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#### Legitimizing Attitude-Behavior Inconsistencies

**Empirical Paper** 

# How Techniques of Neutralization Legitimize Norm-and Attitude-Inconsistent Consumer Behavior

#### Abstract:

In accordance with societal norms and values, consumers readily indicate their positive attitudes towards sustainability. However, they hardly take sustainability into account when engaging in exchange relationships with companies. To shed light on this paradox, this paper investigates whether defense mechanisms and the more specific concept of neutralization techniques can explain the discrepancy between societal norms and actual behavior. A multimethod qualitative research design provides rich insights into consumers' underlying cognitive processes and how they make sense of their attitude-behavior divergences. Drawing on the Ways Model of account-taking, which is advanced to a Cycle Model, the findings illustrate how neutralization strategies are used to legitimize inconsistencies between norm-conforming attitudes and actual behavior. Furthermore, the paper discusses how the repetitive reinforcement of neutralizing patterns and feedback loops between individuals and society are linked to the rise of anomic consumer behavior.

**Keywords:** Attitude-Behavior Inconsistencies, Consumer Behavior, Defense Mechanisms, Social Learning Theory, Qualitative Methods

#### 1. Introduction

Sustainability and sustainable products (defined as products with positive social and/or environmental attributes (Luchs et al. 2010)) have received considerable attention and are further increasing in importance (Chabowski, Mena, and Gonzalez-Padron 2011; Kotler 2011). Consumers' positive mindset concerning sustainability is no longer the subject of debate. 88% of global consumers consider it important and think that companies should implement programs to protect the environment and to take care of social issues (Cone 2010). Moreover, academic research shows that consumers are increasingly interested in sustainability and CSR and take their commitment to such initiatives into account when evaluating companies and their products (Brown and Dacin 1997; Luchs et al. 2010; Sen and Bhattacharya 2001; Taneja, Taneja, and Gupta 2011). In fact, Kotler (2011) argues that consumers increasingly opt for socially and environmentally responsible brand attributes rather than focusing on traditional functional or emotional ones. However, socially and environmentally responsible brand attitudes often do not translate into corresponding behavior (Ehrich and Irwin 2005; Mohr, Webb, and Harris 2001). Despite consumers' strong appreciation of sustainable principles at an abstract level, sustainability only has a neglectable impact on their purchasing decisions. While over 80% of consumers report to consider it (Cone, 2010) and market shares of sustainable products are indeed increasing, they still represent only a small share of overall demand (UNEP, 2005). This unresolved paradox puzzles both academia and industry practice.

This paper seeks to resolve this paradox and explores why positive attitudes towards sustainability often do not translate into corresponding behavior. Specifically, it investigates how consumers reconcile this attitude-behavior gap in the realm of sustainability. The research goes beyond existing portrayals of factors impeding attitude-consistent behavior by providing a comprehensive alignment of attitudes and behavior. Theoretical propositions from social psychology and criminology are considered within the context of sustainability to discuss how consumers align their positive attitudes and their contradicting behavior. These theoretical underpinnings demonstrate that positive attitudes and contradicting behavior are not opposites but part of the same sophisticated consumer decision process. This paper offers several contributions: First and foremost, it provides an amendment and refinement of neutralization techniques in the context of sustainable consumer behavior and discusses how consumers apply these techniques to legitimize their contradicting behavior. In this context, we also analyze at which point in time during the purchasing decision making process consumers make use of these strategies. Given the malleable nature of norms referring to sustainable consumption, the respective impact of neutralization techniques varies among consumers. We therefore develop a classification of different consumer types which differ in the importance they attach to sustainability issues and their intention to incorporate such issues in their decision making. Next, we demonstrate the coherent nature of consumers' attitude-behavior reconcilement, which can be reinforced by neutralizing strategies. Finally, our findings are interpreted in the context of social learning theory, which illustrates how such neutralizations may be further reinforced by imitation. In turn, imitation could lead to various negative outcomes, such as rising consumer anomie.

The paper is organized as follows: First, sustainable consumer behavior and the attitude-behavior gap are discussed, and the techniques of neutralization are introduced. Subsequently, we explain the methodological approach and present the findings. Last, implications are drawn and further research avenues offered.

#### 2. Background

#### 2.1 Sustainable Consumer Behavior and Attitude-Behavior Inconsistencies

Consumers are increasingly interested in corporate responsibilities and whether companies fulfill them (Cowe and Williams 2000; Freestone and McGoldrick 2008).<sup>1</sup> Research has identified an enhanced sensitivity for sustainability and "that concern for the environment and society has mushroomed" (Roberts 1996, p.80). This enhanced sensitivity is similarly apparent both in academia (Kotler, 2011) and industry practices (Cone, 2011) as well as in industrialized and emerging countries (Chan, 2001; Thogersen, Jorgensen, & Sandager, 2012). Sustainable (i.e. environmentally and socially responsible (Prothero et al., 2011)) consumption can potentially refer to a broad spectrum of behaviors from disposition to anti consumption. Among these we deemed consumers' purchasing patterns of sustainable products to be the most important behavior and thereby subscribe to the opinion of several other researchers (Jackson, 2006; Prothero, et al., 2011; UNEP, 2003, 2005). After all, the UN identified the public's current consumption patterns (referring to the purchase of household goods as well as consumers' transport choices) as the major threat to Earth's environmental capacity (UNEP, 2005). Furthermore, technological advances and companies' motivation to innovate are contingent on the consumption and choice patterns of individuals. Devinney at al. (2006) conceptualized such a behavior and coined the term of consumer social responsibility (C<sub>N</sub>SR), referring to the "conscious and deliberate choice to make certain consumption choices based on personal and moral beliefs" (Devinney, Auger & Eckhardt, 2010, p.9).

<sup>&</sup>lt;sup>1</sup> This is also true for converging concepts such as corporate social responsibility (CSR) and business ethics, which will be used interchangeably in this paper. After all, consumers can hardly distinguish between these "twin ideas" (Hildebrand, Sen, and Bhattacharya 2011, p.1353) but rather refer to the underlying principle of a responsible and sustainable approach towards society and the environment.

Many studies portray the picture of "ethical consumers", who readily state their highly positive attitudes towards sustainability and their determination to consider social and environmental aspects when making purchasing decisions (Mohr & Webb, 2005; Maignan, 2001). When looking at the relatively small market shares of sustainable products, it is obvious that consumers' positive attitudes are an insufficient predictor of actual behavior. The fact that people say one thing and do another has a long tradition. Social psychology has focused on the apparent inconsistency between stated attitudes and actual behavior for decades (Kaiser, Byrka, and Hartig 2010; Kaiser and Schultz 2009; LaPiere 1934). However, this paradox has still not been sufficiently examined and academics call for more research on this phenomenon (Prothero et al. 2011). Consumer decision-making with respect to socially responsible behavior has been identified as a highly complex, multidimensional process (Folkes and Kamins 1999), involving intellectual, moral and pragmatic components (McGregor 2008; Moisander 2007). Furthermore, the decision-making process depends on both internal and external demands to adhere to a specified behavior (Folkes and Kamins 1999). Accordingly, intentions and behavior are not connected in a simplistic and straightforward way. On the contrary, the translation is a very complex process susceptible to various influences, errors and distractions (Kaiser et al. 2010).

The significant discrepancy between consumers' intentions to buy products with sustainable attributes and their actual purchasing decisions is a preeminent phenomenon encountered in sustainability research. Several authors refer to this difference as either "attitude-behavior gap" (Boulstridge and Carrigan 2000; Carrigan and Attalla 2001; Chatzidakis, Hibbert, and Smith 2007; Roberts 1996; Sheeran 2002) or "ethical purchase gap" (Cowe and Williams 2000). The attitude-behavior gap has been investigated in several areas, always depicting that actual purchases lag behind attitudinal statements (De Pelsmacker, Driesen, and Rayp 2005; Nicholls and Lee 2006; Simon 1995). Not only academic but also commercial research has dedicated a great deal of effort to the inquiry of this phenomenon. A much cited study by

Cowe and Williams (2000) has labeled this discrepancy the 30:3 syndrome. They report that the intention of 30% of consumers to buy fair trade products translates into approximately 3% market share of such products (Cowe and Williams 2000). Several authors have tried to pin down factors impeding such an attitude-consistent purchasing behavior (Bray, Johns, and Kilburn 2011; Öberseder, Schlegelmilch, and Gruber 2011; Papaoikonomou, Ryan, and Ginieis 2011). However, rather than focusing on specific factors, we aim at examining the underlying cognitive processes precipitating a contradictory behavior. This conceptual orientation is in line with a recent shift in the academic focus, which has turned towards antecedents and reasons for this gap to occur. McGregor suggests that consumers with a moral intelligence (Lennick and Kiel 2005) would use their inner moral compass to guide their subsequent consumption behavior (McGregor 2008). Furthermore, we assume that even more pressing norms stem from individuals' desire to conform to societal values, as they prefer both attitudes and behavior that are socially accepted (Fisher 1993). This tendency is especially manifested in people's attitudes when stated in a public context. After all, individuals demonstrate a pervasive tendency to portray themselves in a favorable way. By this means they anticipate the approval of other societal members (King and Bruner 2000). When engaging in norm-contradicting behavior, individuals experience the force of social sanction (Fritsche 2002, 2005). Accordingly, the chance of an attitude-behavior gap to occur is linked to the extent to which others expect an individual to behave in a certain way and one's own motivation to conform to these expectations (Rivis and Sheeran 2003).

Social norms reflect widely shared beliefs among individuals of a group and serve as "accepted or implied rules of how group members should and do behave" (Smith & Louis, 2008, p.648). Social norms are perpetuated by group members' approval or disapproval, and therefore differ from moral, legal and personal norms (for a detailed discussion please refer to Elster 1989). They arise "when actions cause positive or negative side-effects for other people" (Fehr and Fischbacher 2004, p.185). Corresponding to these notions, we adjudicate a

norm-like character to sustainable consumption behavior, as it is of paramount importance and has profound consequences on the human and societal condition (McGregor 2008). Furthermore, it is in line with Elster's (1989, p.99) definition of social norms, entailing propositions such as "Do X if it would be good if everyone did X". More specifically, this proposition and therefore the desirability of sustainable consumption behavior refer to the injunctive meaning of social norms that is what people ought to do (Reno, Cialdini & Kallgren, 1993; Cialdini, Reno & Kallgren, 1990)<sup>2</sup>. Descriptive norms, on the other hand, specify how most people act in a given situation. As mentioned before, sustainable consumption behavior has profound consequences and therefore presents a widely approved injunctive norm<sup>3</sup>. Accordingly, neutralization strategies are a valuable and promising means to investigate norm-violations in this context.

#### 2.2 Techniques of Neutralization

Defense mechanisms like neutralization involving denial, projection and other response modes to defend one's own integrity date back to early research in ego psychology (Fenichel 1945; Freud 1936). The more specific concept of neutralization techniques origins in research on social disorganization and deviance and was first introduced by Sykes and Matza (1957) in their examination of juvenile delinquency. They found out that individuals use different strategies to neutralize both internal and external demands for conformity to societal norms and laws. Thereby individuals can defend themselves and avoid both self-blame and negative sanctions of society. Without destroying the connections to higher societal values and norms, the deviant person can rationalize the criminal behavior. Sykes and Matza (1957) identified

<sup>&</sup>lt;sup>2</sup> We would like to thank an anonymous reviewer for pointing us towards this distinction.

<sup>&</sup>lt;sup>3</sup> This normative character, however, is a rather flexible one and dependent on the consumer context (Chatzidakis et al., 2007). Therefore, in specific situations and referring to specific consumers, other factors such as personal norms and values might exert a stronger relative influence on intentions.

five major techniques of neutralization, each with a distinct underlying motive, which can insulate feelings of blame for the non-conforming behavior:

(1) *Denial of Responsibility (DR):* DR reflects individuals' beliefs that they are not personally responsible for any violation of societal norms because of external factors they cannot influence. Individuals feel that due to circumstances outside their control, they are predisposed to act in a specific way (McGregor 2008).

(2) Appeal to Higher Loyalties (AL): This strategy implies that individuals aim to legitimize their behavior by arguing that they are trying to realize an ideal of higher order. Individuals belong to a smaller social group and are willing to sacrifice societal demands for the benefit of this group.

(3) *Condemning the Condemners (CC):* CC is used by individuals to deflect their own misconduct by arguing that those who condemn it engage in similar activities. By attacking someone else, individuals shift the focus of attention from their own norm-violating behavior, which is consequently more easily repressed.

(4) *Denial of Injury (DI):* DI pertains to the argument that the personal wrongdoing is tolerable because nobody was injured. The focal point of attention is the harm involved in the norm-violating behavior. Individuals do not deny their behavior but take it upon themselves to evaluate its wrongfulness, which strongly depends on whether someone got injured in the act.

(5) *Denial of Victim (DV):* When applying DV, persons acting in a delinquent way do not neglect that injuries happened, but rather argue for their rightfulness considering the circumstances. The victim is the one who has done something wrong and the injury is the deserved punishment or retaliation. Accounting is further facilitated when the potential victim cannot stimulate the conscience of the individual (McGregor 2008).

The original five techniques of neutralization identified by Sykes and Matza (1957) have later been applied to areas of criminology and broader societal issues (Harris and Dumas 2009). A further set of strategies, specifically refined and adapted to the context of unethical retail disposition, has been developed by Rosenbaum et al. (2011). Maruna and Copes (2005) also provide a very comprehensive portrayal of various neutralization techniques in a broad range of areas. An overview of previously identified neutralization techniques is provided in Table 1.

Insert Table 1 about here

There are a few studies that have helped to advance knowledge concerning neutralization strategies in different marketing-related situations: De Bock and Van Kenhove (2011) investigated whether Sykes and Matza's (1957) original five neutralizations can be used to explain double standards used by people to assess corporate versus consumer behavior. Their findings suggest that people who shift the responsibility from themselves by means of neutralizations are also prone to judge businesses more harshly. Other studies have assessed the applicability of these strategies in the context of online misbehavior (Harris & Dumas 2009) or in retail settings when examining unethical acquisition and disposition behavior (Strutton et al. 1997). Furthermore, the techniques of neutralizations have been incorporated into existing model of ethical decision making, such as the Theory of Reasoned Action and the Theory of Planned Behavior (Chatzidakis et al. 2007). All of these studies have exclusively focused on the original five techniques of Sykes and Matza (1957) and most of them investigated illegal behavior (downloading, shoplifting etc.). What distinguishes the present research from previously conducted studies is that the majority of consumers consider sustainability to be an important and affirmative issue. Accordingly, societal responses are likely to vary compared to behaviors which are apt to elicit negative attitudes and valences. Furthermore, what has been largely neglected so far is an analysis of the timing of cognitive rationalization processes. The original conceptualization of Sykes and Matza (1957) implies that deviants neutralize the moral commandment of a specific behavior before performing it. On the other hand, Hirschi (1969) contends that delinquents are more likely to act before justifying the respective behavior. Research addressing the question of whether justifications are used rather pre or post- behavior has specifically been called for by several authors (Cromwell & Thurman 2003; Maruna & Copes 2005).

What all previously discussed studies have in common is the acceptance and appreciation of cognitive deviance neutralizations as a successful rationalization mechanism (Cromwell and Thurman 2003; Fritsche 2005). Whenever human beings encounter inconsistencies between their beliefs or stated intentions and their actual behavior, this set of cognitive response modes can provide valuable insights (Hazani 1991). Accordingly, techniques of neutralization are suitable to explore why consumers refrain from socially desirable consumption behavior.

Therefore, rather than just focusing on the mere applicability of the techniques of neutralization in the context of sustainable consumer behavior, this research aims at discussing an abstract process which incorporates both timing and societal appreciation of such excuses. For this purpose, we draw on theoretical considerations of the Ways Model, an integrative meta-taxonomy of accounting concepts.

#### Insert Figure 1 about here

The Ways Model distinguishes between different meta-categories of account-giving: refusal, represented by the first horizontal obstacle, implies that an individual neglects the examination and involvement of social norms. Classic excuses are indicated when individuals have to connect to a specific behavior, demonstrated by the first vertical obstacle. Furthermore, individuals can deny the link between a behavior and a norm violation. Finally

referentializations, represented by the dotted arrows and categories on the right side, refer to individuals adding information on norms, behaviors, time or persons to ameliorate their own guilt. However, they neither deny the behavior they are engaging in, nor its norm-violating character (Fritsche 2002).

Within our study we contend that the techniques of neutralization provide the missing link between norm-contradicting behavior and societal values. We therefore propose to develop the Ways Model into a Cycle Model, which incorporates the connection between societal values and contradictory behavior, as well as the reinforcement of norm-violating behavior via neutralization strategies. In line with social learning theory, the Cycle Model portrays the dynamic process of attitude-behavior alignment.

Insert Figure 2 about here

The Cycle Model depicts the various components of our research, that is: consumers' attitudes which are in line with societal values and norms, their contradicting behavior, their employment of neutralizations to resolve inner conflicts arising due to this inconsistency, and society's acceptance of justifications as legitimization of the norm-diverging behavior. Accordingly, at the end of a purchasing process, consumers find themselves again in line with societal norms and values.

Both the Ways Model and the Cycle Model should help better understand the complexities and mechanisms involved in the decision making process and might be taken into consideration when interpreting the findings of our research.

#### 3. Method

As individuals apply cognitive schemes to their decision-making processes, they construct a system of stories to guide their actions and explain why they engage in a certain behavior (Giddens 1991). Sustainability and consumer behavior is a very complex field, which implies that qualitative research is an appropriate approach to knowledge generation (Eisenhardt 1989; Zaltman, LeMasters, and Heffring 1982). Furthermore, qualitative methods offer the advantage of high validity and depth, generating meaningful insights into the acceptability and timing of various neutralization techniques. Last but not least, a qualitative methodology has been suggested as suitable and has been applied by several authors in the context of neutralization theory (Bray et al. 2011; Harris and Dumas 2009; Maruna and Copes 2005; Papaoikonomou et al. 2011; Rosenbaum et al. 2011). The main reasons for the suitability of this approach include the focus on exploration, the need to generate rich and deep insights and the possibility to retrieve unbiased answers by our participants instead of inducing artificial awareness concerning neutralization techniques. Rather than establishing causality, our aim is to acquire an in-depth understanding of an abstract and complex phenomenon, which is the consumers' internalized processing structures. More precisely, we conduct a multi-method, qualitative study with two different approaches – involving both focus groups and in-depth interviews employing indirect questioning techniques - to tap into consumers' perceptions and usage of the techniques of neutralization. The combination of these two methods leads to a greater internal validity of the generated data.

Social interaction is of importance in this context, as an individual's self-image is heavily influenced by other people's perceptions (Holloway and Jefferson 2000). Thus, convincing others of one's own attitudes and anticipated behavioral outcomes is an important link to convincing oneself (Baumeister 1982; Tice 1992). Accordingly, as a first step four focus groups with 6-8 participants were conducted. Each focus group lasted between 60 and 90 minutes, was audio-taped and later transcribed verbatim. The focus groups were conducted to better tap into socially desirable attitudes held by participants. In total, 14 women and 15 men between 18 and 85 years of age took part in the group discussions. They were asked to reflect about their own as well as others' purchasing decisions. Furthermore, participants discussed what sustainability means to them, why they think it is important (or not) and how they incorporate it into their consumption decisions. In a second step, self-report measures were abandoned and 23 in-depth interviews carried out, using an indirect projective questioning approach. Interviewees were asked to reflect about purchase decisions taking a third person view and evaluate an average consumer's consumption behavior. As respondents did not have to indicate their own preferences, they were less prone to present themselves in a positive light. Thereby the authors aimed to retrieve more truthful and realistic evaluations of consumers' usage of justifications and hope to have circumvented a potential social desirability bias (Fischer 1993). These interviews lasted between 45 and 125 minutes and were also audio-taped and later transcribed verbatim. In total 8 men and 15 women were interviewed, aged between 22 and 62 years. Both individual in-depth interviews as well as focus groups covered the same topics. However, we contend that participants were not similarly biased by the social desirability of their answers. By mixing these two methodological approaches, we envisioned a diverse range of responses, ranging from very truthful when asked about an average person, to highly biased when being asked about one's own behavior within a group.

Theoretical sampling was employed to select both interviewees and focus group participants who could deliberately inform us about this specific research problem. Accordingly, participants were intentionally chosen to maximize structural variation (Glaser & Strauss, 1967) and recruited via a mixture of convenience and snowball sampling. Both interviewees and focus group participants are inhabitants of Austria, living in both rural and urban areas. Our selection criteria are not based on statistical data, but focus primarily on qualitative and content-wise criteria derived from the analysis of the research field. Rather than representativeness, we envisioned a diverse attitudinal sample. Thus, participants were diverse in terms of demographics but more importantly in their shopping behavior and concern about sustainability issues. Furthermore, we (and other informants) provided some a priori assessment of their proneness to social pressure and influences, which was taken into account during the final interviewee selection. The detailed sample descriptions for both indepth interviews and focus groups are depicted in Table 2 and Table 3.

Insert Table 2 about here

Insert Table 3 about here

The data collection phase was concluded at the point of theoretical saturation (Glaser and Strauss 1967) and only repetitively emerging patterns.

Interviews (both in-depth and focus group) were conducted and partly transcribed by the researchers in order to gain more contextual knowledge and insights into the topic, and partly by externals in order to have a certain sequential distance to the text and its analysis. The analysis of the qualitative data followed the basic steps of coding, combination of the codes into broader categories and themes, and interpreting the results. The analysis developed gradually during the data collection process and findings of the first interviews influenced the discussion guidelines for subsequent ones. After all the data had been collected, the final analysis involved an iterative process of rereading and coding, to identify underlying patterns (Glaser and Strauss 1967). As individuals apply cognitive schemes to their decision-making processes, they construct a system of stories to guide their actions and explain why they engage in a certain behavior. The data obtained was categorized by looking at each sentence and coding it into both predefined and emerging categories. Later on, these categories were abstracted to retrieve higher-order categorizations, which were consequently compared to each other as well as to existing neutralization theories (Spiggle 1994).

#### 4. Findings

Sustainability is a complex and multi-faceted concept which is hard to grasp for consumers. Our interviewees demonstrated a very diverse understanding of sustainability: Whereas for some consumer it is a definite question of what kind of food they consume (whether they are vegetarian, buy only local or organic products etc.), others refer to much broader (such as their choice of transport) or more encompassing issues (such as what happens with chosen products after consumption) when talking about sustainable consumption and decisions. We further believe that the elusive nature of the concept "sustainability" contributes to the employment of neutralization techniques by consumers, as norms referring to several forms of sustainable behavior are not yet clearly developed or pronounced.

We start our discussion by presenting a short characterization of different consumer groups that emerged from the qualitative data, and in particular the focus groups. The three groups differ in their attitudes about sustainability which are based on different underlying motivations. The strength of their attitudes indicates their proneness to intrapsychic conflicts which arise when the behavior is not aligned with their motivations. These intrapsychic conflicts, in turn, influence whether and, if yes which, neutralizations are used to solve the discrepancy between attitudes and behavior.

*Enthusiasts:* A few respondents are highly supportive of sustainability and thoroughly convinced about their moral obligations. They believe in a just world and are motivated to do

their bit. Given their positive attitudes, *Enthusiasts* aim to contribute with their lifestyles and decisions to a sustainable development:

I would personally rather buy products of companies that behave in a socially responsible way. I think that it feels better, at least on a subliminal level, to buy products from responsibly acting companies, to buy products that have been produced and are sold under fair circumstances (male, 25).

*Enthusiasts* might be prone to use neutralization techniques in situations where they diverge from their inner social compass. After all, they are sometimes forced by contextual factors to act in an unsustainable way. In such a situation, neutralizations can help to reduce their intrapsychic conflicts. Furthermore, given their strong positive attitudes, *Enthusiasts* are more likely to use several techniques to strengthen and reinforce the justifiability of their behavior. Most of these justifications will consist of referentializations to the specific purchasing context, such as the Defense of Necessity. However, *Enthusiasts* are not assumed to engage in long-term stable norm-violating behaviors.

*Fickle Consumers:* A large part of interviewees think that sustainability is a good thing and worthy of support. However, their moral conscience is not as mature and concrete as among enthusiasts. The very decisions they make depend on their unpronounced motivations (which are contingent on the specific cause and situation, as well as the ease of acting sustainably) and other external factors. Accordingly, *Fickle Consumers* are not specifically tied to sustainable products and buy conventional or even harmful ones as well. However, due to the social desirability of behavior in line with societal principles, stated intentions are approximating the strongly positive attitudes of *Enthusiasts:* 

I believe that consumers think positively about sustainability issues; it also definitely improves the company's image, but only when the company has been engaged in such practices for a longer time and is already known for its CSR policy. I really think that it catches on with the customers, but only if the products are not too expensive (female, 39).

Only within the interpretation of interviewees and especially due to the projective techniques employed, the differences to the *Enthusiasts* became apparent. Given their inconstant motivations, *Fickle Consumers* drift back and forth between behavior that is norm-compliant and behavior that is norm-violating. As a result, this group is anticipated to constitute the major segment of consumers employing neutralization strategies, as they will make use of them for all the situations in which their consumption decisions contradict societal values. The specific neutralizations used will relate to referentializations to others, such as Condemning the Condemners or Claim of Relative Acceptability.

*Detractors*: A few respondents openly stated their non-interest in sustainability issues. While they do appreciate the underlying idea of such practices, they are neither convinced by them nor willing to incorporate them into their purchasing decisions. There are motivated by the achievement of personal goals rather than societal ones and therefore do not want to commit time, effort or money to acting in a more sustainable way. Furthermore, *Detractors* are very cynical and dismissive of others' positive mindset concerning sustainability:

Larger corporations just see CSR as an annoying duty, because they just need to have it in order to influence consumers and customers with such initiatives. However, I think the social fabric of companies is not very distinctive. I think that sustainability today is rather a means for MNEs to increase their revenues, this is what I think really happens (male, 37).

*Detractors* do not believe in the moral obligation they have as consumers and do not feel pressured by societal values. Accordingly, they will refrain from using justifications for their norm-contradicting behavior.

For all identified segments the tendency to advance socially acceptable attitudes is paramount. What is more, consumers themselves know about the social desirability of stating such positive attitudes towards sustainability:

If you ask me if I feel this way I also say yes. And I don't know anybody who would say he does not care when being asked. That is more like a rhetorical question. Do you like companies that are firing lots of people? No. Always these statistics, there are a lot of them and they have no value. Because when I ask someone... when I send someone to a shopping mall, pick every third consumer and look into their bags and look what kind of products there are, then it is going to get interesting (male, 29).

I am sure that there are a lot of people thinking like that, I know it, but nobody would admit it. So if a strange person were to ask you, you would not admit it. Of course, if you talk in the family or so maybe, but when you are being interviewed by someone, you would not admit it (male, 25).

They acknowledge that the perceptions other people have about them are important and influence their own behavior:

The product you use will also depend on whether you are alone or with others. Some may want to rise in others' estimation and therefore opt for Fair Trade or organic options. I mean in many cases these things also have a higher quality. I know a lot of people that have two different brands of coffee at home: a cheaper one and a better one. And if they just need a quick cup of coffee they have the cheap one and when they have guests they take the better one (male, 25).

This research aims to reveal consumers' usage of neutralization techniques when evaluating sustainability attributes in purchase situations. In Table 4, all techniques identified in the qualitative data are presented and discussed within this particular context.

Insert Table 4 about here

There are also some techniques that could not be identified within the interpretation of interviews, such as denial of victim and denial of the necessity of law, as well as two neutralizing strategies found within the context of unethical disposition behavior, namely first-time, only-time crime and outsmart the system. This is presumably due to their unique customization to the specific context, which renders them non-applicable to other potential situations and circumstances.

A central tenet revolves around the question what these techniques are intended to do. We suggest that the raison d'être is constituted by the social desirability and normative nature of sustainable consumption behavior and consumers' desire to act accordingly. However, as in most cases these attitudes do not translate into corresponding behavior, individuals need to convert the contradicting actions into accepted ones. This is crucial for both themselves, in order to minimize cognitive dissonance (Dunford and Kunz 1973; Festinger 1957), as well and even more so for societal acceptance. Therefore, neutralization techniques are intended to transform norm-contradicting into norm-conforming behavior. By means of these justifications, otherwise unacceptable behavior is rendered permissible and the gap between socially-desirable attitudes and inconsistent behavior can be explained.

In the context of juvenile delinquency, the justifications used were only seen as valid by the delinquent but not by others. They could not excuse their norm-violating behavior in front of the legal system or even society (Sykes and Matza 1957). However, in the context of sustainable consumer behavior, it appears as if these justifications would also be considered valid by other members of the society, because the legitimized behavior is neither illegal nor deviant but only contradicts societal values. This constitutes a major differentiation point to the original context. Within the in-depth interviews, respondents were able to relate to the justifications used when assessing the norm-violating behavior:

I think it [refusing to buy Fair Trade bananas] is accepted. Because many people are in the same situation; or at least think they are in the same situation. That is why they can comprehend it and do not say it is bad but rather consider it to be ok (male, 48).

I can totally understand that a woman, who is maybe a single mother as well, cannot take such things into account. I can comprehend that and would not condemn her. When a woman has children and the children are hungry, she cannot gauge such things, she has to take whatever she can afford (female, 52).

The ability to comprehend and accept actual behavior is crucial in solving the dilemma of social acceptability and techniques of neutralization and provides a link between consumers' attitudes and their contradicting behavior. All three identified consumer groups do accept the proposed justifications as legitimate excuses. However, only fickle consumers and enthusiasts also employ such neutralizations, whereas detractors are simply uninterested in incorporating sustainability issues in their consumption behavior and do not feel a need for any justification.

As previously suggested in the context of juvenile delinquency, in the present context justifications also appear to be used as a priori rather than posteriori rationalizations, regardless of the respective reference concept (i.e. a norm, behavior, time or other persons):

I mean it is possible that a person thinks of it even before that, before actually going into a specific shop, thinking what he heard about them, whether they exploit people. For me, the decision is made at the moment I put the product in the basket, when I really buy it. That is when I think about it. It is the specific moment of buying the product, I look at it, check the price, think about it, reflect upon it and then I take it. And I do not give any thoughts to it afterwards. As soon as I bought it and it is in my fridge the issue is over (female, 28).

This specific ordering demonstrates the sequence of sense-making as employed by consumers in their narratives of decision-making processes. As it is grounded in the interpretation of the data it is contingent on our subjective understanding<sup>4</sup>. Nevertheless we believe it offers an important initial contribution to answering the disconcerting question of sequential ordering and offers guidance for future research.

Furthermore, the Cycle Model exemplifies the usage of multiple techniques, as being suggested by previous research on neutralization (e.g. Chatzidakis et al., 2007). Rather than using a single strategy, the interviewees justified their behavior with multiple techniques and used them as additional reinforcement for the permissibility of individuals' behavior:

<sup>&</sup>lt;sup>4</sup> Some researchers might question whether such judgments can be made based on qualitative data. Nevertheless, the qualitative findings provide interesting pointers for future research.

Child labor issues start with the fact that you can whitewash it by saying that they are too far away. They have to work anyway regardless whether they work for this company or any other one, it does not make a difference. And then of course you get to the point where you think of your own family. That again changes all potential considerations (male, 32).

Further patterns emerging from the data relate to a previously theorized distinction between different traits of neutralizing ascriptions (Maruna and Copes 2005). Based on the interpretation of our qualitative data, we have identified two broad neutralizing patterns. On the one hand, consumers use ad hoc justifications in situations of attitude-inconsistent behavior, primarily in order to reduce their own perceived dissonance. On the other hand, some consumers employ rather antagonistic referentializations to others, who engage in a behavior that consequently serves as an excuse for even more consumers. Such patterns are likely to entail a higher level of stability and long-term influence on consumer behavior, as they will be further reinforced within society:

There are several circumstances where this "everybody is doing it" excuse is totally inappropriate. I don't consider this kind of excuse to be right but it is one of the easiest and especially in such a consumption context, yes I would accept it. The mass is doing it and the mass is making the perfect excuse for them. The less people would do it, the less effective this excuse would be. It is getting even more acceptable because there are more people to hide behind. [...] Somebody buying an unsustainable product for the first time will only be confronted afterwards with the inherently problematic nature of this. Then you have already bought it once and you will go into the same shop again. That is basically a repeat offender. And then the excusing is a lot easier because I am actually a reoffender. I have always had it in the past and now I just continue because I am already used to it (male, 29).

These findings are also interpretable in line with fundamental premises of social learning theory. By putting our investigation in the context of this theory, we aim at demonstrating how important the embodiment of relations and connections between individuals is when understanding consumption patterns (Dolan, 2002). After all, people do not consume in a

vacuum but both shape and are shaped by their socio-cultural environment which encompasses other human beings as well as explicit or implicit norms. Social learning theory is therefore highly relevant for our research findings and vice versa.

The basic mechanism in social learning theory is an operant, instrumental conditioning process formed by consequences which follow one's behavior or the imitation of others' behaviors. Additionally, people learn evaluative definitions by interacting with others, such as whether a specific behavior is good or bad. The more a behavior is defined as good or justified, the more likely a person will engage in it (Akers et al. 1979). As consumers' attitude-inconsistent behavior, through the use of neutralizing strategies, becomes socially acceptable, consumers do not have to face any negative sanctions and can maintain this behavior. Or more specifically, as Sykes and Matza put it (1957, p.667): "It is by learning these techniques that the juvenile becomes delinquent". Thus, justifications are implicated in the causality of consequent norm-violating behavior (Maruna and Copes 2005). By employing techniques of neutralization, the norm-violating behavior becomes acceptable and consumers are not facing any societal sanction.

A potential negative outcome of such a "learned" and reinforced pattern is the stimulation of imbalance between self- and societal interests and therefore microanomic tendencies. Microanomie describes a cognitive state in which "an individual's value orientation is skewed toward self, [...] unregulated by social interests and therefore inclined to act against them" (Konty 2005, p.108). While our data does not provide definite evidence of such a development, we believe it is a promising and interesting avenue for further research.

#### 5. Conclusion

This research investigates why consumers' positive attitudes towards sustainability do not translate into corresponding behavior, and why consumers deliberately engage in contradictory behavior. Our findings show that consumers apply techniques of neutralization when engaging in exchange relationships with companies. The use of neutralization techniques varies according to consumers' general attitude towards sustainability, as proposed by Chatzidakis et al. (2007) and as illustrated in the presented consumer categorization. This research is able to provide an in-depth insight and understanding of consumers' sense-making processes in purchasing situations involving sustainability attributes, which has been called for in prior research on consumers' response to sustainability (e.g. Belk et al., 2005). Various neutralization techniques strategies are assessed, refined and consequently analyzed concerning their potential to explain attitude-inconsistent behavior. More specifically, our data shows that consumers can "successfully" excuse why they do not consider sustainability in purchase decisions. Successfully relates to the fact that society considers the justifications used as valid excuses, which becomes apparent in the context of our in-depth interviews in which respondents did not feel a similar pressure to report socially desirable attitudes as respondents in the focus groups.

Techniques of neutralization therefore provide an intriguing explanation for the discrepancy between reported attitudes and actual behavior. These strategies can be further reinforced within society and are part of feedback loops between individual neutralizations and the justifications of other societal members. Our research study provides rich information on consumers' motives and excuses for engaging in attitude-inconsistent behaviors and their connection back to societal norms. It presents an important contribution as it advances the idea of attitude-behavior inconsistencies as a dynamic process, influenced by the social context, rather than a static "gap". This conceptualization offers valuable insights for practice and public policy and provides answers to a misalignment which genuinely and daily affects consumers, managers and other institutions.

Last but not least, by linking our findings to social learning theory, we provide a discussion of how unsustainable consumption practices could grow further within our society

by means of acceptable justifications. Our data shows that consumers do learn from and imitate their fellow human beings – not only in terms of their behaviors, but especially in terms of neutralizing patterns.

Understanding consumers' mental strategies and thought processes is of paramount importance for the field of marketing. For public policy makers the knowledge and understanding of consumers' neutralization modes offers valuable opportunities for counteracting undesirable behavior. By bringing the above-identified response modes into the open, they can stimulate consumers to consciously consider their purchasing behavior and related consequences. This could help counteract anomic tendencies and enhance consumers' ethical conscience when shopping.

For companies offering sustainable products, the knowledge of consumers' neutralization strategies provides important implications as well. With targeted communication they can provide information on consumers' referentializations and educate them about the impact of their purchase decisions. This can contribute towards gaining a competitive advantage from their product offerings.

As with any research study there are limitations. First of all, this relates to the restricted generalizability due to the qualitative research design. Even though the multimethod approach and its usage for theory generation and refinement counterbalance some of these deficiencies, the data does not allow making propositions for whole populations. Furthermore, an isolated investigation of neutralization techniques has only limited validity in explaining consumers' cognitive processes. More concrete purchase-related factors such as price, availability of information, anticipated corporate motives and so on (Bray et al. 2011; Öberseder et al. 2011), as well as other aspects related to an individual's life context which also influence the subsequent consumer behavior, need to taken into account. Finally, there are some aspects related to neutralizing strategies which remain open, such as whether neutralization techniques may once have been used as posteriori rationalizations for justifying wrongdoing, as suggested by Hirschi (1969). A longitudinal study might provide further insights into the emergence and antecedents of neutralization modes and help to tap into the potential occurrence of anomic tendencies. Since the norm-like character of sustainable consumption is not yet very pronounced, neutralizing patterns and especially societal responses may further change with increasing public awareness. A replication of this study at a later point in time might provide interesting insights into this evolution.

Another area of interest in this context is the assessment of specific situations concerning their moral intensity (Jones 1991). This concept describes "the degree to which a consumer perceives that a purchase demands the application of ethical principles" (McGregor 2008, p.264). It has subsequently been developed further to identify instances in which the moral intensity of an issue ought to be enhanced, which include the presumed negative impact of a behavior, the possibility of its consequences actually taking place and the societal agreement on the unacceptability of the respective behavior (Collins 1989; Jones 1991). Situations with high moral intensity will probably further stimulate consumers' usage of neutralizing strategies, an assumption that needs to be assessed by subsequent research. Both the moral intensity of a situation as well as the availability of neutralizations could have an impact on consumers' price sensitivity. If moral intensity of a specific purchase is high, they might be willing to pay even more for sustainable options.

The process-orientation of the Cycle Model, as presented in the theoretical background, provides an important theoretical underpinning to interpreting and discussing the findings. We hope that it stimulates and encourages researcher to investigate it in more detail and maybe test this alignment quantitatively as well.

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# TABLE 1NEUTRALIZATION TECHNIQUES

#	TECHNIQUE	DESCRIPTION	CONTEXT	AUTHOR & YEAR
1	Denial of Responsibility	Individuals are not personally responsible but act because of external factors outside their control	Juvenile Delinquency	(Sykes & Matza 1957)
2	Appeal to Higher Loyalties	Behavior is necessary to realize an ideal of higher order	^	
3	Condemning the Condemners	People who condemn such behavior engage in similar activities; own misconduct is deflected	‹‹	^_
4	Denial of Injury	Personal wrongdoing is tolerable because nobody was injured		
5	Denial of Victim	Injuries happened but are rightful considering the circumstances	((	^_
6	Defense of Necessity	Behavior is necessary; individuals would act differently if they could	Criminology	(Minor 1981)
7	Claim of the Metaphor of the Ledger	Good actions counterbalance unacceptable behavior; in total the individual is on the good side	Professional Crime	(Klockars 1976)
8	Denial of the Necessity of the Law	Some laws are unfair and infringe individual rights	White-collar crime	(Coleman 2005)
9	Claim of Entitlement	Individuals have the right to engage in any desired behavior and gain the benefits of it	((	
10	Claim of Relative Acceptability	Other's behaviors are even worse than one's own	Deviant behavior of students	(Henry and Eaton 1999)
11	Claim of Individuality	Individual does not care what others think of his/her person or actions		
12	Justification by Comparison	The behavior of the individual is still preferable to even worse actions s/he could engage in	Shoplifting	(Cromwell and Thurman 2003)
13	Justification of Postponement	Individuals suspend the assessment of morally questionable behavior to a later time	^_	
14	One-Time Usage	The usage of a product for a single event is acceptable; they	Consumer fraud via product	(Rosenbaum et al. 2011)

		never intended to permanently own it	returns	
15	First-Time, Only-Time Crime	The unethical behavior is an exception, a singular immoral instance	((	
16	Outsmart the System	The consumer is proud of circumventing retailers and their policies	^	

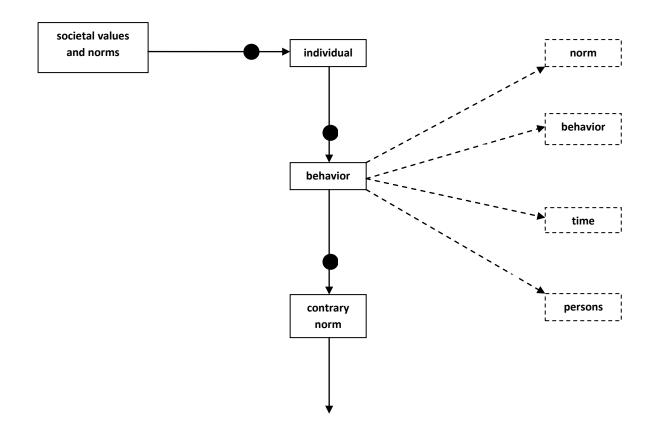


Figure 1: THE WAYS MODEL OF ACCOUNT TAKING, adapted from Fritsche, 2002

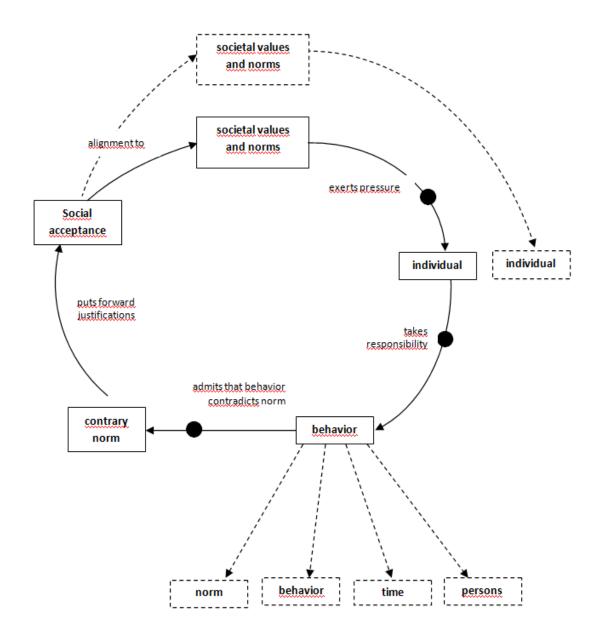


Figure 2: THE CYCLE MODEL CLOSING THE ATTITUDE-BEHAVIOR GAP IN SUSTAINABLE CONSUMER BEHAVIOR

# TABLE 2

# SAMPLE DESCRIPTION - INTERVIEWS

Interview #	Gender	Age	Consumer characterization
Interview 1	Male	29	This interviewee has a university degree and is currently looking for a job. He is living with his partner in an urban area. He is very interested in and knowledgeable about sustainability and he assumes that these products also offer a better quality. Also he is concerned about the environment and animals, as well as his own health that is why he prefers sustainable products.
Interview 2	Male	27	The respondent has completed a vocational training and is now working as a waiter. He is well aware of certain unsustainable issues related to his purchase decisions, however he feels helpless and his social conscience is not as mature as other consumer's; accordingly he neglects these aspects in most purchase situations. However, he still makes inferences about sustainability attributes.
Interview 3	Female	62	She has a university degree and is currently working as an elementary school teacher. Her knowledge concerning product sustainability is well above average a she has been involved with Greenpeace; and in some product categories she actively tries to consider sustainability attributes. In other categories, such aspects only play a peripheral role.
Interview 4	Female	28	This interview partner has a university degree in law and is currently working in a law firm. She is living with her partner who is very concerned about society and the environment and is therefore influencing her purchase decisions. If it would only be her own choice, she would more often consider price over sustainability but generally she does care about such issues.
Interview 5	Male	32	This retail salesman has finished high school and is living with his partner in an urban area. He does not really care about sustainability and related issues and when making purchase decisions, price is the most important criteria.
Interview 6	Female	29	This interviewee has a university degree and is now working in public relations. She is living alone in a large metropolitan area. She is very interested in sustainability attributes, especially when it comes to organic products because she is very concerned about her own health.
Interview 7	Male	29	Our seventh respondent is a IT specialist who recently graduated from university and is now working in a consultancy. He is generally not very brand aware except when it comes to shoes, where he assumes that a brand and a higher price are inevitably connected to quality. Furthermore he thinks that quality implies a certain degree of sustainability in the production process and therefore considers these aspects as well.
Interview 8	Female	24	This interviewee has a bachelor in informatics and has been working in different subsidiaries of a project coordination firm. She is very price conscious and therefore often neglects sustainability attributes when making purchase decisions. Furthermore, she is very skeptical and thinks that companies just label everything "sustainable" without any rigor

			considers sustainability attributes when she has a personal benefit.
Interview 16	Female	62	Since she retired this interviewee became more price-conscious but she still prefers branded products because she assumes that they offer higher quality even though she does not specifically look for brands. She is not very concerned about societal or environmental issues, therefore she only
Interview 15	Male	57	Our fifteenth interviewee has a high school degree and is working in PR. He is single and has no children. As he is very curious and likes to read books he is very knowledgeable when it comes to sustainability attributes. However, just as he is in general a critical person he is sometimes also skeptical about whether sustainability really is worth supporting or whether it is just a marketing ploy.
Interview 14	Male	54	The respondent has a university degree in economics and works as risk analyst in a bank. He is a strong proponent of social justice so aspects related to child labor, employment issues and so on are even more important than environmental aspects. As he assumes that higher priced products would not stem from unethical production he would not buy very cheap mass-produced goods.
Interview 13	Female	52	This bank employee has finished high school and lives with her husband and three children in an urban area. Her awareness concerning sustainability issues is well above average because she often watches documentaries. Accordingly she tries to integrate these aspects in her purchase decision, however in some product categories she assumes that unsustainable goods are more efficient.
Interview 12	Female	22	After finishing high school, this interviewee started studying law and is still currently writing her thesis. As she has no income she is a price-conscious shopper. However, she cares a lot about sustainability in product categories that are close to her body such as cosmetics and food, primarily our of self- oriented aspects.
Interview 11	Male	29	This interviewee has finished a vocational training and is now working as a health nurse. He is living in a shared flat in a rural area. He is interested in sustainability because of self-oriented aspects. In most food categories he associates sustainability with higher product quality – in such cases he is also willing to pay a little more, even though he is normally a price conscious shopper.
Interview 10	Female	54	She has a high school degree and is self-employed working as a photographer. As she does not have a fixed income she has to be price conscious when shopping but she admits to sometimes have a bad conscience because she infers to sustainability attributes.
Interview 9	Female	39	This respondent is working as a freelance journalist. She has a university degree and lives with her partner in an urban area. She is very interested in sustainability not only out of self-oriented reasons. But also because she genuinely cares about the environment and other societal members.

			worker which she is still doing now. She has one child and lives with her partner in a rural area. She is totally convinced that with every purchase decision you make, you support something, may it be certain production practices or something like a political regime. Therefore sustainability plays an important role in all of her purchase behavior.
Interview 19	Male	48	This respondent has done some vocational training and is now working as a blacksmith. He is very practical and pragmatic in his purchase decisions and does not care too much for sustainability. However, as his partner is very concerned about such issues, he does consider such attributes from time to time.
Interview 20	Female	43	Because this employee of a regional bank is very passionate about sport and does spend a lot of money on the equipment, she has to be more price-conscious in other decisions. Accordingly, she does not worry too much about societal or environmental issues when buying goods. The only exception is food, for which she often goes to a fair trade shop but not primarily because of the fair trade aspects but because these products are all organic and with only natural ingredients and she thinks that this is important for her health.
Interview 21	Female	53	This interviewee has done some vocational training and then worked for a news paper. She is living in a rural area, is retired for a year now and spends most of her time shopping. Because she likes to buy a lot and have different kinds of products when it comes to cosmetics, clothes or similar things, price is the most important criteria. Even though she sometimes thinks about potential unethical practices attached to very cheap products, she tends to ignore these things and does not consider sustainability in her purchase decisions.
Interview 22	Female	25	This interviewee has finished a bachelor's degree in economics and is working at a radio station. She is very much into brands because of the image she associates with them. Even though she is generally concerned about sustainability issues and has informed herself, she does not consider it in last consequence.
Interview 23	Female	24	Our last interviewee works at a research assistant at university, at the law department. She is single and lives in an urban area. Because she takes care of what she eats she does care about sustainability attributes in food products, especially self-oriented ones such as being organic. Apart from that she is very price conscious and does not really care about labor conditions or similar issues.

### TABLE 3

# SAMPLE DESCRIPTION – FOCUS GROUPS

Focus Group #	Gender	Age	Occupation	Interest in sustainability
Focus Group 1	Male	22	Student	Very interested, especially in all forms of
Focus Group 1	IVIAIE	22	Student	natural, organic produces
	Male	69	Retired	Average interest
	Male	24	Student	Very interested
	Male	57	Self-employed	No interest at all
	Female	33	Self-employed	Average interest, believes to care more about it as soon as she has a family
	Female	45	Employed	Average interest
	Female	43	Employed	Average interest, only buys sustainable products when there is a promotion
Focus Group 2	Male	26	Student	No interest, cynical about green-washing
	Male	43	Self-employed	Very interested, especially in Fair Trade because he feels bad about the wealth of developed nations
	Male	35	Self-employed	Very interested, tries to incorporate sustainability within his own company
	Male	37	Employed	No interest
	Female	20	Student	Average interest, reckons that she can't afford these types of product as a student
	Female	85	Retired	No interest
	Female	57	Employed	Average interest, she cares about where children toys come from
	Female	23	Employed	Average interest
Focus Group 3	Male	19	Pupil	Very interested, mentions that his parents always told him to consider the environment
	Male	68	Retired	No interest, thinks it is a fad
	Male	52	Employed	No interest
	Male	25	Student	Very interested, belives that technological advances will herald more sustainable lifestyles
	Female	20	Student	Very interested, especially when it comes to organic make-up (out of health-considerations)
	Female	20	Student	Average interest
	Female	22	Employed	Average interest when it comes to clothes (and sweatshop-labor), more interested into food
	Female	50	Employed	Very interested
Focus Group 4	Female	22	Student	Very interested, even though she prefers to read and learn about these things rather than doing it herself
	Male	70	Retired	Not interested, doesn't really know what sustainability means
	Female	18	Pupil	Not interested, her parents are buying most of the things
	Male	26	Student	Very interested, believes that university education has changed his view on things
	Male	18	Unemployed	Average interest
	Female	52	Employed	Not interested

#### TABLE 4

## NEUTRALIZATION TECHNIQUES IN THE CONTEXT OF SUSTAINABLE CONSUMER BEHAVIOR

	Technique of Neutralization <sup>5</sup>	Interpretation	Consumer Verbatims
1	Denial of Responsibility	Consumers primarily justify their decisions by arguing that sustainability is something they should not be held accountable for. One person alone cannot trigger any change and the outcome does not vindicate the input (e.g. price premium).	I don't think I would consider sustainability when shopping. It's not OK what most companies do, but I haven't asked them to do it. Whether I care or not they would do it anyway (male, 32). I think this is a paramount reason for the majority of consumers: It is too far away, too distant and not my business. I cannot change anything; it is not my fault so I don't need to have a bad conscience (male, 22).
2	Appeal to higher loyalties	Individuals face a trade-off between values of the society at large and values of a smaller social group they belong to. Justifications often refer to domestic circumstances influencing the consumer's decision-making.	She doesn't have enough money but still wants to cater for everything her children want. Also she doesn't want the children to notice that they cannot have a lot. She buys cheaper stuff so her children have something and will not be ragged at school (male, 48).
			I mean a mother with three children is probably not working and accordingly has to be even more economical, with three children. You have to consider such things when shopping and assess whether it's financially possible or not. That is the responsibility of a housewife (female, 85).
3	Condemning the Condemners	Consumers shift the focus from themselves to the producing companies. They assume that even if they did incorporate sustainability-related factors into their purchasing decisions, companies would still engage in some socially irresponsible	Every company pollutes something, harms the environment or so. You can't use green electricity either, because building a hydropower station also affects the environment. And if we don't buy the products, companies will try to produce cheaper products by exploiting more and what then? All companies are doing it (male, 24).
		practices. Furthermore, individuals blame other consumers to mitigate any potential positive effects of their own behavior.	Even if a company really behaves irresponsibly, it's pointless to be the only person not going there. Then I pay a lot more somewhere else and other people continue to shop for cheap things. Then it doesn't make a difference (female, 28).
4	Denial of Injury	This technique helps rationalize unethical behavior by arguing that nobody was harmed. In the present context no immediate injury can be caused to a person but other parties can be	It's much better for children to work for a minimum wage than to do nothing and die. Presumably, they are happy about every cent they earn. Actually you are just helping them, doing good by buying their products (female, 24).

<sup>5</sup> The following Techniques of Neutralization could not be identified within our qualitative research: Denial of Victim, Denial of the Necessity of Law, First-Time, Only-Time Crime and Outsmart the System.

		harmed in a transferred and indirect sense.	I mean it's not too bad for them. They are wearing the same uniform, which means they get clothes. They get money and have provisions and a house, it doesn't look that bad. I'm sure there are some who do worse (female, 28).
6	Defense of the Necessity	Individuals argue that due to external factors, they do not have the possibility to properly execute the desirable behavior. Consumers refer to globalization and the consequent interconnectedness and complexity of products and supply chains as reasons for not being able to consider sustainable attributes.	Concerning boycotting Nestlé [] nowadays it's not possible to do that anymore, I wouldn't do this because so many products have a name that doesn't reveal the company behind it, it's not possible (male, 26).
7	Claim of the Metaphor of the Ledger	Consumers believe that it is reasonable to engage in a certain behavior, given that they already contributed their share. The good things done previously counterbalance moral lapses and render them acceptable.	I assume that the average consumer, in such a situation, would list random examples of how he or she has already contributed to saving the environment. They say that they have already done something so they don't have to pay in this specific situation (female, 49).
9	Claim of Entitlement	This technique is used by individuals who think that they deserve the additional benefits accruing from a specific purchase, no matter what consequences it entails for others or the environment.	I think if a company offers a good product that is extremely cheap then consumers would buy it anyway, even if the company is engaging in dubious practices and not working in a sustainable way. It is just the best product and I think the personal advantage is of greater importance () One's own benefit is greater and more important than the benefit you see if workers in Asia are doing better (male, 25).
10	Claim of Relative Acceptability	Individuals refer to others but rather than questioning the legitimacy of the condemning person, consumers draw attention to others engaging in even less acceptable behaviors.	I wouldn't get a bad conscience if I did it like this. Knowing that others who, in my eyes, should really have a bad conscience are just doing whatever they feel like (female, 85).
11	Claim of Individuality	The consumer is not compassionate about others' problems or worries, relating to both the environment and society in general. Instead, the individual justifies the behavior by focusing on his or her own person or problems.	I am a more important person and I don't care about other people, that is why I don't really mind this product being made by a poorer person and I am interested in my own advantage (male, 32).
12	Justification by Comparison	This strategy also revolves around the reference to potentially worse behavior. However, it is not about the actions of others, but reflects the comparison of one's own behavior to even worse conducts.	The product in front of me is exactly as bad as the others. It is attached to the same unethical production. And if I stand in front of the shelf and there are five products and all five products are equally bad I can only choose the lesser of two evils (male, 29).