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Corporate Social Performance as a Bottom Line for Consumers

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This study replicates Paul, Zalka, Downes, Perry, and Friday's scale to measure U.S. consumer sensitivity to corporate social performance (CSP) in another sample—namely, that of Dutch consumers. In addition, theories on the effects of sociodemographic variables on environmental concern have been applied to investigate the influence of individual consumer characteristics on the sensitivity to CSP. It was found that the Consumer Sensitivity Scale to CSP is a reliable one, and it also seems applicable to West European countries. For Dutch consumers, CSP serves more as a hygiene factor—it should be at a minimum acceptable level (a bottom line)—than as a motivator to buy a product. Having a left-wing political orientation, a higher level of education, being female, and being older are consumer characteristics that all have a positive influence on sensitivity to CSP. Surprisingly, household income did not influence this.

Keywords: *corporate social responsibility (CSR); corporate social performance (CSP); consumers; triple bottom line; the Netherlands*

Although past research focused on management attitudes toward corporate social performance (CSP; Abdul Rashid & Abdullah, 1991; Filios, 1985; Kinard, Smith, & Kinard, 2003; Owen & Scherer, 1993), research that describes the attitudes of consumers toward CSP is relatively scarce. This is remarkable in view of the societal and scientific importance of this topic. For companies, insight into the attitude toward CSP of their several stakeholder groups is crucial to develop a CSP policy. As was also indicated by Mohr, Webb, and Harris (2001), those who run the companies need to know what the public wants from them and how far they are expected to go toward helping their communities. This article presents the

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results of a study that investigated the sensitivity toward CSP of an important stakeholder group: consumers.

Previous research suggests that CSP is a factor in consumer decision making (Brown & Dacin, 1997; Gildea, 1994/1995; Mohr et al., 2001; Sen & Bhattacharya, 2001). Paul, Zalka, Downes, Perry, and Friday (1997) stressed the need for a reliable measure of attitudes toward CSP. As a result, they developed a scale to measure U.S. consumer sensitivity to CSP. Zalka, Downes, and Paul (1997) used the scale as a cross-cultural measure of consumer sensitivity to CSP. The validity of the scale was tested in three countries with an Anglo-cultural tradition (the United States, Great Britain, and South Africa). One of the suggestions for future research by Zalka et al. was to address whether consumer sensitivity to CSP is a universal concept or a culturally specific Anglo concept. This suggestion has been followed in the present study, which investigates the attitude of *Dutch* consumers to CSP. In addition, Zalka et al. remarked that one limitation of their study was that they tested their scale using only graduate business students as respondents. They suggested using a more representative sample of the total population of consumers. This was done in the present study, as will be elaborated upon in the Method section of this article.

To summarize, one of the aims of this study was to search for a replication of consumer sensitivity to CSP within a non-Anglo context and in a sample that resembles the general public.

Another aim of the present study was to investigate the effects of individual consumer characteristics (such as gender and political affiliation) on consumers' evaluation of CSP. It is crucial for marketers to understand how different consumer segments are likely to respond to CSP (Sen & Bhattacharya, 2001). In several studies in the CSP field, the effects of sociodemographic variables on sensitivity to CSP are examined (Paul et al., 1997; Zalka et al., 1997). However, the focus in these articles is more on developing a scale to measure consumer sensitivity to CSP rather than on theory development that explains the effects of the sociodemographic variables. Maignan and Ferrell (2001) stressed the need to examine the influence of individual consumer characteristics on the evaluation of corporate citizenship. They suggested using past research on the effects of sociodemographic variables on environmentally friendly consumer behaviors, because research on the effects of background characteristics on the attitude of consumers to CSP is relatively scarce—advice that was taken into account in the present study. The next section will first explore the CSP concept.

Conceptual Definition of CSP

The CSP concept is imbedded in the literature on corporate social responsibility. Whetten, Rands, and Godfrey (2002) gave a thorough historical overview of business and society scholarship. They stated that the pioneers in the business-society field often used the term *corporate social responsibility* (CSR) to frame the search for principles to guide business in its relationship to society. Carroll (1999) provided an extensive description of the evolution of the CSR concept and indicated that the evolution of CSR began in the 1950s. Until the 1980s, the focus remained on how the CSR concept was defined. A frequently quoted definition of CSR is that of Carroll (1979): "The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (p. 500). Carroll's definition contains four types of responsibilities: (a) economic responsibilities (to produce goods and services and sell them at a profit), (b) legal responsibilities (the laws and regulations under which companies are expected to operate), (c) ethical responsibilities (to meet those expectations of society that go beyond the legal requirements), and (d) discretionary responsibilities (voluntary activities such as making philanthropic contributions, training the long-term unemployed, etc). In later writings, Carroll (1991) elaborated on the ethical responsibility component. In the 1980s, empirical research was conducted and alternative themes such as CSP and stakeholder theory emerged (Carroll, 1999). Wood (1991) gave a well-known definition of CSP, which she defined as "a business organization's configuration of principles of social responsibility, processes of social responsiveness and policies, programs, and observable outcomes as they relate to the firm's societal relationships" (p. 693). As stated by Carroll (1999), an important contribution of this definition of CSP is its emphasis on outcomes or performance.

CSP is described as a multidimensional construct comprising initiatives undertaken by a company into four broad domains: the natural environment (e.g., environmentally friendly products and hazardous waste management), the treatment of employees (e.g., profit sharing and union relations), workplace diversity (e.g., gender-based, race-based, and sexual-orientation-based diversity record and initiatives), customers, product (e.g., product safety), and other issues (Berman, Wicks, Kostha, & Jones, 1999). The natural environment is often mentioned as one of the domains of CSP—for example, in the *Socrates* database of Kinder, Lydenberg, Domini, & Co., Inc. (Kinder, Lydenberg, & Cohen, 2005), which is referred to by many scholars in the field of CSP (Entine, 2003; Graves & Waddock, 1994; Griffin & Mahon, 1997; Rowley & Berman, 2000;

Waddock & Graves, 1997a, 1997b; Wood & Jones, 1995)—and concepts such as *company environmental management*, *eco-efficiency*, and *eco-efficacy* have been introduced in the field of CSR (Korhonen, 2003). Because of this, Maignan and Ferrell's (2001) suggestion to use past research on the effects of sociodemographic variables on environmentally friendly consumer behaviors seems a logical extension. The present study assumes that factors that influence consumers' sensitivity to the environment will also influence their sensitivity to CSP, especially because the environment is such an important domain.

Triple Bottom Line

In management and consulting, the term *triple bottom line* has gained popularity during the past several years. This term suggests that companies should take care not only of their traditional financial bottom line but also of their social/ethical and environmental bottom lines. These dimensions are referred to as *people, planet, profit*. The triple bottom line is often attributed to John Elkington's 1997 publication, *Cannibals With Forks: The Triple Bottom Line of 21st Century Business*. Norman and MacDonald (2004) argued that the triple bottom line is "an unhelpful addition to current discussions of corporate social responsibility" (p. 243). They provided two main arguments. First of all, they argued that the term is not new and that it is most often used as a synonym for CSR. Norman and MacDonald stated that advocates of the triple-bottom-line concept may argue that what is new about the triple bottom line is its emphasis on measurement and reporting. This is not the case, though. Norman and MacDonald referred to the standards of social performance launched at the same time or just after the first occurrence of the triple bottom line, such as the Global Reporting Initiative (begun in 1997) and the SA 8000 social accountability system (begun in 1998).

As indicated in the previous subsection, the CSP concept was indeed introduced before the introduction of the triple-bottom-line concept. Norman and MacDonald's (2004) second argument, that of labeling the triple bottom line as an "unhelpful addition to current discussions in the field of CSR" (p. 243), is that there is no agreed-upon methodology for calculating the social and environmental bottom lines, and they mention two problems with regard to such calculations. One problem is how the different sets of data can be added up to produce a final net sum. For example, it is not possible to add up figures such as "20% of the directors of a firm are women" and "the firm donated 1.2% of its profits to charities." According to Norman and MacDonald, another problem is how to weigh good and bad scores. They wondered what should be done when a firm

with a generous family-friendly policy has also had three sexual harassment incidents in the past year.

Although the present study will not refute these arguments, it will be demonstrated that the general idea of a bottom-line concept adds to current discussions of CSP.

EFFECTS OF INDIVIDUAL CHARACTERISTICS ON CONSUMERS' ATTITUDES TO CSP

Paul et al. (1997) and Zalka et al. (1997) found that, in the United States, Democrats were more sensitive to CSP than Republicans and Independents. As was elaborated upon in the previous sections of this article, past research on the effects of sociodemographic variables on environmentally friendly consumer behaviors will be used to examine this effect. In several studies on the effects of political affiliation on environmental concern, it has been suggested that support for environmental reform varies among those with different political orientations (Buttel & Flinn, 1976, 1978; Dunlap, 1975). Dunlap (1975) gave the following theoretical rationale and argued that there are three characteristics common to many environmental policies aimed at protecting the environment: (a) Environmental policies are generally opposed by business because they will increase their costs, (b) environmental policies will often extend government activities and control over the private sector of society, and (c) environmental policies often call for innovative action. Dunlap uses these three characteristics as a basis to predict the effects of political orientation on the attitude toward environmental policies. He stated that, compared to their Democratic counterparts, Republican politicians and supporters have adopted a more probusiness attitude (Rossiter, 1967), express a greater opposition to government influence (Kirkpartrick & Jones, 1970; Rossiter, 1967), and have been somewhat less innovative in attacking societal problems (Keefe & Ogul, 1968).

Based on their literature review, Van Liere and Dunlap (1980) concluded that there is some support for the hypothesis that Democrats are more environmentally concerned than Republicans. More recently, Mohai and Bryant (1998) found a positive effect of political liberalism¹ on the perceived seriousness of environmental problems. Rohrschneider (1993) studied how political parties' environmental policies influenced the link between environmental attitudes and voters' partnership. Rohrschneider stated that the Dutch Labor Party reaffirmed its image as a representative of the environmental lobby during the mid-1980s. These results in the field of politics and environmental concern are in agreement with the

empirical findings in studies in the field of CSP (Paul et al., 1997; Zalka et al., 1997). Because a larger number of left-wing consumers are more concerned about environmental problems, it is expected that they will also be more sensitive to CSP. As indicated in the previous section, the natural environment is often used as one of the dominant domains of CSP (Berman et al., 1999; Korhonen, 2003). This leads to the following hypothesis:

Hypothesis 1: Dutch consumers with a left-wing political affiliation will be more sensitive to CSP than consumers with a center or a right-wing political affiliation.

An impressive body of research indicates the effects of gender on environmental attitudes (Bord & O'Connor, 1997). Based on their exhaustive research overview, Davidson and Freudenburg (1996) concluded that women tend to express higher levels of concern about the environment, although this tendency is not universal. The findings were particularly clear in cases where environmental issues are often seen as posing contamination risks (nuclear energy, toxic contamination, and acid rain) but were more mixed for overall levels of environmental concern that did not specify a particular environmental issue. Davidson and Freudenburg (1996) used gender socialization theory to provide a theoretical rationale of why women would express stronger concerns about environmental problems than men. They stated that women are often still limited to the private sphere, focused on child rearing and housework, which are seen as natural responsibilities. Even women in the public work force feel responsible for these tasks. Man's place, on the other hand, is in the public or cultural sphere, such as business and science (Davidson & Freudenburg, 1996). Davidson and Freudenburg argued that, having traditionally played the economic provider role, men might also be more likely to show concern about the economy than about the environment. Similarly, they argued that if women still see caring for their family as their primary responsibility, they would be expected to express stronger concerns about environmental threats to health and safety, especially those occurring locally.

Studies in related fields of research showed gender differences as well. Mitchell and Walsh (2004) found that male and female consumer decision-making styles vary. Wehrmeyer and McNeil (2000) demonstrated that female employees attached more importance to the environment than men. In the field of CSP, Paul et al. (1997) found that women were more sensitive to CSP than men. Therefore, the second hypothesis is formulated as follows:

Hypothesis 2: Dutch women will be more positive to CSP than men.

The social class hypothesis predicts that social class, as indicated by education and income,² has a positive effect on environmental concern (Van Liere & Dunlap, 1980). This hypothesis is adapted from Maslow's (1954) theory of the hierarchy of needs. According to this theory, basic needs such as food and shelter must first be fulfilled before people can focus on higher order needs, such as personal development. People of a higher social class have solved their basic material needs and thus are free to focus on the more social aspects (Van Liere & Dunlap, 1980). In several studies on the effects of sociodemographic variables on environmental concern, it was argued that concern for environmental quality is something of a luxury that one can afford after basic needs are fulfilled (Mohai & Bryant, 1998; Van Liere & Dunlap, 1980). Although Mohai and Twight (1987) found a negative relationship to both income and educational level on environmental concern, several studies found a positive relationship to income (Kinnear, Taylor, & Ahmed, 1974; Tucker, Dolicht, & Wilson, 1981) and educational level (Mohai & Twight, 1987; Van Liere & Dunlap, 1980) on environmental concern, in agreement with the theory of the hierarchy of needs. Because consumers of a higher social class have solved their basic needs, it is expected that they will also be more sensitive to CSP. This leads to the following two hypotheses:

Hypothesis 3: The higher the income of Dutch consumers, the more sensitive they will be to CSP.

Hypothesis 4: The higher the educational level of Dutch consumers, the more sensitive they will be to CSP.

Another hypothesis frequently tested in studies on the influence of sociodemographic variables on environmental concern is the influence of age. In their study on age and environmentalism, Mohai and Twight (1987) found that age was a stronger predictor of environmental concern than education. Van Liere and Dunlap (1980) stated that initially it was suggested that age had a positive effect on environmental concern. However, based on their literature review, Van Liere and Dunlap concluded that most studies found that age was negatively correlated with environmental concern. One possible explanation, they suggested, could be that younger people are less integrated into political, economic, and social systems. Because solutions to environmental problems are often viewed as threatening to the existing social system, possibly requiring substantial changes in traditional values and behavior, it can be expected that younger people will be more likely to support proenvironmental ideologies than

older people (Hornback, 1974, as cited in Van Liere & Dunlap, 1980; Malkis & Grasmick, 1977, as cited in Van Liere & Dunlap, 1980). More recently, Mohai and Bryant (1998) found a negative effect of age on the perceived seriousness of environmental problems. This leads to the following hypothesis:

Hypothesis 5: The older the Dutch consumers are, the less sensitive they will be to CSP.

METHOD

Sample

The data are part of the larger Panel Survey on Giving in the Netherlands, which examined the behavior and the attitudes of respondents to giving to philanthropic causes (Schuyt, 1999, 2001, 2003). The Panel Survey on Giving in the Netherlands provides detailed information on charitable giving and voluntary activities of a representative sample of 1,707 individuals in Dutch households. The first wave was held in 2002, the second in 2004, and the third wave will be held in 2006. Each wave is extended with topics related to charitable giving. The data of the present study were collected during the second wave in May 2004.

The research agency TNS NIPO, the Dutch market leader in opinion research, sent out the questionnaire to the panel of respondents, resulting in 1,316 responses. The data were gathered using computer-assisted self-interviewing; the questionnaires were sent to the panel of respondents who filled them in at home using a modem to return them to the research agency. The research agency claims to make an effort to take into account the category of respondents who do not usually own personal computers (such as the elderly and those with a lower level of education). Nevertheless, ethnic minorities are underrepresented in the current sample.

Measures

In this study, 11 items of the U.S. Consumer Sensitivity Scale of Paul et al. (1997) were used to measure the attitude of the Dutch consumers to CSP. Paul et al. initially proposed 13 items for measuring consumer sensitivity to CSP. They excluded two items from the scale, because each of these two items formed a single factor. The following two items, "I consider my company to be socially responsible" and "The only objective of business should be to make a profit," were not used in the present study.

Table 1
Consumer Sensitivity Scale Applied in the Netherlands

Items	Factor Loadings	
	I	II
1. I would be willing to pay a little more to buy a product from a company that has a good record on hiring and promoting women.	.76	
2. I would be willing to pay a little more to buy a product from a company that has good environmental practices.	.63	
3. I would not want to invest in a company with a poor reputation for social responsibility.		.77
4. I am willing to boycott companies that I do not consider to be socially responsible.		.65
5. I try to avoid buying products from companies with a poor reputation for social responsibility.		.59
6. I would be willing to pay a little more to buy a product from a company that has a good record on hiring and promoting ethnic minorities. ^a	.71	
7. It would bother me to be employed by a company with a poor reputation for social responsibility.		.73
8. I would be willing to pay a little more to buy a product from a company whose television advertising does not glamorize violence.	.71	
9. I would be willing to pay a little more to buy a product from a company that does not use animal testing.	.57	
10. It makes me angry when companies are socially irresponsible.		.70
11. I would be willing to pay a little more to buy a product from a company that invests and creates new jobs rather than downsizing.	.71	
Eigenvalue (initial solution)	4.75	1.18
% variance explained RSSL	29.0	24.8
Standardized item α per subscale	.82	.79
Overall standardized item α (reliability coefficient)	.87	

Note: RSSL = rotated sums of squared loadings.

a. The original item as used by Paul et al. (1997) focused on hiring and promoting Blacks. In the Netherlands there are, apart from Blacks, also other groups of ethnic minorities. Therefore in this study the term "ethnic minorities" is used instead of the term "Blacks."

Those items used in the present study are shown in Table 1. All statements were operationalized using a 5-point, Likert-type-scale response format. Scores ranged from 1 (*strongly disagree*) to 5 (*strongly agree*); the higher the score, the higher the consumer sensitivity to CSP.

Political affiliation was measured by asking the respondents which political party they would vote for if there were a general election today. Because the Netherlands has a multiparty system, the nine largest political parties were presented in the answer categories together with the alterna-

tive of “another political party.” Like other European nations, Dutch political parties can be placed along a Left-Right ideological distinction (Schaffer, 1996). The political parties were recoded into three categories: left wing, center, and right wing. The following political parties were categorized as left wing: Socialist Party, Green Left (Groen Links), and Labor Party (PvdA). Two parties were classified as center parties: Christian Democratic Appeal and Democrats ‘66. The Liberal Party (VVD), List Pim Fortuyn, Christian Union (Christen Unie), and Reformed Political Party (SGP) were categorized as right-wing parties.³ These political parties covered 76% of the voting intentions of the respondents. Ten percent of the 13 respondents indicated that they would not vote, 10% indicated that they would not know which party to vote for, 2% did not want to mention which party they would vote for, 1% would hand in a blank ballot, and 1% would vote for other political parties than those listed if there were a general election today. This resulted in 1,000 usable responses for the political affiliation variable.

Age was measured in years. Because too many data were missing from the personal income variable (valid responses, $n = 573$), gross household income per year was used. Gross household income was measured in 27 categories. Respondents who do not know their gross household income per year (7%) and respondents who did not want to indicate their gross household income per year (10%) were excluded from the analyses. This resulted in 1,101 usable responses for the gross household income variable.

The educational level of respondents was measured by asking respondents about their highest level of education, regardless of whether they completed this. Six answer categories were provided to the respondents ranging from a low level of education (lower vocational education) to a high level of education (beyond the 1st year of university).⁴ See the appendix for a description of the respondent characteristics.

*Factor Analysis:
CSP as Motivator and as Bottom Line*

The varimax factor analysis of the 11 items extracted two factors with an eigenvalue greater than 1. Paul et al. (1997) and Zalka et al. (1997) designed items to measure consumer sensitivity to CSP and items to measure general sensitivity to CSP. They said they expected to find these items represented in two factors, but neither study met the expectation. In the present study, the items that loaded high on the first factor all start with “I would be willing to pay a little more.” The second factor represents items that focus on “boycotting the company” and “not wanting to invest in the company.” The first factor focuses on CSP as a motivator for buying a

product, whereas the second factor focuses on a minimum acceptable level (a bottom line) of CSP, the lack of which would result in the product being boycotted. These factors will be elaborated upon in the Discussion section.

The Consumer Sensitivity Scale to CSP was measured on a scale from 1 to 5. The scale was constructed by taking the mean of each individual's responses for the 11 items. There were no missing values. Scores ranged from 1 to 5 with a high score indicating a very positive attitude to CSP and a low score indicating a very negative attitude to CSP.

Reliability

It was tested whether the index was considered a reliable 11-item scale for measuring CSP. The value of Cronbach's α was .87, which indicated that the 11-item scale was reliable. Previous research (Zalka et al., 1997) suggested that, apart from the two items described earlier, another two items on the U.S. Consumer Sensitivity Scale to CSP were not suitable for use in Great Britain and South Africa. These two items were related to television advertising and animal testing. In the present study, all 11 items were found to be suitable for use in the Netherlands. The internal reliability of the two subscales was then examined. Cronbach's α was .82 for the subscale that measured CSP as a motivator to buy. For the subscale that measured CSP as a hygiene factor, Cronbach's α was .79. This means that both subscales were internally consistent.

RESULTS

Table 2 presents the basic descriptive statistics for all of the independent variables used in the analyses and the intercorrelations among these variables. The low intercorrelations among these variables gave us no reason to suspect multicollinearity. Means and standard deviations are not provided for the independent variables that were included in the analyses as dummies (gender and political affiliation) or as ordinal variables (household income and education).

In general, the respondents were moderately sensitive to CSP ($M = 3.45$, $SD = 0.57$).⁵ There was a significant difference between the mean of the two subscales of sensitivity to CSP. Respondents were more likely to boycott companies with a bad CSP reputation ($M = 3.59$, $SD = 0.62$) than to pay a little more for products of companies with a good CSP reputation ($M = 3.34$, $SD = 0.65$), $t(869) = -13.56$, $p = .000$.

To test the hypotheses, multiple regression analysis was conducted. The results are presented in Table 3. Hypothesis 1 proposed that people

Table 2
Descriptive Statistics (N = 870)

	M	SD	CSCSP	Gender	Political Affiliation Left	Political Affiliation Right	Age	Household Income
CSCSP (1-5)	3.45	0.57						
Gender (male = 1)			-.08*					
Political affiliation (Left = 1)			.24**	.02				
Political affiliation (Right = 1)			-.18**	-.01	-.64**			
Age	49.26	16.89	.22**	-.02	-.10**	.00		
Household income			-.06	.04	-.13**	.14**	-.08*	
Education			.01	.05	.01	.05	-.31	.23**

CSCSP = consumer sensitivity to corporate social performance.
* $p < .05$. ** $p < .01$.

Table 3
Regression Analysis of Sociodemographic Variables on Dutch Consumers' Sensitivity to Corporate Social Performance (N = 870)

	β
Gender (male = 1)	-.08**
Income	-.02
Educational level	.10**
Age	.27***
Center (reference: Left)	-.20***
Right wing (reference: Left)	-.25***
Adjusted R^2	.12
<i>df</i>	(6, 863)
<i>F</i>	21.33***

** $p \leq .01$. *** $p \leq .00131$.

with a left-wing political affiliation would be more sensitive to CSP. This is supported by the data: People with a left-wing political affiliation are more sensitive to CSP than people with a center ($\beta = -.20, p = .000$) or right-wing political affiliation ($\beta = -.25, p = .000$). It should be noted there is no significant difference in sensitivity to CSP between people with a center political affiliation and people with a right-wing political affiliation if the center is used as the base category ($\beta = -.03, p = .55$).

The second hypothesis postulated that women would be more sensitive to CSP than men. This hypothesis was confirmed: Being male has a significant negative effect on sensitivity to CSP ($\beta = -.08, p = .009$). Surprisingly, it appears that people of various household income groups do not differ significantly in their sensitivity to CSP ($\beta = -.02, p = .52$) as Hypothesis 3 proposed.

Hypothesis 4 predicted that people with a higher educational level would be more sensitive to CSP than those with a lower educational level. The significant β coefficient of educational level supports this hypothesis ($\beta = .11, p = .004$). Hypothesis 5 proposed that older people would be less sensitive to CSP than younger people. However, the opposite effect was found: The older people are, the more sensitive they are to CSP ($\beta = .27, p = .000$).

Political affiliation and age seem to be stronger predictors than educational level and age. The explained variance was low, adjusted $R^2 = .12$. Paul et al. (1997) did not include a measure of effect size in their study, and because of this, these results could not be compared. Zalka et al. (1997) conducted a regression analysis of the effects of price, quality, recreation, and brand on consumer sensitivity to CSP. They found an R^2 of .08, which is slightly lower than the adjusted R^2 found in the present study.

Separate regression analyses were conducted to test the influence of consumer characteristics on two factors: CSP as a bottom line and CSP as a motivator to buy. The results were more or less the same, except that the educational level variable was nearly significant ($\beta = .07, p = .06$) in the model with CSP as a motivator to buy as the dependent variable, whereas in the other two models, it was significant.

CONCLUSIONS AND DISCUSSION

To test its generalizability, Paul et al. (1997) and Zalka et al. (1997) recommended using the U.S. Consumer Sensitivity Scale to CSP in other countries. This study showed that the U.S. Consumer Sensitivity Scale to CSP is a reliable scale that is not only applicable in those societies sharing an Anglo tradition but also in West European countries with other traditions, such as the Netherlands. In addition, Paul et al. and Zalka et al. recommended using their scale outside universities and the business community to validate the scale on other samples. In this study, the scale was used on a more representative sample of the population. Despite the fact that the Consumer Sensitivity Scale to CSP is a reliable scale in the Netherlands as well, it is recommended to focus on the content validity of the scale. Paul et al. and Zalka et al. mentioned that the scale was initially based on a review of the literature on CSP. However, none of the items measure the philanthropic responsibilities of a company, which are often mentioned as one of a company's social responsibilities (Carroll, 1999).

One interesting finding of this study was that two factors were extracted in a factor analysis of the Consumer Sensitivity Scale to CSP. Paul et al. (1997) and Zalka et al. (1997) designed items to measure consumer sensitivity to CSP and items to measure general sensitivity to CSP. They said they expected to find these items represented in two factors, but neither study met this expectation. In the present study, it is postulated that one factor focuses on CSP as a motivator to buy a product, whereas the second factor focuses on a minimum acceptable level of CSP, the lack of which will result in a boycott of the product. These factors may bring to mind Herzberg, Mausner, and Snyderman's (1959) publication, *Motivation to Work*. Herzberg et al. separated motivation factors into hygiene factors and motivators. Herzberg et al. used the term *hygienic factors* to refer to the principles of medical hygiene. Medical hygiene is a precondition for curing a patient but is not itself a cure. To give another example of a hygiene factor, if trains are dirty, people will avoid traveling by train. However, the reverse does not always hold true, and some people may still prefer their cars despite the fact that they can travel in clean trains.

Herzberg et al. applied this idea to job satisfaction. They stated that hygienic factors serve primarily as preventives to job dissatisfaction (e.g., salary and job security) but do not stimulate job satisfaction. Factors that do lead to positive job motivations are called motivators (Herzberg et al., 1959). Motivators are necessary for improving performance (e.g., responsibility and the work itself).

Similarly, CSP may consist of two factors. In the case of CSP as a hygiene factor, CSP should be at a minimum acceptable level—a bottom line—to avoid a boycott by consumers. In the case of CSP as a motivator, good CSP motivates consumers to buy the product. It was found that consumers were more likely to boycott companies with a bad CSP reputation than to pay a little more for products of companies with a good CSP reputation. In contrast with the study by Norman and MacDonald (2004), this study shows that the idea of a bottom line is a useful metaphor that adds to the discussion of CSP and CSR. For future research, we recommend exploring this idea and further testing it empirically.

In this study, theories used to examine the predictors of environmental concern, such as gender socialization theory and the theory of the hierarchy of needs, were used to examine the effects of consumer characteristics on sensitivity to CSP. The results showed that sensitivity of the respondents to CSP could be predicted by gender, political affiliation, educational level, and age. The positive effects of gender and a more left-wing political affiliation on sensitivity to CSP were in accordance with the studies of Paul et al. (1997) and Zalka et al. (1997). Another outcome of this study is that people with a higher educational level (e.g., university) were more positive to CSP than people with a lower educational level. This finding is in agreement with studies that focused on environmental concern by consumers (Mohai & Twight, 1987; Van Liere & Dunlap, 1980) and female employees (Wehrmeyer & McNeil, 2000).

Contrary to expectations, older people were more sensitive to CSP than younger people. Cohort differences may explain this finding. Van Liere and Dunlap (1980) used cohort differences as an explanation for the negative relationship between age and environmental concern. Based on Malkis and Grasmick (as cited in Van Liere & Dunlap, 1980), they argued that the exposure to the youth movement of the 1960s and 1970s of those who were then 18 to 30 years old might have explained their greater concern about environmental problems. However, if such a cohort difference exists, at the time of the present study, this young cohort is a cohort aged from 45 to 57 years old. The finding that older people are more sensitive to CSP agrees with studies in the field of philanthropy. Several studies have shown that age has a positive influence on the amount of money given for the public good (Bekkers, 2003; Smith, Kehoe, & Cremer, 1995). Future

studies may also use literature on prosocial behavior (see also Andreoni, Brown, & Rischall, 2003; Bekkers, 2003, 2004; Bryant, Jeon-Slaughter, Kang, & Tax, 2003; Wiepking, 2004) to further examine the effects of sociological consumer characteristics on sensitivity to CSP. It can be postulated that people who are willing to give to a good cause will also be more sensitive to CSP.

Appendix

<i>Respondent Characteristics (N = 870)</i>	n	%
Political affiliation		
Christian Democratic Appeal	154	18
Labor Party (PvdA)	272	31
Liberal Party (VVD)	147	17
Socialist Party	97	11
Other parties ^a	170	23
Gender		
Female	426	49
Male	444	51
Household income (per year) ^a		
< \$17,500	82	9
\$17,500-\$28,500	179	21
\$28,500-\$34,000	139	16
\$34,000-\$45,000	195	22
\$45,000-\$56,000	115	13
> \$56,000	160	18
Educational level		
Lower vocational education (LO, LBO)	219	25
Administrative schools (MAVO)	106	12
Intermediate vocational education (MBO)	228	26
College and university preparatory schools (HAVO-VWO)	75	9
Higher vocational education (HBO) and 1st year of university	189	22
University	53	6
Age ^a		
18-34 years old	199	23
35-54 years old	322	37
Older than 55	349	40
Working		
Yes	511	59
No	359	41
Socioeconomic status (SES)		
Higher SES	132	15
Medium-high SES	342	40
Medium-low SES	155	18
Lower SES	241	28
Children living at home		
Yes	337	39
No	533	61

a. Categories are collapsed in this table.

NOTES

1. Mohai and Bryant (1998) measured political liberalism by means of self-identification. Respondents were asked to place themselves on a 7-point scale ranging from *extremely conservative* to *extremely liberal*.
2. Van Liere and Dunlap (1980) also mentioned occupational prestige as part of social class.
3. This is in agreement with Schaffer (1996) who classified the Labor Party (PvdA) as left wing, Democrats '66 as center-left, the Christian Democratic Alliance as center-right, and the Liberal Party (VVD) as a right-wing party. He did not take the other political parties into account in his study.
4. These six answer categories were: LBO (lower vocational education); MAVO (administrative school); MBO (intermediate vocational education); HAVO-VWO (college and university preparatory schools); HBO (higher vocational education)/university, 1st year; and university, post-1st year.
5. Only respondents included in the multivariate analyses were included in these numbers. In other words, respondents were excluded who indicated they would not know which party to vote for or that they would not vote if there were a general election today. If all the respondents are included in the construction of the overall mean of Dutch consumer sensitivity to corporate social performance (CSP) and the data are weighted, the mean sensitivity to CSP is considerably lower ($M = 3.37$, $SD = 0.57$).

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