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Consumers' Perceptions of Corporate Social Responsibility – Scale Development and Validation

Introduction

The area of corporate social responsibility (CSR) is associated with a number of functional areas in the company and is criticized for being too general and difficult to measure. A central thesis of this research is that CSR should be the domain of marketing scholars as much as other functional fields such as management and strategy; and that a greater understanding about how stakeholder value can be created by CSR activities is needed. The research presented in this paper builds on and extends earlier work by filling a gap in the CSR and marketing literature. The authors develop a comprehensive, validated scale of consumers' perceptions of CSR useful to both scholars and practitioners.

Most research shows that consumers' interest in CSR is increasing (Berens et al. 2005; Nielsen 2008). The majority of consumers believe that companies should engage in social initiatives and that firms benefit from these activities (Becker-Olsen et al. 2006; Nielsen 2008). Moreover, research based on experiments shows that consumers are not only interested in CSR, but also appear to take CSR into account when evaluating companies and/or when purchasing products (e.g., Brown and Dacin 1997; Sen and Bhattacharya 2001). Despite this expanding literature stream, academics and marketers are still uncertain when it comes to assessing how consumers perceive a company's CSR efforts and which specific CSR initiatives are most effective in affecting consumer behavior (Phole and Hittner 2008). To resolve these uncertainties, a measurement instrument is needed.

Three earlier articles in the *Journal of Business Ethics* have presented scale development studies. Turker (2009) studied business professionals in Turkey. He found a four dimensional scale emerged that were related to stakeholders (i.e., customers, employees, government and society). De los Salmones et al. (2005) examined the influence of CSR on

loyalty and valuation of services. Their respondents were consumers in Spain. CSR was the independent measure in this study and earlier scale conceptualizations were utilized. Maignan (2001) developed measures of consumers' support of socially responsible businesses and consumers' evaluation of CSR in three countries—France, Germany and USA. Instead of focusing on stakeholder concerns, she focuses on the economic, legal, ethical and philanthropic responsibilities of a firm. While the current study contains some overlap with these earlier scale development efforts, the emphasis here is on measuring consumers' perceptions of CSR using a more comprehensive stakeholder-based approach. The stakeholder focus is important in that it reflects widely used definitions of CSR which specifically incorporate this perspective, such as Turker's (2009, p. 413) notion of "corporate behaviors that aims to affect stakeholders positively and that go beyond its economic interest" or Campbell's (2007, p. 951) definition of socially responsible companies as ones which "must not knowingly do anything that could harm to their stakeholders." Furthermore, while there is a "relative paucity of stakeholder-specific measures of CSR" (Peloza and Papania 2008, p.176) in academia, the orientation is widespread in industry practice. This is exemplified by the thorough sustainability report of the BMW group, or the ones by Coca Cola or Carrefour, which are organized according to their key stakeholders. In addition, qualitative research has shown that consumers mainly think of different stakeholders when assessing the responsibilities of a company (Öberseder et al. 2013).

Related work has developed several consumer ethics or green consumer scales (e.g., d'Astous and Legendre 2009; Muncy and Vitell 1992; Soriano and Foxall 2002; Stone, Barnes and Montgomery 1995; Vitell and Muncy 2005). However, only two scales propose linking CSR and consumer behavior: one that measures consumers' perceptions of corporate social *irresponsibility* in the retail context (Wagner et al. 2008) and another by Webb and colleagues (2008) concentrating on socially-responsible purchase and disposal behavior.

Moreover, all of the scales focus on individual dimensions of CSR (e.g., responsibility towards the environment, environmental impact purchase, recycling behavior, etc.) yet none of them offers a comprehensive measurement tool focusing on corporate social responsibilities. Thus, a wide-ranging scale measuring consumers' perceptions of CSR (CPCSR) appears to be needed for two important reasons: The first is to accurately gauge and measure consumers' CSR perceptions and expectations (Phole and Hittner 2008). The current lack of understanding of consumers' CSR perceptions may lead marketers to make inaccurate decisions regarding marketing strategies and the marketing mix. After all, consumers' perceptions often differ significantly from a company's actual CSR engagement, as measured by various indicators (e.g. the Kinder, Lydenberg, and Domini (KLD) Database, the Dow Jones Sustainability Index, or the Canadian Social Investment Database (CSID)). Consumers sometimes tend to inaccurately estimate a company's social responsibility or irresponsibility (Peloza et al. 2012), especially if they generally have a positive image or identify themselves with the respective company (Bhattacharya and Sen 2004; Peloza and Papania 2008). Previous research has shown that consumers' perceptions, regardless of whether they were accurate or not, have an impact on consequent behavior (Magnusson et al. 2011). A consumer-focused measurement instrument will greatly assist marketing and CSR managers in assessing consumers' perceptions of CSR and to take appropriate actions.

Second, a perception-centric perspective will facilitate further academic investigation by offering a conceptualization and measurement instrument which can be used to research relationships between CSR and consumer behavior. Consumers' perceptions are an important explanatory variable in the relationship between a company's CSR strategy and behavioral outcomes. Previous research has implicitly demonstrated that consumers' perceptions of CSR mediate the relationship of CSR on consumer behavior outcomes (Peloza and Papania 2008). However, as outlined above, these perceptions are not thoroughly understood and might

therefore lead to inaccurate results. Consequently, the perceptual CPCR measure can be considered as the much needed link between CSR and consumer behavior. Thus, the objective of this research is to develop a comprehensive scale that measures consumers' perceptions of CSR.

Initially, the authors outline the conceptualization of the construct – consumers' perceptions of CSR (CPCR). Then, the scale development process is described in detail and findings are explicated. Finally, the authors discuss key results of the study and draw implications for researchers and managers.

Conceptualizing Consumers' Perceptions of CSR (CPCR)

After more than sixty years of CSR debate and discussion in many contexts, no single widely accepted definition of this concept exists (Freeman et al. 2010). Over thirty-five definitions of CSR are proposed in the literature (Dahlsrud, 2008; Matten and Moon, 2008). However, one definition appears most appropriate for this research because it includes all relevant CSR themes and has a strong stakeholder focus. The European Commission concisely defines CSR as „a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis“ (European Commission, 200, p.6).

A review of the CSR literature shows a growing emphasis on qualitative research in addressing the interface of CSR and consumer behavior (Brunk 2010a; Eckhardt et al. 2010; Öberseder et al. 2011). Moreover, as consumers' perceptions of CSR are still unclear to executives and researchers (Phole and Hittner 2008), qualitative research seems an appropriate research method, investigating in-depth subject areas that are broad and complex. Building on the earlier work, this study initially employs qualitative research to understand consumers' perceptions of CSR and consequently to define and conceptualize the

construct/measurement. The qualitative data collection, obtained through 48 in-depth interviews with consumers and CSR managers lasting between 45 and 115 minutes, seeks a more thorough understanding of CSR. During the interviews, participants were asked to: describe what corporate social responsibility means to them, characterize a socially responsible company and delineate which responsibilities companies should fulfill. Moreover, several examples of socially responsible companies were discussed. To analyze the data, the authors undertook a thematic content analysis (Spiggle 1994; Strauss and Corbin 1990) and categorization employing an inductive process (Holsti 1969). Coding and labeling uncovered recurring themes found in text passages. This analysis is used in consumer behavior research to identify topics and relationships (McCracken 1988). The discussion below draws on these qualitative interviews.

The most important finding from the qualitative phase pertains to the major differences between managers and consumers concerning their assessment of CSR. They differ significantly, which points to the necessity of a separate consumer-focused measure of CSR perceptions. Based on the findings from the qualitative data, the following definition of consumers' perceptions of CSR (CPCSR) is advanced:

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

Clearly distinguishing between different areas (CSR domains) make CSR engagements easier to assess and more tangible to consumers by focusing on a company's stakeholders: employees, customers, environment, suppliers, the local community, shareholders and society at large. The *employee domain* encompasses issues such as working conditions, non-discrimination of employees or adequate remuneration. The *customer domain* addresses topics like fair prices, clear and comprehensive product labeling, safe and high quality products, etc.

Regarding the *environment*, consumers see many responsibilities such as reduction of energy consumption, waste and emissions. The *supplier domain* focuses on the topic of fairness with issues like fair terms and conditions, supplier selection and auditing. Another important sub-area concerns a company's responsibility towards the *local community*. Here consumers stress the obligation of creating jobs for people living in the community, local sourcing, and economic contribution to a region's development. Consumers give *shareholders* a position of importance by acknowledging that a company is responsible for achieving profits. However, they believe that companies should put a focus on sustainable growth, long-term financial success and responsible investments. Finally, the respondents argue that a company is also responsible to the *society at large*. The societal domain addresses issues such as donations to social causes, employment of people with disabilities and the support of social projects.

These domains are of varying importance to consumers. According to the interviewees, the most relevant domains are customers, the environment and employees. Of medium relevance are suppliers, the local community and society at large. The least important domain, based on the qualitative data, is the shareholder domain. This is in line with prior research demonstrating the differential relevance various stakeholder groups associate with specific dimensions of CSR (Greening and Turban 2000; Megicks et al. 2008; Pomeroy and Dolnicar 2009; Singh et al. 2008).

This research proposes that the construct CPCSR is a hierarchical, multidimensional construct reflecting consumers' overall perceptions of CSR. Based on the qualitative findings, CPCSR is proposed to be a second-order construct with seven first-order dimensions relating to different stakeholders (see Figure 1). This hierarchal structure offers different levels of abstraction: the overall CPCSR (higher level) as well as the individual CSR domains (lower level). The CPCSR global assessment assists in evaluating how well consumers perceive CSR and which effects these perceptions have on consumer attitudes and behavior while the individual CSR domains can be used as a more specific investigation of the impacts of CSR

domains on consumers. For the model specification, the identified CSR domains are thought to be reflectively modeled first-order constructs having several indicators. The second-order factor is also modeled reflectively, as the first order dimensions are specifications/characteristics of the CPCSR construct (Jarvis et al. 2003; MacKenzie et al. 2005).

*** Insert Figure 1 about here ***

The Scale Development Process

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

Item Generation

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

*** Insert Figure 2 about here ***

Judging Content Validity and Initial Purification

The process of judging content validity and initial purification included several steps. First, ten expert judges (marketing professors and Ph.D students not familiar with this research) assessed the content and construct validity of the items, and evaluated items for

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

Pilot Testing

As recommended by Netemeyer et al. (2003), a pilot study reduced the number of items by deleting or altering those that do not meet psychometric criteria. Specifically, a convenience sample of 310 adult consumers (for sample characteristics see Table1) evaluated the 47 items exploring consumers' perceptions of CSR. To identify latent dimensions, exploratory factor analysis was performed using principal axis factoring (PAF) and oblique rotation. PAF extracts the least number of factors that account for the common variance and oblique rotation allows factors to correlate (Hair et al. 2010). The measure of sampling adequacy (MSA) was, at .937, well above .8, which shows that the correlation matrix is very appropriate for principal axis factoring (Hair et al. 2010). The seven factor structure accounted for 71.8% of the explained variance. Five items were dropped due to cross-loadings (>.3) or weak loadings (<.3), and some rephrased. Before dropping these indicators, the

authors conferred with experts to make sure that deleting them did not reduce content and face validity.

Findings

Study 1: Measurement Model Development and Refinement

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

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

The online questionnaire was sent to *each company’s customers*. As a reward for their participation, customers were invited to take part in a lottery. Data collection took place in Austria during November 2010 and January 2011 and lasted about ten weeks. The final sample consisted of 483 customers. 55.7% of respondents were female. Respondents ranged in age from 18 to 70 years, with a mean age of 40.8 years. The majority (58.4%) had graduated from high school, and 26.9% held a university degree, while only 19.7% of them

had finished a vocational training course and 18.8% had graduated from a technical college. The median monthly net household income was €2,000 to €2,500 (see Table 1).

*** Insert Table 1 about here ***

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

*** Insert Table 2 about here ***

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

Table 2 presents a summary of the loadings and further results are shown in Table 3. The average variance extracted (AVE) from each factor ranges between .60 and .78. This finding is an indication for convergent validity, which is shown by AVEs greater than .5 (Fornell and Larcker 1981). In order to establish discriminant validity between the factors, the average variance extracted was compared with the squared inter-construct correlations (Fornell and Larcker 1981; Hair et al. 2010). Discriminant validity is achieved when the squared correlations are less than the average variance extracted. This threshold is reached for

all constructs except for the correlation between customer domain and company evaluation, the societal and the community domain as well as the supplier and the society domain, where the desired value for discriminant validity has not quite been achieved (see Table 3). The overlap of these constructs is explainable, as the community and the supplier domain are somewhat related to the societal domain in terms of content, and a causal relationship exists between the customer domain and company evaluation. However, content and face validity of the constructs are clear. Taken collectively, discriminant validity is shown for eight out of ten constructs and very closely for the other two factors. Finally, Table 3 reports internal consistency of the scale assessed via the construct reliability estimates (Fornell and Larcker 1981; Hair et al. 2010; Ping Jr. 2004), which range from .72 to .94.

*** Insert Table 3 about here ***

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

*** Insert Table 4 about here ***

The construct was confirmed and the results reiterate the qualitative findings, in that consumers attach different importance to the specific domains. By means of a Best-Worst

Scaling (Marley and Louviere 2005), respondents indicated the stakeholders most and least important to them. The overall results (Figure 3) confirm the qualitative findings and demonstrate that the domains of customers, employees and the environment are the most relevant ones.

*** Insert Figure 3 about here***

Study 2: Measurement Model Validation

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

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

H1: Consumers' perceptions of a company's CSR effort are positively related to consumers' evaluation of a company.

Sen and Bhattacharya (2001) suggest that consumers' identification with a company plays a role when evaluating the firm. Drawing on organizational research, and in particular on social identity theory (Ashforth and Mael 1989; Tajfel and Turner 1985), the authors argue that consumers identify with a company if they detect a certain congruence between their own

and the company's character, as evidenced by the perceived social responsibility. Thus, the more consumers identify themselves with a company, the more positively they assess the corporation's CSR engagement (Marin and Ruiz 2007; Sen and Bhattacharya 2001).

H2: The more consumers identify with a company, the more positively they assess the company's CSR engagement.

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

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

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

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

As in study 1, the data are collected by means of an online questionnaire. The questionnaire and the real-life companies were the same as in study 1, but instead of surveying each company's customers, the sample population was Austrian consumers. Data collection lasted five weeks resulting in a representative sample of Austrian consumers (see

Table 1 for sample characteristics). Overall, 1,143 respondents completed the online questionnaire (manufacturing company 30.8% of respondents, FMCG company 34.6% and bank 34.7%). Gender is almost split evenly (49.7% male and 50.3% female respondents). Respondents range in age between 18 and 70 years old. The sample exhibits a range of educational attainment, as the majority of respondents (59.7%) graduated from high school and 25.6% of them hold a university degree, while only 20.0% of the respondents finished a vocational training course and 15.6% graduated from a technical college. The median monthly net household income was €1,500 to €2,500 (see also Table 1).

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

*** Insert Table 5 about here ***

Next, nomological validity was assessed by checking the expected patterns of correlations between the construct CPCS and the three other suggested measures: company evaluation, consumer-company identification, and purchase intention. Thus, how well the CPCS scale relates to these constructs was examined (see Figure 4). The model fit is good: CFI = .929; RMSEA = .058; $\chi^2 = 5250.9$, $df = 891$, $p < .001$. As hypothesized, company evaluation was significantly positively related to consumers' perceptions of CSR. Similarly, consumer-company identification was also significantly related to CPCS, indicating that consumers are sensitive to a company's CSR initiatives. In support of H4, an indirect relationship between CPCS and purchase intention could be confirmed. More specifically,

CCI was found to be a mediator of the relationship between CPCR and purchase intention. In contrast, the direct effect of CPCR on purchase intention (H3) was not significant. This finding contradicts earlier experimental research which suggests a direct impact of CSR on consumers' purchase intentions (e.g., Mohr and Webb 2005; Sen and Bhattacharya 2001).

*** Insert Figure 4 about here ***

Discussion

To date, substantial research has focused on consumers' reactions to CSR (e.g. Becker-Olsen et al. 2006; Ellen et al. 2006; Lichtenstein et al. 2004; Sen and Bhattacharya 2001; Vlachos et al. 2009). Despite this extensive literature on the link between CSR and consumer behavior, little is known about consumers' perceptions of corporate social responsibility. These perceptions do not always correspond to actual CSR performance of a company. However, as they exert a strong influence on behavioral outcomes, it is imperative to assess and measure them separately. Consequently, this paper addresses this important gap in the CSR and consumer behavior literature by conceptualizing, developing and testing a comprehensive scale measuring consumers' perceptions of corporate social responsibility (CPCR).

Gestalt of the Construct

Based on qualitative data and three large scale quantitative data sets, empirical evidence suggests that CPCR is a multidimensional, hierarchical construct. Consumers' perceptions of the CSR construct have seven sub-dimensions related to corporate stakeholders: responsibility towards the local community, society, employees, the environment, shareholders, customers and suppliers (see Figure 1). As shown in Table 2, three to six descriptive statements capture the dimensions that relate most closely to them. Thus, CSR is a multifaceted construct. All but the shareholder domain have five or six components such as the societal one that includes donations to social facilities and causes, the employment of disabled people, the support of

social projects and education of the youth. Not surprisingly, the shareholder domain (see Table 2) is least developed since many consumers have only a cursory knowledge and/or interest in the financial workings of most companies. This reflects both the qualitative findings as well as the results of the Best-Worst Scaling. The multidimensionality of the CPCSRS construct confirms that the totality of CSR is probably too abstract for consumers to fully grasp and that they consequently split the concept into several sub-domains (see also Table 2).

Different Levels of Abstraction

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

A New Approach of Measuring CSR

Another contribution to theory and practice lies in developing and testing a CSR scale that captures the consumer perspective and more specifically, their perceptions. So far, the

bulk of the literature has discussed several ways to measure CSR from a corporate perspective (e.g., Aupperle 1984; Maignan and Ferrell 2000; Quazi and O'Brien 2000; Turker 2009).

Turker (2009) suggests several categorizations of CSR measurement approaches on the corporate level (e.g., reputation indices or databases, content analysis of corporate publications, scales measuring CSR at the individual and organizational level). This research adds another category for measuring corporate social responsibility; that is, measuring stakeholder perceptions of CSR and in particular consumers' perceptions of CSR. The CPCR scale advances knowledge of CSR on two fronts: First, an earlier phase of this research shows that managers and consumers have a different understanding of CSR. While managers argue that CSR domains establish a company's social responsibility and that this holistic view is important, most consumers cannot fully comprehend the overarching concept of CSR, as the complexity of the concept likely is difficult for them to understand and to assess. Instead, consumers distinguish different areas of responsibility (CSR domains) and attach varying importance to them. Second, the measurement of consumers' perceptions enables marketing and CSR managers to evaluate the level of awareness consumers have of their CSR engagement and the impact on consumer attitudes towards the company and subsequent behavior. Given that perceptions may differ from reality, it is important to include consumers' perception in any investigation of the impact of CSR on consumer behavior. Based on the measurement results, practitioners can develop and adapt their CSR communication strategy to address the specific concerns of consumers.

General Scope of the CPCR Scale

This research setting enhances the assessment of consumers' perceptions of CSR in different sectors such as consumer durables, fast moving consumer goods and service industries.

Testing for invariance by using multi-group analyses suggests that the scale is not sensitive to a particular industry because all indicators load significantly on the proposed CSR domain.

This noteworthy finding refutes the assumption that the importance of the CSR domains and the individual domain items vary across industry contexts. Thus, the CPCSR scale can be used to measure consumers' perceptions of CSR across industries.

The Impact of CPCSR on Consumer Behavior

Finally, turning to the nomological net of the developed CPCSR scale, the authors measured the associations between consumers' perceptions of CSR and three important consumer behavior variables – company evaluations, consumer-company identification and purchase intention. The results indicate that CPCSR has a positive relationship with company evaluations and consumer-company identification (CCI). This finding confirms prior experiments studying the effect of CSR on company evaluation (Brown and Dacin 1997; Marin and Ruiz 2007; Marin 2009) and consumer-company identification (Lichtenstein 2004; Sen and Bhattacharya 2001). Moreover, the findings show that CCI is a strong mediator of the relationship between CSR and purchase intention. However, the results of this study reject the notion that CSR has a positive direct impact on purchase intention. Possible explanations are multi-faceted: This is the first comprehensive measurement of consumers' CSR perceptions. Extant research has only focused on specific aspects, as for example social and ethical dimensions (Brown and Dacin 1997; Singh et al. 2008), and therefore might have obtained significant results. Furthermore, several prior studies have used experimental designs (Mohr and Webb 2005; Sen and Bhattacharya 2001), thereby manipulating or artificially inducing awareness about CSR, whereas the current research provides a real-life portrayal of consumers' perceptions concerning actual companies. Last but not least, qualitative inquiries into the importance of CSR as purchase criterion have shown that there are several other factors which are more important to consumers such as price or brand (Mohr et al. 2001; Öberseder et al. 2011).

Limitations and Future Research

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

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

Future research may also investigate the antecedents of consumers' perceptions of CSR, as this area has received limited research attention. More precisely, other researchers might examine how CPCS is formed and impacted by a company's CSR initiatives. Earlier work in the link between attitudes and behavior may provide a foundation for the CSR context. Further research might investigate how certain CSR domains affect consumer behavior and how CPCS impacts other outcome variables such as word-of-mouth communication. Another interesting avenue is to investigate the direction of causality concerning CSR perceptions and company evaluation and identification. After all, consumers who are advocates of a brand and strongly identify with it might have more favorable perceptions and form inferences about the CSR standing of the respective company (Brunk 2010b). Finally,

future research might extend the new CSR *consumer* perception measurement to other stakeholder perceptions, such as employees' perceptions (e.g., Bhattacharya et al. 2008).

Managerial Implications

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

- The fact that the scale developed here is generalizable across industries means that the tool has potential applicability to a wide variety of corporate settings. Because of their daily exposure to consumers, large retailers, multinational consumer products marketers and the electronics industry seem like excellent laboratories to utilize the scale to measure their CSR performance.
- If a firm is experiencing difficulties with a particular stakeholder group, the items shown in Table 2 should prove to be a good starting point in developing an instrument for measuring relevant topics that might be investigated.
- The CPCS scale can also be employed to segment customer markets by determining which CSR domains affect purchase intention and other behavioral outcomes most strongly. Such information should assist a company in identifying how consumers are most likely to respond to CSR initiatives.
- The finding that all seven domains contribute to CSR perception should help guide companies in their CSR reporting. Some corporate responsibility reports only focus on a few stakeholders and the results here suggest that such initiatives should be more wide ranging and contain content relevant to each stakeholder.
- When communicating CSR initiatives, managers are provided with a framework guiding their decisions upon which domain to focus, given the varying importance attached to them. Depending on their respective strategy, they are

advised to consider placing differential weights on the perceptions of specific stakeholder groups.

Conclusion

This research investigates consumers' perceptions of CSR by developing a measurement scale. The findings show that consumers disaggregate the concept of corporate social responsibility. Consequently, the construct 'consumers' perceptions of CSR' contains seven latent dimensions: responsibility towards employees, customers, the environment, society, the local community, suppliers, and shareholders. The primary contributions to marketing theory are the development of a CSR scale that captures the views and perceptions of consumers, the scale's multidimensional and hierarchical conceptualization, and its general scope. In addition, this scale is also a key mediator of CSR and consumer behavior outcomes. The developed scale also enables companies to better study and measure consumers' perceptions of CSR in different responsibility areas (CSR domains) and abstraction levels (overall CPCSR vs. individual CSR domains). In addition, this tool can help managers to assess consumers' perceptions of CSR relative to their own performance and to identify shortcomings in CSR engagement and/or communication. The hope is that this study will stimulate future work in this important area of marketing.

Table 1:**Sample descriptions**

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

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

Item	EFA pilot study	EFA study 1	2 nd order CFA study 1	2 nd order CFA study 2
Factor 1: Community domain	$\gamma^1 = 1.77$	$\gamma = 1.4$	AVE ² = .728	AVE = .735
<i>Contribute to the economic development of the region</i>	.757	.820	.876	.865
Preserve jobs in the region	.636	.855	---	---
<i>Create jobs for people in the region</i>	.632	.843	.833	.826
<i>Source products and raw materials locally</i>	.601	.584	.847	.855
<i>Respect regional values, customs, and culture</i>	.543	.581	.832	.856
<i>Communicate openly and honestly with the local community</i>	.473	.658	.876	.885
Factor 2: Employee domain	$\gamma = 2.7$	$\gamma = 2.2$	AVE = .648	AVE = .647
Respect human rights of employees	.858	.784	---	---
Set working conditions which are safe and not hazardous to health	.846	.735	---	---
<i>Set decent working conditions</i>	.749	.763	.754	.791
<i>Treat employees equally</i>	.590	.674	.757	.816
<i>Offer adequate remuneration</i>	.558	.627	.803	.834
<i>Develop, support and train employees</i>	.462	.594	.839	.828
<i>Communicate openly and honestly with employees</i>	.354	.556	.880	.867
<i>Flexible working hours for employees</i>	---	.374	.789	.806
Factor 3: Shareholder domain	$\gamma = 2.6$	$\gamma = 1.8$	AVE = 0.758	AVE = .742
Ensure economic success of the company by doing successful business	.874	.823	---	---
<i>Invest capital of shareholders correctly</i>	.866	.850	.902	.907
<i>Communicate openly and honestly with shareholders</i>	.710	.750	.934	.916
<i>Provide sustainable growth and long-term success</i>	.697	.736	.766	.752
Factor 4: Environmental domain	$\gamma = 2.3$	$\gamma = 1.9$	AVE = .758	AVE = .766
<i>Reduce energy consumption</i>	.925	.818	.897	.902
<i>Reduce emissions like CO₂</i>	.924	.798	.904	.899
<i>Prevent waste</i>	.831	.765	.887	.893
<i>Recycle</i>	.737	.820	.843	.854
Dispose of waste correctly	.694	.750	---	---
Invest in research and development regarding environmental protection	.647	.592	---	---
<i>Corporate environmental protection standards are higher than legal requirements</i>	.633	.647	.789	.825
Factor 5: Societal domain	$\gamma = 1.5$	$\gamma = 2.21$	AVE = .628	AVE = .680
<i>Employ people with disabilities</i>	.594	.546	.861	.864

¹ γ = eigenvalues² AVE = average variance extracted

Note: final scale items are shown in italics

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

Table 3:**Scale development sample data for Study 1-- 1st order CFA statistics**

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

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

Table 4:**Scale development sample data 2nd order CFA statistics**

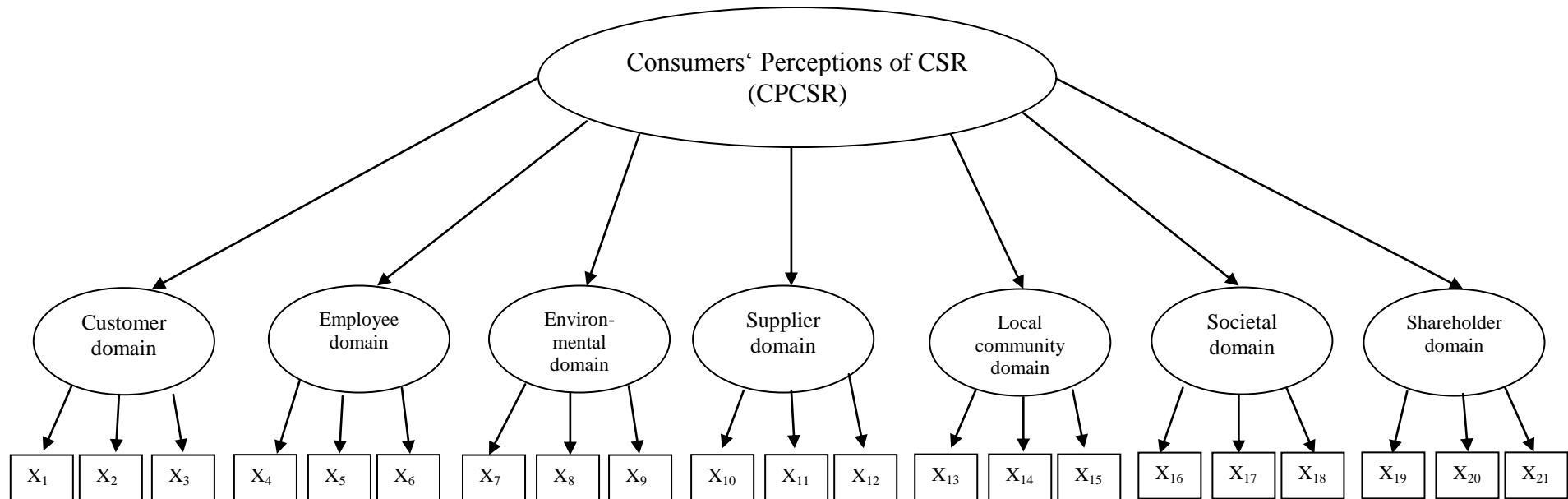
	Means	Standard deviations	# of items	Construct reliability	CPCSR	PI	CE	CCI
CPCSR	2.33	.63	7	.943	0.703			
PI	2.63	1.28	3	.857	0.335	0.667		
CE	2.12	.96	3	.915	0.524	0.531	0.782	
CCI	3.75	.73	2	.727	0.359	0.506	0.504	0.574

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

Table 5:**Scale validation sample data 2nd order CFA statistics**

	Means	Standard deviations	# of items	Construct reliability	CPCSR	PI	CE	CCI
CPCSR	2.63	.66	7	.947	0.720			
PI	3.97	1.61	3	.908	0.236	0.767		
CE	2.9	1.25	3	.943	0.548	0.465	0.846	
CCI	3.45	.72	2	.773	0.371	0.585	0.596	0.631

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

Figure 1:**The Measurement Model - Consumers' Perceptions of Corporate Social Responsibility as a Second-Order Construct**

Please note: there can be more items per latent variable

Figure 2:**Scale Generation Process**

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

Figure 3:
Importance of CSR Domains

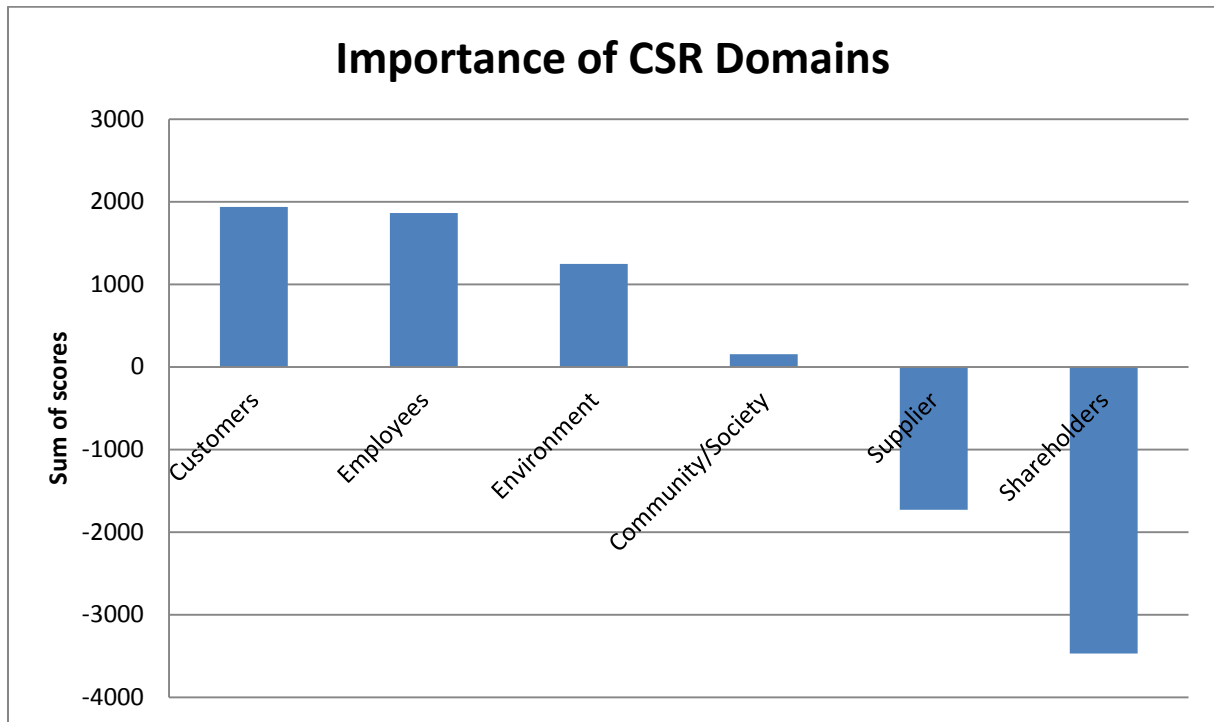
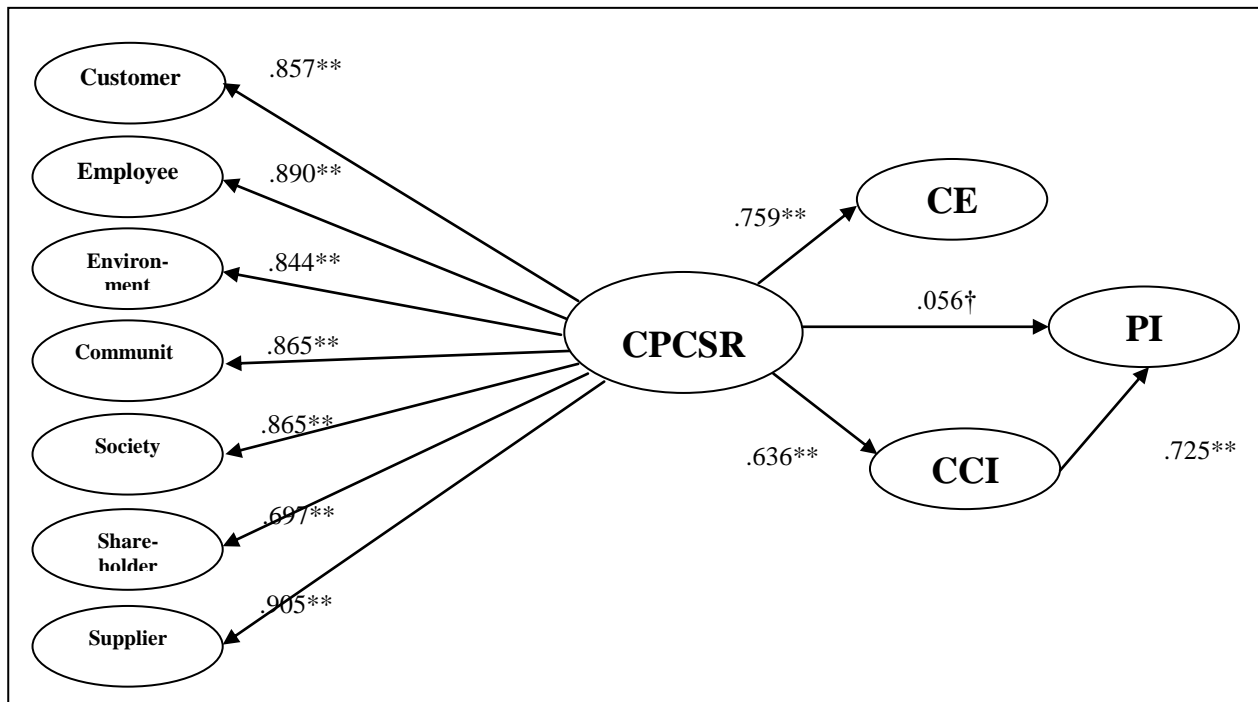


Figure 4:
Research Model - SEM



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

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