value will be negatively moderated by moral disengagement.	Not Supported
H3c (i)	The relationship between CrM and spiritual value will be negatively moderated by cynicism.	Not Supported
H3c (iii)	The relationship between CrM and spiritual value will be negatively moderated by moral disengagement.	Not Supported
H4b (i)	The relationship between CrM and esteem value will be positively moderated by reputation.	Not Supported
H4b (ii)	The relationship between CrM and esteem value will be positively moderated by perceived CSR authenticity.	Supported
H4b (iii)	The relationship between CrM and esteem value will be positively moderated by perceived personal role.	Not Supported
H4c (i)	The relationship between CrM and spiritual value will be positively moderated by reputation.	Not Supported
H4c (ii)	The relationship between CrM and spiritual value will be positively moderated by perceived CSR authenticity.	Supported
H4c (iii)	The relationship between CrM and spiritual value will be positively moderated by perceived personal role.	Not Supported

Study 1: Experiment with the CrM and Perceived CSR Authenticity Manipulation

Research Design

The experiment utilized a between-subjects design. The scenarios manipulated two levels of CrM (CrM/No CrM) and two levels of perceived CSR authenticity (high authenticity/low

authenticity). The CrM manipulations, CSR authenticity manipulations, and control scenario are described in Chapter IV.

Data Collection

An online survey was developed using Qualtrics and distributed through Survey Sample International. The survey was completed by 407 participants. One hundred and fifty-three participants who did not respond to the attention filters correctly were removed, leaving the final sample size of 254. The average respondent age was 39 with a standard deviation of 13.42; 47% of the sample is male and 53% female. Twenty-nine percent of the respondents make between \$55,000 and \$100,000 annually, followed by 26% making between \$30,000 and \$55,000, 23% making less than \$30,000, and 22% making more than \$100,000.

Manipulation Check

Three items were included to measure whether participants acknowledged that the company contributed through CrM. ANOVA results demonstrate that this manipulation is successful and that the CrM manipulation is viewed as significantly different from the scenario with no CrM present ($F(1,254) = 32.08, p < .001, M_{\text{CrM}} = 5.47, M_{\text{no CrM}} = 4.44$).

Three items tested the customer's perception of the authenticity of the CSR action. The high authentic CSR manipulation was viewed significantly differently from the low authentic and control scenario ($F(2,253) = 35.58, p < .001, M_{\text{high CSR authenticity}} = 5.18, M_{\text{low CSR authenticity}} = 3.63, M_{\text{control}} = 4.67$). An LSD test determined that the low CSR authenticity circumstance was viewed as significantly different from the high CSR authenticity circumstance and control at $p < .001$. The high CSR authenticity is significantly different from the control scenario at $p < .05$. To check for demand effects, participants responded to a question about the study's purpose. No answers matched the purpose of the study, thus demand effects are not a factor in the results.

Realism and Commonness

Checks for the realism of the company description and commonness of the scenario were conducted. A one-sample *t*-test was used to compare the means of these responses to the midpoint (4) of the scale. The results show that the subjects find the scenario to be realistic ($t = 10.02, p < .001, M = 4.82$) and common ($t = 6.77, p < .001, M = 4.56$).

Measurement of Constructs

To ensure discriminant validity, a CFA was conducted using Mplus 7. The model includes the items for perceived value which include social, esteem, ethical, spiritual, efficiency, excellence, play, and aesthetic scales. The model has an acceptable measurement model fit ($\chi^2/df = 1.82$; RMSEA = 0.06; CFI = 0.96). The correlations and square root of the average variance extracted are included in Table 8. The means, standard deviations, and reliabilities are included in Table 9.

TABLE 8. Correlations and average variance extract for the eight-factor model

Variable	1	2	3	4	5	6	7	8
1. Spiritual	<i>.86</i>							
2. Ethical	0.81	<i>.86</i>						
3. Aesthetic	0.50	0.54	<i>.93</i>					
4. Play	0.79	0.70	0.52	<i>.86</i>				
5. Status	0.73	0.85	0.63	0.70	<i>.86</i>			
6. Esteem	0.83	0.86	0.57	0.80	0.89	<i>.87</i>		
7. Efficiency	0.54	0.56	0.62	0.56	0.64	0.62	<i>.93</i>	
8. Excellence	0.49	0.57	0.70	0.57	0.66	0.62	0.72	<i>.87</i>

All correlations are significant at $p < .001$ (two-tailed test).

Square root of average variance extracted in italics.

$N = 254$ Listwise deletion

TABLE 9. Means, standard deviations, and reliabilities for the eight-factor model

Variable	<i>M</i>	<i>SD</i>	α
1. Spiritual	2.50	1.58	0.92
2. Ethical	3.09	1.69	0.91
3. Aesthetic	4.30	1.65	0.96
4. Play	2.52	1.51	0.92
5. Status	3.40	1.68	0.92
6. Esteem	2.96	1.60	0.93
7. Efficiency	3.79	1.70	0.96
8. Excellence	4.33	1.31	0.93

The results of the measurement construct demonstrate a lack of discriminant validity. The square roots of the average variance extracted need to exceed the corresponding correlations in the same row and column to illustrate that the amount of variance within the scales is greater than the amount of covariance between any two of the variables. The ethical scale is not differentiated from the esteem scale. Furthermore, the status and esteem scales do not differ from one another. To improve the measurement model, several EFA and CFA tests were conducted. The description and results of these tests are described in Appendix E. The final model with acceptable measurement model fit excluded the four excellence items, four status items, one spiritual item, and one esteem item. The retained value items are included in Table 10. The model has an acceptable measurement model fit ($\chi^2/df = 1.87$; RMSEA = 0.06; CFI = 0.98). The correlations, means, square root of the average variance extracted, and standard deviations for the constructs of interest are included in Table 11. The square root of the average variance extracted exceeds the corresponding latent variable correlations in the same row and column, thus discriminant validity is not an issue with the final retained items (Fornell and Larcker 1981).

TABLE 10. Standardized loading, reliabilities, and items for final retained items

<i>Esteem Scale $\alpha = .91$</i>	
The t-shirt would help me feel accepted.	.88
The t-shirt would give me social approval.	.86
I feel that my possession of the t-shirt would influence others.	.87
<i>Spiritual Scale $\alpha = .91$</i>	
The t-shirt would provide me with spiritual meaning.	.89
The experience I would have with the t-shirt would touch my soul.	.91
I consider the experience of using the t-shirt as sacred.	.84
<i>Aesthetic Scale $\alpha = .96$</i>	
Poor-looking/ Nice-looking	.95
Displeasing/ Pleasing	.91
Unattractive/Attractive	.92
Bad appearance/ Good appearance	.96
<i>Efficiency Scale $\alpha = .96$</i>	
The t-shirt is reasonably priced.	.92
The t-shirt offers value for the money.	.92
The t-shirt is a good buy for the price.	.95
The t-shirt is a good economic value.	.94

N = 243 Listwise deletion

TABLE 11. Means and standard deviations for final retained items

Variable	<i>M</i>	<i>SD</i>	1	2	3	4
1. Esteem	2.96	1.62	.87			
2. Spiritual	2.54	1.63	0.84	.88		
3. Efficiency	3.79	1.70	0.61	0.53	.93	
4. Aesthetic	4.30	1.65	0.57	0.50	0.62	.93

All correlations are significant at $p < .001$ (two-tailed test).

Square root of average variance extracted in italics.

N = 254 Listwise deletion

Test of Hypotheses

Multivariate analysis of covariance (MANCOVA) using SPSS 21 was employed to test the hypotheses. The model included the independent variable and the moderators, which are the manipulations for CrM and perceived CSR authenticity which were coded into categorical variables. The continuous scale for importance of the cause was included as a covariate. The

dependent variables were entered into the model, which included the continuous measures for esteem, spiritual, efficiency, and aesthetic values.

The covariate of importance of the cause has a significant effect on esteem ($F(1, 254) = 19.27, p < .001, \eta^2 = 0.07$), spiritual ($F(1, 254) = 13.50, p < .001, \eta^2 = 0.05$), efficiency ($F(1, 254) = 27.33, p < .001, \eta^2 = 0.10$), and aesthetic values ($F(1, 254) = 21.55, p < .001, \eta^2 = 0.08$).

Hypotheses 1 b and c predicting a direct effect of CrM on esteem ($F(1, 254) = .48, ns, \eta^2 = 0.00$), and spiritual values ($F(1, 254) = .32, ns, \eta^2 = 0.00$) are not supported. Hypotheses 1 e and g, which predict that CrM will have no effect on efficiency ($F(1, 254) = 1.14, ns, \eta^2 = 0.01$) and aesthetic value ($F(1, 254) = 1.48, ns, \eta^2 = 0.01$), are supported.

Hypothesis 4b (iii) predicting an interaction effect of CrM and esteem ($F(1, 254) = 4.56, p < .05, \eta^2 = 0.02$) is supported. When CSR authenticity is low, regardless of whether the company promotes CrM or not, the esteem value obtained does not change ($M_{CrM} - M_{No CrM} = -0.31$). When CSR authenticity is high, the esteem value obtained is higher when CrM is present than when it is not ($M_{CrM} - M_{No CrM} = 0.61$). The graph of the interaction is presented in Figure 3.

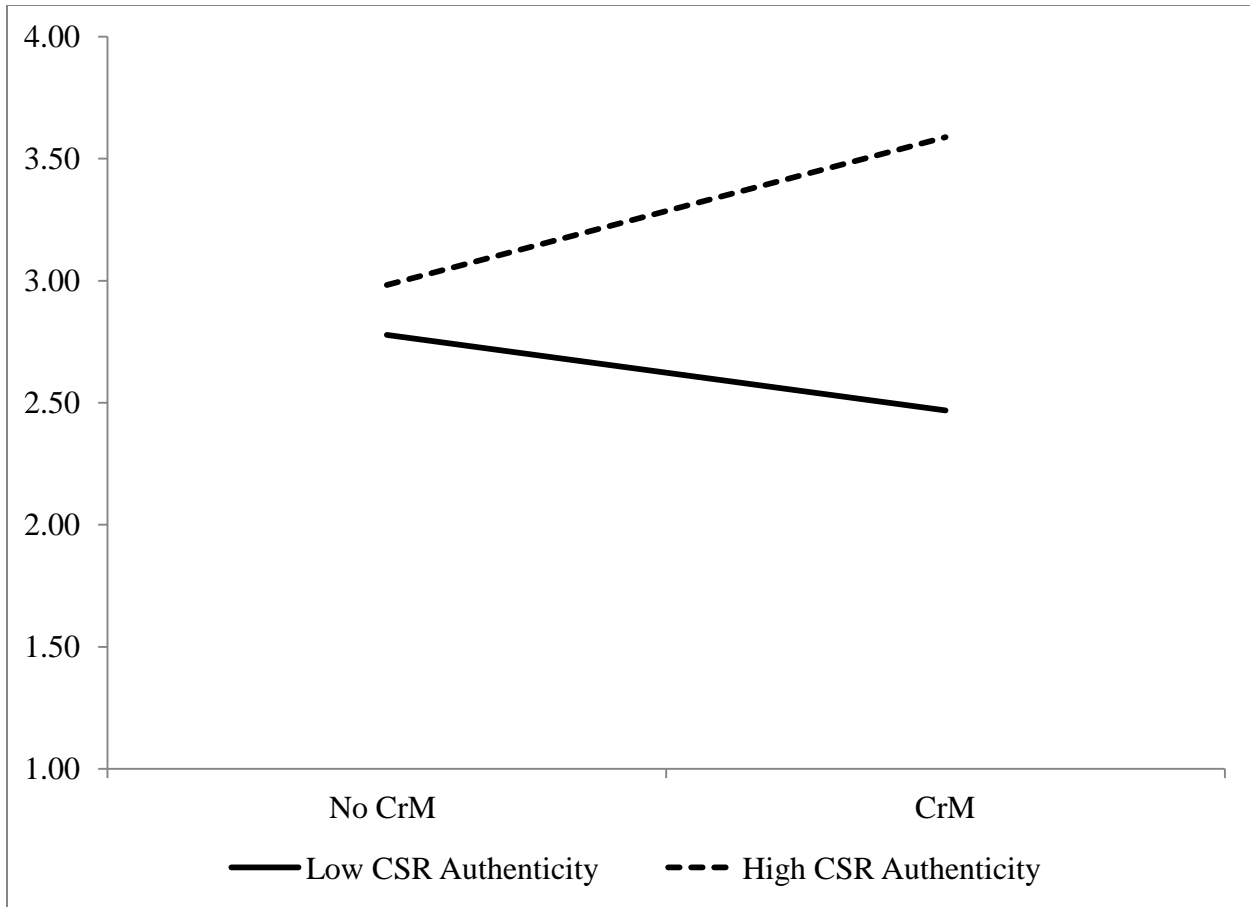


Figure 3. Interaction effect of CrM and CSR authenticity on the esteem value.

Hypothesis 4c (iii) predicting an interaction effect of CrM and CSR authenticity on the spiritual value ($F(1, 254) = 4.31, p < .05, \eta^2 = 0.02$) is supported. When CSR authenticity is low, regardless of whether the company promotes CrM or not, the spiritual value obtained does not change ($M_{CrM} - M_{No\ CrM} = -0.33$). When CSR authenticity is high, the spiritual value obtained is higher when CrM is present than when it is not ($M_{CrM} - M_{No\ CrM} = 0.58$). The graph of the interaction is presented in Figure 4.

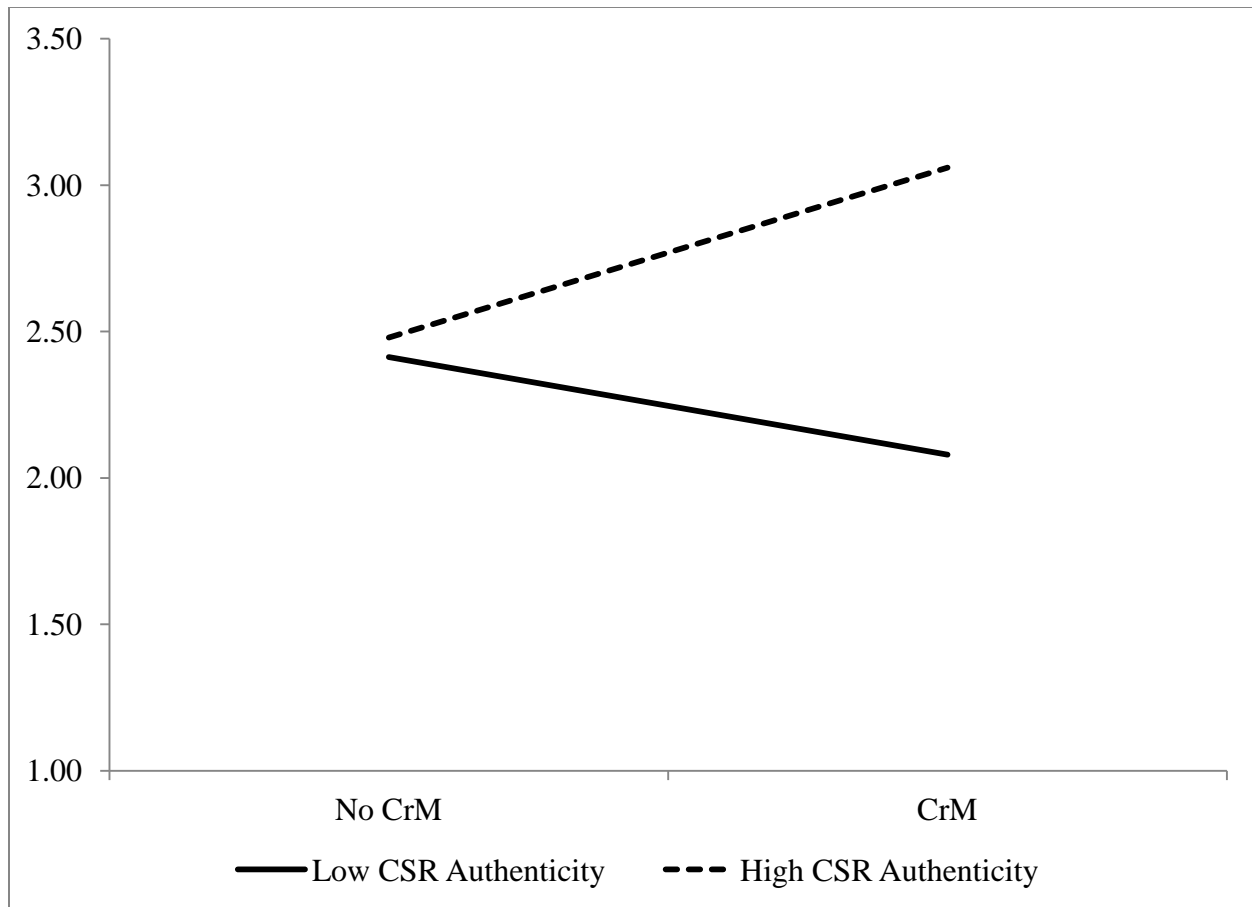


Figure 4. Interaction effect of CrM and CSR authenticity on the spiritual value.

Alternative Model

A MANCOVA using SPSS 21 was employed to test an alternative model. The alternative model intended to determine the effect of CrM and CSR authenticity on attitude and purchase intent. The model consists of the independent variables (CrM and CSR authenticity), the control variable (importance of the cause), and the dependent variables of perceived value (efficiency, aesthetic, spirituality, and esteem), attitude and purchase intent. The results demonstrate that the effect of CrM and the interaction of CrM and CSR authenticity on the perceived value variables are similar to the findings in the hypothesis testing model. CrM and the interaction of CrM and CSR authenticity were not found to have an effect on attitude and purchase intent.

Study 2: Experiment with the CrM and Reputation Manipulation

Research Design

The experiment utilized a between-subjects design. The scenarios manipulated two levels of CrM (CrM/No CrM) and two levels of reputation (high reputation / low reputation). The CrM manipulations and reputation manipulations are described in Chapter IV. A control scenario similar to that in study 1 was included.

Data Collection

An online survey was developed using Qualtrics and distributed through Survey Sample International. The survey was completed by 270 participants. One hundred sixteen participants who did not respond to the attention filters correctly were removed, leaving the final sample size of 154. The average respondent age was 45 with a standard deviation of 15.64; 48% of the sample was male and 52% female. Thirty percent of the respondents made between \$55,000 and \$100,000 annually, 30% made between \$30,000 and \$55,000, 21% make less than \$30,000, and 19% make more than \$100,000.

Manipulation Check

Three items were included to measure whether participants acknowledged that the company contributed through CrM. ANOVA results demonstrate that this manipulation is successful, and the CrM manipulation was viewed as significantly different from the scenario with no CrM present ($F(1,154) = 40.93, p = <.001, M_{\text{CrM}} = 5.66, M_{\text{no CrM}} = 4.34$).

Three items tested the customer's perception of the reputation of the company. The high reputation manipulation was viewed as significantly different from the low reputation and control scenarios ($F(2,154) = 47.54, p < .001, M_{\text{high reputation}} = 5.63, M_{\text{low reputation}} = 3.50, M_{\text{control}} = 4.54$). An LSD test determined that the low reputation is viewed as significantly different from

the high reputation and control at $p < .001$. The high reputation is significantly different from the control scenario at $p < .001$. To check for demand effects, participants responded to a question about the study's purpose. No answers match the purpose of the study, thus demand effects are not a factor in the results.

Realism and Commonness

Checks for the realism of the company description and the commonness of the scenario were conducted. A one-sample t -test was used to compare the means of these responses to the midpoint (4) of the scale. The results show that the subjects find the scenario to be realistic ($t = 7.23, p < .001, M = 4.79$) and common ($t = 3.72, p < .001, M = 4.38$).

Measurement of Constructs

To ensure discriminant validity, a CFA was conducted using Mplus 7. The model includes the final retained items decided on in study 1, namely three items each for the esteem and spiritual scales and four items each for the aesthetic and efficiency scales. The model has an acceptable measurement model fit ($\chi^2/df = 1.58$; RMSEA = 0.06; CFI = 0.98). The means, standard deviations, reliabilities, correlations, and square root of the average variance extracted are included in Table 12.

TABLE 12. Means, standard deviations, reliabilities, and correlations for Study 2

Variable	<i>M</i>	<i>SD</i>	1	2	3	4
1. Esteem $\alpha = .91$	2.81	1.61	.89			
2. Spiritual $\alpha = .93$	2.42	1.63	0.84	.90		
3. Efficiency $\alpha = .96$	3.43	1.70	0.55	0.48	.93	
4. Aesthetic $\alpha = .96$	4.17	1.64	0.54	0.46	0.57	.93

All correlations are significant at $p < .001$ (two-tailed test).

Square root of average variance extracted in italics.

$N = 153$ Listwise deletion

Test of Hypotheses

MANCOVA using SPSS 21 was employed to test the hypotheses. The model included the independent variable and moderators, which are the manipulations for CrM and reputation which were coded into categorical variables. The continuous scale for importance of the cause was included as a covariate. The dependent variables were entered into the model, which included the continuous measures for the esteem, spiritual, efficiency, and aesthetic values.

The covariate of importance of the cause has a significant effect on the esteem ($F(1, 153) = 29.08, p < .001, \eta^2 = 0.17$), spiritual ($F(1, 153) = 17.06, p < .001, \eta^2 = 0.10$), efficiency ($F(1, 153) = 31.71, p < .001, \eta^2 = 0.18$), and aesthetic values ($F(1, 153) = 17.67, p < .001, \eta^2 = 0.11$).

Hypotheses 1 b and c predicting a direct effect of CrM on esteem ($F(1, 153) = .97, ns, \eta^2 = 0.01$) and spiritual values ($F(1, 153) = 0.97, ns, \eta^2 = 0.01$) are not supported. Hypotheses 1 e and g predicting that CrM will not have an effect on efficiency ($F(1, 153) = 0.05, ns, \eta^2 = 0.00$) and aesthetic value ($F(1, 153) = 0.83, ns, \eta^2 = 0.01$) are supported.

Hypothesis 4b (i) predicting an interaction effect of CrM and the esteem value ($F(1, 153) = 2.66, ns, \eta^2 = 0.02$) is not supported. Hypothesis 4c (i) predicting an interaction effect of CrM and reputation on the spiritual value ($F(1, 153) = 2.35, ns, \eta^2 = 0.00$) is also not supported.

The means and standard deviations for select variables for each experimental scenario in studies 1 and 2 are summarized in Table 13. The table includes the means for the variables that are utilized in study 3: attitude, purchase intent, esteem, spiritual value, cynicism, consumer alienation, and moral disengagement.

TABLE 13. Means, standard deviations, sample size, and the interaction effect of Study 1 and 2

Manipulated Variable		Dependent Variable				Mediators				Moderators				N		
CrM	Moderator	Purchase Intent		Attitude		Esteem		Spiritual		Perceived Personal Role		Cynicism		Moral Disengagement		
		<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>	
Study 1 (CrM and Perceived CSR Authenticity)																
No	Low	3.49	1.44	3.13	1.59	2.73	1.86	2.37	1.73	3.14	1.76	4.09	1.27	3.10	1.06	49
No	High	4.63	1.54	5.12	1.25	3.00	1.51	2.50	1.59	4.47	1.53	3.96	1.24	3.14	1.04	55
Yes	Low	3.57	1.65	3.28	1.76	2.51	1.40	2.14	1.42	3.98	1.98	3.97	1.30	3.10	1.10	50
Yes	High	4.84	1.26	5.44	1.07	3.57	1.30	3.04	1.55	4.94	1.35	4.13	1.14	3.46	1.01	52
	Control	4.11	1.59	4.33	1.52	2.94	1.85	2.68	1.75	3.16	1.92	4.35	1.06	3.71	1.00	48
Total Effect <i>F</i> (1,254) ^a		0.45		0.48		4.73*		4.21*		0.18		0.69		1.47		
Study 2 (CrM and Reputation)																
No	Low	3.42	1.52	3.11	1.69	2.52	1.38	2.16	1.56	3.09	1.86	3.93	1.18	3.33	1.30	32
No	High	3.96	1.77	4.90	1.69	2.60	1.63	2.28	1.63	3.18	2.00	4.21	1.15	3.25	1.09	30
Yes	Low	3.52	1.22	3.37	1.48	2.55	1.66	2.39	1.54	4.08	1.33	4.33	1.24	3.28	0.99	28

Yes	High	5.07	1.57	5.71	1.06	3.34	1.55	2.80	1.54	4.84	1.71	4.24	1.13	3.33	1.15	34
	Control	3.99	1.30	4.23	1.04	2.94	1.77	2.40	1.91	3.23	1.67	4.22	1.14	3.33	1.05	29
Total Effect		5.31*		2.12		3.08		0.85		2.74		1.12		0.09		
$F(1,153)^b$																

M = Mean, SD = Standard Deviation

* $p < .05$

^a F values for the interaction effect of CrM and CSR Authenticity

^b F values for the interaction effect of CrM and Reputation

Alternative Model

A MANCOVA using SPSS 21 was employed to test an alternative model. The alternative model intended to determine the effect of CrM and reputation on attitude and purchase intent. The model consists of the independent variables (CrM and reputation), the control variable (importance of the cause), and the dependent variables of perceived value (efficiency, aesthetic, spirituality, and esteem), attitude and purchase intent. The results demonstrate that the effect of CrM and the interaction of CrM and reputation on the perceived value variables are similar to the findings in the hypothesis testing model. However, CrM's influence on purchase intent is significant at .05 ($F(1, 152) = 3.94, p = .05, \eta^2 = 0.03$). Purchase intent is higher ($M = 4.25$) when CrM is present than when it isn't ($M = 3.83$). The interaction of CrM and reputation on purchase intent is also significant ($F(1, 152) = 4.80, p < .05, \eta^2 = 0.03$). When reputation is low, CrM does not influence consumers' purchase intent ($M_{\text{CrM}} - M_{\text{No CrM}} = -0.05$). When reputation is high, CrM increases purchase intent ($M_{\text{CrM}} - M_{\text{No CrM}} = 1.07$). Neither CrM nor the interaction of CrM and reputation has an effect on attitude.

Study 3: Mediation Model and the Moderating Role of Perceived Personal Role, Cynicism, Consumer Alienation, and Moral Disengagement

Research Design

Study 3 utilized the data from study 1 and study 2 to test the mediation effect and the moderating role of perceived personal role, cynicism, consumer alienation and moral disengagement.

Data Collection

The combination of responses from study 1 and study 2 resulted in 408 useable responses. The average respondent age was 41 with a standard deviation of 14.49; 47% of the

sample is male and 53% female. Twenty-nine percent of the respondents made between \$55,000 and \$100,000 annually, 28% made between \$30,000 and \$55,000, 22% make less than \$30,000, and 21% make more than \$100,000.

Measurement of Constructs

To ensure discriminant validity, a CFA was conducted using Mplus 7. The model includes the final retained perceived values items decided on in study 1, namely three items each for the esteem and spiritual scales. The model also included the items from CrM, importance of the cause, cynicism, consumer alienation (two items were removed due to poor loading), moral disengagement, perceived personal role, attitude, trust, purchase intent, and personal satisfaction. The model has an acceptable measurement model fit ($\chi^2/df = 1.85$; RMSEA = 0.05; CFI = 0.93). The correlations and square root of the average variance extracted are included in Table 14. The means, standard deviations, and reliabilities are presented in Table 15. The average variance extracted demonstrates that trust and attitude are not viewed differently from one another. Consumer alienation and moral disengagement do not differentiate from one another either. Thus, I removed consumer alienation and trust from further analysis. I retained attitude because it has a higher reliability than trust and moral disengagement because it has a higher reliability than consumer alienation as demonstrated in Table 15.

TABLE 14. Correlations for Study 3

Variable	1	2	3	4	5	6	7	8	9	10	11	12
1. CrM	<i>0.90</i>											
2. Importance of the Cause	0.20***	<i>0.78</i>										
3. Cynicism	0.11*	0	<i>0.69</i>									
4. Consumer Alienation	0.15**	-0.05	0.58***	<i>0.49</i>								
5. Moral Disengagement	0.10*	0.09	0.49***	0.54***	<i>0.62</i>							
6. Perceived Personal Role	0.56***	0.44***	0.15**	0.15**	0.25***	<i>0.93</i>						
7. Esteem	0.37***	0.34***	0.19***	0.22***	0.46***	0.63***	<i>0.88</i>					
8. Spiritual	0.35***	0.28***	0.20***	0.23***	0.45***	0.59***	0.84***	<i>0.89</i>				
9. Attitude	0.43***	0.25***	0.14**	0.13**	0.19***	0.56***	0.52***	0.46***	<i>0.92</i>			
10. Trust	0.39***	0.22***	0.14**	0.14**	0.20***	0.48***	0.46***	0.41***	0.88***	<i>0.83</i>		
11. Purchase Intent	0.36***	0.32***	0.08	0.07	0.18***	0.55***	0.56***	0.49***	0.76***	0.63***	<i>0.76</i>	
12. Personal Satisfaction	0.48***	0.45***	0.15**	0.14**	0.29***	0.81***	0.75***	0.63***	0.65***	0.55***	-0.67***	<i>0.89</i>

* $p < .05$; ** $p < .01$; *** $p < .001$ (two-tailed test).

Square root of average variance extracted in italics.

$N = 407$ Listwise deletion

TABLE 15. Means, standard deviations, and reliabilities for Study 3

Variable	α	Mean	SD
1. CrM	0.92	4.86	1.47
2. Importance of the Cause	0.90	5.14	1.32
3. Cynicism	0.83	4.12	1.18
4. Consumer Alienation	0.68	4.01	0.90
5. Moral Disengagement	0.76	3.30	1.08
6. Perceived Personal Role	0.95	3.86	1.84
7. Esteem	0.91	2.90	1.62
8. Spiritual	0.92	2.50	1.63
9. Attitude	0.96	4.29	1.72
10. Trust	0.86	4.22	1.58
11. Purchase Intent	0.76	4.10	1.59
12. Personal Satisfaction	0.93	3.77	1.68

Test of Hypotheses

Path analysis was employed to test the hypotheses. The hypothesized model consisted of the average of the items for the following variables: cause-related marketing, esteem value, spiritual value, attitude, purchase intent, personal satisfaction, importance of the cause, cynicism, moral disengagement, and personal role. Paths were included from CrM, personal role, and moral disengagement, cynicism, and the interaction terms to the esteem and spiritual values. Paths were also included from the esteem and spiritual values to attitude, purchase intent, and personal satisfaction. To control for the effect of importance of the cause on consumer perception of CrM, the importance of the cause variable was regressed on the mediating and dependent variables.

The model has a weak fit ($\chi^2/df = 22.51$; RMSEA = 0.23; CFI = 0.77). The modification indices indicated that the most problematic variables in the model are the esteem and spiritual values. Thus, to improve the model I included a perceived value construct that consists of the spiritual and esteem dimensions. The model has a weak fit but is better than the previous model

($\chi^2/df = 7.21$; RMSEA = 0.12; CFI = 0.91). The modification indices and correlations between variables indicated that personal satisfaction has a strong relationship with CrM, personal role, and their interaction. Thus, the following model excluded the personal satisfaction variable. The model has a fit that is borderline acceptable ($\chi^2/df = 3.78$; RMSEA = 0.08; CFI = 0.95), but when the esteem and spiritual values are correlated the model has an even better fit ($\chi^2/df = 3.13$; RMSEA = 0.07; CFI = 0.97).

A CFA was conducted for the resulting model. The model includes the final retained perceived values items decided on in study 1, namely three items each for the esteem and spiritual scales. The model also included the items from CrM, importance of the cause, cynicism, moral disengagement, perceived personal role, attitude, and purchase intent. The model has an acceptable measurement model fit ($\chi^2/df = 1.86$; RMSEA = 0.05; CFI = 0.95).

The full mediation model diagrammed in Figure 5 was tested using a bootstrap of 10,000 samples. Bootstrap was included because the testing of product terms is susceptible to higher Type I error rates because of non-normal distributions (Shrout and Bolger 2002). I first ran two models; model 1 is a full mediation model as demonstrated in Figure 5. The partial mediated model included a path from CrM to attitude and purchase intent. To determine whether the model is fully mediated or partially mediated, I conducted a chi square test. The two models are significantly different from one another at $p < .001$; the partial mediated model has a lower chi square which leads to the conclusion that the model is a partially mediated model. All models examined from this point forward are partially mediated models.

To examine whether the interactions are present in the model, I compared the partially mediated model to a linear model (Model 3). The model does not consist of any interactions. Instead, paths from CrM to perceived value, attitude, and purchase intent were included. Paths

from cynicism, moral disengagement, and perceived personal role to perceived value were included. The linear model is significantly different from the partially mediated model with the interactions (Model 2). However, the linear model has a lower chi square than the model with the interactions in it. This means that the linear model is a better model and that the interactions should not be interpreted. The results of comparing the three models are included in Table 16.

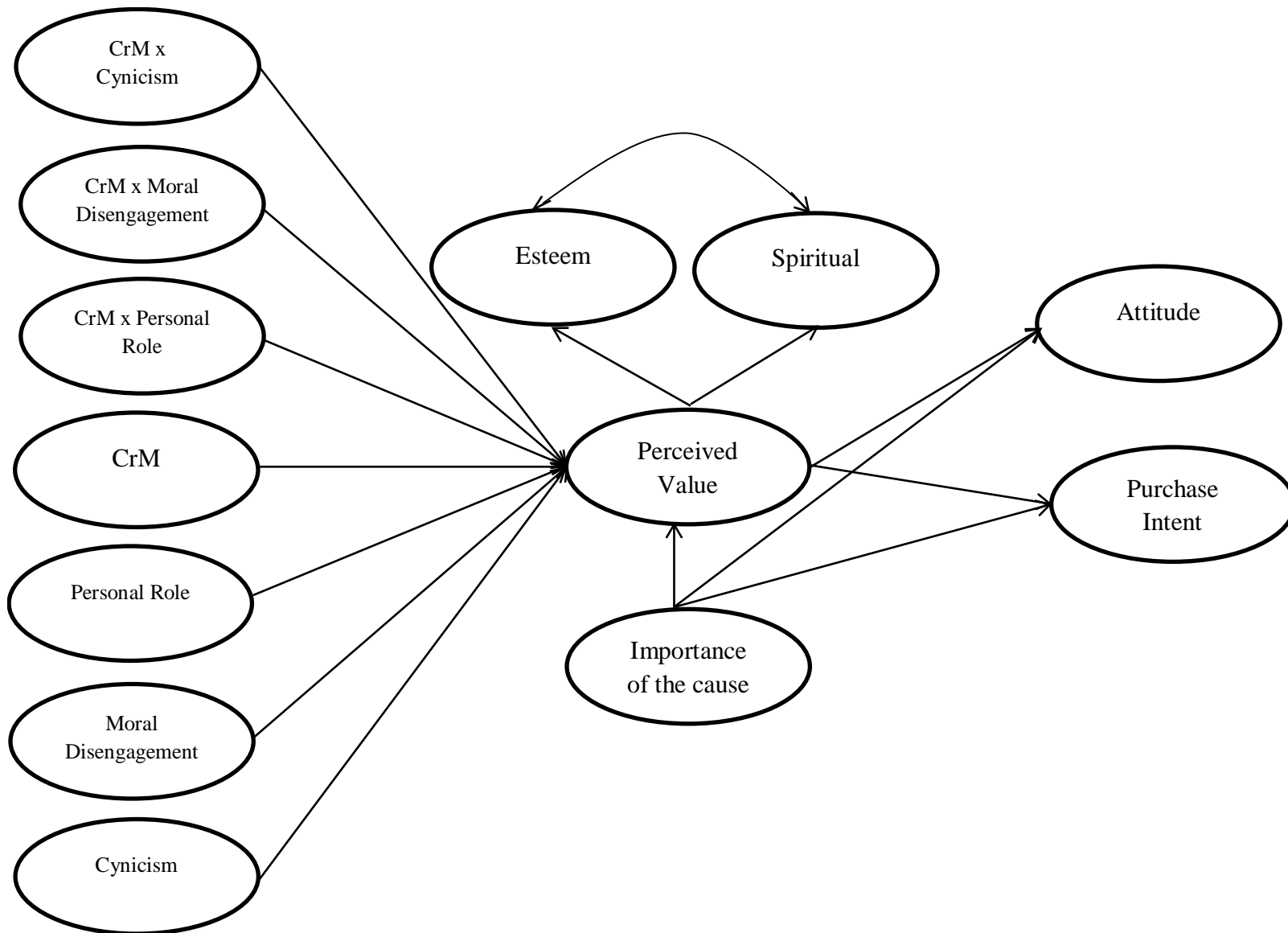


Figure 5: Full mediation model

TABLE 16. Comparison of full mediation, partial mediation, and linear model

	Model 1 (Full Mediation)	Model 2 (Partial Mediation)	Model 3 (Linear Model)
<i>Control Variable</i>			
Importance of the cause → Perceived Value	<i>Ns</i>	<i>ns</i>	<i>Ns</i>
Importance of the cause → Attitude	<i>Ns</i>	<i>ns</i>	<i>Ns</i>
Importance of the cause → Purchase Intent	<i>Ns</i>	<i>ns</i>	<i>Ns</i>
<i>Effect on Mediation Variable</i>			
CrM → Perceived Value	<i>Ns</i>	<i>ns</i>	<i>Ns</i>
Cynicism → Perceived Value	<i>Ns</i>	<i>ns</i>	<i>Ns</i>
Moral Disengagement → Perceived Value	<i>Ns</i>	<i>ns</i>	0.37***
Perceived Personal Role → Perceived Value	<i>Ns</i>	<i>ns</i>	0.60***
CrM x Cynicism → Perceived Value	<i>Ns</i>	<i>ns</i>	-
CrM x Moral Disengagement → Perceived Value	<i>Ns</i>	<i>ns</i>	-
CrM x Personal Role → Perceived Value	0.80**	0.77**	-
<i>Effect of Perceived Value (Mediator) on Dependent Variable</i>			
Perceived Value → Attitude	0.64***	0.51***	0.50***
Perceived Value → Purchase Intent	0.62***	0.55***	0.54***
<i>Effect of Independent Variables on Attitude and Purchase Intent</i>			
CrM → Attitude	-	0.21***	0.22***
CrM → Purchase Intent	-	0.11 [†]	0.11*
R² Perceived Value	0.76	0.70	0.65
R² Attitude	0.40	0.40	0.39
R² Purchase Intent	0.42	0.41	0.41
RMSEA	0.07	0.06	0.07
CFI	0.97	0.98	0.99
χ²/df	3.13	2.44	2.83
χ²	68.84	49.81	31.09
Df	22	20	11
Δχ² Model 1 vs. Model 2	19.03***		
Δχ² Model 1 vs. Model 3	37.75***		
Δχ² Model 2 vs. Model 3	18.72*		

[†] $p = .05$, * $p < .05$; ** $p < .01$; *** $p < .001$, (two-tailed test).

Standardized loading reported.

$N = 407$ Listwise deletion

Given that the linear model is better than the models with the interactions, I ran several models in which I entered one interaction or two interactions at a time. The purpose of running

the different models is to determine whether there is a single or set of interactions that explain the variance in the dependent variable better than the linear model. Table 17 describes the results of the comparison. The results demonstrate that the linear model is the best model. The model that includes the interaction of personal role and CrM is significantly different than the linear model, but the linear model has a lower chi square. The models in which personal role is included with the interaction term of moral disengagement and CrM or cynicism and CrM are also significantly different than the linear model but have higher chi squares.

TABLE 17. Comparison of Model 2 and Model 3 with models of a single interaction and sets of interactions

	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8	Model 9
χ^2	49.81	31.09	42.57	37.69	35.11	46.74	48.61	38.61
<i>Df</i>	20	11	14	14	14	17	17	17
$\Delta\chi^2$ vs. Model 2			7.24	12.12	14.7*	3.07	1.20	11.20*
$\Delta\chi^2$ vs. Model 3		18.72*	11.48**	6.6	4.02	15.65*	17.52**	7.52

Model 2 includes all three interactions.

Model 3 does not include interactions.

Model 4 the interaction of personal role and CrM is included.

Model 5 the interaction of cynicism and CrM is included.

Model 6 the interaction of moral disengagement and CrM is included.

Model 7 the interactions of moral disengagement and CrM and perceived personal role and CrM are included.

Model 8 the interactions of cynicism and CrM and perceived personal role and CrM are included.

Model 9 the interactions of cynicism and CrM and moral disengagement and CrM are included.

* $p < .05$; ** $p < .01$; *** $p < .001$, (two-tailed test).

Table 16 and Table 17 demonstrate that the linear model is the best model. Thus, the conclusion for the hypotheses testing should be interpreted using the results from the linear model. Perceived personal role (path estimate = 0.60, $p < .001$) and moral disengagement have a positive effect on perceived value (path estimate = 0.37, $p < .001$). Perceived value has a positive effect on attitude (path estimate = 0.50, $p < .001$) and purchase intent (path estimate = 0.54, $p < .001$). Finally, CrM has a positive effect on attitude (path estimate = 0.22, $p < .001$) and purchase intent (path estimate = 0.11, $p < .05$). H1 a and c predicting that CrM will positively influence

status and esteem value are not supported. H2a (ii) and H2a (iv) predict that the value of esteem will positively influence attitude and purchase intent. Given that the perceived value was tested as a single construct, this hypothesis cannot be tested. However given that the esteem and spiritual value load highly on the perceived value scale (greater than 0.90), it can be assumed that the two variables move in the same direction when it comes to CrM. With this assumption it can be said that H2a (ii) and (iv) are supported. H3 predicting that the relationship between CrM and perceived value will be moderated by cynicism, moral disengagement, and perceived personal role is not supported because the linear model is better than the model with the interaction terms. H4 (iii) predicting that perceived personal role will moderate the relationship between CrM and perceived value is not supported.

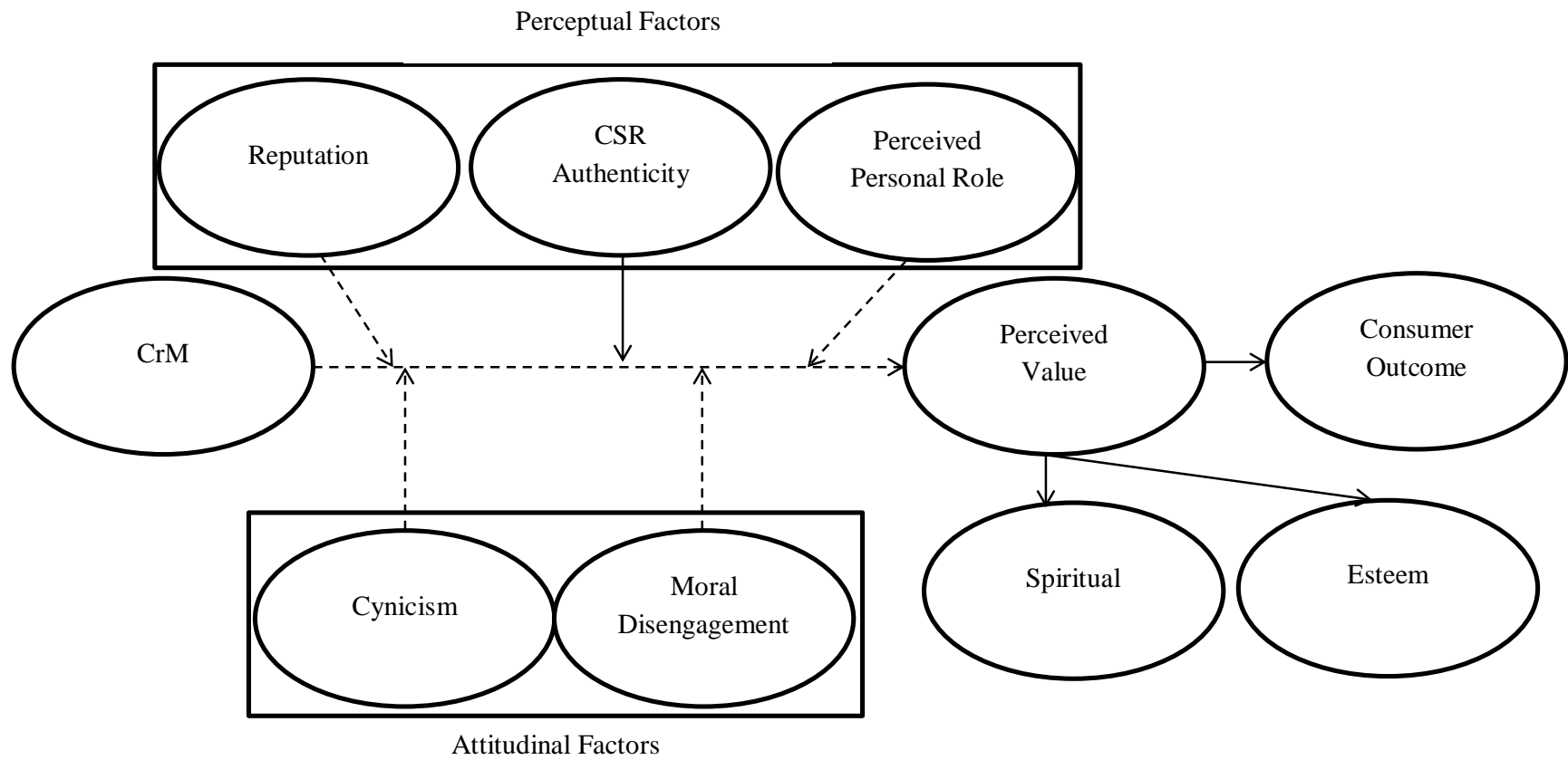
CHAPTER VI

DISCUSSIONS OF FINDINGS, IMPLICATIONS, LIMITATION, AND FUTURE RESEARCH

In this chapter, I will explain the findings presented in Chapter V and elaborate on the theoretical and empirical implications of these findings. Limitations of the studies along with avenues of future research are also discussed. Figure 6 represents the model that was tested in Chapter V and demonstrates the significant and insignificant paths in the model. This chapter explains the importance and contribution of these paths to theory and practice.

The major reason for conducting this study is to resolve previous inconsistent findings about CSR's influence on consumers' attitude (Bhattacharya and Sen 2004; Webb and Mohr 1998) and purchase intent (Mohr and Webb 2005; Trudell and Cottee 2009). The results of the hypotheses testing cannot support the conclusion that utilizing perceived value as a mediator can explain these discrepancies. However, by combining the findings from study 1 and study 3 that includes CSR authenticity accompanied with a CrM message has an impact on consumer values, and value enhances consumers' attitude and purchase intent, I find some support that the addition of perceived value can resolve the discrepancies in the literature.

Past research has emphasized the need to determine how value is created from CSR (Peloza and Shang 2011). This study builds on this by demonstrating that CrM accompanied with an authentic image can enhance the values of esteem and spirituality but not of efficiency and excellence. Furthermore, consumers are more likely to value CSR more when they perceive



Dashed lines represent insignificant findings.
 Solid lines represent significant findings.

Figure 6. Significant and insignificant relationships in the model tested.

the company's CSR act as authentic and feel that they have a role in impacting the cause through CrM purchases.

Discussion

CSR Authenticity

The finding in study one demonstrates that CrM does not influence perceived value. However, the relationship between CrM and perceived value matters when CSR authenticity is included in the model. This shows the importance of a company's CSR authenticity in its execution of a CSR campaign. Authenticity has been examined in the interpretation of brands (Beverland 2006; Brown, Kozinets, and Sherry 2003), consumption experience (Beverland and Farrelly 2010; Rose and Wood 2005), and qualitatively in the CSR literature (Beckman, Colwell, and Cunningham 2009; McShane and Cunningham 2012). Study 1 builds on the authenticity literature by testing it quantitatively and demonstrating its effect on consumers' reactions to CSR.

Qualitative studies on CSR authenticity have demonstrated why employees perceive a company's CSR act as authentic (Beckman, Colwell, and Cunningham 2009; McShane and Cunningham 2012). These studies utilized the commonly accepted definition of authenticity to understand its implication in the CSR context. The current research provides a definition of CSR authenticity (perceiving a company's CSR actions as a genuine and true expression of a company's beliefs and actions toward society that extend beyond legal requirements) that allowed the extraction of items to test the CSR authenticity manipulation and its context-specific effect on consumers' response.

The outcome of CSR authenticity has not been tested empirically prior to this study, though it has been shown qualitatively why employees perceive a company's CSR act as

authentic (Beckman, Colwell, and Cunningham 2009; McShane and Cunningham 2012). In an empirical test of consumers' perception, CSR authenticity along with a CrM campaign was shown influence esteem and spiritual value in consumers. Pelozo and Shang (2011) propose that philanthropic activities (which in their conceptualization include CrM) will influence other-oriented values (values created in response to relevant others). Spiritual and esteem are both other-oriented values, which demonstrates partial support for Pelozo and Shang's proposition in that CrM alone does not create value but CrM accompanied by perception of authenticity does create value.

There have been conflicting findings on the relationship between CSR and esteem value in the past. For example, Hartmann and Apaolaza-Ibáñez (2012) found that CSR does not provide self-expressive benefits, but Bennett and Chakravarti (2009) demonstrate that it does. This study resolves this conflicting finding by demonstrating that CrM creates esteem value when it is accompanied by an authentic image of the company's CSR. In terms of the positive effect CSR authenticity complemented by a CrM campaign has on spiritual value, this finding aligns with past studies in which CSR enhances consumers' emotional and warm glow feelings (Bennett and Chakravarti 2009; Hartmann and Apaolaza-Ibáñez 2012).

In terms of functional and aesthetic values (self-oriented values), Pelozo and Shang (2011) demonstrated that self-oriented values are impacted by product-related CSR but not CrM. This study demonstrates that CrM does not impact functional and aesthetic values, supporting Pelozo and Shang's prediction. This also implies that findings that have indicated that CSR impacts utilitarian and functional values are due to the type of CSR tested rather than CSR in general (Green and Pelozo 2011; Hartmann and Apaolaza-Ibáñez 2012).

Past studies have found inconsistencies on the effect of CSR on attitude (Bhattacharya and Sen 2004; Webb and Mohr 1998) and purchase intent (Mohr and Webb 2005; Trudell and Cottee 2009). However, in this study, CrM, CSR authenticity, and their interaction do not have an effect on consumer attitude and purchase intent. This finding resolves the inconsistency by demonstrating that CrM does not influence attitude and purchase intent. Instead, CrM accompanied with an authentic CSR image enhances the consumer values of esteem and spirituality. The value derived from CrM enhances consumers' attitude and purchase intent.

Reputation

The hypotheses related to the moderating role of reputation are not supported. By contrast, Lii and Lee (2012) compared the effects of three different types of CSR activities on consumers' response and found that CrM was the least effective among the three types in influencing consumers' attitude. However, they examined the company's CSR reputation rather than the effect of overall reputation. This might explain why their examination of reputation led to significant results while in this study reputation did not have an effect on consumers' perceived value.

Although the impact reputation has on consumers response is well established (Fombrun 1996; Ponzi, Fombrun, and Gardberg 2011), the relationship between CSR and reputation is not. For example, CSR has been shown to have a strong role in improving a company's reputation (Fombrun and Shanley 1990). However, some have argued that CSR can be seen as merely a dimension of reputation (Lewis 2001; Walsh and Beatty 2007; Zyglidopoulos 2001). The results of the current study provide a better understanding of the relationship between CSR and reputation by demonstrating that CrM (a type of CSR) does not enhance the consumer values of esteem and spirituality. However, by testing an alternative model I did find that reputation

positively influences the effect CrM has on purchase intent. Thus, this might indicate that the value consumers derive from a CrM promotion that is associated with a good corporate reputation is best examined as a type of mental accounting. In the mental accounting literature, quality, which is influenced by a good reputation, enhances the value consumers derive from the product (Teas and Agarwal 2000; Zaithaml 1988). Thus, the mental accounting approach would better reflect the value consumers derive from CrM that is accompanied by a good reputation than Holbrook's approach to value (added-on-benefits approach).

Perceived Personal Role

Although the interaction of CrM with perceived personal role did not work as expected, the measurement and definition of the construct of perceived personal role imply a CSR component. The definition refers to how much the consumer feels that he or she is helping the cause. One of the items used to measure the constructs asks, "If you purchase the t-shirt, to what extent would feel that you helped the cause?" In order for the consumers to feel that they are helping the cause with their purchase, the product needs to be associated with CrM. Without CrM (a type of CSR), the implication of the construct and its measurement would not make sense in the model.

Although the interaction of CrM and perceived personal role is not supported, perceived personal role does enhance perceived value. Perceived personal role is a relatively new concept in the CSR literature, and it has been shown to influence purchase intent and to be influenced by choice of cause (Robinson, Irmak, and Jayachandran 2012). This study builds on this research by demonstrating the impact of perceived personal role on perceived value, which in turn impacts purchase intent. This further explains the finding of Robinson, Irmak, and Jayachandran that

perceived personal role impacts purchase intent by showing that this can be due to the way it enhances perceived value.

In this study, the values that were enhanced by perceived personal role are the esteem and spiritual values. This finding builds on research that tries to understand what creates value for consumers. Past research has generally focused on price and quality as antecedents to value creation (Baker et al. 2002; Chang and Wildt 1994; Zeithaml 1988). The current findings demonstrate that value is also influenced by perceived personal role in the CrM context. Furthermore, qualitatively and conceptually, CSR has been shown to impact value (Green and Peloza 2011; Peloza and Shang 2011); this research demonstrates that CrM does not have an effect on value unless consumers feel that they have a role in impacting the cause.

Cynicism and Moral Disengagement

Past research on consumer traits that are positive influencers of the perception of CSR included Schwartz values, collective values, and attitude toward helping others (Fukukawa, Shafer, and Lee 2007; Koschate-Fisher, Stefan, and Hoyer 2012; Robinson, Irmak, and Jayachandran 2012). This study tested two negative traits (i.e., cynicism and moral disengagement), but these did not affect consumers' response to CSR. This builds on our understanding of consumer traits in CSR perception by determining two values that do not impact consumers, allowing future researchers to look at these values differently when including them in their research. For example, cynicism was predicted to negatively moderate the relationship between CrM and perceived value, but the results do not support this prediction. Skepticism (a consequence of cynicism) is well established as influencing consumers' perception of CrM (Skarmeas and Leonidou 2013; Webb and Mohr 1998). Consequently, including skepticism about CrM as a mediator between perceived value and cynicism might explain its role

in influencing CrM perceptions. Moral disengagement was also predicted to negatively moderate the relationship between CrM and perceived value, but the results do not support this prediction. Moral disengagement was predicted to influence CrM perceptions because it enhances cynicism (Detert, Treviño, and Sweitzer 2008). However, given that cynicism was not a factor in influencing CrM perceptions, moral disengagement did not work as a moderator either.

Perceived Value

Purchase intent has been shown to be impacted by perceived value in both the mental accounting context (Dodds, Monroe, and Grewal 1991; Lichtenstein and Bearden 1989; Monroe and Krishnan 1985) and as an added-on benefit such as social and emotional value (Sweeny and Soutar 2001; Xiao and Kim 2009). Holbrook's values (an added-on benefits approach) examined in the experiential value context (benefits derived from playfulness, aesthetic, return on investment, and service excellence) have been shown to impact preference for a retail store (Mathwick, Malhorta, and Rigdon 2001). Nevertheless, to the author's knowledge, Holbrook's values of esteem and spirituality have not been examined in regard to their impact on attitude and purchase intent. This study builds on the understanding of perceived value by demonstrating the effect of esteem and spiritual values on attitude and purchase intent.

Furthermore, past studies have eliminated the dichotomies of Holbrook's framework without clearly explaining why (Galarza and Saura 2006; Holbrook 2006a; Holbrook and Woodside 2008). The ability to create favorable consumer responses through esteem and spiritual values indicates the importance of retaining these values in future research. Although a thorough scale development technique was not utilized in this study to develop items for Holbrook's values, the results demonstrate that it would be best to eliminate some of the values

or dichotomies in Holbrook's framework because some of the values are perceived by consumers to be similar to each other.

A wide range of empirical studies have examined value from a mental accounting perspective, usually as a tradeoff between price and quality (Sánchez-Fernández and Iniesta-Bonillo 2007), but few have looked at value from an added-on benefits perspective like Holbrook's values context (Sánchez-Fernández and Iniesta-Bonillo 2007). By demonstrating the effect of an added-on benefit on consumers' favorable response, this study provides incentive for researchers to use this approach to understand the creation of value in the marketing context. An added-on benefits approach is better than a mental accounting approach because it provides specific direction for how to improve value (Sánchez-Fernández and Iniesta-Bonillo 2007). For example, by knowing that CrM accompanied with an authentic CSR image enhances the esteem value, researchers and managers can now focus on altering their CrM message or promotional offering in a way that further enhances esteem values.

Theoretical Implications

The findings of this study indicate that persuasion knowledge theory has implications for the CrM context. Persuasion knowledge theory explains how consumers respond to persuasion attempts (Friestad and Wright 1994). This study predicted that consumers' knowledge of the persuasion effort will influence their reaction to persuasion attempts. In this case, it was predicted that consumers would rely on reputation and perceived CSR authenticity in assessing their knowledge of the source. This study expands the concept of persuasion knowledge by demonstrating that in the context of CrM, CSR authenticity and reputation are important factors in the consumers' knowledge of the source. The knowledge of the company's CSR authenticity influences how consumers react to persuasion attempts by increasing their esteem and spiritual

values. The knowledge of the company's reputation influences how consumers react to persuasion attempts by motivating the consumer to purchase a CrM-associated product.

This study also elaborates on persuasion knowledge theory by demonstrating how consumers access the knowledge structure they have about the topic when reacting to persuasion attempts. In this study, the consumers' perceived personal role is shown to be a component of the consumer's topic knowledge and to have an impact on consumers' spiritual and esteem values. This study also predicted that the consumers' own persuasion knowledge will influence their reaction to persuasion attempts through attitudinal factors of moral disengagement and cynicism. This link is not supported, demonstrating that consumer values are not a factor in a consumers' persuasion knowledge in the CrM context. Hardesty, Bearden, and Carlson (2007) used true or false questions to test consumers' knowledge of pricing tactics, which determined the accuracy of their persuasion knowledge. This approach in the CSR context might provide a better understanding of the influence of consumers' persuasion knowledge when reacting to CrM.

Managerial Implications

One of the most important managerial implications of this study is that companies should not venture into CSR if it will not be understood as authentic by consumers. A company needs to work on portraying CSR authenticity when deciding to launch a social responsibility campaign. Qualitative research has indicated that a company can be viewed as authentic when it has passion for the cause and takes a holistic view of how the business impacts all stakeholders and when the CSR activity is close in proximity, transparency, consistency, and visibility and is part of the company's identity (Beckman, Colwell, and Cunningham 2009; McShane and Cunningham 2012). Empirically showing the impact of CSR authenticity on consumers' reaction provides incentives for companies to implement the qualitative research suggestions about authenticity.

This study found that consumers who feel that they have a stronger role in impacting the cause tend to respond favorably toward the product. Companies can act on this information by emphasizing the role the consumer has in impacting the cause in CSR promotions. For example, allowing consumers to choose the type of cause the donations go to is one way to increase perceived personal role (Robinson, Irmak, and Jayachandran 2012). Companies can also try to encourage consumers to advocate for the purchase of a product to increase donations to the cause. For example, Pepsi promoted the Pepsi Refresh project in which consumers can vote for the charitable project they would like to see funded. Consumers rallied for particular projects, promoting Pepsi in the process (Preston 2011). Knowing that the cause the consumer rallies for is gaining interest and votes helps increase perceived personal role.

Currently, the majority of companies describe their charitable contributions online. Their websites generally communicate their CSR contribution in a way that credits the company and shows off its charitable achievement. If companies instead try to portray their donation as a consumer's achievement and customize the message to each consumer to demonstrate how he or she has impacted the cause, this would help provide a stronger perceived personal role. Companies can also follow up with consumers on the progress of the cause the consumer contributes to. For example, if the consumer contributes through a purchase to a cause that provides supplies for schools, the company can follow up with contributors via e-mail or mail to show which schools or students were able to benefit from the donation.

Limitations and Future Research

This study utilized one measurement and conceptualization of values (Holbrook's values) to determine how consumers derive value from CrM. Future researchers could examine different conceptualizations and measurements of value as a consequence of CSR promotion such as

transactional or acquisitional value. This study did not find a direct effect of CrM on esteem and spiritual values, but this might not be the case with a different measurement or conceptualization of values. Holbrook's values were measured using a new scale. Although the scales were pretested, the convergent validity in the main study was weak, which explains why poor fit statistics emerged when the hypothesized model was tested. Future researchers could develop a scale for Holbrook's values that can be better utilized in future studies.

Cynicism was not shown to be a moderator between CrM and perceived value. Future researchers can look at skepticism as a moderator between CrM and perceived value while including cynicism as an antecedent to skepticism. Skepticism differs from cynicism in that skepticism is more situational, while cynicism is a deep belief associated with a personal trait (Mohr, Eroglu, and Ellen 1998). This study examined cynicism in order to understand the role of consumer traits in impacting his or her reaction to CrM. Including skepticism as a mediator between cynicism and perceived value would help researchers understand the role of cynicism in the CrM context.

Holbrook's values have not been examined extensively in the literature (Sánchez-Fernández and Iniesta-Bonillo 2007). Further exploration of Holbrook's values is promising given that this study demonstrated that esteem and spiritual values create favorable consumer response. Future researchers could further explore antecedents to esteem and spiritual values, such as determining how a product's characteristic or consumption value can create higher value. Products that are consumed in public or are luxurious would heighten esteem values, while products that are consumed in private would influence consumers' spiritual value. Consumer personality traits can also be examined as antecedents to their ability to obtain spiritual and

esteem value from a product. Specific personality traits worth investigating are emotional stability and openness to experience.

A single type of CSR (CrM) was tested in the experiment. Different types of CSR have different impacts on consumers (Peloza and Shang 2011). Further research could determine whether and how the value consumers derive from CSR is different depending on its type. Peloza and Shang (2011) classify CSR into philanthropy, product-related, and business practice. These types could be tested as antecedents to perceived value. Furthermore, the type of CSR might interact differently with CSR authenticity. For instance, CSR is perceived as more authentic when it is interpreted as visible (Beckman, Colwell, and Cunningham 2009; McShane and Cunningham 2012). Product-related CSR might be perceived as more visible than philanthropic CSR, which could cause it to be considered more or less authentic. It would be worthwhile to investigate which type of CSR is perceived as more authentic by consumers.

Although the two-way interaction of reputation and CrM did not influence perceived value, future researchers could look into a three-way interaction of CSR, reputation, and CSR authenticity to determine the interaction's impact on perceived value. Consumers might perceive the company as more authentic in its CSR action because of its reputation. Moreover, consumer traits of moral disengagement and cynicism did not succeed in predicting perceived value as a two-way interaction with CrM. Future researchers could examine a three-way interaction that includes a consumer trait, a company factor, and a CSR campaign when examining variations in perceived value or propose a three-way interaction of CSR, cynicism, and CSR authenticity to test its effect on consumers' attitude toward CSR promotions. Cynicism might reduce the perception of the company's CSR authenticity, which would reduce CSR's impact on consumer values.

The CSR authenticity construct had strong implications in this study and is worth exploring further. For example, the antecedents of CSR authenticity should be explored. Antecedents could include company factors such as the company's perceived motive, CSR reputation, the fit of the cause with the company's image, and the level of perceived corporate hypocrisy. Consumer traits that could be explored as antecedents include optimism, collectivism, and knowledge of CSR tactics. Future researchers could also create a scale for CSR authenticity and a nomological network to test the success of the scale. Several scales should be tested along with the proposed CSR authenticity scale to determine its ability to be a standalone scale that is different from existing scales. For example, CSR belief, benevolence, and credibility are scales that could closely relate to CSR authenticity.

The data were collected from a single source (Survey Sampling International) using a single method (experiment). This might create an issue with common method variance which would inflate the relationships among the variables of interest (Podsakoff, Mackenzie, Lee, and Podsakoff 2003). Future researchers could replicate the model using a different data source such as students or field data. Furthermore, different methods could be utilized such as surveys and conjoint-based scenarios.

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Appendix A: Selected Literature on CSR

TABLE 18. Selected Literature on CSR

Author	Year	Journal	Title	Type of Paper	Variables	Key Findings
<i>CSR Review and Theory</i>						
Freeman	1984	Book	Strategic Management: A Stakeholder Approach	Conceptual		Developed stakeholder theory that emphasizes that managers have to develop a process that satisfies all groups that have a stake at the company. Some of the stakeholder groups include customers, employees, shareholders, suppliers, etc...
Jones	1995	Academy of Management Review	Instrumental Stakeholder Theory: A Synthesis of Ethics and Economics	Conceptual		Developed instrumental stakeholder theory that explains that companies can gain a competitive advantage by following a set of ethical principles (trust, trustworthiness, and cooperativeness).
Carroll	1999	Business and Society	Corporate Social Responsibility	Review		Looks at the history of CSR constructs starting from the 1950's till the 1990's. In the 1950's CSR was most commonly known as social responsibility. In the 1960's and 1970's the definition of CSR expanded and the number of definition available increased. In the 1980's although not many new constructs emerged for CSR, new themes began to emerge. The themes are corporate social performance, stakeholder theory and business ethics. In the 1990's research begins to expand with relation to the various themes that have developed from CSR.
Kotler and Lee	2008	Book	Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause	Review		Demonstrate to managers how to choose social causes, design charity initiatives, gain employee support, and evaluate their CSR efforts.

Dahlsrud	2008	Corporate Social Responsibility and Environmental Management	How Corporate Social Responsibility is Defined: An Analysis of 37 definitions	Content analysis		Five dimensions of CSR is developed based on content analysis of 37 CSR definitions. The dimensions are environmental, social, economic, stakeholder and voluntariness dimensions.
<i>CSR Implementation</i>						
Carroll	1979	The Academy of Management Review	A Three-Dimensional Conceptual Model of Corporate Performance	Conceptual		A model that describe the essential aspects of corporate social performance. Corporate social performance is integration of CSR, corporate social responsiveness, and social issues. The model includes philosophy of social responsiveness (proactive, accommodation, defense, and reaction.) Social responsibility categories (creates a pyramid of corporate social responsibility, demonstrating that economic responsibility is the most important, followed by legal, ethical, and discretionary.) Finally, the model includes the social issues involved (consumerism, environment, discrimination, product safety, occupational safety, and shareholders).
Wood	1991	Academy of Management Review	Corporate Social Performance Revisited	Conceptual		Modifies Carroll's (1979) corporate social performance model. Social responsiveness is looked at as environmental assessment, stakeholder management, and issues management. Corporate social responsibility is looked at as institutional, organizational, and individual levels. The outcomes of corporate social performance are social impacts, programs, and policies.
Clarkson	1995	The Academy of Management Review	A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance	Field study		Develops a framework that reflects how a business implements CSR. The study found that corporations manage relationships with stakeholder groups rather than with society, it is important to distinguish between social issue and stakeholder issue, and its necessary to identify the appropriate level of analysis in order to evaluate corporate social performance

McWilliams and Siegel	2001	The Academy of Management Review	Corporate Social Responsibility: A Theory of the Firm Perspective	Conceptual	size of firm, level of diversification, R&D, advertising, government sales, consumer income, labor market conditions, stage in the industry life cycle	Hypotheses are developed based on a framework that demonstrates that a firm level of CSR is dependent on various variables. Managers can determine the optimal level of CSR through a cost-benefit analysis
Maignan and Ferrell	2004	Journal of the Academy of Marketing Science	Corporate Social Responsibility and Marketing: An Integrative Framework	Conceptual		A framework that depicts CSR initiatives as action that are taken to display conformity to the organization and stakeholder norm. How managers can monitor, meet, and exceed stakeholder norm, and how CSR initiative can generate increased stakeholder support.
Porter and Kramer	2006	Harvard Business Review	Strategy and Society: The Link Between Competitive Advantage and Corporate Social Responsibility	Conceptual		Develop a framework that identifies positive and negative effect the company has on society, determine which ones to address, and suggest an effective way to meet those requirements.
McWilliams, Siegel, and Wright	2006	Journal of Management Studies	Corporate Social Responsibility: Strategic Implications	Conceptual		Describe a variety of perspective on CSR, develop a framework for consideration of the strategic implications of CSR.

Aguilera, Rupp, Williams, and Ganapathi	2007	Academy of Management Review	Putting the S Back in Corporate Social Responsibility: A Multilevel Theory of Social Change in Organizations	Conceptual		A model that attempts to understand why business organizations are increasingly engaging in CSR. The model integrates theories of organizational justice, corporate governance, and capitalism to demonstrate the organizations are pressured in CSR by different actors.
Raghubir, Roberts, Lemon, and Winer	2010	Journal of Public Policy and Marketing	Why, When, and How Should the Effect of Marketing Be Measured? A Stakeholder Perspective for Corporate Social Responsibility Metrics	Conceptual		A framework is used to design a metric system for organizations with multiple stakeholders. The AGREE model incorporate audiences (stakeholders), goals, resources, effectiveness, and efficiency. The agree model lead to a set of metrics that demonstrate the impact of CSR actions of stakeholders.
<i>CSR Attribution</i>						
Mohr, Webb, and Harris	2001	The Journal of Consumer Affairs	Do Consumers Expect Companies to Be Socially Responsible? The Impact of Corporate Social Responsibility on Buying Behavior	In-depth interviews	Attitude, Level of CSR desired, Firm's motives, consumer behavior	A typology of consumers whose purchasing behavior ranges from unresponsive to CSR initiatives to responsive is developed. Most consumers have a positive attitude toward socially responsible companies, but only few consumers purchasing behavior changes due to CSR.

Ellen, Webb, and Mohr	2006	Journal of the Academy of Marketing Science	Building Corporate Associations: Consumer Attributions for Corporate Socially Responsible Programs	Open ended questions and experiments	CSR, company-cause fit, attribution (egoistic, stakeholder, strategic, and value driven), company's commitment to the cause, purchase intentions	Motives that are seen as strategic or value driven in CSR implementation increases the consumers purchase intent. While, company motives that are seen as egoistic and stakeholder-driven decreases consumers purchase intent. The fit between the company and the cause increases consumers purchase intent through perceived attribution (value, driven strategic, and egoistic but not stakeholder driven). Stakeholder driven attribution affect commitment to cause, but commitment to cause does not affect purchase intent.
Sen, Bhattacharya, and Korschun	2006	Journal of the Academy of Marketing Science	The Role of Corporate Social Responsibility in Strengthening Multiple Stakeholder Relationships: A Field Experiment	Field-experiment	CSR associations, attitude, identification, consumption, employment, investment, attribution, awareness	Stakeholders react positively to socially responsible companies through consumption, employment, and investment. Stakeholder attribution regarding the genuineness of the company's motive moderate the effects
Wagner, Lutz, and Weitz	2009	Journal of Marketing	Corporate Hypocrisy: Overcoming the threat of Inconsistent Corporate Social Responsibility Perceptions	Experiment	Inconsistent CSR information, CSR policies (proactive versus reactive; abstract versus concrete; inoculation), corporate hypocrisy, CSR beliefs, Attitude toward the firm	Perceived hypocrisy damages consumer attitudes toward firms by negatively affecting CSR beliefs. Hypocrisy mediates the relationship between inconsistent CSR information and CSR beliefs, and inconsistent CSR information and attitude toward the firm. Varying CSR policy abstractness reduces the risk of proactive communication and improves the effectiveness of reactive strategy. Inoculation communication strategy reduces perceived hypocrisy and minimizes negative consequences regardless of whether the CSR strategy is proactive or reactive.

Vlachos, Tsamakos, Vrechopoulos, Avramidis	2009	Journal of the Academy of Marketing Science	Corporate Social Responsibility: Attributions, Loyalty, and the Mediating Role of Trust	Experiment	A company's CSR motive (egoistic, strategic, stakeholder, and value driven motives), Perceived Service Quality, Trust, Repeat Patronage Intentions, Recommendation Intentions	Perceived firm motive creates variation in consumer trust, recommendation intentions, and repeat patronage intention. Perceived service quality moderates the relationship between perceived firm motive and consumer trust. Perceived quality leads to consumer trust, repatronage intentions, and recommendation intentions. Consumer trust mediates the relationship between perceived firm motive and recommendation intention, perceived motive and recommendation intentions, perceived service quality and repeat patronage intention, and perceived service quality and recommendation intentions.
<i>CSR Outcome</i>						
Brown and Dacin	1997	Journal of Marketing	The Company and The Product: Corporate Associations and Consumer Product Responses	Experiment	Corporate ability, CSR, product sophistication, corporate evaluation, product social responsibility, product evaluation	The company's ability influences consumers response of a new product manufactured, while corporate social responsibility also influences the evaluation of the product but not as much as corporate ability.

Sen and Bhattacharya	2001	Journal of Marketing Research	Does Doing Good Always Lead to Doing Better? Consumer Reactions to Corporate Social Responsibility	Experiment	New Product Quality Information, CSR Information, CSR domain, CSR support, CSR-Corporate Ability beliefs, Customer Company congruence (c-c congruence) , Company evaluation, purchase intention	Company and personal factors influence how consumers evaluate and desire to purchase from a company. Support of CSR moderate the effect of CSR record on C-C congruence. CSR record have a greater effect on C-C congruence perceptions and corporate evaluation when CSR support is high than when CSR support is low. C-C congruence mediates the relationship between CSR record and corporate evaluation. CSR records have a positive effect on purchase intention when CSR support is high but not low. CSR record has a positive effect on purchase intentions when the CSR domain is corporate ability relevant. When a fit between CSR and corporate ability aligns it moderates the relationship between CSR record and company evaluation but purchase intentions.
Bhattacharya and Sen	2004	California Management Review	Doing Better at Doing Good: When, Why, And How Consumers Respond to Corporate Social Initiatives	Focus groups, in-depth interviews, surveys, and experiments		Demonstrate how CSR affects the customer, company, and the cause it associates with. The type of CSR activity and the investment in CSR affects the consumer well being, but is moderated by the consumer support for the cause and overall attitude, the company's marketing strategy, industry, reputation, size, and the CSR's distinctiveness, coherence, reputation, and fit. The consumer well being influences behavior and modification but is moderated by the consumer segment characteristic, the company's marketing strategy, and the competitors CSR activity and marketing strategy

Lichtenstein, Drumwright, and Braig	2004	Journal of Marketing	The Effect of Corporate Social Responsibility on Customer Donations to Corporate-Supported Nonprofits	Field-survey and experiment	Perception of CSR, C-C identification, nonprofit donations, store loyalty, emotional attachment to the store, store interest, percentage of shopping done at store, year-to-date purchases.	Perceived CSR affects not only customer purchase behavior through c-c identification, but also customer donations to corporate-supported nonprofit organizations. Consumers are more likely to donate to a corporate supported nonprofit when the corporation has a weaker historical record of socially responsible behavior.
Luo and Bhattacharya	2006	Journal of Marketing	Corporate Social Responsibility, Customer Satisfaction, and Market Value	Secondary data	CSR, Customer Satisfaction, corporate ability, market value	Customer satisfaction partially mediates the relationship between CSR and market value. Customer satisfaction also partially mediates the relationship between the match between CSR and Corporate ability and market value
Eisingerich, Rubera, Seifert, and Bhardwaj	2011	Journal of Service Research	Doing Good and Doing Better Despite Negative Information?: The Role of Corporate Social Responsibility in Consumer Resistance to Negative Information	Field survey and experiment	CSR, customer orientation, consumer expertise, service quality orientation, and resistance to negative information	CSR shields firms from negative information about CSR practices but not information related to firms' core service offerings. The results also demonstrate that firms with a consumer base of experts are better focusing on service orientation over CSR. However, when the consumers are not experts in the service category that company is better off focusing on CSR for a greater consumer resistance to negative information

Koschate-Fisher, Stefan, and Hoyer	2012	Journal of Market Research	Willingness to Pay for Cause-Related Marketing: The Impact of Donation Amount and Moderating Effects	Experiment	attitude toward helping others, warm glow motive, cause involvement, cause organization affinity, company-cause fit, willingness to pay, donation amount, attributed motive	Consumers' characteristics of wanting to help others, wanting to feel a warm glow, and having an appreciation for the cause and the nonprofit organization heightens consumers' admiration of a higher donation amount
Robinson, Irmak, and Jayachandran	2012	Journal of Marketing	Choice of Cause in Cause-Related Marketing	Experiment and Field study	choice of cause, collectivism, goal proximity, perceptual fit, perceived personal role, purchase intent	They found that consumers feel a higher personal role in helping the cause when choosing the type of cause a company contributes to. The feeling of higher individual contribution to the cause leads consumers to have a more positive reaction toward the company. When a cause is high in goal proximity (the charity is close to meeting its intended goal) consumers react more positively toward the cause they chose the company to contribute to.
Torelli, Monga, and Kaikati	2012	Journal of Consumer Research	Doing Poorly by Doing Good: Corporate Social Responsibility and Brand Concepts	Experiment	CSR, brand concept of self-enhancement, openness, and conservation, disfluency, informativeness of disfluency, brand evaluation	that a brand concept of self enhancement (for example luxury brand) doesn't fit with CSR action that is perceived as self transcendent (helping the welfare of all). The contradicting messages from the CSR action and brand concept leads to difficulty in evaluating the marketing message which leads to a negative evaluation of a brand.

Appendix B: Selected Literature on Perceived Value

TABLE 19. Selected Literature on Perceived Value

Author	Year	Journal	Title	Type of Paper	Variables	Key Findings
<i>Conceptualization</i>						
Sheth, Newman, and Gross	1991	Journal of Business Research	Why We Buy What We Buy: A Theory of Consumption Values	Theory	Functional, emotional, conditional, social, and epistemic	Classified possession values into five categories functional, emotional, conditional, social, and epistemic.
Lai	1995	Advances in Consumer Research	Consumer Values, Product Benefits and Customer Value: A Consumption Behavior Approach	Conceptual		Perceived Value for consumer is influenced by customer characteristics (demographics, cognitive traits) which influences perceived logistic, product (functional, social, aesthetic, hedonic, affective, situational, epistemic, and holistic), and cost, which influences how the consumer evaluates the offer (central factor or peripheral factor). Consumer evaluation effect perceived customer value.
Holt	1995	Journal of Consumer Research	How Consumers Consume: A Typology of Consumption Practices	Observation	Object action, interpersonal action, autotelic action, instrumental action, consuming as experience, consuming as integration, consuming as play, consuming as classification	Develops a typology to demonstrate how consumers consume. These categories are created through an interaction between the structure of action (object action or interpersonal action) and the purpose of the action (autotelic or instrumental). An interaction between object and autotelic action create consuming as experience, whereas object and instrumental actions create consuming as an integration. Conversely, interpersonal autotelic actions create consuming as play, while interpersonal

						instrumental actions result in consuming as classification.
Woodruff	1997	Journal of the Academy of Marketing Science	Customer Value: The Next Source of Competitive Advantage	Conceptual		Presents a framework for customer value, customer value learning, and management skills needed to implement customer value. Desired customer value arises from customers' goal and purposes, desired consequences, and desired attribute.
Day and Crask	2000	Journal of Consumer Satisfaction, Dissatisfaction and Complaining Behavior	Value Assessment: The Antecedent of Customer Satisfaction	Conceptual		Provide a summary of the value literature and find that there is no accepted definition of value, value is mistaken with other concepts, value is perceptual, situational and temporally determined, consumers make tradeoffs when assessing value, value is created by consumption of by possession, and costs and benefits contribute to value.
Vargo and Lusch	2004	Journal of Marketing	Evolving to a New Dominant Logic for Marketing	Conceptual		The customer is a co-creator of value. Value is emerged through an interaction between a firm and a consumer.

Sánchez-Fernández and Iniesta-Bonillo	2007	Marketing Theory	The Concept of Perceived Value: A Systematic Review of the Research	Conceptual		Provides a review of the perceived value literature. The literature measuring perceived value as a one-dimensional concept and multi dimension concept is summarized and compared. The authors find that perceived value is better when tested as a multi-dimensional concept.
Gallarza, Gil-Saura, and Holbrook	2011	Journal of Consumer Behaviour	The Value of Value: Further Excursions on the Meaning and Role of Customer Value	Conceptual		Describes the conceptual and methodological problems of value research. Differentiates between the construct of quality, value, and satisfaction.
Helkkula, Kellehr, and Pihlström	2012	Journal of Service Research	Characterizing Value as an Experience: Implications for Service Researchers and Managers	Conceptual	Imaginary, social, future, past, individual, lived, individual, and collective	Customer value experience is based on lived and imaginary value experiences. Current service experiences are influenced by previous and anticipated service experiences. Value as an experience is an ongoing process of individual and collective customer sense making.
<i>Measurement</i>						
Babin, Darden, and Griffin	1994	Journal of Consumer Research	Work and/or Fun: Measuring Hedonic and Utilitarian Shopping Value	Measurement		The article develops a scale measuring hedonic and utilitarian shopping value.
Sweeney and Soutar	2001	Journal of Retailing	Consumer Perceived Value: The Development of a Multiple Item Scale	Measurement	Quality, emotional, price, and social	Develops a scale the measures perceptions of value of a consumer durable goods at a brand level. The scale consists of four dimensions quality, emotional, price, and social.

Lin, Sher, and Shih	2005	International Journal of Service Industry Marketing	Past Progress and Future Directions in Conceptualizing Customer Perceived Value	Survey	Monetary sacrifice, website design, reliability, privacy, customer service, perceived value, satisfaction, WOM, repatronage	Perceived value should be examined as a formative indicator
Leroi-Werelds and Streukens	2012	Working Paper	Customer Value Measurement	Survey		The author compares four different measurement of perceived value Dodds, Monroe, and Grewal (1991), Gale (1994), Holbrook (1999), and Woodruff and Gardial (1996). The author finds that value is best assessed using Holbrook's (1999) and Woodruff and Gardial (1996)
<i>Based on Holbrook (1994)</i>						
Holbrook	1994	Service Quality	Defining Service Quality	Book		Creates a typology of value of consumer experience. The values of efficiency, play, excellence, esthetics, politics, morality, esteem, and spirituality emerge from an interaction between active or reactive self oriented value and extrinsic and intrinsic motives. Or other oriented active or reactive values and extrinsic and intrinsic motives.

Mathwick, Malhotra, and Ridgon	2001	Journal of Retailing	Experiential Value: Conceptualization, Measurement, and Application in the Catalog and Internet Shopping Environment	Measurement	Aesthetics, playfulness, service excellence, customer ROI, visual appeal, entertainment, escapism, enjoyment, efficiency, and economic value	Uses Holbrook (1994) framework to create an experiential value scale. The four dimensions playfulness, aesthetics, consumer return on investment, and service excellence is developed through an interaction between the motive (intrinsic or extrinsic) and the activity (reactive or passive) aspect of the purchase.
Holbrook	2006	Journal of Business Research	Consumption Experience, Customer Value, and Subjective Personal Introspection: An Illustrative Photographic Essay	Photographic essay and written memoirs		Implements the typology of consumption value on photographic essays. These categories are created through an interaction between self-oriented or other-oriented motives, and whether the offering is sought for itself (intrinsic) or as mean to a goal (extrinsic). An interaction between self-orientated and extrinsic motive create economic value, whereas self-orientated and intrinsic motives gives hedonic value. Conversely, other oriented extrinsic motives lead to social values, while other oriented intrinsic motives result in altruistic values.

Holbrook	2006	The Service-Dominant Logic of Marketing: Dialog, Debate, and Directions	ROSEPEKICECIVECI Vs. CCV – the resource-operant, skills-exchanging, performance-experiencing, knowledge-informed, competence-enacting, coproducer-involved, value-emerging, customer-interactive view of marketing versus the concept of customer value: ‘I can get it for you wholesale.’	Book		Compares the Holbrook (1994) value framework with the eight principles of Service-Dominant Logic. The author demonstrates that the principles presented by the service dominant logic are present in Holbrook's framework in a simpler, more logical manner.
Holbrook and Woodside	2008	Journal of Business Research	Animal Companions, Consumption Experiences, and the Marketing of Pets: Transcending Boundaries in the Animal-Human Distinction	Conceptual		Demonstrates how the typology of consumption experiences created by previous work from Holbrook can apply to having pets. The values into consideration are economic, social, hedonic, and altruistic value
Pelozo and Shang	2011	Journal of the Academy of Marketing Science	How Can Corporate Social Responsibility Activities Create Value for Stakeholders? A Systematic Review	Conceptual		Explains how CSR can add value for the consumer using Holbrook's framework. Does not use the reactive and active dimension of Holbrook's framework such that CSR can add value in four different ways rather than eight originally presented by Holbrook.

<i>Acquisition and Transaction</i>						
Thaelr	1985	Marketing Science	Mental Accounting and Consumer Choice	Theory		Develops the concepts of transaction utility. Demonstrate that consumers evaluate losses and gains differently. Customer value is gained through a tradeoff of the utility of the product and the price paid.
Grewal, Monroe, Krishnan	1998	Journal of Marketing	The Effects of Price-Comparison Advertising on Buyers' perception of Acquisition Value, Transaction Value and Behavioral Intentions	Experiment	Perceived Quality, Advertised Selling Price, Advertised Reference Price, Internal Reference Price, Perceived Acquisition Value, Perceived Transaction Value, Willingness to Buy, Search Intentions	Buyers' internal reference prices are influenced by both advertised selling and reference prices as well as the buyers' perception of the product quality. The effect of advertised selling price on buyers' acquisition value is mediated by consumers' perception of transaction value. The effect of perceived transaction value on buyers behavioral intention is mediated by the acquisition value perception

Völkner	2009	Journal of the Academy of Marketing Science	The Dual Role of Price: Decomposing Consumer' Reaction to Price	Survey	Price-quality beliefs, prestige effects, Hedonistic effects, Locative effects, transaction utility, quality consciousness, motivation to conform, need for simplification of cognitive tasks, price consciousness, deal proneness, financial constraint, price mavens, brand loyalty, time pressure, price reliance, informational component of the price response of demand, sacrifice component of the price response of demand	Motivation to conform, price mavenism positively influence price quality beliefs, price reliance negatively influence price-quality beliefs. Deal, price, and quality consciousness positively effects transaction value, brand loyalty negatively effects transaction value. Price-quality beliefs positively influence informational component of price response of demand, transaction utility negatively influence sacrifice component of price response of demand.
Kukar-Kinney, Ridgway, and Monroe	2012	Journal of Retailing	The Role of Price in the Behavior and Purchase Decisions of Compulsive Buyers	Survey	Compulsive buying, price consciousness, store price knowledge, sale proneness, transaction value, price-quality inferences, prestige sensitivity, brand consciousness	Compulsive buyers derive greater transaction value but not price-quality inference from price promotions than non compulsive buyers.
Wu, Chen, Chen, and Cheng	2012	Journal of Business Research	Perceived Value, Transaction Cost, and Repurchase-Intention in Online Shopping: A Relational Exchange Perspective	Survey	Information Searching Cost, Moral Hazard Cost, Specific Asset Investment, E-Shopping Value, Repurchase Intention	E-shopping value measure through items that assess the benefits consumers derive from the purchase. E-shopping value leads to repurchase intention. Information searching cost, moral hazard cost, and specific assets investment negatively influence e-shopping value.

<i>Value as a Tradeoff</i>						
Zeithaml	1988	Journal of Marketing	Consumer Perceptions of Price, Quality, and Value: A Means-End Model and Synthesis of Evidence	Conceptual		Perceived value leads to making purchases. Perceived value is influenced by perceived sacrifice, perceived quality, extrinsic attribution, high level abstraction, and intrinsic attributes.
Chang and Wildt	1994	Journal of the Academy of Marketing Science	Price, Product Information, and Purchase Intention: An Empirical Study	Experiment	Price, non-price product information, purchase intentions, perceived price, perceived quality, perceived value	Perceived value is measure using one item. Tradeoff between perceived price and perceived quality leads to perceived value. Perceived value leads to purchase intent.
Baker, Parasuraman, Grewal, and Voss	2002	Journal of Marketing	The Influence of Multiple Store Environment Cues on Perceived Merchandise Value and Patronage Intentions	Experiment	Store employee perceptions, store design perceptions, store music perceptions, interpersonal service quality perception, merchandise quality perception, monetary price perceptions, time/effort cost perceptions, psychic cost perception, merchandise value perception, store patronage intentions	Merchandise value is measured using three items (fair gift price, good value, economical gifts). Store design perceptions influence merchandise quality and monetary price perceptions which influence merchandise value perceptions. Merchandise value is enhanced with perceived quality and diminished by price. Effort and psychic cost perception has no effect on perceived value.
<i>Hedonic and Utilitarian Shopping Value</i>						
Dhar and Wertenbroch	2000	Journal of Marketing Research	Consumer Choice Between Hedonic and Utilitarian Goods	Experiment	Forfeit choice, hedonic, and utilitarian value	Consumers value products with hedonic value over product with utilitarian values. When deciding which item to forfeiture among several products, consumers are more likely to forfeit hedonic items over utilitarian value.

Jones, Reynolds, and Arnold	2006	Journal of Business Research	Hedonic and Utilitarian Shopping Value: Investigating Differential Effects on Retail Outcomes	Survey	Hedonic shopping value, utilitarian shopping value, satisfaction, repatronage intention, positive word of mouth, repatronage anticipation	Hedonic and utilitarian shopping value have a different effect on retail outcome. Satisfaction interacts with hedonic and utilitarian value to influence consumer outcome.
Botti and McGill	2011	Journal of Consumer Research	The Locus of Choice: Personal Causality and Satisfaction with Hedonic and Utilitarian Decisions	Experiment	Hedonic goal, utilitarian goal, external made choice, self-made choice.	Outcome of a self-made choice is more satisfying than an outcome of an externally made choice (for example a choice made by an expert) when the goal is hedonic but not utilitarian.

Appendix C: Results of Exploratory Factor Analysis

TABLE 20. Results of Exploratory Factor Analysis

<i>Item</i>	F1	F2	F3	F4	F5	F6	F7	F8
<i>Intended for Spiritual Scale</i>								
The purchase of the ___ makes me feel good about helping others					.67			
The purchase of the ___ makes me feel like I am helping others*								.42
The ___ provides me with spiritual meaning					.80			
The ___ allows me to satisfy an inner meaning					.51			
The experience I have with my ___ touches my soul					.62			
I consider the experience of using the ___ as sacred					.58			
The ___ has sacred qualities					.69			
I have an overwhelming feeling of great happiness when I use the ___					.40			
I feel like I am in a trance when I use the ___					.42			
Buying the ___ excites me about the possibility of helping others					.74			
<i>Intended for Ethical Scale</i>								
The purchase of the ___ is a way for me to pursue virtue								.70
Buying the ___ is the morally right thing to do								.73
The purchase of the ___ delivers justice to someone else								.69
Buying the ___ would help other people								.74
The purchase of the ___ allows me to support what I think is right								.70
The purchase of the ___ reflects my ethical beliefs								.77
The ___ mirrors my ethical ideology								.72
The ___ benefits other people								.52
I can live by my moral code through the purchase of the ___								.49
I can live by socially acceptable rules by using the ___								.64
<i>Intended for Aesthetic Scale</i>								
The ___ is attractive								.79
The ___ is aesthetically appealing								.55
The ___ looks good								.81
Poor-looking/ Nice-looking								.85
Displeasing/ Pleasing								.77
Unattractive/Attractive								.86
Bad appearance/ Good appearance								.82
Ugly/ Beautiful								.79
<i>Intended for Play Scale</i>								

The ___ "gets me away from it all"		-79
The ___ makes me feel like I am in another world		-73
I get so involved when I use the ___ that I forget everything else		-70
I enjoy using the ___ for its own sake		-54
I bought the ___ for the pure enjoyment of it al		-60
The ___ is very entertaining		-81
It is not just a ___ - it entertains me		-76
<i>Intended for Status Scale</i>		
When other people see me using this ___, they form an opinion of me	.83	
This ___ helps me express who I am	.91	
This ___ is "me"	.62	
Seeing somebody else use this ___ tells me a lot about the person	.67	
When I use this ___ others see me the way I want to see them	.86	
The ___ is part of how I express my personality	.92	
My ___ is something I often talk with others about or use together with others*		-42
My ___ is something I often show to other people	.64	
Using my ___ improves my status	.70	
<i>Intended for Esteem Scale</i>		
The ___ helps me feel accepted	.74	
The ___ improves the way I am perceived	.74	
The ___ makes a good impression on others	.65	
The ___ gives its owner social approval	.75	
People would be impressed if they knew I owned the ___	.49	
My friends would think of me highly if they knew I bought the ___	.44	
I feel that my possession of the ___ would influence others	.45	
<i>Intended for Efficiency Scale</i>		
The ___ was reasonably priced	.91	
The ___ offers value for the money	.74	
The ___ was a good buy for the price	.84	
The ___ is economical	.75	
The ___ is a good economic value	.81	
Overall, I am happy with the ___'s price	.77	
The price of the ___ I purchased is too high given the quality of the merchandise*		
<i>Intended for Excellence Scale</i>		
The ___ has consistent quality		-83
The ___ is well-made		-73

The ___ has an acceptable standard of quality	-64	
The ___ has poor workmanship*		.55
The ___ won't last a long time*		.46
The ___ would perform consistently	-63	
When I think of the ___, I think of excellence	-59	
I think of the ___ as outstanding in comparison to what other brands offer	-65	

* did not meet the criteria for retaining items.

Only items loading above .39 are shown.

F refers to Factor.

Appendix D: Standardized Loading and Items for Perceived Value Items

TABLE 21. Standardized Loading and Items for Perceived Value Items

<i>Intended for Spiritual Scale</i>	
The purchase of the ___ makes me feel good about helping others	.71
The ___ provides me with spiritual meaning	.86
The ___ allows me to satisfy an inner meaning	.71
The experience I have with my ___ touches my soul	.85
I consider the experience of using the ___ as sacred	.84
The ___ has sacred qualities	.88
I have an overwhelming feeling of great happiness when I use the ___	.66
I feel like I am in a trance when I use the ___	.81
Buying the ___ excites me about the possibility of helping others	.73
<i>Intended for Ethical Scale</i>	
The Purchase of the ___ is a way for me to pursue virtue	.88
Buying the ___ is the morally right thing to do	.85
The purchase of the ___ delivers justice to someone else	.81
Buying the ___ would help other people	.82
The purchase of the ___ allows me to support what I think is right	.82
The purchase of the ___ reflects my ethical beliefs	.85
The ___ mirrors my ethical ideology	.87
The ___ benefits other people	.75
I can live by my moral code through the purchase of the ___	.77
I can live by socially acceptable rules by using the ___	.69
<i>Intended for Aesthetic Scale</i>	
<i>The ___ is attractive</i>	.74
The ___ is aesthetically appealing	.55
The ___ looks good	.75
Poor-looking/ Nice-looking	.89
Displeasing/ Pleasing	.82
Unattractive/Attractive	.86
Bad appearance/ Good appearance	.88
Ugly/ Beautiful	.80
<i>Intended for Play Scale</i>	
The ___ "gets me away from it all"	.87
The ___ makes me feel like I am in another world	.84
I get so involved when I use the ___ that I forget everything else	.81
I enjoy using the ___ for its own sake	.66
I bought the ___ for the pure enjoyment of it al	.61

The ___ is very entertaining	.81
It is not just a ___ - it entertains me	.77
<i>Intended for Status Scale</i>	
When other people see me using this ___, they form an opinion of me	.88
This ___ helps me express who I am	.86
This ___ is "me"	.65
Seeing somebody else use this ___ tells me a lot about the person	.83
When I use this ___ others see me the way I want to see them	.89
The ___ is part of how I express my personality	.88
My ___ is something I often show to other people	.73
Using my ___ improves my status	.84
<i>Intended for Esteem Scale</i>	
The ___ helps me feel accepted	.86
The ___ improves the way I am perceived	.91
The ___ makes a good impression on others	.82
The ___ gives its owner social approval	.87
People would be impressed if they knew I owned the ___	.82
My friends would think of me highly if they knew I bought the ___	.81
I feel that my possession of the ___ would influence others	.84
<i>Intended for Efficiency Scale</i>	
The ___ was reasonably priced	.86
The ___ offers value for the money	.80
The ___ was a good buy for the price	.87
The ___ is economical	.73
The ___ is a good economical value	.81
Overall, I am happy with the ___'s price	.77
<i>Intended for Excellence Scale</i>	
The ___ has consistent quality	.78
The ___ is well-made	.77
The ___ has an acceptable standard of quality	.68
The ___ would perform consistently	.69
When I think of the ___, I think of excellence	.68
I think of the ___ as outstanding in comparison to what other brands offer	.66
Items that are retained for the main study are in bold	

Appendix E: CFA and EFA Description for Study 1

SPSS 21 software was used to conduct an EFA with principal axis factor oblimin rotation on all 32 items to improve discriminate validity. The number of factors outputted was restricted to eigenvalues greater than 1. The results are demonstrated in Table 22.

TABLE 22: EFA Results of the Thirty-Two Perceived Value Items for Study 1

<i>Item</i>	F1	F2	F3	F4	F5
<i>Intended for Status Scale</i>					
When other people see me wearing the XYZ t-shirt, they would form an opinion of me.	.65				
This t-shirt would help me express who I am.	.76				
When I wear the t-shirt others would see me the way I want to see them.	.78				
The XYZ t-shirt would be part of how I express my personality.	.84				
<i>Intended for Esteem Scale</i>					
The t-shirt would help me feel accepted.	.54				
The t-shirt would improve the way I am perceived.	.70				
The t-shirt would give me social approval.	.53			.40	
I feel that my possession of the t-shirt would influence others.	.78				
<i>Intended for Spiritual Scale</i>					
The t-shirt would provide me with spiritual meaning.	.49				
The experience I would have with the t-shirt would touch my soul.	.46				
I consider the experience of using the t-shirt as sacred.				.51	
The t-shirt would have sacred qualities.				.45	
<i>Intended for Ethical Scale</i>					
The purchase of the t-shirt would be a way for me to pursue virtue.	.67				
Buying the t-shirt is the morally right thing to do.	.66				
The purchase of the t-shirt would reflect my ethical beliefs.	.88				
The XYZ t-shirt mirrors my ethical ideology.	.85				
<i>Intended for Efficiency Scale</i>					
The t-shirt is reasonably priced.			.98		
The t-shirt offers value for the money.			.80		
The t-shirt is a good buy for the price.			.95		
The t-shirt is a good economic value.			.93		
<i>Intended for Excellence Scale</i>					
The t-shirt has consistent quality.					.60
The t-shirt is well-made.					.58

The t-shirt has an acceptable standard of quality.	.59
The t-shirt would perform consistently.	.51
<i>Intended for Aesthetic Scale</i>	
Poor-looking / Nice-looking	.96
Displeasing / Pleasing	.84
Unattractive / Attractive	.88
Bad appearance / Good appearance	.95
<i>Intended for Play Scale</i>	
The t-shirt would "get me away from it all."	.81
The t-shirt would make me feel like I am in another world.	.79
I would get so involved when I use the t-shirt that I forget everything else.	.87
The t-shirt would be very entertaining.	.49
Only items loading at or above .40 are shown. F refers to Factor.	

The results demonstrate that the items produce five distinct factors, not eight as demonstrated in Chapter IV and conceptualized in Holbrook's model. Furthermore, the results demonstrate that the status, esteem, and ethical values load on the same factor along with two items from the spiritual value. Another EFA was conducted to improve the measurement model. I decided to remove the ethical items given that the concept of ethical value is conceptualized differently from the social and esteem values in Holbrook's model but empirically it loads on the same factor. The EFA presented in Table 23 uses principal axis factor oblimin rotation on the 28 remaining items.

TABLE 23: EFA Results of the Twenty-Eight Perceived Value Items for Study 1

<i>Item</i>	F1	F2	F3	F4
<i>Intended for Status Scale</i>				
When other people see me wearing the XYZ t-shirt, they would form an opinion of me.				-.66
This t-shirt would help me express who I am.				-.75
When I wear the t-shirt others would see me the way I want to see them.				-.83
The XYZ t-shirt would be part of how I express my personality.				-.82
<i>Intended for Esteem Scale</i>				
The t-shirt would help me feel accepted.	.40			-.53

The t-shirt would improve the way I am perceived.		- .69
The t-shirt would give me social approval.	.42	-.52
I feel that my possession of the t-shirt would influence others.		-.70
<i>Intended for Spiritual Scale</i>		
The t-shirt would provide me with spiritual meaning.	.59	
The experience I would have with the t-shirt would touch my soul.	.59	
I consider the experience of using the t-shirt as sacred.	.67	
The t-shirt would have sacred qualities.	.65	
<i>Intended for Efficiency Scale</i>		
The t-shirt is reasonably priced.		.95
The t-shirt offers value for the money.		.82
The t-shirt is a good buy for the price.		.91
The t-shirt is a good economic value.		.92
<i>Intended for Excellence Scale</i>		
The t-shirt has consistent quality.		.42
The t-shirt is well-made.		.46
The t-shirt has an acceptable standard of quality.	.42	
The t-shirt would perform consistently.		.42
<i>Intended for Aesthetic Scale</i>		
Poor-looking / Nice-looking		.95
Displeasing / Pleasing		.82
Unattractive / Attractive		.85
Bad appearance / Good appearance		.93
<i>Intended for Play Scale</i>		
The t-shirt would "get me away from it all."	.80	
The t-shirt would make me feel like I am in another world.	.83	
I would get so involved when I use the t-shirt that I forget everything else.	.79	
The t-shirt would be very entertaining.	.44	
Only items loading at or above .40 are shown. F refers to Factor.		

The results demonstrate that the items produce four distinct factors, not five as noted in the previous step. The status items and two of the esteem items differ from the spiritual items. The excellence and efficiency items load on the same factor. The play items load on the same factor as the spiritual value. Given that the spiritual value is conceptualized differently than the play value, I decided to remove the play scale. As noted in the previous chapters, researchers

have not always utilized all of the dichotomies in Holbrook's framework. Some researchers have eliminated the reactive /active dichotomy (Galarza and Saura 2006; Holbrook 2006a; Holbrook and Woodside 2008). The spiritual value was retained rather the play value in an attempt to mirror the four values that result from eliminating the reactive/active dichotomy. The aesthetic value, which is in the same quadrant as the play value, loaded on its own distinct factor. Thus, removing the play value is more appropriate than removing the spiritual value given that the ethical value, which is a construct closely represented by the spiritual value, has been removed in the previous step.

A CFA was conducted on the remaining items. The four constructs in the model included aesthetic values, spiritual values, one latent variable encompassing the esteem and social values, and another latent variable representing the efficiency and excellence values. The model has a poor measurement model fit ($\chi^2/df = 3.66$; RMSEA = 0.11; CFI = 0.90). I examined the modification indices to determine which items seemed to load on different constructs than intended and seemed to correlate highly with items of a different construct. I removed items one at a time and through several iterations, which led to the an acceptable measurement model fit that excludes the four excellence items, four status items, one spiritual item, and one esteem item.