

Doing Right Matters in Doing Good: The Role of CSR Fit on Building Company Credibility and Reputation Through Consumer Attributions

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This study aims to examine the effects of CSR fit and source on corporate credibility and investigate how consumers' attributions of CSR impact corporate credibility, reputations, and ultimately influence consumer purchase intention and word-of-mouth (WOM). Study 1 compared the group differences on corporate credibility by conducting a 2 x 2 between-subjects experiment. The results indicated a good fit positively influenced corporate credibility. Study 2 applied the attribution theory and conducted an experiment to compare how different fit levels influence consumers' attributions on CSR activities, and ultimately affect corporate credibility and reputation, as well as consumer purchase intention and WOM.

INTRODUCTION

Corporate reputation plays an important role in determining a company's key characteristics and competitive advantage (Melo & Garrido, 2012) and helping consumers to assess company's public images and product or service (Hsu, 2012; Schinieta & Epstein, 2005). In order to enhance public images and reputations, corporates have made a tremendous contribution and effort to corporate social responsibility (CSR) initiatives. A substantial number of studies have demonstrated the importance for corporate to actively engage in the social activities (Branco and Rodrigues 2006; Brammer and Pavelin 2006; Du, Bhattacharya, and Sen 2010; Groza, Pronschinske, & Walker, 2011; Hur, Kim, & Woo, 2014; Sen & Bhattacharya, 2004; Smith, 2012).

However, public awareness of company's social responsibility behaviors has remained scarce (Dawkins, 2004). Consumers tend to ignore corporate CSR as a purchase criterion when they have no or little information about a company's socially responsible activities (Oberseder, Schlegelmilch, & Gruber, 2011). Sometimes CSR activities even considered as backfire when consumer skepticism toward corporate social responsible behavior increased (Sen & Bhattacharya, 2001; Simmons & Becker-Olsen, 2006; Skarmeas, & Leonidou, 2013; Yoon, Gürhan-Canli, & Schwarz, 2006). Consequently, it is important to find an effective way to fill the gap between consumers' awareness of CSR initiatives and the limited roles of CSR on consumers' evaluations of the company.

Prior research indicates that low-fit between firms and CSR initiatives and high-fit but profit-motivated initiatives negatively impact consumers' attitude toward the firm (Becker-Olsen, Cudmore, & Hill, 2006). A good fit between company and its social activities brings consumer positive attitude toward

the company and enhance company's credibility (Rifon, Choi, Trimble, & Li, 2004). Additionally, consumers' information source to learn about corporate CSR activities is a significant predictor for company evaluation (Yoon, et al., 2006). The source of the CSR activities, either internal firm messages or external distributed information has moderating effect of CSR on consumers' attributions (Groza, Pronschinske, & Walker, 2011). Additionally, corporate reputation will be influence by consumers' perception of CSR activities (Brammer & Pavelin, 2006). How consumer interprets the motivations of company CSR initiatives positively impact corporate reputation, consumer satisfaction, and brand equity (Hsu, 2012). However, a paucity of studies explored the underlying mechanisms about the relationship between CSR fit, source channel, and corporate reputation consumers attributions to CSR initiatives.

Therefore, the present research aims to reconcile and extend previous studies by examining the role of CSR fit and communication channels on corporate credibility and simultaneously investigating how consumers' attributions of CSR initiatives impact marketing outcomes, including brand credibility, corporate reputation, purchase intention, and word of mouth. Especially, the findings of the current research attempt to apply attribution theory to company credibility and reputation field and shed light on the importance of congruence between a company and the cause.

LITERATURE REVIEW

Corporate Social Responsibility (CSR)

The definitions of CSR can be traced back to 1950'. Bowen (1953) suggested CSR refers to "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society"(p.6). McGuire (1963) stated, "the idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations" (p.144). Carroll (1979) provided a comprehensive definition by analyzing CSR into four domains: economic, legal, ethical, and philanthropic.

Today CSR initiatives are considered as a pervasive phenomenon both for-profit and non-profit companies across all industries to engage in public good and influence consumers' awareness and attitude. Branco and Rodrigues (2006) explored the reason why company engages in CSR based on a resource-based perspectives, and they suggested that CSR activities could bring company internal and external benefits and generate substantial competitive advantages. However, under some circumstances, CSR does not work as a significant role to affect consumption behavior (Mohr, Webb, & Harris, 2001). Compared with other criteria, such as price, quality, brand, and service, there is a very limited effect of CSR on consumers' purchase intention (Oberseder et al., 2011). This phenomenon can be partially explained by persuasion knowledge model (PKM) that developed by Friestad and Wright (1994). PKM stated that consumers learn about how to cope persuasion attempts over time and develop their capacity and knowledge to manage their psychological activities.

Thus, examining consumers' perceptions of CSR initiatives and finding the right solutions to increase consumers' interests and awareness of corporate behaviors in social responsibilities may have a positive influence on corporate profitability. This study examined the effects of CSR fit, source information, and consumers' attributions between CSR activities and corporate reputation.

Corporate Brand Credibility

Corporate brand credibility refers to the extent to which consumers believe in the company's expertise and trustworthiness (Erdem, Swait, & Louviere, 2002). Specifically, expertise means the communicator is knowledgeable, experienced, and qualified; and the trustworthiness measures the extent of the company is reliable, honest, and sincere to present the persuasive information (Ohanian, 1990). According to the three dimensions of the framework of credibility that was proposed by Ohanian (1990), attractiveness, expertise, and trustworthiness play a significant role in determining the recipients' judgment and influencing their attitude and behavioral compliance. Similarly, high corporate brand credibility is closely associated with a favorable impression on consumers (Hur et al., 2014) and it can

effectively convince them to believe that this company offers high-quality products or services (McWilliams & Siegel, 2001).

It is important to investigate how brand credibility is affected by CSR initiatives, because consumers do not only care about their shopping experience, but they are also interested in how the company performs at the wider community level and identify themselves with the CSR activities (Bhattacharya & Sen, 2003). The previous study demonstrated that the perceived brand credibility and other marketing outcomes, including corporate reputation and brand equity are significantly influenced by CSR activity (Hur et al., 2014).

Fit of CSR Activities

Corporate social responsibility fit can be defined as the perceived congruence between a social issue and the company's business (Du, Bhattacharya, & Sen, 2010, p.12). CSR fit is important, because it affects how consumers attributed CSR motivations (Becker-Olsen, et al., 2006). When a CSR activity is closely related to the company's existing products, consumers evaluate the company more favorably (Sen & Bhattacharya, 2001). This result is observed, because the high fit initiative is consistent with consumers' expectancies, whereas low CSR fit increases cognitive elaboration and this incongruity also lead to negative input accessible (Simmons & Becker-Olsen, 2006).

However, when the company's prior reputation is bad, especially in the stigmatized industries, such as fast food, tobacco or alcohol, a good fit CSR initiative is not effective, because consumers tend to make self-centered and firm-serving benefits attribution of the company's motivation (Forehand & Grier, 2003; Yoon et al., 2006). Similarly, according to Bae and Gameron (2006), public suspicion of the charitable giving is more likely to create negative attitude toward the company. On contrast, consumer trust in a company CSR initiative will enhance company reputation and brand equity (Fatma, Rahman & Khan, 2015). Thus, CSR fit does have a positive influence on consumers' evaluations on a company, however, it cannot be considered as the only indicator to directly determine the effectiveness of CSR activities. Some other elements may also impact the perceived sincerity of corporate's motives, such as through which source channel to learn about a company's CSR activities. Accordingly, study one examined how congruency and information source would influence company's credibility.

STUDY 1

Information Source of CSR Activities

There is a wide range of communication channels for a company's CSR activities, such as annual CSR report, press release, official website, or TV commercials, billboard advertisements (Du et al., 2010). Based on persuasion theory, it is widely known that information source significantly impact the effectiveness of the persuasion outcomes. Credible sources will decrease individuals reactance to the persuasive message, thus consumers are very likely to be less critical of the message from unbiased or disinterested sources. According to Artz and Tybout (1999), consumers tend to have negative reactions to marketing information because the source bias leads to these negative inferences.

Proper communication channels of CSR information can positively influence consumers' evaluation and consumption behaviors. The company should communicate through both company source and external unbiased source about their CSR activities (Dawkins, 2004). Prior research indicated that consumers tend to have a more negative evaluation about the company when they learned their CSR activities through a company source (Simmons & Becker-Olsen, 2006; Yoon et al., 2006). Additionally, previous research also indicated that the source of CSR information is a moderator of CSR on consumer attributions (Groza et al., 2011).

H1: When consumers are exposed to a high fit between company's business and social cause and they learn it from an external source, they will exhibit high level of perceived corporate credibility.

H2: When consumers are exposed to a low fit between company's business and social cause and they learn it from an internal source, they will exhibit high level of perceived corporate credibility.

Method

Study Design and Procedure

In order to test the hypotheses of study one, a survey-based experiment was conducted on Qualtrics. The survey of study one opened from March 4, 2016, to March 21, 2016. By employing a 2 (CSR fit: high vs. low) \times 2 (information source: internal vs. external) between subjects research design and the sample were 211 undergraduate students at a large public university in the Southeast United States. Participants agreed on the consent form and then randomly assigned to one of the four different conditions and each group of participants would exposure to a screenshot of a fictitious company's official website based on their different conditions (see Appendix I).

The reason why a fictitious company was used in this study was to minimize confounds due to preexisting attitudes toward the firm. All participants were informed that the companies they saw were fictitious, and the information they read was used for research purposes only. Lastly, all the participants completed a survey to measure their perception of corporate reputation, attributions about this company's motives of philanthropic activities. Participants' demographic information was collected at the end of the survey.

Pretest 1 and 2

Pretest 1. The company type and its philanthropic activities were selected based on two pretests. First, a telecommunication company was rated as a median ($M = 5.71$, $SD = .90$) among fifteen company categories on personal involvement (Food & Dining, Media & Entertainment, Beverages, Sports, Recreation & Hobbies, Telecommunications, Technology, Shopping, Retail & Apparel, Health & Healthcare, Automotive, Financial Services, Personal Care Beauty, The Home, Children's Products, Household Products, Travel Services). The personal involvement measurement was adopted from a 7-point Likert-type scale (Zaichkowsky, 1994), and 23 undergraduate students in the same university participated this pretest for extra course credits. Therefore, we assume the participants hold a neutral attitude toward our fictitious telecommunication company *SMART*, and their preexisting attitudes toward the company type were controlled.

Pretest 2. A second pretest evaluated the CSR fit between telecommunication *SMART* and the social initiative. The five different social initiatives included afterschool education program, cellphone recycling, veteran employment, no-text-while-driving campaign, and breast cancer awareness & education program. In order to increase the external validity, all these CSR activities for this pretest were selected from the real telecommunication companies' CSR activities (i.e. AT&T, T-Mobile, and Comcast). Another 17 undergraduate students participated in an online survey for extra course credits. The measurement for CSR fit was adapted from Becker-Olsen and Hill (2006) and the six items were rated on seven-point Likert-type scales ranging from 1 (strongly disagree) to 7 (strongly agree). The results showed that no text while driving campaign was the highly fitted ($M = 4.69$, $SD = 1.90$) social initiative with telecommunication *SMART*, and breast cancer awareness & education program was the lowest fit ($M = 2.92$, $SD = 1.41$).

Measurements

Perceived Credibility. A seven-point bipolar adjective scale was adapted from Newell and Goldsmith (2001) including two dimensions: trustworthiness and expertise. Two items to measure trustworthiness are sincere/insincere and trustworthy/untrustworthy. Expertise was measured by two items that are expert/not an expert and experienced and inexperienced. The Cronbach's $\alpha = .904$, suggesting an excellent reliability among the four items (DeVellis, 1991).

In addition, to test how respondents interpret the realism of the scenario, a two item seven-point Likert-type scale adopted from Dabholkar (1994) for manipulation check. The two items are "the

situation described was realistic” and “I had no difficulty imagining myself in this situation”. In order to provide some confidence of the realism of the used scenario, this study excluded six respondents with a value lower than three (Skarmeas & Leonidou, 2013).

Results

Samples

The total number of respondents is 252, and among them, 217 respondents completed the survey. Six of them were excluded from the data analysis because their realism test scores of the scenario were below three. Therefore, the sample size was reduced to 211. The average age of the respondents was 20.93 ($SD = 2.92$ years) with a range from 18 to 46. A 21.7% of the respondents were male, and a 59.4% of them were female.

Manipulation Checks

To assess whether the study respondents interpret the stimuli properly, the same scale was used as in the pretest, which was adapted from Becker-Olsen and Hill (2006). The scale assessed the company and the social cause respondents were exposed to were consistent, typical, representative, complementary, fit together, and make sense (Cronbach’s $\alpha = .94$). A one-way ANOVA was conducted to determine if fit successfully manipulated as expected. The results demonstrated a statistically significant difference, $F(1, 210) = 31.37, p < .001$) between high level fit groups ($M = 5.15, SD = .92$) and low level fit groups ($M = 4.34, SD = 1.22$). Therefore, respondents perceived fit varies as intended.

Hypothesis Testing

Hypothesis 1 discussed different levels of fit and source channels will generate different perceived corporate credibility. Two-way analyses of variance (ANOVAs) were conducted to test how CSR fit and source channel influence consumers’ perceived corporate reputation. Table 1 demonstrates the means and standard deviations between different conditions. There was no significant interaction between fit and source on perceived reputation $F(1, 211) = .929, p = .336$. However, the results suggested significant main effects of fit on perceived credibility $F(1, 211) = 5.57, p < .05$. A significant difference can be only found from the different fit groups rather than all of the four groups. Thus, hypothesis 1 was partially supported. Hypothesis 2 indicated that learning from good fit company philanthropic activities from an internal source was more likely to generate low level of credibility. According to the results, a low level of fit is more likely to generate lower company credibility, but an internal source does not have statistically significant influence on the corporate credibility. Therefore, hypothesis 2 was partially supported.

TABLE 1
PARTICIPANTS’ MEANS AND STANDARD DEVIATIONS OF CORPORATE CREDIBILITY

Experimental Conditions	Fit	High	Low	High	Low
	Source	Internal	Internal	External	External
Credibility	$M(SD)$	5.00 (.16)	4.46 (.16)	4.72 (.16)	4.49 (.17)

Discussion

The purpose of the study one was to examine the role of CSR fit and source information on corporate credibility. The results support the findings of engaging in high CSR fit activities yield more favorable company evaluations (Becker-Olsen et al. 2006; Ellen et al. 2006; Groza et al. 2011). Furthermore, study one extended previous study and reveals the different levels of CSR fit initiatives will influence the corporate credibility as well (Becker-Olsen et al. 2006; Groza et al. 2011; Sen and Bhattacharya 2001; Simmons and Becker-Olsen 2006).

Failure to support the source effects on corporate reputation could be due to the different levels of self-involvement with the selected social cause. The hypothesis relied on the idea that consumers are more suspicious about the positive information that is described in the commercial sources (Mohr et al. 2001) and if CSR activities are delivered by using a source that is not controlled by the company itself, consumers tend to have more positive attitude toward the company (Swaen and Vanhamme 2005). The stimuli were created to imitate the company home website as an internal source and a non-profit organization's website as an external source. However, it was possible that the respondents perceived the social cause differently. Personal involvement of the initials was not controlled for study one, thus, if respondents have a high level of involvement with the social cause. According to elaborate likelihood model (ELM), participants will pay more cognitive efforts on the message content rather than the information source if they have a high level of involvement. The social cause in high fit conditions is "No text while driving campaign". It is reported that 80% of college students text while driving (Bidwell 2013), so the study one sample who were undergraduate students might show highly self-involvement with the CSR activity message instead of the internal or external source.

STUDY 2

Considering the significant effects of perceived congruency of CSR activity in the success of building company's credibility, it is important to understand the underlying mechanism of how fit impact consumers' evaluations toward the company, and what other variables can be influenced by the CSR activity congruency. Attribution theory provides a theory support and meaningful explanation of how consumers construct their beliefs in terms of company CSR activities (Walker et al., 2010). In addition, recently there is a growing interest in exploring how corporate reputation relates to CSR (Walker et al., 2010) and consumer evaluations of the firm, including purchasing intention and word of mouth (Lii & Lee, 2012). Therefore, based on the results of study one, the goal of study two was to further explore the importance of fit in CSR and aims to construct a theoretical model to present the relationships between fit, consumers attribution, and corporate credibility and reputation.

Consumer Attributions

According to attribution theory (Jones and Davi 1965), people will assume there are underlying motivations when they learn about a certain behavior is performed due to achieving a goal. In the context of engaging in CSR activities, consumers may pay more attention to elaborate why the companies do the initiatives rather than what they do (Gilbert and Malone 1995). Even through investing in social initiatives may seem to be an action to support public good, but consumers' actual perceptions of the companies' underlying motivation directly influence their evaluations of the company (Becker-Olsen et al. 2006). Accordingly, attribution theory considered as an appropriate guide to understanding how consumers construct their beliefs of CSR initiatives (Ellen, Webb, and Mohr 2006; Walker, Heere, Parent, and Drane 2010; Yoon et al. 2006; Groza et al. 2011).

Ellen et al. (2006) identified three types of consumers' attributions about corporate philanthropic activities: other-centered, self-centered, and win-win. The effects of CSR communication greatly depend on consumers' perceived attribution on the company (Kim and Lee 2012). Furthermore, a certain attribution can have a direct effect on consumers' attitude and purchase intention (Ellen, et al. 2006). For example, the egoistic-driven and stakeholder-driven motive relate positively to CSR skepticism and CSR skepticism hurts brand equity and lead consumers have an unfavorable evaluation to the company (Skarmeas and Leonidou 2013). In addition, consumers skepticism has a mediating effect between the length of CSR history and consumers' perception of the company and its product (Vanhamme and Grobben 2009). Consumers tend to have a negative attitude and lower purchase intention when they view the company as profit motivated (Becker-Olsen et al 2006).

H3: Perceived high fit CSR activities relate positively to (a) values-driven motivates, (b) stakeholder-driven motivates, (c) strategic-driven motivates, and negatively to (d) egoistic-driven motivates.

H4: (a) Value-driven motivates (b) stakeholder-driven motivates (c) egoistic-driven motivates and (d) strategic-driven motivates mediate the relationship between fit and perceived brand credibility.

H5: (a) Value-driven motivates (b) stakeholder-driven motivates (c) egoistic-driven motivates and (d) strategic-driven motivates mediate the relationship between fit and corporate reputation.

RQ 1: When consumers are exposed to different CSR activities, will they exhibit different attributions?

Corporate Reputation

Corporate reputation has been defined as ‘a perceptual representation of a company’s past actions and future prospects that describe the firm’s overall appeal to all its key constituents when compared to other leading rivals’ (Fombrun 1996, p. 72). There are three domains included in the company reputation concept: familiarity with the company, expectations of the company in the future, and impressions of the company's favorability (Lange, Lee, and Dai 2011). According to Branco and Rodrigues (2006), corporate reputation is a fundamental intangible asset of a company and it is a direct external benefit that a company can gain from engaging in CSR activities. Additionally, corporate reputation is built overtime and compared with other physical or financial resources, corporate reputation is more difficult and costly to create, because it is more historically contextualized and socially complex (Barney 1999).

Consequently, consumers more prefer and value companies with a good reputation (Heikkurinen 2010) and a good reputation will protect a company from negative news or management crisis (Lange et al. 2011). A recent study invited 47,000 consumers to rank the top 100 most reputable companies across the world, and the results showed that the company reputation greatly influence consumers’ purchase intention, a 60% of the participants were reported they would buy or recommend their products only because of the company’s good reputation (Smith 2012).

Additionally, there have been numerous studies examining the relationships between CSR and corporate reputation. CSR had a positive effect on brand credibility and corporate reputation (Hur et al. 2014). Corporate reputation influences public attitude toward the company, and prior perceived good reputation tends to lead consumers to infer the company CSR activities due to altruism motivation and generate a positive attitude toward the company (Bae and Cameron 2006). Prior research also indicates that corporate reputation is positively correlated with brand equity (Lai, Chiu, Yang, and Pai 2010) and brand performance (Liu, Wong, Shi, Chu, and Brock 2014).

H6: Perceived credibility of the company positively relate to corporate reputation.

H7: Corporate credibility will be positively associated with consumers behavioral intentions including (a) word of mouth and (b) purchase intention.

H8: Corporate reputation will be positively associated with consumers behavioral intentions including (a) word of mouth and (b) purchase intention.

RQ 2: Does different level of fit moderate the relationship between consumer attribution and corporate evaluation?

Method

To test the proposed hypotheses and further explore how congruency of the CSR activity influence consumers’ evaluation of the company. Because study 1 demonstrated that the source did not significantly influence consumers’ perception on corporate credibility, study 2 did not continually explore the role of source in the relationship between CSR activities and corporate credibility and reputation. Only two groups (high fit vs. low fit) were remained in study 2, and the data was recollected using a convenience sampling method. A total of 247 undergraduate students at a large public university in the Southeast United States participated in an online survey for extra credits. A 228 of the participants provided the valid response.

Measurement

Fit. Fit was measured by using a three items Likert-type scale (1= Strongly Disagree and 7 = Strongly Agree) developed by Lafferty, Goldsmith, and Hult (2004), including “Do you think SMART and the

CSR initiative are similar”, “Do you think there is a good fit between the company and the CSR initiative”, and “Do you think this initiative is a logical choice for SMART”.

Attribution. The seven-point Likert-type scale of attribution was adapted from Ellen et al. (2006). To measure consumers’ attributions of corporate motives of CSR, values driven, stakeholder driven, egoistic and strategic are the four attribution factors to examine participants’ perception of the company’s motives of CSR activities.

Corporate Reputation. To measure corporate reputation, four items measured on a 7 Likert scale (1= Strongly Disagree and 7 = Strongly Agree), which was adapted from Gainnes-Ross (1998), and the four items included: “SMART is a high quality company”, “SMART is a sound company”, “SMART sets an example of how other telecom companies should be run”, “I would believe in SMART if it were under media attack”.

Word of Mouth. A WOM was measured by a seven-point Likert-type scale, which was adopted from Walker and Kent (2009), and the three items were “I will speak favorably of SMART to others”, “I will encourage others to buy products of services that provided by SMART”, and “I will encourage others to support SMART”.

Purchase Intention. A purchase intention was measured with a three item seven-point bipolar scale anchored by “very unlikely/very likely, improbable/probable, impossible/possible”, which was adapted from Lafferty and Goldsmith (1999).

Statistical Analysis

Data analysis proceeded in three steps. In the first step, in order to identify the group difference in the means of attribution and corporate evaluation variables, independent *t* tests were conducted by SPSS 20.0. In the second step, path analysis was conducted to construct a theoretical model and test the hypotheses in an independent sample. In the third step, a multiple sample path analysis approach was chosen to test the proposed model, whether the two different experimental groups shared the same model structure, and compare the different levels of perceived fit impact the relationship between consumers’ contributions and their evaluations about the company. Mplus 7 (Muthén & Muthén, 1998-2012) was used to perform the path analysis and multi-sample path analysis.

Results

Sample

The total number of respondents of study two is 247, and among them, 230 respondents completed the survey. Two of them were excluded from the data analysis because their realism test scores of the scenario were below three. Therefore, the sample size was reduced to 228. The average age of the respondents was 20.82 (*SD* = 2.14 years) with a range from 18 to 35. 68.7% of the respondents were female, 30.4% of them were male, and .9% of them prefer not to specify their gender.

Descriptive Statistics

Table 2 presents the results of independent *t* tests and Pearson product-moment correlation coefficients. Significant difference in the means of the credibility variable between high fit and low fit groups was found ($t = 2.12, p < .05$), however, there are non-significant differences on other variables. Thus, the theoretical model was firstly tested in an independent total sample in the next step.

TABLE 2
INDEPENDENT T TESTS AND CORRELATION COEFFICIENTS

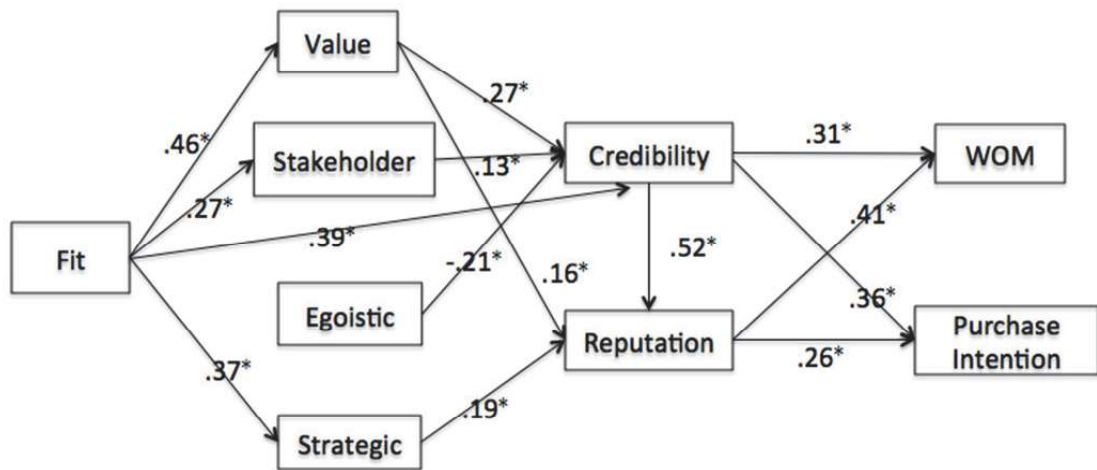
	<i>M</i> (<i>SD</i>) in Low Fit	<i>M</i> (<i>SD</i>) in High Fit	<i>t</i>	1	2	3	4	5	6	7	8
1. Value	5.57 (.97)	5.71 (.97)	1.28	1	.31*	-.11	.36*	.52*	.49*	.38*	.20*
2. Stakeholder	4.55 (1.02)	4.73 (.98)	1.37		1	.28*	.37*	.25*	.29*	.28*	.13*
3. Egoistic	4.15 (1.16)	4.12 (1.19)	-.14			1	.37*	-.23*	.01	-.10	-.04
4. Strategic	4.95 (.82)	5.04 (.99)	.70				1	.24*	.36*	.25*	.23*
5. Credibility	4.82 (.95)	5.09 (1.00)	2.12*					1	.65*	.58*	.50*
6. Reputation	4.71 (.83)	4.75 (.87)	.42						1	.61*	.48*
7. Word of Mouth	4.50 (1.06)	4.67 (1.06)	1.14							1	.56*
8. Purchase Intention	4.79 (1.04)	4.92 (1.10)	.93								1

Note: * $p < .05$.

Model Testing and Mediating Effects for Total Sample

Based on the proposed hypotheses, a 17 paths mediation model was first tested among the total sample. Fit indices suggested removing the non-significant results and adding a direct path between fit and perceived corporate credibility, so the final model for the total sample (Chi-square = 47.66, $df = 17$, $p < .001$, RMSEA = .08, CFL = .958, TLI = .913, SRMR = .065) was presented in Figure 1.

FIGURE 1
STANDARDIZED PATH COEFFICIENT OF THE MODEL FOR TOTAL SAMPLE



Note: * $p < .05$. Chi-square = 47.66, $df = 17$, $p < .001$, RMSEA = .08, CFL = .958, TLI = .913, SRMR = .065.

Multiple-Group Path Analysis

To answer the two research questions regarding the impacts of different levels of perceived fit on consumers' attribution and their evaluation of the corporate, a multi-sample path analysis. The result suggests that high fit and low fit groups cannot share the same model structure, which indicates the

perceived level of fit impacts the consumers' attribution and company evaluations through different paths. Therefore, there is not need to continually run the unconstrained direct effect model. Figure 3 and Figure 4 demonstrate the significant paths between the tested variables based on the two different fit groups (chi-square = 45.89, $df = 32$, $p > .05$, RMSEA = .06, CFL = .98, TLI = .96, SRMR = .04). According to the path results, there are four different paths between low fit condition and high fit condition: (1) strategic-driven attribution positively impacts value driven attribution in low fit condition but not in high fit condition, (2) stakeholder-driven attribution positively impacts corporate reputation in low fit condition but not in high fit condition, (3) egoistic-driven attribution negatively impacts corporate credibility in high fit condition but not in low fit condition, (4) strategic driven attribution positively impact corporate attribution in high fit condition but not in low fit condition.

FIGURE 2
UNSTANDARDIZED PATH COEFFICIENT OF THE LOW FIT CONDITION

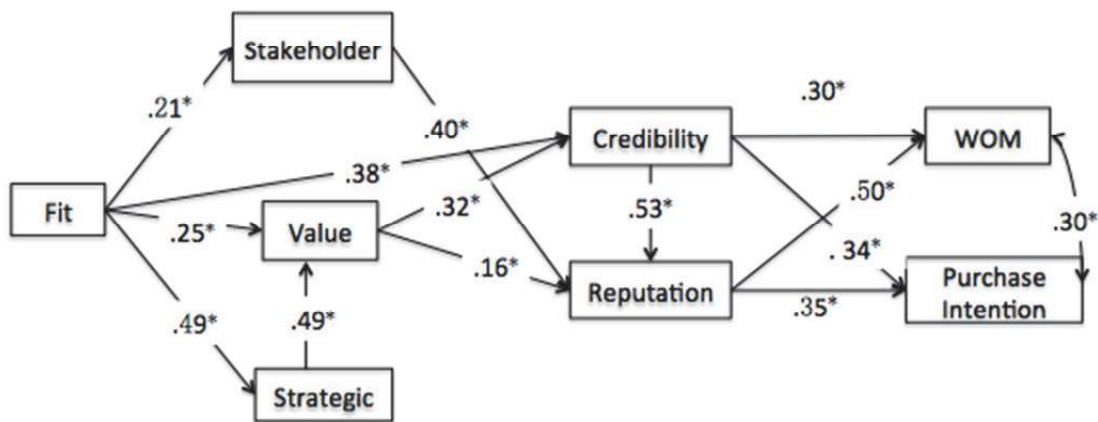
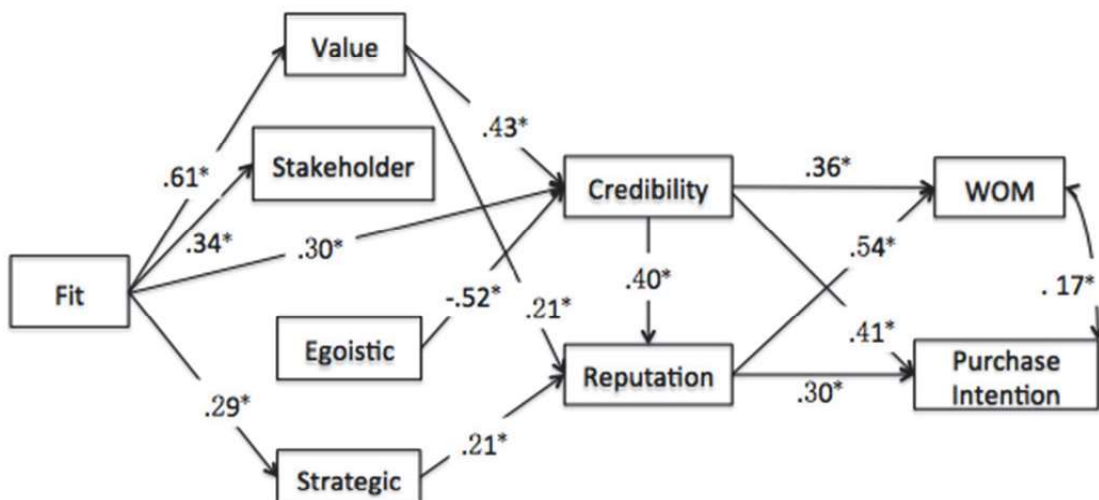


FIGURE 3
UNSTANDARDIZED PATH COEFFICIENT OF THE HIGH FIT CONDITION



Hypothesis Testing

Based on the path analysis results, in high fit condition, perceived fit had positive impacts on value-driven, stakeholder-driven, and strategic-driven attribution, however there is no statistically significant path between perceived fit and egoistic-driven. Thus, H3 (a), H3 (b), and H3 (d) were supported and H3

(c) was not supported. In terms of H4, only (a) value-driven motivates, (b) stakeholder-driven motivates, and (c) egoistic-driven motivates mediated the relationship between fit and perceived brand credibility, so H4 (a), H4 (b), and H4(c) were supported. Similarly, only value-driven motivates and strategic-driven motivates mediated the fit and corporate reputation, so H5 (a) and H5 (d) were supported. Additionally, credibility has a positive impact on corporate reputation in both high fit and low fit conditions, and they are positively influence WOM and purchase intention. Therefore, H6, H7, and H8 were all supported.

Discussion

The results of study 2 extended previous studies and revealed the different levels of CSR fit initiatives would influence the corporate credibility (Becker-Olsen et al. 2006; Groza et al. 2011; Sen and Bhattacharya 2001; Simmons and Becker-Olsen 2006). The model in an independent sample suggests that fit does not have a significant effect on egoistic-driven motivates. Two reasons could be found to explain this non-significant result. First, Walker et al. (2010) indicated that the construct of egoistic in attribution scale developed by Ellen et al. (2006) was different from the other three, and they failed to provide a confirmatory analysis, and the validity and reliability of the scale were not tested. Second, despite the construct of the scale, another explanation could be due to the increasing popularity of the CSR activities reduced consumers' suspicious beliefs regarding company's motivates. According to McPherson (2014), many companies tended to reach people with diverse backgrounds and put more efforts on the world's most compelling issues. Therefore, this newly raised trend helps consumers to understand the low fit CSR activities from another perspective rather than egoistic motivates.

In term of the multi-sample analysis models, four different paths were found between low fit and high fit conditions. First, in low fit condition, there is a direct path between strategic driven attribution and value driven attribution, indicating when the connection between CSR activities and the company business is relatively unobvious, the strategic driven attribution positively impacts the value drive attribution. Therefore, consumers tend to consider the motivation of the corporate doing socially good dues to strategic purpose is also positively influence their perceptions from the community and company's obligation perspective. Second, in the low fit condition, the stakeholder driven attribution positively impact corporate reputation. Thus, even though consumers are suspicious about the company CSR initiative, if they think the company's motivation is from meeting the stakeholders' needs and responding to their expectations, the consumers view the company with a high reputation. Third, in the high fit condition, egoistic driven attribution negatively influences corporate credibility. Therefore, if the consumers attribute the company's motivation to self-centered and take advantage of the social cause, they tend to rate the company with a low credibility. Lastly, in high fit condition, the strategic driven attribution positively impact corporate reputation. This finding is consistent with Ellen et al., (2006) result, consumers respond positively of CSR activity if they evaluate it as value and strategic driven

GENERAL DISCUSSION

Theoretical Implications

The purpose of the current study was to examine the role of CSR fit and source information on corporate credibility and investigate how consumers' attributions to the CSR activity influence perceived company reputation, and ultimately impact consumers behavior intention. The findings of this study reconciled and expended previous research and helped scholars build both theoretical and conceptual frameworks for future CSR studies. The results supported the findings of engaging in high CSR fit activities yield more favorable company evaluations (Becker-Olsen et al. 2006; Ellen et al. 2006; Groza et al. 2011). Furthermore, brand credibility and corporate reputation could be influence by CSR activities, and ultimately impact other marketing outcomes, including purchase intention and word or mouth (Hur et al. 2014; Lii & Lee, 2012). In addition, study 2 applied attribution theory to help establish the research model for future related research and suggested that some consumer attributions (i.e., value-driven, stakeholder-driven, and strategic-driven) can be identified as a route that through CSR initiatives and marketing outcomes, which made a theoretical contribution to explain the importance of the congruency

in CSR activities and it also impacts corporate reputation and credibility, ultimately enhance consumer purchase intention and word of mouth.

Managerial Implications

The present study also made some important contributions to the practical field by emphasizing the relationship between CSR and corporate credibility and reputation. First of all, CSR investment could help corporates increase their public image and improve their credibility and reputation, and in the meanwhile, positively influence WOM and purchase intention. Accordingly, company practitioners need to be committed to maximizing the benefits from CSR activities by increasing and maintaining a good fit social cause with their products or services. Second, understanding consumers' attributions to the CSR initiatives becomes more important, because the results highlighted the significant role of consumers' attributions of corporate's motives on affecting their evaluations of the company and marketing outcomes, which required the company to present consistent sincerity for their marketing strategy during the whole CSR campaigns.

Limitations and Future Research

In light of the implications of the present study findings to the field of CSR, some limitations should be considered. First of all, the SMART company that is used in the stimuli was fictitious, which rules out participants preexisting attitude toward the company, but on the other hand, the external validity suffers from this approach. Secondly, in study 1, the stimuli of fit and source were not controlled by self-involvement, which might result in high level of involvement with the social cause, and the information source would have no significant effect. Thirdly, the visual elements in internal and external source conditions differ each other in order to as much as closely to imitate the company's website and the non-profit organization's website in the real life, however the internal validity suffered from these different visual elements. Fourthly, because the validity and reliability of the scale that was used in study two remained unexplored, the theoretical model probably underestimate the effects of fit on egoistic-driven motivates.

Future research has the opportunity to fix the limitations discussed above. The follow-up study can test the relationship by using the real company rather than fictitious one. Self-involvement can be considered as another important variable to influence consumers' perception with the CSR message. Furthermore, other information source can be added to compare the source influences of CSR initiatives on consumers' attributions, for example, news report, advertising, or social media post. Lastly, it will be meaningful to examine the impacts of different contents of CSR activities on consumers' evaluations. Du et al. (2010) indicated that content of CSR information could include two components: the importance of the issue and the impact of the initiative. A CSR message can greatly address how crucial of a social issue or how the company involved in this cause. However, according to persuasion knowledge model (Friestad and Wright 1994), indicating the importance of a social issue increases target consumers' suspicious, because of the lacks of logical association with company's core businesses. In addition, focusing on the social impacts of a CSR activity, especially long-term support commitment could be an effective communication strategy for a company to gain both internal and external benefits from CSR investment.

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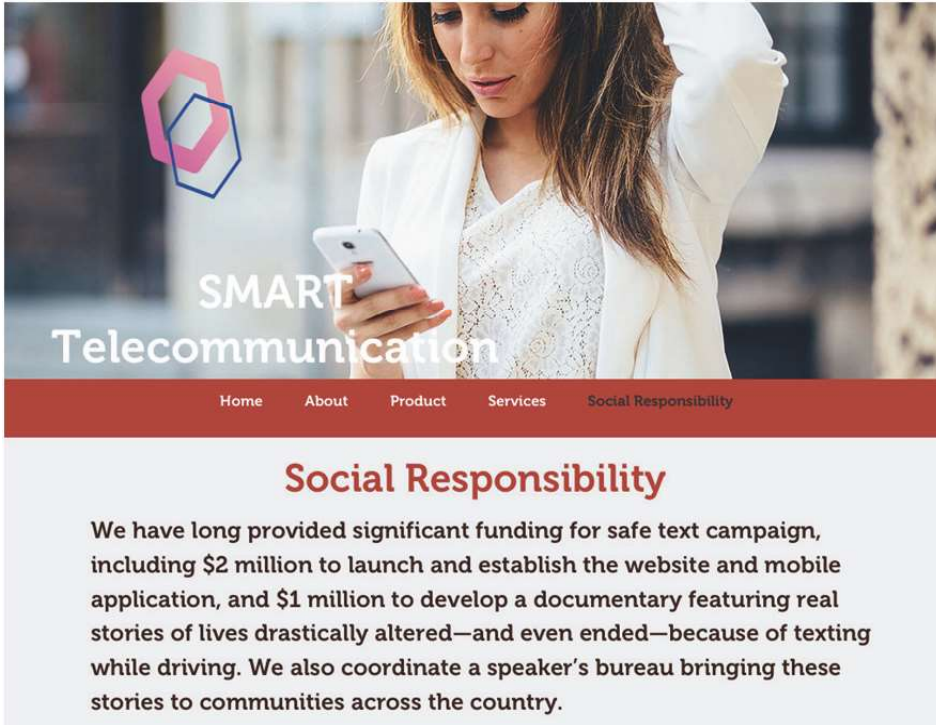
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APPENDIX I Stimuli of Study 1

Condition One: High fit and Internal Source



SMART
Telecommunication

Home About Product Services Social Responsibility

Social Responsibility

We have long provided significant funding for safe text campaign, including \$2 million to launch and establish the website and mobile application, and \$1 million to develop a documentary featuring real stories of lives drastically altered—and even ended—because of texting while driving. We also coordinate a speaker's bureau bringing these stories to communities across the country.

Condition Two: High fit and External Source



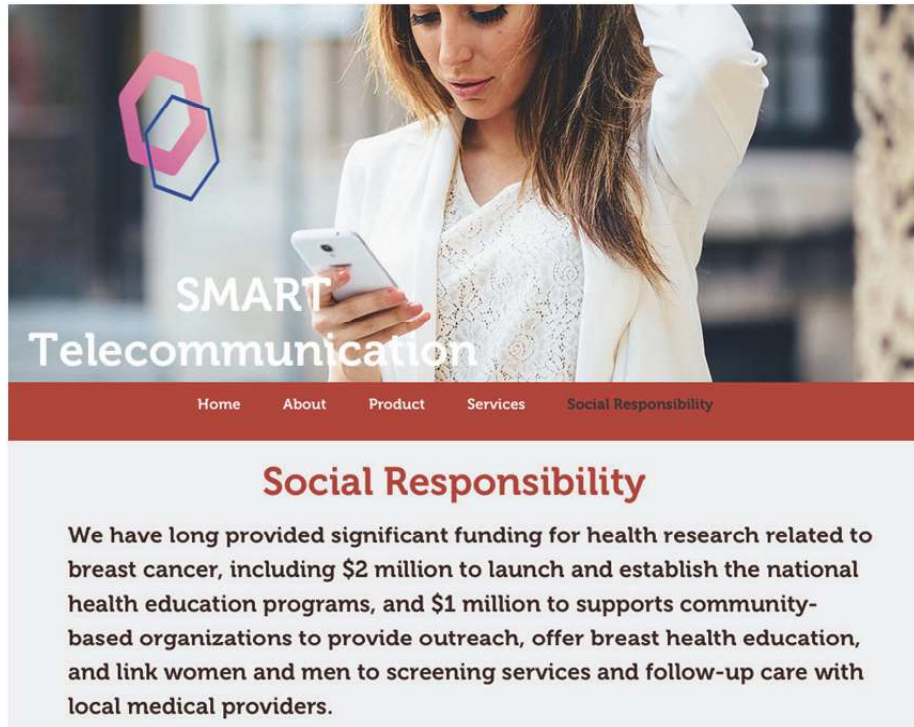
Council for Corporate Responsibility
Advancing Companies. Enriching Communities.

Home About Events & Activities **CSR Resources** Newsletter

SMART Telecommunication

SMART telecommunication has long provided significant funding for safe text campaign, including \$2 million to launch and establish the website and mobile application, and \$1 million to develop a documentary featuring real stories of lives drastically altered—and even ended—because of texting while driving. They also coordinate a speaker's bureau bringing these stories to communities across the country.

Condition Three: Low fit and Internal Source



The screenshot shows the SMART Telecommunication website. At the top, there is a navigation bar with links for Home, About, Product, Services, and Social Responsibility. The main content area features a large image of a woman in a white lab coat looking at her smartphone. Below the image, the text reads: "Social Responsibility" in a bold, dark red font. Underneath, a paragraph states: "We have long provided significant funding for health research related to breast cancer, including \$2 million to launch and establish the national health education programs, and \$1 million to supports community-based organizations to provide outreach, offer breast health education, and link women and men to screening services and follow-up care with local medical providers."

Condition Four: Low fit and External Source



The screenshot shows the Council for Corporate Responsibility website. At the top, there is a navigation bar with links for Home, About, Events & Activities, CSR Resources, and Newsletter. The main content area features a large image of a globe surrounded by four hands in shades of green and blue. Below the image, the text reads: "Council for Corporate Responsibility" in a serif font, followed by the tagline "Advancing Companies. Enriching Communities." in a smaller, italicized serif font. Underneath, the text reads: "SMART Telecommunication" in a bold, blue sans-serif font. Below that, a paragraph states: "SMART telecommunication has long provided significant funding for health research related to breast cancer, including \$2 million to launch and establish the national health education programs, and \$1 million to supports community-based organizations to provide outreach, offer breast health education, and link women and men to screening services and follow-up care with local medical providers."

Stimuli of Study 2

High Fit Condition

“Texting while driving was estimated to be involved in 200,000+vehicle crashes in 2015, often involving injuries and deaths. That’s why telecom company SMART is committed to putting an end to texting and driving. They’re focused on educating the public—especially teens—on the dangers of texting and driving. No text is worth a life...It Can Wait. SMART has involved in safe text campaign and provided significant contributions for more than 10 years, including \$2 million to launch and establish the website and mobile application, and \$1 million to develop a documentary featuring real stories of lives drastically altered—and even ended—because of texting while driving. We also coordinate a speaker’s bureau bringing these stories to communities across the country.”

Low Fit Condition

“There are more than three billion women in the world and breast cancer is the most common cancer to affect women. Every woman is at risk for breast cancer and the risk starts at birth. That is why telecom company SMART aims to raise awareness and start conversations about how women can take action for their own breast health through screening, detection and treatment. SMART has provided significant contributions for health research related to breast cancer for more than 10 years, including \$2 million to launch and establish the national health education programs, and \$1 million to supports community-based organizations to provide outreach, offer breast health education, and link women and men to screening services and follow-up care with local medical providers.”