HOW TO MANAGE STAEKHOLDER SKEPTICISM OF CORPORATE SOCIAL RESPONSIBILITY (CSR) MOTIVES: EFFECTS OF CSR FIT, CORPORATE REPUATATION, AND STATED MOTIVES

By

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To my beloved father, Kye Jung Kim; my dearest mother, Jung Sook Lee– their endless love and support made it possible to be where I am now

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Abstract of Dissertation Presented to the Graduate School
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This study examines how to manage and reduce stakeholders' skeptical attributions of CSR programs, and argues that stakeholder skepticism negatively relates to attitudes and various stakeholder intentions such as intent to support, seek employment with, invest in, and purchase products and services. Three determining factors affecting skepticism were proposed: fit on CSR initiatives, corporate reputation, and stated corporate motive(s). These three factors were expected to interact with each other to influence not only skepticism but also attitudes, and intentions.

The findings show there were significant three-way interaction effects among independent variables (CSR fit, reputation, stated motives) on skepticism relating to CSR motives. When a company has a bad reputation, addressing both motives (self and society serving) reduces skepticism across different CSR fit programs. When a good reputation company has a high-fit CSR program, addressing both motives produces less skeptical attributions as opposed to acknowledging only a society-serving motive. The opposite trend appeared when a good reputation company has a low-fit

CSR programs. When they have low-fit CSR programs, expressing both motives backfires.

Although there were no three way interaction effects among independent variables on attitudes, additional tests revealed the determinant role of perceived reputation on attitudes and stated motives. Good reputation companies generated more positive attitudes among subjects, regardless of whether such companies employed high-or low-fit programs, and regardless of whether they addressed one or both motive(s). Acknowledging self-serving motives with social motives produced better attitudes across different fit and reputation cases. However, CSR fit did not make any differences in subjects' attitudes. In terms of behavioral intentions, when a company has a bad reputation, admitting dual motives generated more positive behavioral intentions to support, work for, invest in, and purchase products/services from the company, regardless of CSR fit. When reputable companies have high-fit CSR initiatives, stating both motives generated better results for investment intentions and purchase intentions, but not for support and employment intentions.   Participants who were more skeptical of CSR programs reported less positive attitudes toward the company and positive intentions for the company by showing weaker support intentions, employment intentions, investment intentions, and purchase intentions.

CHAPTER 1
INTRODUCTION

Today's market environment is characterized by intense competition and overcapacity (Aaker, 2005). In such markets, building and maintaining a good corporate relationship with stakeholders is crucial to operating a business sustainably. Corporate social responsibility (CSR) has been recognized as a strong candidate for enhancing mutually beneficial relationships with stakeholders (L'Etang, 1994; Kim & Choi, 2010). Recognizing positive corporate outcomes of CSR efforts, such as publics' favorable attitudes, companies and academics have viewed CSR initiatives as "not merely the right thing to do but also the smart thing to do" (Luo & Bhattacharya, 2006, p. 1). As a result, more than 90% of Fortune 500 companies practice various CSR programs, including corporate philanthropy, humane employee treatment, environmental support, and community involvement (Kotler and Lee, 2004). Some large companies report the extent of their investment in CSR programs. For example, Target expended $107.8 million on CSR, representing 3.6% of its pretax profits, General Mills expended $60.3 million, representing 3.2% of its pretax profits, and Merck expended $921 million, representing 43.3% of its pretax profits (Berner, 2005).

Although marketing and business literature reflect that public responses to CSR initiatives are generally positive (Barone et al., 2000; Berens, Van Riel, & Van Bruggen, 2005; Sen & Bhattacharya, 2001; Webb & Mohr, 1998), under some circumstances CSR initiatives have backfired (Arnold, 2001). For example, whereas some companies gained publics' trust by stressing their environmental initiatives, other companies using the same strategies experienced a backlash effect (Yoon, Gurhan-Canli, Schwarz, 2006). In seeking to understand how, when, and for whom CSR practices work, many studies found a determinant role of consumers' skepticism of corporate motives behind CSR programs, significantly diminishing the effectiveness of CSR initiatives (David et al., 2005; Barone et al., 2000; Kim and Choi, 2010; Kim and Ferguson, 2010; Webb and Mohr, 1998; Ellen et al., 2000). Empirical research has successfully shown that when the public interprets CSR motives as egoistic, they tend to evaluate values of CSR programs lower (David et al., 2005), show negative attitudes toward and weak intent to support the company (Barone et al., 2000; Kim and Choi, 2010; Webb and Mohr, 1998; Ellen et al., 2000). Thus, examining under which conditions the development of stakeholder skepticism would be successfully managed becomes a key issue both for the academic and business fields.

Earlier business and marketing references have suggested that stakeholders' skeptical reactions toward CSR may be a result of contextual factors such as fit of CSR programs (Forehand & Grier, 2003), referring to how closely CSR programs match with their business lines (Ellen, Mohr, & Webb, 2000; Ellen, Webb, Mohr, 2006; Becker-Losen, Cudmore, & Hill, 2006). Several predictions regarding the effects of CSR fit have been proposed and debated, ranging from pro-high fit CSR programs and pro-low fit CSR initiatives to a mixed-approach.

The first is widely accepted and argues that when consumers think of CSR initiatives as "fitting" with the company, the perception reduces their suspicious responses toward CSR because the company is not acting out of its character and thus seems to be acting appropriately (Fein, 1996). The second approach proposes the opposite logic that a close match between a business line and such activities trigger public “opportunistic attribution” (Ellen et al., 2006, p.150), resulting in negative attitudes and intention, because the close link provides a clear clue of how the firm can profit from such programs (Ellen et al., 2000). The last approach attempts to reconcile the two contradictory theories and suggests that the fit of CSR programs interacts with other critical factors such as corporate reputation. Kim and Ferguson (2010) found that high-fit CSR initiatives bring positive results only when the company has a good corporate reputation; conversely, with a bad reputation a high-fit CSR initiative backfires. Their attempts to associate the effects of CSR fit with corporate reputation provide a far-reaching implication. To provide theoretical explanations and additional empirical support for this theory, the present examines how the fit of CSR programs interacts with perceived corporate reputation.

This study investigates whether a company’s communication efforts (e.g., acknowledging self-serving motives) help them manage stakeholder skepticism and reduce the negative influence on responses to CSR (e.g., attitudes, support intentions). Fearing consumers’ skeptical attribution (Drumwright, 1996), corporations often promote their CSR practices as being motivated solely by their sincere desire for public good (Forehand & Grier, 2003). The general public may demonstrate pessimistic or cynical attitudes toward businesses if they perceive their motives as not genuine (Bae & Cameron, 2006), while at the same time, knowing and expecting that businesses inevitably serve their classical function of generating profits (Ellen et al., 2006). In this sense, to acknowledge corporate-serving motives may not harm consumers’ evaluations of the firm, but may instead produce public appreciation of corporate honesty, thereby resulting in favorable public attitudes toward the business.

Forehand and Grier’s (2003) research shows that consumer skepticism is actually reduces when companies acknowledge their firm-serving motives in some situations. This study attempts to answer when and how acknowledging self-serving motives reduce stakeholders’ skepticism, and generates better attitudes and intentions relating to CSR activities.

This study substantiates the reasons for skeptical stakeholder perceptions toward CSR programs and the subsequent effects on attitudes toward and intent relating to the company. The findings of this study can be utilized to develop more effective CSR initiatives by providing useful guidelines for decision makers in selecting proper programs and designing communication strategies.

CHAPTER 2
LITERATURE REVIEW

This section will begin by discussing the development of and definition of CSR concepts, as well as different approaches to viewing CSR. Based upon these discussions, the main concepts of this study - including perceived CSR fit, perceived corporate reputation, and stated motives - will be thoroughly discussed with supporting theories. The hypotheses are stated at the end of the chapter.

The Evolution of CSR and its Definition

Before the mid-20th century, in the absence of perceptions about corporate obligations to society, maximizing corporate profits was widely regarded as a legitimate goal of businesses. Beginning in the 1920s, some concerns for CSR appeared, such as Sheldon's (1924) work, which stressed a reciprocal relationship between businesses and society. Despite some references addressing corporate obligations from the 1920s to 1940s (e.g., Barnard, 1938, Clark, 1939), a more recent description of the CSR construct appeared in the 1950s (Carroll, 1999). For example, Bowen (1953) attempted to associate the classical view of corporate responsibility as profit maximization with an ethical obligation, referring 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).

Following the 1950's trend, CSR literature expanded in the 1960s. Proposed definitions of the CSR construct include a purely economic obligation (e.g., Friedman, 1962) and voluntary ethical acts on social issues (Davis & Blomstrom, 1966; Davis, 1967; McGuire, 1963). Friedman (1962) argued that the sole social responsibility of business is to operate in a manner that increases profits for shareholders; using resources for other purposes would be a waste of shareholder investment. Although this shareholder perspective won strong support from businesses, scholars began to call for businesses to address social and moral issues more actively in society.

In the 1970s, discussion of the definition of CSR construct proliferated. The concepts of CSR broadened to include corporate ethical responsibility to society as a component. For example, Davis (1973) defined CSR as “the firm’s consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm” (p. 312), stressing that CSR efforts “begin where the law ends” (p.313).These new perspectives on CSR reflected a social movement in the 1970s, “with respect to the environment, worker safety, consumers and employees were poised to transition from special interest status to government regulation” (Carroll, 1999, p.275).

The broadened concept of CSR is comprehensively captured by Carroll’s (1979) four-dimensions of CSR: economic, legal, ethical, and discretionary. Among these, economic responsibility ranks as the most fundamental and primary social responsibility of corporations, as they are obligated to meet the need of consumers by providing goods and services as well as making reasonable profits in the process. Corporations must also adhere to appropriate standards, set by laws or ethical standards. Ethical responsibility represents “the kinds of behaviors and ethical norms that society expects business to follow” (Carroll, 1979, p. 283). On top of these ethical and legal responsibilities, an expectation exists dictating that corporations perform discretionary responsibilities such as corporate giving. This responsibility represents philanthropic activities guided by corporations’ voluntary desire to engage in social roles. Giving charitable monetary or in-kind donations reflects “society’s desire to see businesses participate actively in the betterment of society, beyond the minimum standards set by the economic, legal and ethical responsibilities" (Carroll, 1979, p. 505).

Consistent with the definitions of CSR in the 1970s, recent studies have extended the definition to include a company's behavior and status in response to its perceived social responsibilities (e.g., Brown & Dacin, 1997; Holme & Watts, 2000; Sen & Bhattacharay, 2001). Holme and Watts (2000) define CSR as "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large" (p. 8). The European Commission's (2006) CSR definition is "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis." Embracing the above discussion, this study defines CSR as corporate commitment to operating business in a manner meeting or exceeding the economical, legal and ethical expectations demanded by society, especially its stakeholders, while engaging in discretionary practices voluntarily.

Perspectives on CSR

As the above discussion shows, much of the debate on CSR was of a normative nature (e.g., CSR as a social obligation, CSR as ethics-driven corporate behavior), "building upon the idea that moral principles should or should not guide corporate decision making"(Laan, Ees, Witteloostuijn, 2008). These social obligation and ethics-driven perspectives advocate that firms realize their significant impact on society and therefore are responsible for promoting social well-being and justice. Thus, businesses should act responsibly toward society as a whole (Bowen, 1953). Today, the public holds expectations for responsible corporate activities independent of any self-interest (Swanson, 1995).

Beginning in the mid-1990s, the CSR construct began to consider the practical aspects of CSR (Carroll, 1999): CSR as the corporate obligation of stakeholders (e.g., corporations are responsible only for their stakeholders) and CSR as an instrumental tool (e.g., CSR initiatives as a means of increasing corporate profits).

First, the stakeholder-obligation approach proposes that companies need not be responsible for all of society as previous perspectives asserted, but should instead be responsible for stakeholders who affect or are affected by corporate behavior (Donaldson & Preston, 1995; Jones, 1995; Wood and Jones, 1995). A company is viewed as a nexus of stakeholders including customers, interest groups, regulators, communities, and employees (Donaldson & Preston, 1995; Maignan & Ferrell, 2004). As an active and flexible system interacting with various stakeholders, a company is responsible for meeting the interests and ethical demands of those stakeholders (Maignan & Ferrell, 2004). The prevailing assumption of this perspective is that the notion of social obligation or ethics-driven perspectives is too ambiguous and broad "to facilitate the effective management of CSR" (Maignan & Ferrell, 2004, p.4). In other words, the stakeholder approach emphasizes not only CSR's normative nature to meet the ethical demands of diverse stakeholders to be a desirable company, but also concerns the practical aspect of motivating companies to manage CSR initiatives effectively.

On the other hand, in sharp contrast with previous normative perspectives, some business and marketing scholars view CSR practices as marketing tools for increasing corporate profits (e.g., cause-related marketing). This perspective coincides with the shareholder approach, which holds that monetary gain is the sole and primary responsibility of businesses (Friedman, 1962), in that it gives greater weight to what can be gained through CSR programs than what can be done for stakeholders or society. Accordingly, the scope of CSR practices is narrowly limited to certain programs that contribute to increased corporate profits.

The above discussions indicate that the emphasis of corporate responsibility differs by perspectives – social obligation and ethics-driven perspectives concern the more normative nature of CSR, the instrumental tools approach concerns the practical contribution of CSR, and the stakeholder obligation approach attempts to strike a balance between the two aspects. Indeed, corporate motives behind CSR initiatives might be simultaneously altruistic and strategic for increasing corporate profit. "Economic viability is something business does for society as well, although we seldom look at it in this way" (Carroll, 1999, p. 283) and positive corporate outcomes will certainly motivate businesses to get involved in CSR practices more actively. Thus, it is necessary to consider both the practical aspects of CSR initiatives and CSR's normative nature. Using this reasoning, this study adheres to the stakeholder-obligation perspective. The next section discusses how CSR strengthens diverse stakeholder relationships and improve corporate performance.

Potential Outcomes of CSR

Earlier research explores and proposes stakeholder responses to CSR initiatives in terms of cognitive and affective outcomes (e.g., beliefs, attitudes, identification), and also behavior-related outcomes (e.g., purchase intentions) (Sen et al., 2006). In contrast to the reactions of other stakeholders, consumer reactions have been especially well-documented.

Consumer attitudes toward products /companies have been enhanced by CSR programs (Barone et al., 2000; Berens, Van Riel, & Van Bruggen 2005; Sen & Bhattacharya, 2001; Kim & Choi, 2010; Webb & Mohr, 1998). Responsible programs such as charitable donations help consumers to identify a company as distinctively socially responsible (David, Kline, & Dai, 2005; Sen and Bhattacharya 2001), perceive it as highly reputable (Fombrun & van Riel, 2003) and evaluate such companies better (Forehand & Grier, 2003). As marketing studies report strong effects of attitudes on behavioral intentions, consumers' favorable attitudes connect to a stronger intent to support the CSR efforts and the company in various ways (Kim & Choi, 2010; Sen, Bhattachraya, & Korchun, 2006). For example, some research findings reveal the positive effects of CSR on financial performance, including consumer preference for new products (Brown, & Dacin, 1997), a willingness to purchase products (Kim & Ferguson, 2010; Smith and Alcorn 1991), and an intent to pay more for products (Kim, 2010; Trudel & Cotte, 2008). However, behavioral intentions relating to consumer financial decisions require further investigation because other studies show a weak relationship or no relationship between CSR and financial performance (Sen et al., 2006).

Realizing that CSR programs help companies to achieve business goals by strengthening relationships with various stakeholders such as employees, community, and investors (Hall, 2006), some studies investigate how CSR influences the attitudes or intentions of other stakeholders. Studies have found that CSR initiatives enhance employment intent (Kim & Choi, 2010; Turban & Greening, 1997; Greening & Turban, 2000) and investment intent (Kim & Choi, 2010; Sen et al., 2006), indicating that CSR programs are “a significant driver of a company’s attractiveness” (Sen et al., 2006, p.) to both potential employees and investors. In Hall’s (2004) study, community members were found to develop a strong emotional attachment with companies that conduct community relationship programs and were also found to express greater commitment to the company (Hall, 2004). Publics react to CSR programs not just as consumers or the general public, but as diverse stakeholders such as potential employers, investors, and community members (Sen et al., 2006; Bhattacharya, Korschun, & Sen, 2009).

Despite the potential corporate outcomes of CSR programs, not every CSR initiative brings positive results. In an experimental study, a responsible drinking campaign sponsored by a non-profit organization was found to diminish subjects’ attitudes toward the sponsor. As a result, subjects’ demonstrated a weakened intent to support both the campaign and sponsor because the campaign was perceived as demonstrating a high degree of corporate self-interest (Kim & Park, 2010). Forehand and Grier (2003) found that the public evaluates a firm negatively when they perceive it as being deceptive in terms of expressed motives behind CSR initiatives. These findings suggest that managing stakeholder skepticism over CSR motives is the key to achieving intended outcomes. Empirical research has successfully shown that when publics interpret CSR motives as egoistic, they tend to evaluate the value of CSR programs lower (David et al., 2005), demonstrate negative attitudes toward the CSR, and a weak intent to support the company (Barone et al., 2000; Kim and Choi, 2010; Webb and Mohr, 1998; Ellen et al., 2000). Given the direct effects of skepticism of

CSR motives on public attitudes and intent, decision makers must select CSR programs very carefully and strategically communicate their motives with stakeholders.

Based on these discussions, this study investigates stakeholder reactions to CSR practices; specifically, attribution of motives, attitudes and intent relating to the program/company. Also examined in this study, to increase the effectiveness of CSR practices, are methods used to suppress development of CSR skepticism by arguing (1) the crucial role of corporate reputation and CSR fit and (2) the importance of communicating ulterior motives to stakeholders. To prevent development of skepticism over CSR, companies are generally advised to choose CSR programs that are "congruent with their product line, brand image or target market; that is, companies should make offers that make sense to their customers and the public" (Ellen, Mohr, & Webb, 2000). However, under certain circumstances, such high fit may draw attention to how firms profit from the social initiatives and lead to less positive responses (Ellen et al., 2000). The following section presents early literature discussing the effects of fit in CSR activities.

Prior Research on the Effects of Fit in CSR Initiatives

CSR fit generally refers to the perceived similarity and relevance between a corporation's core business, image, or target market and its social initiatives (Ellen, Mohr, & Webb, 2000; Ellen, Webb, Mohr, 2006; Becker-Olsen, Cudmore, & Hill, 2006). Stakeholders perceive CSR initiatives as high-fit with the company if its products are used in implementing CSR (e.g., Home Depot's donation of building supplies) or if both the CSR initiatives and the company itself have similar target market or consumers bases (e.g., Disney's educational programs for children). Studies suggest that perceived fit in CSR is important because the match between CSR initiatives and a corporation's business can affect the number of thoughts regarding the relationship, engender specific types of thoughts, and eventual influence of CSR evaluations (Becker-Olsen et al., 2006; Drumwright, 1996; Hoeffler and Keller, 2002; Strahilevitz and Myers, 1998).

There have been several hypotheses offered to explain the effects of fit on CSR programs. The first is widely accepted and theorizes that when a CSR program fits well with the company (high-fit), stakeholders view it as more appropriate. This is simply because the company is not acting out of its character (Fein, 1996). Individuals are therefore unlikely to be suspicious of ulterior motives behind such CSR initiatives. Instead, it is argued that they will transfer positive feelings about the social causes to the sponsor company (Hoeffler and Keller, 2002; Ellen, et al., 2006). This logic advising high-fit has been supported by several empirical studies (Becker-Olsen et al., 2006; Forehand & Grier, 2003; Hoeffler and Keller, 2002; Ellen, et al., 2006; Simonin and Ruth, 1998; Speed and Thompson, 2000; Till and Busler, 2000).

Schema theory provides a main theoretical framework for the positive effects of high-fit initiatives (Rifon et al., 2004). Schema refers to a mental structure that represents "the general characteristics of a particular class of episodes, events, or individuals" (Kenrick, D. T., Neuberg, S. L., & Cialdini, R. B., 2007, p.41). This cognitive structure as an organization of knowledge in memory is developed over time through direct and indirect experiences and is used for interpreting and processing information more efficiently. Individuals process an enormous amount of information each day. In order to minimize cognitive effort, unless their expectations are disconfirmed or challenged (Fein, 1990), individuals tend to use mental shortcuts to interpret situations and events using a schema (Kenrick et al., 2007). That is why it is argued that congruent CSR with a company(high-fit) will be more easily processed and integrated into individuals' knowledge, which further suppresses development of suspicion relating to CSR motives and initiatives (Becker-Olsen, et al., 2006; Ellen, et al., 2006). Conversely, when stakeholders perceive that CSR programs do not align with the company's business line or values (low-fit), the perception of incongruity generates more thoughts on CSR activity. Some researchers assert that such cognitive elaborations may link to skeptical perceptions, leading to negative corporate performance (Rifon et al., 2003).

Other theoretical support for this hypothesis is derived from image transfer theory. Literature on brand management and event sponsorship note that congruence between social causes and the sponsor facilitates the process of image transfer, while incongruence slows the image transfer process (Meenaghan, 2001). Therefore, high fit in CSR is thought to contribute to the transfer of positive feelings to the company induced by images of CSR initiatives, eventually contributing to positive corporate performance (Fein, 1996; Hoeffler and Keller, 2002; Ellen, et al., 2006).

Although this pro-high fit argument adopts the above theoretical frameworks, it has some critical weakness in its theoretical assumptions: reasons why the hypothesis fails to predict backlash effects of high-fit CSR.   First, it is assumed that cognitive elaborations engender skeptical attribution of CSR that negatively influence attitudes and intentions. However, the number of elaborations, increased by incongruence, cannot predict the content or direction of these thoughts (Rifon et al., 2004). Instead, the results of elaborations may vary by the context in which individuals make a judgment. Their past expectations, beliefs, or feelings can guide the direction of elaborated thoughts. Or, easily available information in such situations can serve as a frame of reference for developing their viewpoint. Second, it also requires a theoretical and logical bridge on how high fit CSR is sometimes linked to publics' skeptical attribution and negative attitudes (Kim & Ferguson, 2010). Lastly, a liner image transfer from social causes to the company is assumed (Hoeffler & Keeler, 2002; Ellen et al., 2006). However, image transfer can also occur from the company implementing CSR programs to the social causes. This study will adopt some of these major assumptions (e.g., cognitive elaborations influenced by fit) but suggest alternative predictions that can overcome their aforementioned weaknesses.

Another hypothesis proposes the opposite prediction, arguing that a close match between social objectives and business can backfire. This is because such a close link provides a clear clue to how firms profit from CSR initiatives (Ellen et al., 2000) and therefore stakeholders may accuse businesses of behaving opportunistically, resulting in skeptical attribution with less positive responses (Smith, 1994; Drumwright, 1996). Drumwight (1996) found that business managers hesitate to choose social objectives which fit well with their business because they are afraid of stakeholders' opportunistic attributions. Indeed, a study exploring how consumers think about social causes sponsored by companies suggests that some consumers distrust CSR offers, fearing "being taken advantage of" (Webb & Mohr, 1998, p.234). In their study, some respondents perceived CSR offers as simply a gimmick marketing strategy, in which they questioned the honesty, sincerity, usefulness and fairness of CSR to consumers.

As a result, they believed that corporations took credit for CSR practices by making trivial efforts.

These studies propose that there is a high possibility that high-fit draws too much stakeholder attention to corporate benefits, and therefore generates negative reactions toward both the CSR and the company. Under this reasoning, some businesses are advised to choose the least relevant social causes to avoid possible backlash effects (Smith, 1994). However, this argument lacks adequate theoretical support.

In sum, many earlier studies attempted to investigate the conditions under which stakeholders perceive CSR offers as genuine, less skeptical, and show more favorable attitudes and intentions, by focusing on the effects of CSR fit. However, by focusing solely on CSR fit, these studies lack the theoretical elements to explain why stakeholders become skeptical about CSR offers, as noted previously.

To provide theoretical rationales which integrate these contradictory hypotheses, recent studies began to look for other critical factors that may moderate the effects of fit in CSR. For example, Kim and Ferguson (2010) proposed and found the important role of corporate reputation. In their study, high-fit CSR initiatives were found to generate more positive attribution, better attitudes and stronger intent to support the company when companies had a pre-existing good corporate reputation; conversely, high-fit CSR backfired on companies with a pre-existing bad reputation. The finding also shows a stronger impact of corporate reputation on public responses than CSR fit. These insightful findings are still in great need of theoretical rationales. Following this attempt, this study argues that CSR fit interacts with corporate reputation and influences attribution tendency, as well as formation of attitudes and intent among diverse stakeholders. To do so, the main theoretical framework of this study – the image transfer model and correspondence bias in attribution theory - will be discussed in the following section. The prediction of how corporate reputation interacts with the effects of CSR fit will follow in the next section.

Perceived Reputation in Interaction with Fit in CSR Program

Image Transfer Model

Event sponsorship and brand management research propose that when a company sponsors a social event, the specific image of the event (e.g., youthful, charitable) can be transferred to the sponsor (Gwinner, 1997, 1999; Keller, 1993). Brand image is defined as consumer perception and knowledge of a brand as a whole, reflecting the characteristics of the brand (Keller, 1993). The image is developed from various sources ranging from personal experience to advertising (Gwinner, 1997). Sponsoring a social event is proposed as one way to formulate a brand image that a company desires. This is because images associated with an event can become connected to the sponsoring company in the consumer's mind through the social event (Keller, 1993). This logic is mainly derived from the theory of associative memory. This theory explains that one's memory is a cognitive structure constituted of nodes, representing concepts and links between the concepts (Anderson, 1983). When a certain node (concept, link) is activated, other closely related nodes can be easily activated too. Thus, it is thought that developing a link between a social event and the sponsor is crucial to spread the good image of the event to the sponsoring company. The important thing to note is that the strength of each link between concepts varies; some have a closer and stronger connection than others (Kenrick, et al., 2007).

Recognizing the variance of the strength of links, the condition under which the image of the social event can be transferred to the sponsor more effectively was studied. Notably, these studies suggest that the congruity or fit between an event and the company significantly facilitate the image association process (Gwinner, 2009), while incongruity retards the transfer process (Kinney & McDaniel, 1996; Meenaghan, 2001). This is theoretically explained as the following: when individuals perceive a similarity between certain concepts, it is easier for them to activate the similar concepts and links between the two (Meyers-Levy & Tybout, 1989). The strengthened connections allow perceivers to transfer the images more easily. Empirical research findings show that congruency between a social event and the sponsoring brand increase the level of image transfer (Gwinner, 2009).

The basic logic behind the image transfer model is consistent with that of the meaning transfer model in celebrity endorsement studies. Researching the effects of celebrity endorsement, McCracken (1989) proposed the model of meaning transfer. A celebrity possesses a particular set of symbolic meanings that they acquire throughout his or her career. For example, Hulk Hogan and Sylvester Stallone reflect maleness. Celebrities bring these specific meanings to the endorsement process by inducing consumers to connect the celebrity to the product. The meaning transfer process is completed when consumers acquire the meanings transferred to the product by purchasing it. According to McCracken (1989), one of the conditions which facilitate the transfer process is when the meanings of the endorser fit well to those intended for the product. In other words, meanings pass from celebrity to product effectively when both are congruent (high-fit).

Both models suggest two important points. First, if the company is associated with a certain event or celebrity in the memory structure of perceivers, the image and or meanings of the subject can be transferred to the company. Although earlier studies focused more on how the image of the event or endorser can be transferred to the company, the opposite image transfer can occur also (from the company to the event). Thus, it is expected that the characteristics of the company are associated with the event and will influence stakeholder attribution tendencies, and the formation of attitudes or intent toward the social event. For example, it is possible that a bad corporate reputation can be transferred to CSR programs, instead of the positive nature of CSR programs being transferred to the company resulting in skeptical attribution, negative attitudes and intent among stakeholders. If so, the very important question is raised: whether or when the characteristics of the company will overpower those of the CSR programs or the other way around. The next section will provide useful theoretical explanations for this question by discussing the dispositional attribution.

Second, congruence of the company with the event (high-fit) accelerates the image and meanings transfer process by strengthening the links between the two, whereas incongruence brings about the opposite result. This suggests that a high-fit situation increases the impact of the image of the company on the event and vice-versa. Conversely, a low fit may separate the images or meanings between the company and the event. Extending these discussions to a CSR situation, high-fit programs may accelerate the process of image transfer from the company to the social cause. If a company has a bad reputation, a high-fit program may not be a recommendable option. Herein lies the weakness of studies that advise high-fit CSR;

such studies overlook the possibility of adverse influences of corporate images or meanings on those of the CSR practice.

Dispositional Attribution and the Correspondence Bias

A large body of attribution studies discusses correspondence bias, which can provide a theoretical frame from which to predict whether or when the characteristics of a company will overpower those of the CSR programs or vice-versa. Correspondence bias refers to a tendency whereby individuals routinely make a dispositional attribution when they observe behaviors of others, by over-estimating personality factors and under-estimating situational influences (Carlston, Skowronski, & Sparks, 1995; Todorov & Uleman, 2004). For example, when a person fails a test, usually others infer that the person failed because they did not study enough; rarely do others infer that failure was due to high level of test difficulty. Such dispositional inference is so strong that is called as “fundamental attribution error” (Ross, 1977). The personality attribute even occurs when a behavior is highly forced; Bierbrauer(1979) found that when asked to infer why subjects obeyed authority figures in the Milgram experiment (1963), undergraduate students attributed to the obedience to the subjects’ personality rather than to the coercive situation.

Attribution literature maintains that perceivers do not bother to think thorough the situation unless there is a strong need to make a valid and accurate judgment (Fein, 1990). If dispositional information can provide explanations of behaviors, they tend to rely on that information (Pyszczynski & Greenberg, 1981). Other researchers contend that situational influences are often invisible and therefore individuals make dispositional attributions unaware of such situational influences (Gilbert & Malone, 1995). Fein(1990) describes this types of decision making as “correspondence bias.”

Exceptional situations that suppress personality-oriented attribution have been also been identified. First, socially desirable behavior is less likely to be attributed to an actor (Jones & McFilis, 1976; Kelley, 1967) because normative elements of events provide good explanations of motives (Fein, 1990). There is a possibility that stakeholders will show less correspondence bias when interpreting CSR practices which are socially desirable. For example, individuals may hesitate to attribute to good corporate values as the primary motive behind CSR programs in general. Second, cognitive elaborations stimulated by disconfirmed or challenged expectations are thought to result in lessening the correspondence bias, by permitting individuals to process information actively (Fein, 1990). Suspicious perceivers consciously question the dispositional information but also look for other informational cues that can disambiguate potential ulterior motives (Fein, 1990). In the case of low fit, a dispositional attribution may be less likely to emerge. Lastly, silence of information on ulterior motives may suppress the occurrence of the bias by making perceivers use the given salient information to interpret actors' behaviors (Fein, 1990; Bem, 1967; Davis & Gergen, 1961). It is suggested that bias occurs due to lack of awareness of situational information (Gilber & Malone, 1995). Because individuals are not cognitively active in general, easily available information on ulterior motives can impact a choice of information for them to interpret actors' behaviors.

Summarily speaking, a lesser degree of ambiguity in what drives actors to behave as they do (e.g., social norms, given information on ulterior motives) may lessen the dispositional attribution. Too much ambiguity can also suppress dispositional attribution by stimulating a rational thinking process. As the term "fundamental attribution error" indicates, however, personality attribution can still occur whenever dispositional information is perceived as useful (Fein, 1990).

Perception of Corporate Reputation

This study focuses on the role of perceived corporate reputation because corporate reputation can comprehensively reflect a company's dispositional characteristics. The image transfer model and the meaning transfer model use the terms "image" or "meaning" to refer to public perceptions and knowledge of a company which are developed through direct or indirect experiences. Since corporate reputation and corporate image are similar in many instances they are often used interchangeably (Wartick, 2002). However, the two closely related concepts are conceptually different, and therefore must be distinguished (Barnett, Jermier, & Lafferty, 2006; Nueyen & Leblanc, 2001).

Corporate image refers to the general impressions in a public's mind about a company (Barich & Kotler, 1991; Nueyen & Leblanc, 2001), focusing more on how the company desires to appear to external stakeholders (Fombrun & van Riel, 1997; Mackey, 2002). Conversely, corporate reputation is defined as a public assessment based on public perception of the behaviors and abilities of a company, reflecting not only consumer aspects but also investor or employee aspects (Barnett, Jermier, & Lafferty, 2006; Fombrun & van Riel, 1997; Herbig & Milewicz, 1993; Gotsi & Wilson, 2001; Nueyen & Leblanc, 2001; Larkin, 2003).

It is generally accepted that a good reputation will benefit companies in tangible or intangible ways (Fombrun et al., 1990). As Brown and Dacin (1997) propose, perceived corporate reputation is regarded as reliable information when evaluating corporate behavior (Brown & Dacin, 1997). A good reputation influences stakeholders to evaluate corporate publicity more favorably (Lyon & Cameron, 2004). Conversely, a negative perceived reputation induces publics to suspect a company's motivation behind its CSR programs (Bae & Cameron, 2004) because they attempt to uncover a hidden motive (Dean, 2003). Conversely, a good reputation helps subjects to interpret CSR initiatives positively (Bae & Cameron, 2007). These studies suggest that perceived reputation is a crucial factor in determining how to attribute corporate actions such as CSR (Bae & Cameron, 2004; Szykman et al., 2004). In addition, perceived reputation has been found to further directly influence the formation of attitudes and intent to support a company's implementation of CSR programs (Kim & Ferguson, 2010).

Skepticism of CSR Motives

Skepticism generally indicates people's disbelief or distrust of persuasive messages, including claims in advertising or public relations efforts (Mohr et al., 1998). Earlier literatures describes skepticism as either as a personal trait or as a context-based one. The personal trait approach proposes that skepticism is human nature that endures across time and situations. Individuals who are natural skeptics see others as selfish, deceitful, and uncaring (Graham, 1993). Conversely, context-based skepticism is defined as a temporary cognitive response to persuasive communications (Kanter & Mirvis, 1989; Mohr et al., 1998). The persuasion knowledge model (Friestad & Wright, 1994) explains that individuals learn the persuasion process and develop their own ways to cope with persuasive attempts. People who are not skeptical by nature may be skeptical toward a specific target since skepticism stems from learned beliefs. Individuals who are skeptical about a corporate action may not show similar reactions when faced with a corporate action in a different context (Mohr et al., 1998). This situational skepticism differs from cynicism. Cynicism is an attitude that evolves as a response to unmet expectations or failed promises (Kanter and Mirvis, 1989; Reichers, Wanous, and Austin, 1997). As a long-term social consequence of various types of marketing communication, cynicism does not vary by situation significantly (Pollay, 1986).

The importance of researching situational skepticism associated with CSR motives lies in the following: (1) the development of skepticism can be inhibited or at least manageable by strategically managing the CSR program context (e.g., selecting an appropriate CSR program, communicating the CSR properly) (Forehand & Grier, 2003); (2) skeptical attribution plays a determinant role in influencing attitudes and intent relating to CSR (Barone et al., 2000; Mohr et al., 1998; Kim & Choi, 2010; David et al., 2005). Studies show that when people perceive CSR motives positively, such activities engender positive customer attitudes toward both the product and the company (Barone et al., 2000; Webb & Mohr, 1998). Conversely, when people perceive CSR motives negatively, their reaction toward CSR is also negative. Marketing and advertising literature reflects the significant effects of attitudes toward a brand and a company on consumer intent to purchase. This same pattern appears in CSR situations, where attitudes toward CSR are directly linked to intent to support the company (Kim & Choi, 2010).

For the purposes of this study CSR motive-related skepticism is defined as stakeholder doubt or disbelief in the genuineness of CSR initiatives. This definition is slightly different from, and broader than that of previous studies. Most earlier studies define stakeholder attributions to CSR initiatives as either self-serving or society-serving.

However, attribution of CSR motives may not be so simple (Ellen et al., 2006). According to Ellen et al. (2006), stakeholders interpret corporate CSR efforts as egoistic, strategic, stakeholder driven, or value driven rather than viewing them as self-serving (egoistic) or society-serving (altruistic). Interestingly, subjects show the most positive attitudes toward CSR initiatives when judging corporate efforts as strategic or value-driven. Because consumers widely accept the strategic characteristics of corporate behavior (Ellen et al., 2006; Whetten & Mackey, 2002), consumer skepticism of CSR motives is not necessarily driven by the belief that CSR motives are self-serving. Instead, "the perception that the firm is being deceptive about its true motives" can determine stakeholder skepticism (Forehand & Grier, 2003, p.350). This study predicts that the doubt and disbelief in the genuineness of CSR initiatives (stakeholder skepticism), not just self-serving or altruistic attribution, will affect stakeholder attitudes and intent relating to the company implementing CSR programs.

The main arguments of this study are derived from the above discussions. Stronger effects of perceived corporate reputation than fit of CSR programs are generally expected. If CSR initiatives match well with the company (high-fit), the effects of corporate reputation will be amplified. When a company has a bad reputation, subjects will perceive the motive behind high fit CSR activity more skeptically than a low fit CSR activity; whereas when a company has a good reputation, participants will show the opposite trend. Also, it is expected that a bad perceived reputation will generate less positive attitudes toward and weaker intent to support the company. The image transfer model provides theoretical support for this prediction; congruence of the company with the event accelerates the image and meanings transfer process. Regarding the direction of meanings transfer, the characteristics of the company (dispositional information of the actor) are expected to overpower those of the CSR programs (behaviors) based on discussions of the correspondence bias. In addition, salience of information regarding ulterior motives may reduce the effects of perceived corporate reputation by leading perceivers to utilize the given information, instead of relying on perceived reputation.

Communicating CSR and Stated Motives

Although communication efforts of CSR initiatives are crucial in successful CSR practices (Hooghiemstra, 2000; Brown & Deegan, 1998), most companies have faced difficulties in deciding what to say and how to communicate (Young, 2005). "Business cannot hope to enjoy concrete benefits from CSR unless they intelligently communicate about their initiatives to relevant stakeholders" (Maignan & Ferrell, 2004, p.17). Strategic and effective communication on CSR practices is a topic that needs to be further explored (Maignan & Ferrell, 2004). Researchers at least seem to agree on the important role of communicating CSR (1) to inform stakeholders of the company's approaches to CSR practices (Young, 2005; Hooghiemstra, 2000) and (2) to influence stakeholder perceptions of the activities and the company (Deegan et al., 2000; Hooghiemstra, 2000).

Solid corporate reputation is a result of an interactive process of selecting, adding, emphasizing and interpreting information on the company transmitted by media, interpersonal communication, and personal experiences (Dowling, 1986). Confronted with a significant amount of information through various sources, stakeholders naturally give more weight to information they can trust (Zadek et al., 1997). Proper communication of CSR practices with diverse stakeholders groups contributes to building a solid corporate reputation when done properly (Vendelo, 1998).

Organizational transparency literature maintains that corporate communication must be honest, open, and trustfworthy to stakeholders (Martinson, 1996; Rawlins, 2009). Based on the bottom line – being sincere and honest, companies need to identify which information stakeholders want and how stakeholders would like to receive the information (Hooks, Coy & Davey, 2002). The legitimacy theory proposes that communicating sincere and legitimate information about corporate behavior helps stakeholders' better understanding and positive perception of the company (Neu et al., 1998; Hooghiemstra, 2000). In other words, being transparent and delivering legitimate information are the key to success in corporate communication.

Adopting these rationales, this study argues that communicating ulterior motives honestly (e.g., acknowledging the self-serving motive) with stakeholders will help to avoid stakeholder skepticism, especially for a company with a bad reputation. "This reasoning is consistent with prior research on two-sided persuasion that suggests that the inclusion of opposing arguments in a message enhances persuasiveness" (Forehand & Grier, 2003, p.351). Acknowledging self-serving motives may induce stakeholders to appreciate a corporation's honesty, resulting in better attitudes when a company has a bad reputation. Forehand and Grier's (2003) research shows that a reduction in consumer skepticism when companies acknowledge their firm-serving motives when the corporate benefit is salient.

Hypotheses

This study proposes that perceived fit of CSR programs and perceived corporate reputation are important factors which influence the process of development or inhibition of skeptical attribution. Another focal point of this study is whether and how strategic communication of CSR motives can reduce stakeholder skepticism and generate more positive attitudes and intentions toward CSR activities.

Three-way Interaction Effects among Fit, Stated Motives and Reputation on Stakeholder Skepticism, Attitudes, and Behavioral Intentions

In order to examine whether and how strategic communication on CSR motives can reduce stakeholder skepticism and generate better attitudes and intentions toward CSR activities, the following hypotheses are suggested below.

For companies with bad reputations, it is expected that acknowledging self-serving motives will bring generally positive stakeholder responses, as opposed to acknowledging only society-serving motives, across CSR fit. Acknowledging self-serving motives induces stakeholders to appreciate a corporation's honesty (Forehand & Grier, 2003). Salience of information on ulterior motives will reduce the effects of reputation by leading perceivers to utilize the given information, instead of relying on perceived reputation. The trend can be more obvious when a company has a bad reputation, because perceivers consciously question the dispositional information but also look for other informational cues that can disambiguate potential ulterior motives (Fein, 1990). Thus, when a company has a bad reputation, addressing a self-serving motive with a society-serving motive (dual motives) will produce fewer skeptical perceptions among stakeholders across CSR fit.

For companies with good reputations, addressing a self-serving motive will reduce skeptical attribution only in high-fit situations, and not in low-fit situations. Forehand and Grier's (2003) research shows that consumer skepticism is reduced when companies acknowledge their firm-serving motives when the corporate benefit is salient (high-fit), indicating the positive effects of stating both motives in high fit conditions. On the other hand, Kim and Park (2010) found that backlash effects occur when social causes sponsored by a non-profit organization are viewed as self-oriented, and when non-profit organizations recommended an emphasis on sincere motives when implementing a social cause. This similar logic can be applied to a good reputation company where people have a higher expectation of sincerity. When the corporate benefit is not salient (low-fit), addressing self-serving motives can trigger backlash effects. In sum, addressing a self-serving motive may achieve positive results for companies with good reputations only in high-fit program scenarios, whereas the opposite trend will manifest under low-fit CSR conditions.

> H1.a-c: A three-way interaction is expected, specifically: when a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate less skeptical attribution as opposed to acknowledging only a society-serving motive, regardless of CSR fit (H1a); when a good reputation company has a high fit CSR program, addressing both motives will produce less skeptical attributions as opposed to acknowledging only a society-serving motive (H1b); conversely, the opposite trend will manifest when a good reputation company has a low-fit CSR program (H1c).

> H2.a-c: A three-way interaction is expected, specifically: when a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate more positive attitudes as opposed to acknowledging only a society-serving motive, regardless of CSR fit (H2a); when a good reputation company has a high fit CSR program, acknowledging both motives will produce more positive attitudes than acknowledging only a society-serving motive (H2b) ; conversely, the opposite trend will manifest when a good reputation company has a low-fit CSR program (H2c).

> H3.a-c.1-4: A three-way interaction is expected, specifically: when a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate more positive behavioral intentions for the company by supporting the company, working for the company, investing in the company, and purchasing products/services from the company, as opposed to acknowledging only a society-serving motive, regardless of CSR fit(H3a.1-4); when a good reputation company has a

high fit CSR program, acknowledging both motives will result in more positive behavioral intentions for the company by supporting the company, working for the company, investing in the company, and purchasing products/services from the company, as opposed to addressing only a society-serving motive (H3b.1-4), whereas the opposite trend will appear when good reputation company has a low-fit CSR program (H3c.1-4).

Relationships between Stakeholder Skepticism, Attitudes and Behavioral Intents

Empirical research has successfully shown that when publics interpret CSR motives as negative, they tend to show negative attitudes toward the CSR, and a weak intent to support the company (Barone et al., 2000; Kim and Choi, 2010; Webb and Mohr, 1998; Ellen et al., 2000). Accordingly, the following hypotheses are proposed:

H4. As participants show less skepticism toward CSR programs, they are more likely to show positive attitudes toward the company.

H5.1-4. As participants show less skepticism toward CSR programs, they are more likely to show positive behavioral intentions for the company by supporting the company (H5-1), working for the company (H5-2), investing in the company (H5-3), and purchasing products/services from the company (H5-4).

Relationship between Attitudes and Behavioral Intents

Published literature shows a strong relationship between individual attitudes and behavioral intentions (Ajzen & Fishbein, 1977; Fishbein & Ajzen, 1970, 1972, 1980; Kahle & Berman, 1979; Andrews & Kandel, 1979).

H6.1-4. As participants show more positive attitudes, they are more likely to show positive behavioral intentions toward the company by supporting the company (H6-1), working for the company (H6-2), investing in the company (H6-3), and purchasing products/services from the company (H6-4).

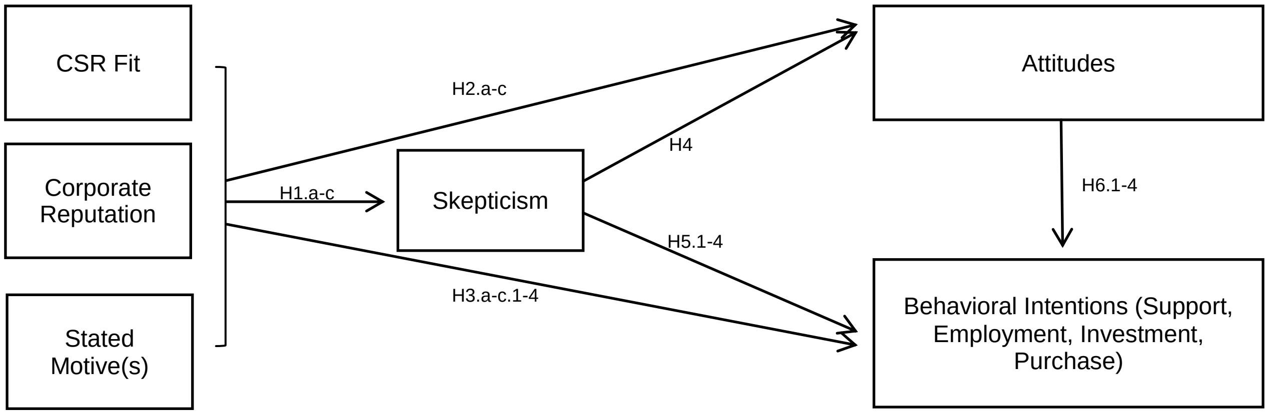

Figure 2-1 Conceptual relationship between variables

CHAPTER 3
METHODS

Design

A 2 (high-fit vs. low-fit) x 2 (good reputation vs. bad reputation) x 2(stated motives: self-serving & society serving vs. society serving) x 2 (business sectors: food supply industry, insurance) full factorial design was employed to evaluate the above hypotheses and research questions.

Developing Stimuli

News articles were created as stimuli. A fictitious food retailing company named “A.A. grocery chain” was created to minimize pre-existing attitudes toward real companies. A food retailing company was selected based upon the importance of the food supply industry. The industry retains “substantial public visibility since it not only supports a requirement of daily human life but also plays a large role in the national economy as a multi-trillion dollar industry and leading exporter” (Maloni & Brown, 2006, p. 35). The industry includes grocery stores and supermarkets, food processing and distribution, and food supply chains (Maloni & Brown, 2006). In order to account for possible influences of pre-existing attitudes toward business sectors, a fictional insurance company named by “A.A. auto-insurance” was also created. Insurance companies have broad variance in corporate reputation (Reputation Institute, 2009) and therefore the sector is in great need of examining the influence of perceived reputation.

In order to manipulate fit in CSR programs, two CSR initiatives were selected: a healthy eating campaign and campaigns for driver safety. A healthy eating campaign served as the high-fit CSR program for a food company and as the low-fit CSR program for the auto-insurance company. The campaign for driver safety functioned to manipulate low-fit CSR for the food company and high-fit CSR for the insurance company. This methodology provides control for the “campaign subject”.

Corporate reputation was manipulated both by providing information on the company reputation rankings according to a credible business report, and a description in a news article as either one of the most or least reputable companies. Stated motives were manipulated by the article either stating “the company’s CEO recently stated that this program will help to alleviate a major problem in our society. He adds that a company needs to share social responsibility as a member of our society” or “the company’s CEO recently stated that this program will help to alleviate a major problem in our society and simultaneously expand the market for the company. He adds that a company needs to share social responsibility as a member of our society and operate its business profitably as well”. All other elements of the news articles (e.g., length, source, and format) are identical across experimental conditions.

Pre-test

A pre-test with 210 college students was conducted to check manipulation of fit, reputation, and stated motives. CSR fit was measured by four items on a 5-point semantic differential scale: low-fit/high-fit, dissimilar/similar, inappropriate/appropriate, and irrelevant/relevant (Kim & Ferguson, 2010). Corporate reputation was measured by four items using a five-point Likert scale (1- strongly disagree, 5 – strongly agree): “I believe the company has a good reputation”, “I believe the reputation of the company is better than other companies”, “I believe that the company always fulfills the promises that it makes to its customers”, and “I believe people are likely to respect this company” (Nguyen & LeBlanc, 2001). Participants’ recall of the stated motives in the news article was measured by asking what motive(s) was/were mentioned in the news article: social motivations (e.g., to help alleviate a major problem in our society) or both social motivations & corporate profit motivations (e.g., to help alleviate a major problem in our society and simultaneously expand the market for the company). Perceived fit varied as expected (M_{high} vs. M_{low} = 3.7 vs. 3.0; F (1,206) = 28.7, p <.001) and perceived reputation differed as expected (M_{good} vs. M_{bad} =3.5 vs. 2.8; F (1, 209) = 31.6, p <.05). Participants recalled the stated motives differently according to the given stimuli ($\chi 2$ = 53.2, p <.001). The manipulation of three independent variables was successful, and therefore used in the actual data collection.

Data Collection

This study attempts to use a realistic sample of general stakeholders. Student samples have often been used in stakeholder-related public relations research because of their convenience. College student samples are sufficient to test the hypothesized relationship between variables (Basil, 1996; Caloder et al., 1982). However, critics argue that students are atypical stakeholders because of their restricted age range and limited experience in consumption, investing, and employment experience, and therefore they may be an inappropriate sample from which to explore stakeholder-related research (Szymanski & Henard, 2001). Sampling a broader range of demographics beyond college students enhances the understanding of stakeholder responses toward CSR initiatives (e.g., current employees, investors) in a more realistic setting. Therefore, this study utilized research panels managed by U-Samp, a research firm specializing in online research panels. Using online-based samples is an effective and efficient means of obtaining sufficient data (Wejnert & Heckathorn, 2008).

A quota sampling method was utilized to achieve a balanced sample in terms of age and gender. Quota sampling is a reliable means of selecting samples on the basis of pre-specified characteristics of a population (Babbie, 2007). Research shows that by allowing demographics to fall naturally without controls, the average age of samples is often skewed toward older ages, and when using voluntary samples the gender is often skewed toward females (Auger, 2011). To avoid those problems, this study set the quota for age brackets as 18-29 years at 25 percent, 30-39 years at 25 percent, 40-49 years at 25 percent, and 50 years and over at 25 percent, with half males and half females.

E-mail invitations were sent to selected panel members, asking them to participate in the online experimental study, attaching a link to the website for an experiment. They were asked to complete an online questionnaire after reading the assigned news articles. “Increasingly, researchers are using the world wide web as a vehicle for conducting experiments. Because representative samples are not essential in most experiments, researchers can often use volunteers who respond to invitations online” (Babbie, 2007, p.237). When participants decided to participate in the experiment and clicked the given link, they were randomly assigned to one of the sixteen conditions by using a randomization function on the online survey website (Qualtrics.com). By randomly assigning participants into one of the experimental groups, researchers can achieve comparability in an experimental study (Babbie, 2007). Shadish et al.,(2002) explain the importance of randomization as follows:

> Random assignment eliminates selection bias definitionally, leaving a role only to chance differences. It also reduces the plausibility of other threats to internal validity. Because groups are randomly formed, any initial group differences in maturational rates, in the experience of simultaneous historical events, and in regression artifacts ought to be due to chance. And so long as the researcher administers the same tests in each condition, pretesting effects and instrumentation changes should be experienced equally over conditions within the limits of chance. So random assignment

> and treating groups equivalently in such matters as pretesting and instrumentation improve internal validity (p.61).

A total of 469 subjects participated. Participants were fairly evenly assigned across the 16 conditions; of the 469 participants, an average of 29 members (6.2%) were assigned per cell, ranging from 25 (5.3%) to 38 (8.1%). Randomization ensures that subjects in each cell are similar to each other (Babbie, 2007).

Measurements

Skepticism of CSR Motives

Skepticism of CSR motives was measured by using four-items on the five-point Likert Scale (1-strongly disagree, 5- strongly agree): “I doubt the motive behind this CSR program is genuine,” “I think the company tries to mislead people about their campaign motives,” “I do not think the company launched the campaign with genuine motives,” “I do not believe the company’s claimed motives for launching the campaign.” The scales are modified for this study based upon consumer skepticism scales in advertising literature (Ford, Smith, & Swasy, 1990). Cronbach’s alpha coefficient of these four items was .92 (*M* = 3.0, *SD* =. 9).

Attitudes toward Company

Attitudes toward the company were evaluated using three five-point semantic differential items; good/ bad, pleasant/unpleasant, and favorable/unfavorable (Biener, 2002; MacKenzie and Lutz , 1989). Cronbach’s alpha coefficient of these three items was .95 (*M* = 3.4, *SD* = 1.1).

Stakeholder Behavioral Intentions

Perloff (2003) defines behavioral intentions as “the intention to perform a particulate behavior, a plan to put behavior into effect”(p.92). Since one’s intention is the determinant predictor of an individual’s actual behavior (Fishbein and Ajzen, 1967, 1975), investigating behavioral intentions can provide meaningful insight into possible stakeholder behaviors. Support intention, invest intention, employment intention, and purchase intention were measured in this study, representing significant stakeholder behaviors.

Three five-point Likert items were used to measure intent to support the company (1-strongly disagree, 5-strongly agree): “I would like to support the company”, “I would talk about the company with others,” and “I would recommend the company to others” (Kim & Ferguson, 2010; Kim & Choi, 2010). Cronbach’s alpha coefficient of these three items was .88 (*M*= 3.0, *SD*=.8). Three five-point Likert items were used to examine intent to invest in the company (1-strongly disagree, 5- strongly agree): “If I have enough money, I would like to invest in the company,” “I think the company is a good company to invest in,” “I would like to seek information on investing in the company” (Kim & Choi, 2010). Cronbach’s alpha coefficient of these three items was .87 (*M* = 2.9, *SD* = .9). Three five-point Likert items were used to examine intent to seek employment (1-strongly disagree, 5- strongly agree): “I would like to recommend this company to others as their future employer,” “I would like to seek employment opportunities with the company”, and “I think the company is a good place to work”. Cronbach’s alpha coefficient of these three items was .87 (*M* = 2.9, *SD* = .8). Intent to purchase products/services from the company was asked using a five-point Likert scale: “I would like to purchase products/services from the company,” “I would like to pay for products/ services from the company,” “I would like to buy products/services from the company” (1-strongly disagree, 5- strongly agree). Cronbach’s alpha coefficient of these three items was .95 (*M* = 3.1, *SD* =.8). The above scales were modified for this study based on similar measurements (e.g. likelihood of seeking employment, likelihood of investing) that have been used in previous studies (Kim & Ferguson, 2010; Kim & Choi, 2010; Sen, Bhattachraya, & Korchun, 2006).

Data Analyses

The Statistical Package for Social Sciences (SPSS-18) was used for statistical analysis. To test three-way interaction effects among fit, stated motives and reputation on skepticism, an analysis of variance (ANOVA) was conducted. Three-way interaction effects among fit, stated motives and reputation on attitudes toward the company were tested through analysis of variance (ANOVA). Multivariate analysis of variance (MANOVA) was performed to examine three-way interaction effects among fit, stated motives and reputation on four behavioral intentions. Various follow-up tests focusing on the various simple effects or interaction contrasts were conducted to examine the exact patterns of three-way interaction effects or two-way interaction effects; mostly multiple ANOVA tests were performed after splitting the data by reputation, fit, or motives. A regression test was conducted to test the relationship between skepticism and attitudes. Several sets of regression tests were conducted to analyze the relationship between skepticism and behavioral intentions, and the relationship between attitudes and behavioral intentions.

CHAPTER 4
RESULTS

Demographic Information

A total of 469 people participated in the online experimental study. Ages ranged from 18 to 73 with an average age of 38 years. Each cell has acceptable numbers of differing age groups – 18-29 year-olds at 30.5 percent, 30-39 year-olds at 26.4 percent, 40-49 year-olds at 21.3%, and 50 years-old and up at 21.7 percent. There were no significant differences in terms of age categories between treatment cells ($\chi2$=36.9, df= 45, p >1). Slightly more than half were female (55.7%, n=261). Approximately 85.1 percent (n=399) were Caucasian, 6.4 percent (n=30) were African American, and 3.6 percent (n=17) were Asian. Among participants, 89.1 percent (n=418) were of non-Hispanic origin. In terms of political affiliation, 29 percent (n=136) were Republican, 32.4 percent were Democrat (n=152), and 23.9 percent (n=112) were Independent. Some 78.9 percent (n =370) of respondents had greater than a “some college” level of education. Finally, 48.1 percent (n=226) of participants reported their income as $50,000 or more.

Manipulation Checks

Manipulation was checked. The results revealed that the manipulations of the three independent variables were successful. Participants exposed to high-fit stimuli perceived the fit of CSR programs significantly higher than those subjected to low-fit conditions (M_{high} vs. M_{low}= 3.5 vs. 3.0; F (1,468) =27.1, p <.001). Participants assigned to good reputation conditions perceived corporate reputation significantly more favorably than those assigned to bad reputation conditions (M_{good} vs. M_{bad}=3.4 vs. 2.9; F (1, 468) = 65.6, p <.001). Participants recalled the stated motive(s) differently according to the given stimuli; about 85.0 percent of subjects (n=398) subjected to a dual motives condition recalled the motives correctly, and 84.6 percent of subjects (n=419) exposed to a single motive condition recalled the motive correctly (X_2 = 152.5, p <.001).

Table 4-1 Demographic information

Gender	Male	208 (44.3%)
	Female	261 (55.7%)
Origin	Hispanic, Latino, ore Spanish origin	51 (10.9%)
	Not Hispanic, Latino, or Spanish origin	418 (89.1%)
Ethnicity	Caucasian	399 (85.1%)
	African American	30 (6.4%)
	Asian	17 (3.6%)
	American Indian or Alaska	3 (.6%)
	Native	1 (.2%)
	Pacific Islander	19(4.1%)
	Other	
Political affiliation	Republican	136(29.0%)
	Democrat	152(32.4%)
	Independent	(112(23.9%)
	Libertarian	17(3.6%)
	Other	52(11.1%)
Highest level of education	Less than high school	4(.9%)
	High school/GED	95(20.3%)
	Some collage	149(31.8%)
	2-year college degree	66(14.1%)
	4-year college degree	110(23.5%)
	Master’s degree	38(8.1%)
	Doctoral degree	4(.9%)
	Professional degree (JD, MD)	3(.6%)
Annual household income	Less than 30,000	157(33.5%)
	30,000-38,999	42(9.0%)
	40,000-49,999	44(9.4%)
	50,000-59,999	39(8.3%)
	60,000-69,999	40 (8.5%)
	70,000-79,999	31(6.6%)
	80,000-89,999	21(4.5%)
	90,000-99,999	25(5.3%)
	10,000 or more	70(14.9%)

Tests of Hypotheses

Prior to testing any of the hypotheses, tests were conducted on whether business sector made any difference on the effects of independent variables. Two ANOVA tests were conducted to test whether there were main effects or interactions effects of business sectors with other independent variables on skepticism and attitudes. One MANOVA test was conducted to test whether there were main or interaction effects of business sectors with other independent variables on several behavioral intentions. The tests revealed there were no significant main or interaction effects of business sectors indicating that the effects of fit, stated motives, and corporate reputation were universal across business sectors. Thus, the data were analyzed and collapsed without distinguishing between the two business sectors (auto-insurance, food retailing company).

Three-way Interaction Effects among Perceived Fit, Perceived Reputation, and Stated Motives on Skepticism

> H1.a-c: A three-way interaction is expected, specifically: when a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate less skeptical attribution as opposed to acknowledging only a society-serving motive, regardless of CSR fit (H1a); when a good reputation company has a high-fit CSR program, addressing both motives will produce less skeptical attributions, as opposed to acknowledging only a society-serving motive (H1b); conversely, the opposite trend will manifest when a good reputation company has a low-fit CSR program (H1c).

H1 is for testing the three-way interaction effects among fit, perceived reputation, and stated motives on skepticism. Significant three-way interaction effects of fit, reputation, and stated motives were found (F (1,461) = 5.4, p <.05, ηp^2=.01, *power* = .64), as reflected by Table 4-2. Because the three-way interaction effects were found to be significant, follow-up tests for the various simple effects or interaction contrasts were conducted to examine H1a-c.

Table 4-2 Analysis of variance for the effects of reputation, stated motives, and CSR fit on skepticism

Effect	F	H *df*	Error *df*	*p-value*	ηp^2	*power*
Reputation	50.5***	1	461	.000	.1	1.00
Stated Motives	8.6**	1	461	.003	.02	.83
CSR Fit	0.6	1	461	.442	.00	.12
Reputation * Stated Motives	5.6*	1	461	.018	.01	.66
Reputation * CSR Fit	8.6**	1	461	.003	.02	.84
Stated Motives * CSR Fit	9.6**	1	461	.002	.02	.87
Reputation * Stated Motives * CSR Fit	5.4*	1	461	.021	.01	.64

*p <.05, ** p <.01, *** p <.001

> H1a: When a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate less skeptical attribution as opposed to acknowledging only a society-serving motive, regardless of CSR fit (H1a)

H1a anticipates the simple main effects of stated motives regardless of CSR fit, under a bad reputation condition. After dividing the data by reputation, an ANOVA test was conducted using motives and CSR fit as independent variables, and skepticism as a dependent variable. The results revealed that under a bad reputation condition, admitting a self-serving motive with a society-serving motive (dual motives) produced less skeptical responses among participants, across different CSR fit programs($F(1,242) = 13.3$, $p < .001$, $\eta p2$=.06, *power* =.95). There were significant mean differences in skepticism between stated motives under both high-fit CSR conditions (M_{both} vs. M_{one} = 3.2 vs. 3.6., F (1,111) = 9.1, p <.01, ηp^2=.08, *power* = .85) and low-fit CSR conditions (M_{both} vs. M_{one} = 3.1 vs. 3.4., F (1,128) = 4.8, p <.05, ηp^2=.04, *power* =.58). Thus, H1a was supported.

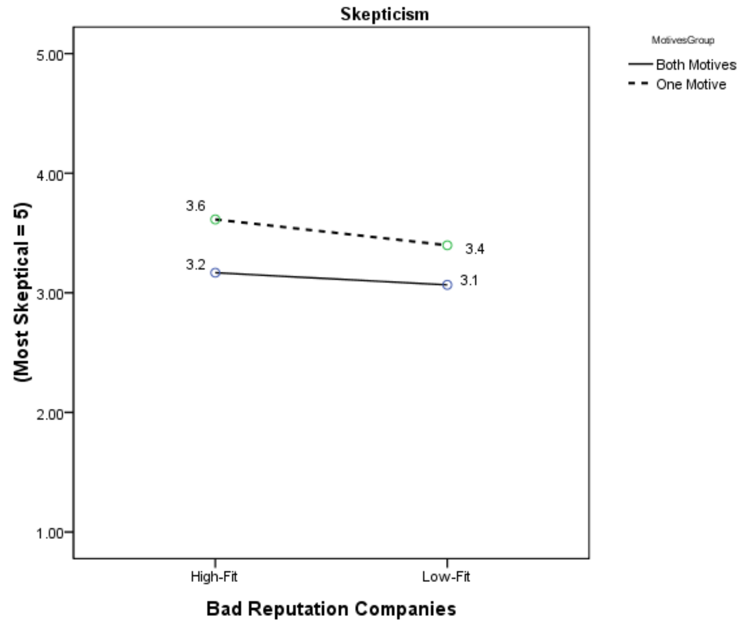

Figure 4-1 Simple main effects of stated motives on skepticism regardless of CSR fit under a bad reputation condition

> H1b: When a good reputation company has a high fit CSR program, addressing both motives will produce less skeptical attributions as opposed to acknowledging only a society-serving motive; H1c: conversely, the opposite trend will manifest when a good reputation company has a low-fit CSR program

H1b and H1c anticipated classical two-way interaction effects between fit and motives on skepticism under a good reputation condition. After splitting the data by reputation, an ANOVA test was performed to examine simple interaction effects under a good reputation condition. Under a good reputation condition, there were simple classical two-way interaction effects between fit and motives on skepticism (F (1,225) = 15.9, p <. 001, ηp^2=.07, *power* = .98).

H1b suggested simple main effects of stated motives on skepticism under good reputation and high-fit conditions, anticipating less skepticism when addressing both motives than when addressing only social motives. After splitting the data by reputation and CSR fit, the simple main effects of stated motives were tested through an ANOVA test. There was a striking difference in skepticism between admitting both motives and addressing only society-serving motives. As expected, addressing both self-serving motives and society serving motives produced less skeptical responses toward CSR programs than addressing only society-serving motives, under good reputation and high-fit program conditions (M_{one} vs. M_{both}= 2.9 vs. 2.4; $F(1,117) = 11.5$, $p < .001$, $\eta p^2 = .09$, *power* = .92). Thus, H1b was supported.

By contrast, H1c proposed the opposite simple main effects of stated motives on skepticism. After splitting the data by reputation and CSR fit, the simple main effects of stated motives were tested through an ANOVA test. The test revealed that acknowledging both a self-serving motive and a society serving motive generated greater skepticism than acknowledging just a society-serving motive, when good reputation companies initiated a low-fit CSR program (M_{both} vs. M_{one}= 3.1 vs. 2.8; $F(1,107) = 5.4$, $p < .05$, $\eta p^2 = .5$, *power* = .63). Thus, H1c was supported.

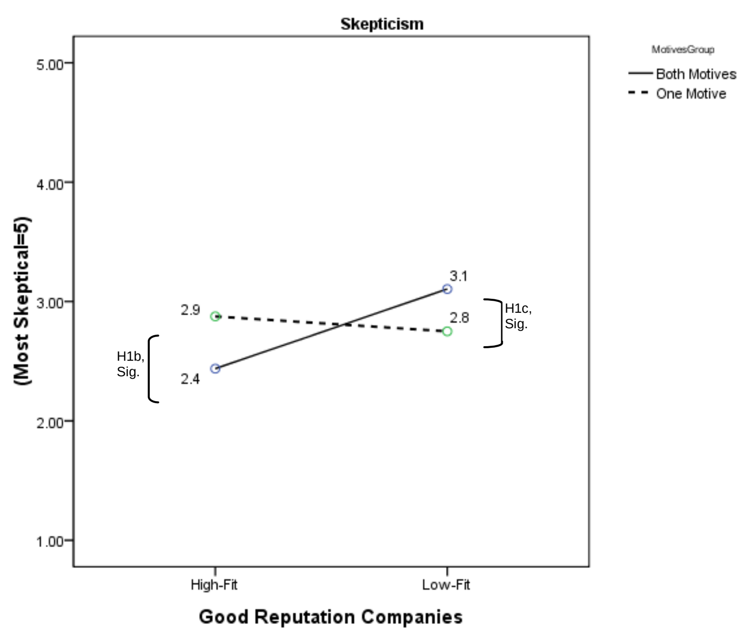

Figure 4-2 Simple classical two-way interaction effects between fit and stated motives on skepticism under a good reputation condition

Three-way Interaction Effects among Perceived Fit, Perceived Reputation, and Stated Motives on Attitudes

> H2.a-c: A three-way interaction is expected, specifically: when a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate more positive attitudes, as opposed to acknowledging only a society-serving motive, regardless of CSR fit (H2a); when a good reputation company has a high fit CSR program, acknowledging both motives will produce more positive attitudes than acknowledging only a society-serving motive (H2b); conversely, the opposite trend will manifest when a good reputation company has a low-fit CSR program (H2c).

H2 anticipates three-way interaction effects on attitudes. There were no observed interaction effects among fit, reputation, and stated motives on attitudes, as reflected by Table 4-3.

H2a suggested the simple main effects of motives regardless of CSR fit, under a bad reputation condition. After splitting the data by reputation, the simple main effects of motives were tested through an ANOVA test.

Table 4-3 Analysis of variance for the effects of reputation, stated motives, and CSR fit on attitudes

Effect	F	H *df*	Error *df*	*p-value*	ηp^2	*power*
Reputation	53.6***	1	461	.000	.10	1.0
Stated Motives	3.2	1	461	.075	.01	.43
CSR Fit	0.1	1	461	.759	.00	.06
Reputation * Stated Motives	0.24	1	461	.625	.00	.08
Reputation * CSR Fit	2.2	1	461	.141	.01	.31
Stated Motives * CSR Fit	0.0	1	461	.967	.00	.14
Reputation * Stated Motives * CSR Fit	0.00	1	461	.967	.00	.05

*p <.05, ** p <.01, *** p <.001

There were no significant mean differences between stated motive(s) groups in both high-and low-fit CSR groups, under a bad reputation situation (high fit - M_{both} vs. M_{one}= 3.2, vs. 2.9, F(1,111) = .2, n.s. ηp^2=.01, *power* = .29 ; low fit - M_{both} vs. M_{one}= 3.2, vs. 3.1, F(1,128) = .5, n.s, ηp^2=.00, *power* = .10). Thus, H2a was not supported.

H2b-c proposed the simple classical interaction effects between motives and fit under a good reputation condition. After splitting the date by reputation, those hypotheses were tested. There was no significant simple interaction effects between stated motives and CSR fit (M_{both} vs. M_{one}= 3.8, vs. 3.7, F (1,222) = .4, n.s. ηp^2=.00, power = .10). Thus, H2b-c were not supported.

Although H2a-c were not supported by the data, additional tests found significant main effects of reputation and near-significant main effects of stated motives. Participants assigned to good reputation conditions reported significantly better attitudes than those assigned to bad reputation conditions regardless of different CSR fits and stated motive conditions (M_{good} vs. M_{bad}= 3.8 vs. 3.1, F (7, 461) = 53.5, p <.001, ηp^2=.10, *power* = 1.0). Stating both a social serving and self-serving motive was perceived better than stating only a society-serving motive, regardless of different CSR fits and reputation conditions (M_{both} vs. M_{one} = 3.5 vs. 3.3, F (1,467) = 3.1, p < .1, ηp^2=.01, *power* = .43). However, CSR fit did not have any simple main effects on participants' attitudes.

Three-way Interaction Effects among Perceived Fit, Perceived Reputation, and Stated Motives on Behavioral Intentions

> H3.a-d.1-4: A three-way interaction is expected, specifically: when a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate more positive behavioral intentions for the company by supporting the company, working for the company, investing in the company, and purchasing products/services from the company as opposed to acknowledging only a society-serving motive, regardless of CSR fit (H3a.1-4); when a good reputation company has a high fit CSR program, acknowledging both motives will result in more positive behavioral intentions for the company by supporting the company, working for the company, investing in the company, and purchasing products/services from the company than addressing only a society-serving motive (H3b.1-4), whereas the opposite trend will appear when good reputation company has a low-fit CSR program (H3c.1-4).

Table 4-4 Multivariate analysis of variance for the effects of reputation, stated motives, and CSR fit on behavioral intentions

Effect		F	H *df*	Error *df*	*p-value*	ηp^2	*power*
Reputation	Support	40.3***	1	461	.000	.08	1.0
	Employment	32.4***	1	461	.000	.07	1.0
	Investment	56.0***	1	461	.000	.11	1.0
	Purchase	46.6***	1	461	.000	.09	1.0
Stated Motives	Support	4.6*	1	461	.033	.01	.57
	Employment	4.2*	1	461	.041	.01	.53
	Investment	20.5***	1	461	.000	.04	.99
	Purchase	18.2***	1	461	.000	.04	.98
CSR Fit	Support	3.3	1	461	.069	.01	.44
	Employment	1.3	1	461	.250	.00	.21
	Investment	.5	1	461	.82	.00	.06
	Purchase	.0	1	461	.79	.00	.06
Reputation * Stated Motives	Support	1.8	1	461	.183	.00	.27
	Employment	1.2	1	461	.27	.00	.20
	Investment	.6	1	461	.44	.00	.12
	Purchase	4.0*	1	461	.04	.01	.51
Reputation * CSR Fit	Support	2.5	1	461	.112	.01	.36
	Employment	4.2*	1	461	.040	.01	.54
	Investment	6.8**	1	461	.009	.02	.74
	Purchase	7.2**	1	461	.008	.02	.76
Stated Motives * CSR Fit	Support	.2	1	461	.699	.00	.07
	Employment	.2	1	461	.888	.00	.05
	Investment	1.4	1	461	.232	.00	.22
	Purchase	.8	1	461	.780	.00	.06
Reputation * Stated Motives * CSR Fit	Support	2.0	1	461	.152	.00	.30
	Employment	1.6	1	461	.201	.00	.25
	Investment	1.8	1	461	.178	.00	.27
	Purchase	1.1	1	461	.298	.00	.18

*p <.05, ** p <.01, *** p <.001

H3.a-d.1-4 is constituted by twelve different hypotheses, anticipating three-way interaction effects constituted with simple main effects of motives under a negative reputation condition (H3a) and simple interaction effects between fit and motives under a good reputation condition (H3b-c). The three-way interaction effects were suggested to influence behavioral intent to support the company(1), intent to work for the company(2), intent to invest in the company(3), and intent to purchase products/services from the company(4).

A multivariate analysis of variance (MANOVA) was performed to test whether there are three-way interaction effects on behavior indentions (see. Table 4-4). No three-way interaction effects were found.

> H3a.1-4: When a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate more positive behavioral intentions for the company by supporting the company (H3a.1), working for the company (H3a.2), investing in the company (H3a.3), and purchasing products/services from the company (H3a.4) as opposed to acknowledging only a society-serving motive, regardless of CSR fit

The data was divided by perceived reputation and an MANOVA test was employed to examine whether there are simple main effects of stated motives, regardless of CSR fit. The results revealed that under a bad reputation condition, there were simple main effects of stated motives; acknowledging a self-serving motive with a society-serving motive generated stronger intentions for the company by supporting the company (M_{both} vs. M_{one} =2.9 vs. 2.7; F (1,239) =4.9, p <.05, ηp^2=.02, *power* = .59), working for the company (M_{both} vs. M_{one} =2.9 vs. 2.6; F (1,239)=4.1, p <.05, ηp^2=.02, *power* =.52), investing in the company (M_{both} vs. M_{one} =2.8 vs. 2.4; F (1,239)=22.8, p <.001, ηp^2=.05, *power* = .93), and purchasing from the company (M_{both} vs. M_{one} =3.1 vs. 2.6; F (1,239)=17.9, p <.001, ηp^2=.07 , *power* = .99) Although there were no three-way interaction effects among motives, reputation, and fit on behavioral intentions, there were expected simple main effects of stated motives under bad reputation conditions. Thus, H3a.1-4 were marginally supported.

> H3b.1-4: when a good reputation company has a high fit CSR program, acknowledging both motives will result in more positive behavioral intentions for the company by supporting the company (H3b.1), working for

the company (H3b.2), investing in the company (H3b.3), and purchasing products/services from the company than addressing only a society-serving motive (H3b.4); H3c. 1-4: whereas the opposite trend will appear when good reputation company has a low-fit CSR program.

H3b.1-4 and H3c.1-4 anticipated simple classical interaction effects of motives and CSR fit on intentions, under a good reputation condition. H3b.1-4 proposed acknowledging both motives will result in more positive behavioral intentions for the company in a high-fit situation, while H3c.1-4 anticipated the opposite results. After splitting data by reputation, a MANOVA test was conducted to test whether there would be simple classical interaction effects. No significant simple interaction effects on support intentions (F (1,222)=2.3, n.s., ηp^2=.01, *power* =.33), employment intentions (F(1,222)=.9, *n.s.*, ηp^2= .00, *power* = .11), and purchase intentions (F(1,222)=1.0, *n.s.*, ηp^2=.00, *power* =.17) were found. However, there were significant simple interaction effects between motives and fit on investment intentions (F(1,222)=4.2, p <.05, ηp^2=.02, *power*= .53).

Although there were no significant simple interaction effects on support intentions, employment intentions, and purchase intentions, it was checked whether there would be simple main effects of motives on behavioral intentions under different CSR situations because H3b.1-4 expected simple main effects of motives under high-fit conditions and H3c.1-4 proposed simple main effects of motives under low-fit conditions. The data were again divided by reputation and CSR fit, and a MANOVA test was conducted to examine whether there would be simple main effects of stated motives for different CSR fits, under a good reputation condition.

When a good reputation company had a high-fit CSR program, stating motives had no impact on support intentions (M_{both} vs. M_{one} = 2.8 vs. 2.6, F (1,111) =1.20, *n.s.,*

ηp^2=.01, *power*=.42) and employment intentions (M_{both} vs. M_{one} = 2.7 vs. 2.6, F(1,111)=.65, *n.s.,* ηp^2=.01, *power*=.25). Thus, H3b.1-2 were not supported. However, stating both motives resulted in significantly better investment intentions (M_{both} vs. M_{one} = 2.7 vs. 2.3, F (1,111)=5.1, p <.05, ηp^2=.04, *power* = .98) and significantly stronger purchase intentions (M_{both} vs. M_{one} = 2.9 vs. 2.5, F(1,111)=6.8, p <.05, ηp^2=.06, *power* = .65). Thus, H3b.3 and H3b.4 were supported.

When a good reputation company had a low-fit CSR program, stating motives made no significant difference in behavioral intentions (support intentions - M_{both} vs. M_{one} = 3.2 vs., 3.3, F (1,106) = .30, *n.s.,* ηp^2=.00, *power* = .08; employment intentions – M_{both} vs. M_{one} = 3.1 vs. 3.1, F (1,106) = .01, *n.s*., ηp^2=.01, *power* = .05; investment intentions – M_{both} vs. M_{one} = 3.2 vs. 3.1, F (1,106) = .40, n.s., ηp^2=.00, *power* = .09; purchase intentions – M_{both} vs. M_{one} = 3.3 vs. 3.2, F (1,106) = .18, *n.s.,* ηp^2=.00, *power* = .07). Thus, H3c.1-4 were not supported.

The significant simple interaction effects between motives and fit on investment intentions mentioned above must be caused by the distinctive differences in investment intentions under high-fit conditions (M_{both} vs. M_{one} = 2.7 vs. 2.3, F (1,111)=5.1, p <.05, ηp^2=.04, *power* = .98) because there was no significant differences under low-fit conditions (M_{both} vs. M_{one} = 3.2 vs. 3.1, F (1,106) = .40, n.s., ηp^2=.00, *power* = .09).

In addition to testing the hypotheses, additional analyses were conducted given that Table 4-3 shows some significant main or interaction effects between independent variables. These additional analyses were organized below by behavioral intention type.

With regard to effects on intent to support the company, no two-way interaction effects were found. However, there were significant main effects of reputation and main effects of stated motive(s). Under good reputation conditions, participants reported a greater intent to support the company than under bad reputation conditions, regardless of different motives and different fits (M_{good} vs. M_{bad} = 3.3. vs. 2.8, F (1,467) = 39.9, p <.001, ηp^2=.08, *power* = 1.0). Stating both motives (society-serving with self-serving) produced significantly stronger support intentions among participants than mentioning social motives only, regardless of different motives and different fits (M_{both} vs. M_{one} = 3.1 vs. 2.8, F (1,128) =4.6, p <.05, ηp^2=.01, *power* = .53). Intent to support the company did not differ by different fits in CSR programs.

Regarding employment intentions, significant interaction effects between perceived reputation and CSR fit on intent to work for the company (F(1,461)=4.2, p <.05, ηp^2=.01, *power* = .54) were found. The pattern of the two-way interaction effects was examined through further tests; the data were divided by reputation and an ANOVA test was conducted to determine the mean differences between CSR fit are significant in both bad-and good-reputation cases. The results revealed that employing low-fit CSR programs generated significantly greater employment intentions than high-fit programs, for a bad reputation company (M_{low} vs. M_{high} = 2.8 vs. 2.6, F (1, 241) = 4.0, p <.05, ηp^2=.02, power = .52). In contrast, for good reputation companies, different fit does not make any significant differences in employment intentions (M_{low} vs. M_{high} = 3.1 vs. 3.2, F (1, 224) = .6, *n.s.*, ηp^2=.00, power = .12). Regardless of the different conditions of fit, participants reported significantly stronger employment intentions when the company had a good reputation as opposed to a bad reputation (M_{good} vs. M_{bad} = 3.1 vs. 2.7, F (1,467) = 31.0, p <.001, ηp^2=.07, power = 1.0). Thus, the interaction effect between reputation and CSR fit can be described as follows; CSR fit makes greater differences in employment intentions when a company has a bad reputation, but not when a company has a good reputation. In addition, main effects of stated motive(s) on employment intents (F (1,467) =4.2, p <.05, ηp^2=.01, power = .52) was found. Participants reported greater intentions relating to employment than when companies stated not only a social-serving motive, but also a self-serving motive regardless of CSR fit and reputation (M_{both} vs. M_{one} = 3.1 vs. 2.9, F (1,467) =4.2, p <.05, ηp^2=.01, power = .52).

With respect to investment intentions, significant classical interaction effects between perceived reputation and CSR fit on intent to invest in the company (F(1,461) = 6.8, p <.01, ηp^2=.02, *power* = .74) were found. When a company has a good reputation, employing high-fit CSR programs produced better investment intentions than low-fit programs and the mean differences were near significant (M_{high} vs. M_{low} = 3.3 vs. 3.1, F (1, 224) = 3.9, p < .1, ηp^2=.02, power = .49). By contrast, when a company has a bad reputation, the opposite tendency appears; low fit generated better results than high fit and the differences were near significant (M_{high} vs. M_{low} = 2.5 vs. 2.7, F (1, 241)= 3.0, p < .1, ηp^2=.01, power = .41). Regardless of conditions of fit, participants reported significantly stronger investment intentions when the company had a good reputation than when the company had a bad reputation (M_{good} vs. M_{bad} = 3.2 vs. 2.6, F (1,467) = 52.6, p <.001, ηp^2=.10, power = 1.00). Additionally, main effects of stated motive(s) on investment intentions were found; acknowledging self-serving motives with society-serving motives led to a stronger intent to invest in the company, rather than acknowledging only society-serving motives, regardless of CSR fit and reputation (M_{both} vs. M_{one}= 3.1 vs. 2.7, F (1,467) =20.5, p< .001, ηp^2=.04, power = .99).

With regard to intent to purchase products/services, significant classical two-way interaction effects between reputation and fit on purchase intentions (F (1,461) = 7.2, p <.01, ηp^2=.02, *power* = .76) were found. When companies have a good reputation, employing high fit CSR programs produced a stronger intent to purchase products/services than employing low-fit CSR programs, and the differences were near significant (M_{high} vs. M_{low} = 3.5 vs. 3.3, F(1,224) = 3.4, p <1, ηp^2=.02, *power* = .45). The opposite trend appears with bad reputation companies; high-fit CSR programs produced weaker purchase intentions than low-fit CSR programs and the differences were near-significant (M_{high} vs. M_{low} = 2.7 vs. 3.0, F(1,224) = 3.4, p <1, ηp^2=.02, *power* = .41). Across different conditions of fit, participants reported significantly stronger purchase intentions when the company had a good reputation than when the company had a bad reputation (M_{good} vs. M_{bad} = 3.4 vs. 2.8, F (1,467) = 34.7, p <.001, ηp^2=.09, *power* = 1.0). In addition, significant two-way interaction effects between reputation and stated motives on purchase intentions (F(1,461) = 4.0, p <.05, ηp^2=.01, *power* = .51) were found. Acknowledging self-serving motives with society-serving motives led to a stronger intent to purchase than mentioning only society-serving motives under both good and bad reputation conditions. However, when companies have a bad reputation, the difference in purchase intentions between stated motives was greater (good reputation- M_{both} vs. M_{one} = 3.4 vs. 3.3, F (1,224) =3.4, p <1, ηp^2=.02, *power* = .45, bad reputation- M_{both} vs. M_{one}=3.1 vs. 2.6; F(1,241) = 17.8, p <.001, ηp^2=.07, *power* = .99).

Relationship between Stakeholder Skepticism and Attitudes

> H4. As participants show less skepticism toward CSR programs, they are more likely to show positive attitudes toward the company.

To examine the relationship between stakeholder skepticism and attitudes, a regression test was performed using stakeholder skepticism as an independent variable, and attitudes as a dependent variable. The results revealed a significantly negative correlation between stakeholder skepticism and attitude (R^2= .4, β = -.6, F (1, 467) = 274.4, p <.001). Participants who were less skeptical about CSR programs reported more positive attitudes toward the company. Thus, H4 was supported.

Relationship between Stakeholder Skepticism and Behavioral Intentions

> H5.1-4. As participants show less skepticism toward CSR programs, they are more likely to show positive behavioral intentions for the company by supporting the company (H5-1), working for the company (H5-2), investing in the company (H5-3), and purchasing products/services from the company (H5-4).

The relationship between stakeholder skepticism and behavioral intentions was evaluated through several sets of regression tests. The results showed significant negative associations between skepticism and intent to support the company (R^2= .3, β = -.5, F(1, 468) = 169.2, p <.001), intent to seek employment (R^2= .2, β = -.5, F(1, 467) = 129.2, p <.001), intent to invest in the company (R^2= .4, β = -.4, F(1, 467) = 110.5, p <.001), and intent to purchase products/services from the company (R^2= .2, β = -.5, F(1, 467) = 129.5, p <.001). These results indicate negative correlations between skepticism and behavioral intentions; as participants show less skepticism toward CSR programs, they show more positive behavioral intentions for the company by supporting the company (H5-1), working for the company (H5-2), investing in the company (H5-3), and purchasing products/services from the company (H5-4). Thus, H5.1-4 were supported.

Relationships between Attitudes and Behavioral Intentions

> H6.1-4. As participants show more positive attitudes, they are more likely to show positive behavioral intentions toward the company by supporting the

company (H6-1), working for the company (H6-2), investing in the company (H6-3), and purchasing products/services from the company (H6-4).

To test the relationship between attitudes toward CSR and behavioral intentions, several regression tests were performed. The results showed significant positive associations between attitudes and intent to support the company (R^2= .4, β = .7, F(1, 467) = 362.7, p <.001), intent to seek employment (R^2= .4, β = .6, F(1, 468) = 259.0, p <.001), intent to invest in the company (R^2= .3, β = .6, F(1, 468) = 207.9, p <.001), and intent to purchase products/services from the company (R^2= .4, β = .6, F(1, 468) = 281.4, p <.001). These results show that those who reported more positive attitudes reported stronger intent to support the company, seek employment, invest in the company, and purchase products/services from the company. Thus, H6.1-4 were supported.

Table 4-5 Results of hypotheses tests

Hypotheses		Sub-hypotheses	Test Results
H1a-c Three-way interaction effects on skepticism	H1a***	when a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate less skeptical attribution as opposed to acknowledging only a society-serving motive, regardless of CSR fit	Supported
	H1b***	when a good reputation company has a high-fit CSR program, addressing both motives will produce less skeptical attributions, as opposed to acknowledging only a society-serving motive	Supported
	H1c***	conversely, the opposite trend will manifest when a good reputation company has a low-fit CSR program	Supported
H2a-c Three-way interaction effects on attitudes	H2a	when a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate more positive attitudes, as opposed to acknowledging only a society-serving motive, regardless of CSR fit	Not Supported
	H2b	when a good reputation company has a high fit	Not

		CSR program, acknowledging both motives will produce more positive attitudes than acknowledging only a society-serving motive	Supported
	H2c	conversely, the opposite trend will manifest when a good reputation company has a low-fit CSR program	Not Supported
H3a-c.1-4. Three-way interaction effects on behavioral intentions	H3a.1* H3a.2* H3a.3*** H3a.4***	when a company has a bad reputation, acknowledging a self-serving motive with a society-serving motive (dual motives) will generate more positive behavioral intentions for the company by supporting the company(H3a.1), working for the company(H3a.2), investing in the company(H3a.3), and purchasing products/services from the company(H3a.4) as opposed to acknowledging only a society-serving motive, regardless of CSR fit	Supported
	H3b.1 H3b.2 H3b.3* H3b.4*	when a good reputation company has a high fit CSR program, acknowledging both motives will result in more positive behavioral intentions for the company by supporting the company(H3b.1), working for the company(H3b.2), investing in the company(H3b.3), and purchasing products/services from the company(H3b.4) than addressing only a society-serving motive	H3b.1-2 : not supported H3b.3-4: Supported
	H3c.1-4	whereas the opposite trend will appear when good reputation company has a low-fit CSR program	Not Supported
H4 Relationship between stakeholder skepticism and attitudes	H4***	As participants show less skepticism toward CSR programs, they are more likely to show positive attitudes toward the company.	Supported
H5 Relationship between stakeholder skepticism and intentions	H5.1-4***	H5.1-4. As participants show less skepticism toward CSR programs, they are more likely to show positive behavioral intentions for the company by supporting the company (H5.1), working for the company (H5.2), investing in the company (H5.3), and purchasing products/services from the company (H5.4).	Supported
H6 Relationships between	H6.1-4***	H6.1-4. As participants show more positive attitudes, they are more likely to show positive behavioral intentions toward the company by	Supported

attitudes and intentions	supporting the company (H6.1), working for the company (H6.2), investing in the company (H6.3), and purchasing products/services from the company (H6.4).	

*p <.05, ** p <.01, *** p <.001

Table 4-6 Results of post-hoc tests on effects of reputation, stated motives, and CSR on attitudes

Main effects of reputation on attitudes	Participants assigned to good reputation conditions reported significantly better attitudes than those assigned to bad reputation conditions regardless of different CSR fits and stated motive conditions	F (7, 461) = 53.5***
Main effects of stated motives on attitudes	Stating both a social serving and self-serving motive was perceived better than stating only a society-serving motive, regardless of different CSR fits and reputation conditions*	F (1,467) = 3.1*

*p <.05, ** p <.01, *** p <.001

Table 4-7 Results of post-hoc tests on effects of reputation, stated motives, and CSR on behavioral intentions

Main effects of reputation on support intentions	Under good reputation conditions, participants reported a greater intent to support the company than under bad reputation conditions, regardless of different motives and different fits	F (1,467) = 39.9***
Main effects of stated motives on support intentions	Stating both motives (society-serving with self-serving) produced significantly stronger support intentions among participants than mentioning social motives only, regardless of different motives and different fits.	F (1,128) =4.6, *near sig.*
Interaction effects between perceived reputation and CSR fit on employment intentions	Employing low-fit CSR programs generated significantly greater employment intentions than high-fit programs, for a bad reputation company; In contrast, for good reputation companies, different fit does not make any significant differences in employment intentions; Regardless of the different conditions of fit, participants reported significantly stronger employment intentions when the company had a good reputation as opposed to a bad reputation.	F(1,461)=4.2*

Main effects of stated motives on employment intentions	Participants reported greater intentions relating to employment than when companies stated not only a social-serving motive, but also a self-serving motive regardless of CSR fit and reputation.	F (1, 241) = 4.0 *
Interaction effects between perceived reputation and CSR fit on investment intentions	When a company has a good reputation, employing high-fit CSR programs produced better investment intentions than low-fit programs; when a company has a bad reputation, low fit generated better results than high fit.; Regardless of conditions of fit, participants reported significantly stronger investment intentions when the company had a good reputation than when the company had a bad reputation	F(1,461) = 6.8**
Main effects of stated motives on investment intentions	Acknowledging self-serving motives with society-serving motives led to a stronger intent to invest in the company, rather than acknowledging only society-serving motives, regardless of CSR fit and reputation	F (1, 224) = 3.9, *near sig.*
Interaction effects between perceived reputation and CSR fit on purchase intentions	When companies have a good reputation, employing high fit CSR programs produced a stronger intent to purchase products/services than employing low-fit CSR programs; The opposite trend appears with bad reputation companies; Across different conditions of fit, participants reported significantly stronger purchase intentions when the company had a good reputation than when the company had a bad reputation	F (1,461) = 7.2**
Interaction effects between reputation and stated motives on purchase intentions	Acknowledging self-serving motives with society-serving motives led to a stronger intent to purchase than mentioning only society-serving motives under both good and bad reputation conditions. However, when companies have a bad reputation, the difference in purchase intentions between stated motives was greater	F(1,461) = 4.0*

*p <.05, ** p <.01, *** p <.001

CHAPTER 5
DISCUSSION

This study examines how to manage and reduce stakeholders' skeptical attributions of CSR programs, and argues that stakeholder skepticism negatively relates to attitudes and various stakeholder behaviorial intentions such as intent to support, seek employment with, invest in, and purchase products and services from companies. Based on a review of related studies, three determining factors affecting skepticism were proposed: perceived fit on CSR initiatives, perceived corporate reputation, and stated corporate motive(s). These three factors were expected to interact with each other to influence not only skepticism but also attitudes, and intentions.

The three-way interaction effects of fit, reputation and stated motives on skepticism, attitudes, and intentions were evaluated through the eighteen hypotheses. These hypotheses suggested that (1) when bad reputation companies acknowledge both motives (profit and society-serving motives), stakeholder responses would be more positive (lower skepticism, better attitudes, more positive intent). However, if a company has a good reputation, expressing self-serving and society-serving motives together (both motives) will lead to better results only when companies engage in high-fit CSR programs. The other nine hypotheses explored associations between skepticism, attitudes, and behavioral intentions.

An online experimental study was conducted. External validity was strengthened by utilizing broader demographic profiles of age, sex, ethnicity, origin, political affiliation, education, and income. Threats to internal validity were reduced through randomization of subjects. A total of 468 subjects participated.

Effects of Fit, Reputation, and Stated Motives on Skepticism

The major focus of this study is to examine how to manage stakeholder skepticism more effectively by factoring CSR fit, reputation, and stated motives. Numerous studies emphasize the important role of stakeholder attribution of CSR motives when evaluating CSR results (David et al., 2005, Barone et al., 2000; Kim and Choi, 2010; Webb and Mohr, 1998; Ellen et al., 2000). As determinant factors that influence stakeholder attribution, much of prior research addressed the positive influence of high-fit CSR activities. According to these studies, when stakeholders perceive CSR practices as "fitting" with the company, the perception reduces stakeholders' suspicious attributions toward CSR programs. However, it was also suggested that a close match between lines of business and CSR activities (high-fit CSR) triggers public opportunistic attribution, resulting in backlash effects (Ellen et al., 2006). In order to resolve these contradictory logics, the present study adopts Kim and Ferguson (2010)'s approach, which shows that the effects of CSR fit differ significantly based on corporate reputation. In addition, this study evaluates how a company's stating of its motives for its CSR programs may be used to manage stakeholder skepticism. This approach was based in part on literature relating to organizational transparency (Martinson, 1996; Rawlins, 2009; Hooks, Coy & Davey, 2002; Neu et al., 1998; Hoghiemstra, 2000).

For the purposes of this study, CSR motive-related skepticism is defined as stakeholder doubt or disbelief in the genuineness of CSR initiatives. This definition is different from, and broader than that of previous studies. Earlier studies define stakeholder attributions to CSR initiatives as either self-serving or society-serving, assuming that the former is negative attribution and the latter is positive. Attribution of CSR motives, however, is not so simple (Ellen et al., 2006). Given that stakeholders widely accept that the fundamental responsibility of businesses is operating the business profitably, self-serving motives may not necessarily be regarded as negative. Overcoming the limitations of the dichotomy approach regarding stakeholder attribution (self-serving vs. society-serving), this study suggests a broader concept of stakeholder skepticism relating to CSR motives - the doubt and disbelief in the genuineness of CSR initiatives.

The findings show there were significant three-way interaction effects among independent variables (CSR fit, reputation, stated motives) on skepticism relating to CSR motives. Specifically, when a company has a bad reputation, addressing both motives (self and society serving) reduces stakeholder skepticism across different CSR fit programs. When a good reputation company has a high-fit CSR program, addressing both motives produces less skeptical attributions as opposed to acknowledging only a society-serving motive. The opposite trend appeared when a good reputation company has a low-fit CSR programs.

These findings suggest that when a company has a bad reputation, how to address the motives is a more important issue than choosing an appropriate fit if the company wants to reduce stakeholder skepticism effectively. Organizational transparency literature stresses the importance of honest and open communication (Martinson, 1996; Rawlins, 2009; Hooks, Coy & Davey, 2002; Neu et al., 1998; Hoghiemstra, 2000). Especially for negative reputation companies that are in need to building trustful relationships with stakeholders, transparent communication - even if it means that companies need to admit the self-serving purpose of their CSR initiatives – must be emphasized more because it is a good way to prevent stakeholder skepticism.

As Forehand and Grier (2003) noted, when a company is not deceptive about its CSR motives, individuals appreciate the corporation's honesty and express more positive perceptions.

The findings also can be interpreted as showing that the negative effects of bad reputation can be somewhat reduced when a company provides easily accessible information on ulterior motives (e.g., stated motives). In general, individuals generally tend to rely on dispositional information to interpret certain behaviors in general (Pyszczynski & Greenberg, 1981). Corporate reputation might be regarded as important dispositional information for stakeholders and therefore has a big impact on stakeholders' interpretation of corporate behaviors. Researchers explained that the personality trait attribution often occurs due to lack of other situational information (Gilber & Malone, 1995). Thus, if there is easily accessible information which helps individuals to understand a certain behavior, individuals will use the given information to interpret situations rather than based upon personality information (Fein, 1990; Bem, 1967; Davis & Gergen, 1961). This is why the negative effects of bad reputation can be somewhat reduced when a company provides easily accessible information on ulterior motives (e.g., stated motives).

For good reputation companies, CSR fit interacted with stated motive(s). When good reputation companies have a high-fit CSR program, addressing both motives produced less skeptical attributions. Conversely, when they have low-fit CSR programs, expressing both motives backfires. High-fit CSR programs are "corporate benefit salience programs" according to Forehand and Grier (2003) due to the close connection between a company's business lines and its CSR programs. When the benefit is salience, if the company tries to emphasize only society-serving motives, stakeholders think the company is deceptive (Forehand & Grier, 2003). Thus, expressing CSR motives both for purposes of increasing corporate profits and pursuing social good will reduce stakeholder skepticism. When reputable companies have low-fit programs, however, it is necessary to emphasize the society-serving motives only in order to avoid backlash effects. Individuals maintain higher expectations for reputable companies in terms of CSR. Expressing self-serving motives seems to be appropriate for stakeholders when the corporate benefit is salience (high fit), but not when corporate benefit is not salience (low fit). Individuals maintain higher expectations for reputable companies in terms of CSR. When corporate benefit is not salient in CSR programs, individuals may not expect companies to profit from their CSR programs. Thus, acknowledging self-serving motives can sometimes backfire, thereby increasing stakeholder skepticism. This is consistent with a previous study (Kim & Park, 2010) which found that social causes sponsored by non-profit organizations will backfire if they are not perceived as sincere.

Effects of Fit, Reputation, and Stated Motives on Attitudes and Behavioral Intentions

Although there were no three way interaction effects among independent variables on attitudes, additional tests revealed the determinant role of perceived reputation on attitudes and stated motives. In general, good reputation companies generated more positive attitudes among subjects, regardless of whether such companies employed high-or low-fit programs, and regardless of whether they addressed one or both motive(s). This confirms the strong effects of reputation not only on stakeholder skepticism but also on attitudes. This study greatly emphasized the “fundamental attribution error" to explain the strong effects of corporate reputation (Fein, 1990). The effects of reputation on attitudes can be understood along the same lines. Acknowledging self-serving motives with social motives produced better attitudes across different fit and reputation cases, consistent with the major rational of much organizational transparency literature (Martinson, 1996; Rawlins, 2009; Hooks, Coy & Davey, 2002; Neu et al, 1998; Hoghiemstra, 2000). Interestingly, although addressing both motives perpetuates backlash (increased stakeholder skepticism) when reputable companies employ low-fit CSR programs, such backlash effects were not found in terms of attitudes.

These findings show that CSR fit did not make any differences in subjects' attitudes, which is somewhat contradictory to the arguments made in past studies. A line of studies asserted that a high fit CSR generates positive corporate evaluation, including better attitudes and more positive intentions among stakeholders (Becker-Olsen et al., 2006; Ellen, et al., 2006; Simonin & Ruth, 1998; Speed & Thompson, 2000). However, the present study did not find any major effects of CSR fit on attitudes. Kim and Ferguson's (2011) study also noted the very weak effects of CSR fit on attitudes, and the strong direct effects of corporate reputation on attitudes. These findings raise important implications that CSR fit may be one of the most important factors to impact stakeholder skepticism, but may not be an important factor in terms of attitudes.

In terms of behavioral intentions, when a company has a bad reputation, admitting dual motives generated more positive behavioral intentions to support, work for, invest in, and purchase products/services from the company, regardless of CSR fit. Once again, these results confirm the strong and positive functions of transparent communication approaches in corporate communication, especially when reputation is negative. The findings of this study repeatedly showed that the negative effects of bad reputation can be effectively reduced when the company provides easily accessible information on ulterior motives. Transparent communication brings significantly positive stakeholder responses: less skepticism, better attitudes, and more positive behavioral intentions (support, employment, investment, and purchase intentions).

When reputable companies employ low-fit CSR programs, stating either social motives or both self-serving and society-serving motives made no difference in behavioral intentions. However, when reputable companies have high-fit CSR initiatives, stating both motives generated better results for investment intentions and purchase intentions, but not for support and employment intentions. When the corporate benefit is salience (high-fit), good reputation companies are better off addressing self-serving motives along with social motives to avoid being viewed as “deceptive.” It not only helped that stakeholders were less skeptical of motives but also generated greater intent to invest in the company and purchase products/services from the company. Perhaps when a reputable company employs high-fit CSR programs, and admits both profit-driven and altruistic motives, stakeholders may view the company as having strong expertise in operating its business profitably. This scenario is possible given that subjects expressed only greater intentions toward money-related behavioral decisions. In support, a recent empirical study showed that when well-known companies have good CSR programs, consumers tend to evaluate the company’s business related-ability more highly (Kim, S., 2011). If a reputable company employs high-fit CSR, describing the motives not only for corporate profits but also for social good, boosts positive corporate outcomes by potentially attracting more investors and consumers.

Additional tests were performed to investigate non-hypothesized effects of independent variables on intentions. Good reputation companies having high-fit programs and bad reputation companies employing low-fit programs are better options for producing better stakeholder intentions. These findings are consistent with Kim and Ferguson (2010)'s findings. Although the majority of earlier literatures repeatedly argued that consumers tend to show better responses when consumers think of CSR programs as highly fitting with the company (high-fit), this recent study confirms that the effects of CSR fit differ dramatically based on corporate reputation.

Associations between Skepticism, Attitudes, and Intentions

There was a significant negative relationship between stakeholder skepticism and attitudes, and behavioral intentions. Participants who were more skeptical of CSR programs reported less positive attitudes toward the company. Participants who were more skeptical of CSR programs reported less positive intentions for the company by showing weaker support intentions, employment intentions, investment intentions, and purchase intentions. This confirmed the determinant role of consumer skepticism of corporate motives behind CSR programs, significantly diminishing the effectiveness of CSR initiatives.

One thing important to note is that, perception of self-serving motives is not treated as negative attribution in this study. Skeptical attribution refers to stakeholder disbelief and doubt of corporate CSR motives. Forehand and Grier (2003) note that stakeholders are concerned about whether a company is attempting to conceal its motives, and not whether the motives are self-serving or society-serving. Thus, the strong associations between skepticism, attitudes, and intentions should be understood that when stakeholders think the company is being deceptive and not sincere, the skepticism is negatively associated with positive stakeholder reactions. Whether stakeholders think the motive is profit-promoting or not is not the main focus of this study. Indeed, Ellen et al.,(2006) found that stakeholder interpretations of CSR motives are more complex, ranging from egoistic, strategic, stakeholder-driven, and altruistic. The motives behind CSR can fall along in the continuum between egoistic and altruistic.

Positive associations between attitudes and behavioral intentions were found; those who reported more positive attitudes reported stronger intent to support the company, seek employment, invest in the company, and purchase products/services from the company. Published literature shows a strong relationship between individual attitudes and behavioral intentions (Ajzen & Fishbein, 1977; Fishbein & Ajzen, 1970, 1972, 1980; Kahle & Berman, 1979; Andrews & Kandel, 1979).

Implications and Limitations

The findings of this study provide valuable theoretical implications. This study reveals a strong impact of corporate reputation and strategic communication of CSR motive(s) on stakeholder responses, as opposed to CSR fit. In the public relations realm, building solid and positive corporate reputation has been emphasized. Corporate reputation is an overall assessment of corporate behaviors and abilities, reflecting diverse stakeholder aspects including consumers, investors and employees (Barnett, Jermier, & Lafferty, 2006; Fombrun & van Riel, 1997; Herbig & Milewicz, 1993; Gotsi & Wilson, 2001; Nueyen & Leblanc, 2001; Larkin, 2003). It is generally accepted that a good reputation benefits companies in tangible or intangible ways (Fombrun et al., 1990). These studies successfully show that perceived reputation is a crucial factor in determining how to attribute corporate actions such as CSR (Bae & Cameron, 2004; Szykman et al., 2004). In addition, this study provides additional empirical support that perceived reputation directly influences skepticism, the formation of attitudes, and intent relating to CSR programs. The strong effects of stating both self-serving and society-serving motives to reduce stakeholder skepticism in particular situations were found. Especially for negative reputation companies, salience of information on ulterior motives clearly reduces the effects of perceived corporate reputation by leading perceivers to utilize the given information, instead of relying on perceived reputation.

The findings of this study further suggest the value of this study's theoretical framework – the image transfer model and correspondence bias in attribution theory. By using the image transfer model and meaning transfer theory, this study proposed that if a company is associated with a certain event or celebrity in the memory structure of perceivers, the image and or meanings of the subject can be transferred to the company. Congruence of the company with the event (high-fit) accelerates the image and meanings transfer process by strengthening the links between the two, whereas incongruence separates the images or meanings between the company and the event. It was argued that regarding the direction of meanings transfer, the characteristics of the company (dispositional information of the actor) overpowered those of the CSR programs (behaviors) as the correspondence bias. These expectations, based on the image transfer model and correspondence bias, were successfully supported by this study.

Just as previous studies have contended (David et al., 2005; Barone et al., 2000; Kim and Choi, 2010; Kim and Ferguson, 2010; Webb and Mohr, 1998; Ellen et al., 2000), this study confirmed the determinant role of consumer skepticism of ulterior corporate motives behind CSR programs in significantly diminishing the effectiveness of CSR initiatives. To overcome the limitations of previous studies, this study proposed a more realistic concept of stakeholder skepticism. Moreover, this study successfully uncovered and examined the conditions under which the development of stakeholder skepticism could be successfully managed.

Practically, the study revealed the value and effectiveness of managing corporate reputation before planning and conducting public relations programs. If a company has a bad reputation, choosing low-fit CSR programs might bring better results in general. For negative reputation companies, regardless CSR fit, addressing both self-serving and society-serving motives reduces the negative effects of their reputation. If a company has a positive reputation, the company may select high-fit CSR programs and admit self-serving and society-serving motives. This often leads to optimal results, especially with regard to corporate financial outcomes. When companies employ low-fit programs, they must be wary of acknowledging self-serving motives to stakeholders due to the heightened risk of backlash effects.

By using more realistic stakeholder samples, this study attempted to achieve external validity. In consideration of the experimental nature of this study – artificiality of manipulation, research in a real world setting is necessary to achieve generalizable results. Given that the reported skepticism, attitudes and intentions are participants' immediate reaction following the reading of given stimuli (short term effects), this present study has its limitations. Future research needs to examine the long-lasting effects of CSR fit, reputation, and stated motives on skepticism, attitudes, and intentions.

Further studies verifying the effects of stated motives will also provide a deeper understanding of the effects of CSR initiatives. The suggested concept in this study - stakeholder skepticism - should be utilized in further studies to further confirm the value of this concept

APPENDIX A

STIMULI

Healthy Eating Campaign High (low)-fit, Good [bad] Reputation, Stated motives: Society-serving {Self and Society-serving}

A.A. grocery chain (A.A. auto-insurance), one of America's most [notorious] reputable grocery retail companies (auto-insurers) according to the Reputation Institute's 2011 Report, announced on today the launch of its "Healthy Eating Campaign" - focused on its commitment to promoting a healthy eating lifestyle. In partnership with federal agencies and non-profit organizations, the "Healthy Eating" campaign will span nationwide beginning in July of this year to raise awareness of America's obesity epidemic, and to promote greater consumption of healthful foods. "A.A. grocery chain (A.A. auto-insurance) is concerned about its customers and has worked for decades to dedicate itself to healthier living," said A.A. grocery (A.A. auto-insurance) spokesperson, William Payne.

The company's CEO, Christopher Benson, recently stated that "this program will help to alleviate a major problem in our society {and simultaneously expand the market for the company}". He adds that "a company needs to share social responsibility as a member of our society {and operate its business profitably as well}." A.A. grocery chain (A.A. auto-insurance) was ranked 1st [500st] in reputation among 500 companies in the U.S. in 2011.

Driver Safety Campaign

High (low)-fit, Good [bad] Reputation, Stated motives: Society-serving {Self and Society-serving}

A.A. grocery chain(A.A. auto-insurance), one of America's most reputable [notorious] grocery retail companies(auto-insurers) according to the Reputation Institute's 2011 Report, announced today its launch of a "Driver Safety Campaign" focused on its commitment to addressing highway traffic safety issues. In partnership with federal agencies and non-profit organizations, the "Driver Safety" campaign will span nationwide beginning in November of this year to raise awareness of highway traffic safety problems, primarily for protecting young drivers. "A.A. grocery chain (A.A. auto-insurance), is concerned about its customers and has worked for decades to help make driving safer for all citizens," said A.A. grocery chain (A.A. auto-insurance), spokesperson, William Payne.

The company's CEO, Christopher Benson, states that "this program will help to alleviate a major problem in our society {and simultaneously expand the market for the company}." He adds that "a company needs to share social responsibility as a member of our society {and operate its business profitably as well}." A.A. grocery chain (A.A. auto-insurance) was ranked 1st [500st] in reputation among 500 companies in the U.S. in 2011.

APPENDIX B
QUESTIONNAIRE

Please read the news article carefully and answer the following questions to the best of your ability.

[INSERT Stimuli- News Article HERE]

Please check the following questions, on a scale from 1 to 5, to the best of your ability:

1. Please respond to how much you agree with the following statements. Please check the following questions, on a scale from 1 to 5:

I doubt the motive behind this CSR programs is genuine

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I think the company tries to mislead people about their campaign motives

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I do not think the company launched the campaign with genuine motives

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I do not believe the company's claimed motives for launching the campaign.

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

2. For me, the company in the news article is…

Bad (1)-----(2)-----(3)-----(4)-----(5) Good

Negative (1)-----(2)-----(3)-----(4)-----(5) Positive

Unfavorable (1)-----(2)-----(3)-----(4)-----(5) Favorable

3. Please respond to how much you agree with the following statements. Please check the following questions, on a scale from 1 to 5:

I would say nice things about the company to other people

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I am likely to do some actions to support the company

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I would recommend this company to others

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I think the company is a good company to invest in

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I would like to seek information on investing in the company

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

If I have enough money, I would like to invest in the company

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I would like to recommend this company to others as their future employer

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I would like to seek employment opportunities with the company

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I think the company is a good place to work

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I would like to purchase products/services from the company

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I would like pay for products/ services from the company

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I would like to buy products/services from the company

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

4. What motive(s) was/were mentioned in the news article that you read? (   )

a. Socially motivated (e.g., help to alleviate a major problem in our society)

b. Both socially motivated & company profit motivated (e.g., help to alleviate a major problem in our society and simultaneously expand the market for the company)

5. What do you think about the fit between the company in the news article and the social initiative? (*fit – the link between the social initiative and the company's product line, brand image, position and/or target market: does is make sense for the company to be involved with this initiative?)

Low fit (1)-----(2)-----(3)-----(4)-----(5) High fit

Dissimilar (1)-----(2)-----(3)-----(4)-----(5) Similar

Inappropriate (1)-----(2)-----(3)-----(4)-----(5) Appropriate

Irrelevance (1)-----(2)-----(3)-----(4)-----(5) Relevance

6. Please mark the level to which you agree with the following statements. Please check the following questions, on a scale from 1 to 5:

I believe the company has a good reputation

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I believe the reputation of the company is better than other companies

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I believe that the company always fulfills the promises that it makes to its customers

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

I believe people are likely to respect this company

Strongly Disagree (1)-----(2)-----(3)-----(4)-----(5) Strongly Agree

7.Your sex: Male_____ Female _____

8.Your origin?

a. Hispanic, Latino, or Spanish origin
b. Not Hispanic, Latino, or Spanish origin

9.Your race?

a. Caucasian b. African American c. Asian
d. American Indian or Alaska Native e. Pacific Islander f. Other

10.Political Affiliation?

a. Republican b. Democrat c. Independent d. Libertarian e. Other

11. Your age:________(in years)

12. Your highest level of education

a. Less than High School b. High School/ GED c. Some College
d. 2-year College Degree e. 4-year College Degree f. Master's Degree
g. Doctoral Degree h. Professional Degree (JD, MD)

13.What is your combined annual household income?

a. Less than 30,000	b. 30,000-39,999	c.40,000-49,999
d. 50,000 – 59,999	e. 60,000-69,999	f. 70,000-79,999
g. 80,000 – 89,999	h. 90,000-99,999	i.10,000 or more

Thank you for your participation!

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