

**Are You Supporting CSR Because It's Important or Because It's Cool?
Influences of Internal and External Attributions on Company Believability and Attitude**

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Introduction and Literature Review

Corporate social responsibility (CSR) refers to companies' voluntary incorporation of social or environmental concerns in their business activities and communications with stakeholders (Dahlsrud, 2008). Schwartz (2003) described human values in five dimensions: self-enhancement (valuing power, money, and success), self-transcendence (valuing altruism, benevolence, and equity), conservation (valuing self-discipline and compliance to rules), and openness (valuing taking risks, having fun, and enjoying life).

According to the attribution theory (Heider, 1958), people attribute people's actions to internal reasons (i.e., self-motivated and internalized reasons, lacking influence of external factors) or external reasons (i.e., reasons involving external pressures). We propose that the interaction between *consumer values (CV)*, or what consumers think are important in their life, and companies' *CSR press release message values (PRV)*, or what a company's CSR press release message portrays that the company values, can impact consumers' attribution of a company's CSR intentions. Specifically, since self-transcendence and conservation are values associated with internalized motivations to think beyond self-oriented needs (Dagar et al., 2022; Reed, 2008) and self-discipline (Cialdini & Trost, 1998), respectively, the CV-PRV interaction in **(H1)** self-transcendence and **(H2)** conservation will positively influence the consumer's internal attribution of a company's CSR intentions. On the other hand, since self-enhancement and openness are values associated with maintaining a superior image in the social setting (De Angeles et al., 2012) and fulfilling desires evoked by external temptations (Tarka et al., 2022) (i.e., antagonistic to values for serving others), respectively, we hypothesize that the CV-PRV interaction in **(H3)** self-enhancement and **(H4)** openness positively influence the consumer's external attribution of a company's CSR intentions. Due to assigning internalized reasons behind engaging in CSR activities, we hypothesize that **(H5)** internal attribution positively influences company believability. Due to anticipating possible influence of external pressures for engaging in CSR activities, external attribution may bring skepticism about a company's true intentions behind CSR activities. Therefore, we expect that **(H6)** external attribution negatively influences company believability. Trust toward a company's activities (Du et al., 2010; Overton et al., 2021) and communications (Overton et al., 2021) has been found to evoke favorable attitude toward the company. Thus, **(H7)** company believability is predicted to positively influence the consumer's attitude toward the company.

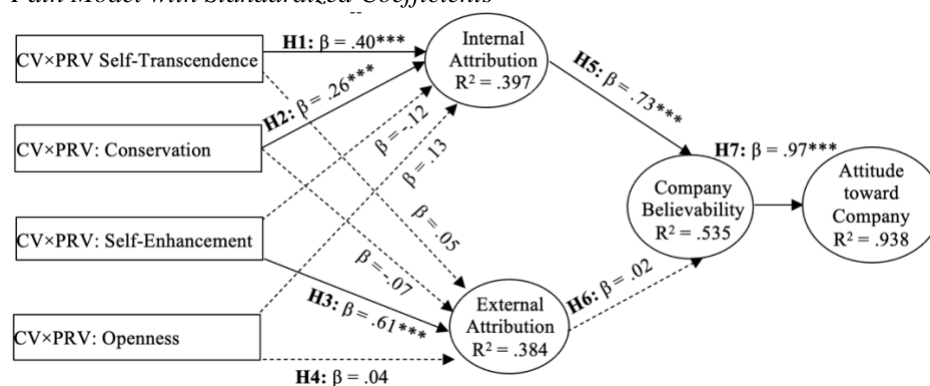
Method

We conducted an online quasi experiment with a national sample of 267 male and 201 female consumers in the U.S. recruited from Amazon Mechanical Turk. They represented a wide range of ages (19-72 years old; $M_{age} = 40.8$). Twenty Fortune 500 companies' CSR press release (PR) messages were collected from their corporate websites by making sure that they strongly conveyed one or more values for self-enhancement, self-transcendence, conservation, and openness through content analysis. Participants first completed Schwartz's (2003) scale for consumer values. Then, they were randomly assigned to one of the 20 CSR PR

messages. After reading their assigned CSR PR message, they completed measures for perceived CSR PR message values (Schwartz, 2003), internal and external attributions (Vlachos et al., 2013), company believability (Connors et al., 2017), and attitude toward the company (Holbrook & Batra, 1987), which were adopted or adapted from extant scales. All measurements were rated on a 5-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree). The factor loadings ranged between .58-.78. All the measurement scales had adequate internal consistency (Cronbach's α s > .70). Structural equation modeling (SEM) was conducted using Mplus to test the hypotheses. The SEM model indicated a good fit ($\chi^2 = 346.26$, $df = 126$, $p < .001$; $\chi^2 / df = 2.83$; RMSEA = .06; CFI = .93, TLI = .91, SRMR = .05). The hypotheses test results are shown in Figure 1.

Figure 1

Path Model with Standardized Coefficients



Notes. Solid paths are significant, while dotted paths are non-significant. CV and PRV represent consumer values and CSR PR message values, respectively. *** $p < 0.001$.

Discussion and Conclusion

All hypotheses except for H4 and H6 were supported. The results suggest that when the self-transcendence and conservation values are reflected in the CSR PR messages, consumers who place more importance in these values are more likely to believe that the company engaged in the CSR activities because the company considered it to be important. On the other hand, when the company's CSR PR message demonstrates the value of self-enhancement, as consumers place more importance on this value, they are more likely to attribute that the CSR PR message was externally motivated. Since self-enhancement reflects projecting an image of being wealthy, powerful, and successful, consumers placing high importance on self-enhancement may project themselves onto the company and believe the company also would be motivated by such self-serving values, hence externally attributing a company's intentions for engaging in CSR PR activities when these activities reflect the self-enhancement value. Although internal attribution positively influenced company believability, external attribution did not influence company believability significantly. Company believability positively influenced attitude toward company. These findings indicate the significance of showcasing CSR PR activities promoting the values for self-transcendence and conservation through the CSR PR messages, which can resonate with consumers who consider these values important. This congruence in

values in turn can facilitate the process of consumers internalizing a company's goals for engaging in CSR activities involving self-transcendence and conservation, leading to a higher faith in the company's intentions in contributing to the society and creating a favorable attitude toward the company.

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