

CSR Evaluations Based on Contingent Factors

CSR Motives, Attitudes Toward CSR, and Purchase Intention*

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This study examines the extent to which consumer perceptions of contingent factors for a company are influential in determining perceived CSR motives, attitudes toward CSR, and purchase intention. Based on contingency theory and the persuasion knowledge model, this study differs from previous research in the way that we view contingent factors as cues (i.e., agent knowledge) for consumer inferences of CSR motives as the company's persuasive attempt (i.e., persuasion knowledge). Our survey results based on 1,009 adults in the United States demonstrate the relative importance of contingent factors such as corporate culture and leadership style that can contribute to effective CSR programs in generating positive attitudes toward CSR and purchase intention. The findings show that CSR engagement itself may not be sufficient to gain benefits from CSR. Consumers develop positive attitudes toward CSR only when they perceive a genuine commitment to sustainability (i.e., public-serving intention). This study provides insights into the view that CSR activities can add value to the firm at the cognitive, affective, and behavioral levels, but only under certain conditions.

KEY WORDS Corporate Social Responsibility (CSR) Communication • Contingency Theory • Contingent Factors • Persuasion Knowledge Model (PKM) • CSR Motives • Attitudes toward CSR • Purchase Intention

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1. Introduction

For many years, corporate social responsibility (CSR) has been at the forefront of the strategic imperative of many corporations. Moreover, CSR has been considered as one viable source of competitive advantage in terms of consumer purchase intentions (Chen & Chang, 2012). According to Nielsen's global study (Doing well by doing good, 2014), more than half of its 30,000 respondents (55%) were willing to pay extra for products and services from companies committed to positive social and environment impact.

Although many companies invest in CSR efforts in the hope of enhancing their reputations and financial performance, the growing consumer skepticism is a reality. As an increasing number of consumers become perceptive about company behavior in general, there has been a significant decrease in trust levels across all institutions, thus increasing consumer skepticism toward businesses (Edelman, 2015). Consumers tend to question why companies attempt to be socially responsible and grow skeptical over CSR involvement (Forehand & Grier, 2003; Vanhamme & Grobбен, 2009). Therefore, it becomes increasingly important for companies to implement sincere and authentic CSR efforts, which can lead to a favorable attribution of CSR motives.

Despite ample research that examines the impact of CSR motives on company evaluation (e.g., Forehand & Grier, 2003; Yoon, Gurhan-Canli, & Schwarz, 2006), relatively little research has examined the interplay among organizational factors, CSR motives, attitudes toward CSR, and purchase intention. Moreover, extant research has not delved into a comprehensive analysis of potential consumers' CSR evaluation and purchase intention on the basis of various organizational and environmental factors at the cognitive, attitudinal, and behavioral levels. We apply contingency theory to discuss the value of understanding the organizational factors that can predict consumer evaluations of CSR efforts and purchase intention. Previous research based on contingency theory has examined diverse public relations situations that deal with conflicts (e.g., Jin & Cameron, 2007; Kim & Cameron, 2016; Pang, Cropp, & Cameron, 2006). In this research, we identify conditions under which contingent factors can predict con-

sumers' perceived CSR motives (firm-serving vs. public-serving) and explore the relationships among contingent factors, CSR motives, attitudes towards CSR, and purchase intention. There is a paucity of empirical research that examines the relationships between a host of contingency variables and CSR variables, particularly through consumer inferences of CSR engagement. We aim to fill this gap by applying various organizational and environmental factors in contingency theory as the drivers (antecedents) to consumer evaluations of CSR such as CSR motives and attitudes toward CSR, which can lead to purchase intention.

Consumer evaluations for CSR and purchase intention may not be influenced by a single organizational factor, but rather by a variety of factors from inside and outside the organization. Therefore, the purpose of this study is to investigate (1) the potential influences of contingent factors surrounding an organization, both internally and externally, on CSR motives as potential consumers' cognitive outcomes, (2) the impact of contingent factors and CSR motives on attitudes toward CSR as potential consumers' attitudinal outcomes, and (3) the impact of contingent factors, CSR motives, and attitudes toward CSR on purchase intention as potential consumers' behavioral outcomes. This study argues that acknowledging influential contingent factors that make potential consumers draw inferences about corporate motives underlying CSR, as well as the impact of CSR motives on attitudes toward CSR, can provide insights into the management of CSR programs for an organization on the basis of its internal and external factors, such as organizational culture, leadership, and industry environment. In addition, we explore influential predictors for purchase intention using various contingent factors, CSR motives, and attitudes toward CSR.

This study contributes to the CSR literature by exploring various contingent factors that together can influence CSR motives (firm-serving vs. public-serving) and attitudes toward CSR. In particular, we apply a contingency theory framework to identify the influential predictors of CSR effectiveness. Previous studies tend to show the explanatory powers of contingent factors in the context of crisis situations. However, this study expands the application of contingency theory to CSR-based reputation management in a non-crisis context. By taking a comprehensive perspective, this study offers insights into the relative advantage of

utilizing particular contingent factors surrounding the organization for planning and developing CSR programs to maintain good and strategic long-term relationships with publics.

2. Theoretical Background

1) Influential Contingent Factors in Contingency Theory

Early contingent scholars (Cancel, Mitrook, & Cameron; 1999; Pang, 2006; Reber & Cameron, 2003; Shin, Cameron, & Cropp, 2006) examined the factors that are strongly influential in diverse organizations' public relations situations. Cancel et al. (1999) emphasized the following significant predisposing and situational factors by interviewing experienced practitioners: "corporation business exposure; public relations access to dominant coalition; dominant coalition's decision power and enlightenment; corporation size; and individual characteristics of involved persons; urgency of situation, characteristics of external publics' claims or requests, characteristics of external public, potential or obvious threats, and potential cost or benefit for a corporation from choosing various stances" (p. 189).

Reber and Cameron (2003) surveyed 91 experienced practitioners and the factor analysis results extracted five constructs, including "external threats, external public characteristics, organizational characteristics, public relations department characteristics, and dominant coalition characteristics" (p. 431). This study is meaningful in that it is the first quantitative study to apply the theory and attempts to find significant factors that can predict the effectiveness of CSR programs.

By acknowledging the importance of an adequate number of respondents, Shin, Cameron, and Cropp (2006) examined 359 Public Relations Society of America (PRSA) members in the states. The study confirms that 86 contingent factors are bundled as 12 constructs in two dimensions. That is, the results are similar to the classification of contingent factors based on previous qualitative contingent research. The study contributes to the theory by adding parsimony and enhanc-

ing its external validity and reliability.

Pang (2006) conducted an extensive literature review and sorted out five factors as the most influential in real public relations: involvement of a dominant coalition; influence and autonomy of public relations practitioners in the crisis; the influence and role of legal practitioners in the crisis; the importance of the primary publics to the organization in a crisis; and the organization's perception of a threat in a crisis. The five factors are also classified using three components of communication: the first three factors that belong to the characteristic of the sender, the importance of the primary publics as the characteristics of the receiver, and the organization's perception of threat as the characteristics of the message.

2) Elaborating Main Factors in the Theory

Another important trend in the contingent research is to elaborate on factors by referring to the knowledge accumulated in other academic fields. For example, Hwang and Cameron (2008, 2008a, 2009) noted leadership concepts in the management field to elaborate the variable of a dominant coalition's characteristics. There are four types of leaderships in two dimensions. One type is transformational leadership versus transactional leadership, and the other is democratic leadership versus autocratic/authoritarian leadership. Transformational leadership is defined as leadership that allows employees to trust their leaders and to work more than expected through motivation (Yukl, 2002). Transactional leadership is featured as "an exchange process that may result in follower compliance with leader requests but is not likely to generate enthusiasm and commitment to task objectives" (Yukl, 2002, p. 253). Democratic leadership does not often use coercive power, emphasizes relations more than works, and encourages others' active participation for decision making and problem solving (Bass, 1990). Autocratic leadership is regarded as the opposite of democratic leadership (Bass, 1990).

Pang and his colleagues (Pang, Jin, & Cameron, 2006) specified items to measure the extent of internal and external threats on the basis of psychologists' assets. That is, they emphasized nine items in two dimensions of situational de-

mands (situational difficulty, situational duration of the threat, severity of the threat, the organization's uncertainty over how to deal with the situation, and the organization's unfamiliarity with the situation) and resources (knowledge and skill, time, finance, and support from the dominant coalition).

In addition to the elaboration of contingent variables, Jin and Cameron (2006) investigated how to measure the concept of an organization's stance. Their systematic survey research produced 10 stance measurement items in the two dimensions of action-based accommodations and qualified-rhetoric-mixed accommodations. The development of stance measurement items has inspired scholars (Hwang & Cameron, 2008, 2008a, 2009; Jeong, 2011) to conduct many empirical studies based on the contingency theory of accommodation in public relations.

3) Investigating the Influence of Contingent Factors on New Dependent Variables

Contingent studies have examined an organization's and/or its practitioners' real stance toward the opposing public for a long time, since the theory first appeared in 1997. By doing so, the theory has effectively explained many organizations' public relations decisions and subsequent actions. Notably, recent contingent studies began to study the influence of contingent factors on not only real stances but also new and diverse dependent variables. By acknowledging the fact that public relations is a strategic conflict management process of issue management in the proactive phase, risk communication in the strategic phase, crisis communication in the reactive phase, and reputation management in the recovery phase (Cameron, Wilcox, Reber, & Shin, 2008), a series of studies examined the influence of contingent factors on new variables: practitioners' organizational commitment and job satisfaction as an inner organizational management issue (Hwang & Kim, 2014), preparation of a crisis management planning manual as an activity for effective risk communication (Pang, Cropp, & Cameron, 2006), grassroots' estimation or expectation of an organizational stance toward its opposing public as an important reference for its strategic crisis communication

(Hwang, 2012; Hwang & Cameron, 2008, 2008a, 2009; Jeong, 2011), and corporate social responsibility activities for better reputation management (Choi & Cho, 2011).

The results of the study by Hwang and Kim (2014) showed that distributive justice, business exposure, amount of time for employee communication, and mutual trust between an organization and its employees exerted a strong influence on organizational commitment. In addition, the speed of growth in the knowledge level used by the organization, hierarchy of positions, practitioners' conflict negotiation experience, budget for employee communications, and organizational commitment were significant predictors of job satisfaction. These results indicated the effort required for better employee communication.

Pang and his colleagues (Pang et al., 2006) investigated the influential factors related to practitioners' crisis planning in a Fortune 500 organization. The study finds that a less enlightened dominant coalition, conservative organizational culture, and practitioners' difficult access to the dominant coalition become serious inner obstacles to effective crisis planning. Therefore, corporations need to trim these factors to develop a better corporate environment for risk communication.

Using the main contingent factors emphasized in a series of experimental studies (Hwang & Cameron, 2008, 2008a, 2009), Hwang (2012) examined the influence of the perception of leadership, threats, the opposing public's characteristics, and the political environment on Seoul citizens' estimation of the South Korean government's stance toward North Korea. The study found that these factors accounted for approximately 28% of the total variance of respondents' estimation of public diplomacy. That is, organizations should release messages that include the important factors related to producing an intended grassroots stance estimation for successful public relations.

Choi and Cho (2011) examined the influence of contingent factors on Korean corporate social responsibility activities. The results found that an organization's size and the frequency of organizational crises were positively associated with the amount of monetary donations. Economic stability was a negative predictor for the amount of monetary donations. CEO support for CSR activities

positively influenced most dependent variables. An organization with a CSR department tended to participate in more CSR activities and its employees showed more positive attitudes toward CSR activities. Hierarchical culture was positively associated with an organization's philanthropic and volunteer activities, employees' frequency of participation in CSR activities, and employees' attitudes toward their organizations' CSR activities. This study provides implications about the inner organizational conditions that are required for more active CSR activities.

Although Choi and Cho (2011) examined CSR using the contingency theory of accommodation in public relations, their study investigated employees' perspectives. Pointing out the research void of CSR perception in the external publics' perspective based on the theory, this study aims to examine the influence of perceived contingent factors on consumer perceptions of CSR motives, attitudes toward CSR, and behavioral intention. Given the growing attention to consumer inferences of CSR, this study differs from previous research in the way that we view contingent factors as an important information cue (i.e., agent knowledge from the persuasion knowledge perspective) for consumers to draw interpretations about the motivation for engaging in CSR efforts as the company's persuasive attempt (i.e., persuasion knowledge), which could determine CSR evaluations.

4) CSR Attributions: Focus on Perceived CSR Motives

Although there appears to be support for the view that engaging in CSR is positively related to a company's bottom line and firm value, CSR activities can add value to the company only under certain conditions (e.g., Du, Bhattacharya, & Sen, 2010; Servaes & Tamayo, 2013). As consumers become increasingly savvy about CSR issues (e.g., environmental sustainability) and firm actions in general, consumer knowledge and skepticism toward CSR activities are increasing (Skarmeas & Leonidou, 2013). Consumer inferences of a company's underlying motives for CSR involvement play a significant role in the effectiveness of CSR communication (e.g., Forehand and Grier 2003; Groza, Pronschinske, & Walker, 2011; Yoon et al., 2006). Previous research has demonstrated that CSR does not

benefit a company's image when consumers believe that its actions are motivated by self-interest rather than public-serving intentions (Sen & Bhattacharya, 2001; Wagner, Lutz, & Weitz, 2009; Vanhamme & Grobbsen, 2009; Yoon et al., 2006). Therefore, one of the key challenges of CSR communication is how to minimize stakeholder skepticism toward CSR and convey favorable corporate motives for CSR involvement (Du et al., 2010).

Consumer skepticism can be explained according to the persuasion knowledge model (PKM) developed by Friestad and Wright (1994). According to this model, consumers tend to engage in understanding the given persuasion process and utilize this knowledge to respond to the company's persuasion attempts (e.g., news releases and advertisements). One of the ways that consumers develop persuasion knowledge to help themselves understand and cope with particular events is by engaging in attributional inferences (Kelley & Michela, 1980; Lange & Washburn, 2012). The PKM explains that people learn to interpret and evaluate a persuasion agent's goal and tactics to understand the persuasion process and utilize this knowledge to help them manage persuasion attempts (Friestad & Wright 1994).

The PKM provides an appropriate framework for understanding how individuals interpret a persuasion agent's ulterior intentions, combined with their existing knowledge about the agent (e.g., corporation), and to subsequently cope with persuasion attempts. The PKM proposes that the persuasion target (e.g., consumers) actively infers – rather than passively accepts or resists – persuasion intentions by inferring a behind motive of the persuasion agent's (e.g., corporations) persuasion attempts (e.g., news releases and advertisements). We believe that CSR communication can serve as companies' persuasive attempt to engage in CSR as a way to generate favorable consumer attitudes and behavior (e.g., purchase intention) and enhance the corporate image. In the CSR context, consumers attribute companies' true motivations for CSR initiatives on the basis of internal and external organizational factors, and then evaluate CSR activities.

According to attribution theory (Anderson & Weiner, 1992; Kelley, 1967), people attribute causes to the events around them, and this cognitive perception affects their subsequent attitudes and behavior (Kelley & Michela, 1980).

Likewise, consumers attribute CSR motives to companies' actions and these attributions affect their subsequent reactions to the company such as attitudes toward CSR and purchase intention in this study (Campbell & Kirmani, 2000; Forehand & Grier, 2003; Rifon et al., 2004). Attribution research typically classifies CSR motives into two kinds: firm-serving, in which the company is perceived as attempting to increase its profits, and public-serving, in which the company is viewed as acting out of genuine concern for the focal issue, such as environmental sustainability and community development (Du et al., 2010). Public-serving motives are developed by the belief that CSR involvement serves as a symbolic action for the company's authentic desire to contribute to society (Becker-Olsen et al., 2006). Thus, consumers believe that the company cares about the cause and has a genuine concern about social problems (Skarmeas & Leonidou, 2013). Although consumers generally tend to negatively perceive firm-serving motives given its individualistic or opportunistic perspective, they favorably view public-serving motives because of their altruistic concern for society (Becker-Olsen, Cudmore, & Hill, 2006).

Accordingly, companies' CSR engagement may backfire and damage an organization's reputation when consumers perceive self-interested motives (i.e., self-serving) for CSR activities given perceived high benefit salience (e.g., Yoon et al., 2006). Further, the potentially negative effects of consumer skepticism toward CSR may not be caused simply by perceptions that the company might benefit, but rather by the belief that the company was being deceptive about the benefits it receives (Forehand & Grier 2003). In other words, consumers do not react negatively to firm-serving motives per se, but respond negatively to seemingly deceptive marketing strategies (Forehand & Grier 2003).

Despite the importance of CSR activities from the stakeholder and reputation management perspectives, little is known about how various contingent factors may influence the manner in which consumers infer CSR motives. The PKM's approach is relevant to understanding consumer inferences of CSR motives on the basis of various organizational factors (contingent factors) because consumers can allocate cognitive resources to evaluate the link between those factors and CSR involvement—a significant necessary antecedent of utilizing persuasion

knowledge (Campbell & Kirmani, 2000). Thus, we believe that applying the PKM perspective to consumer inferences of CSR engagement enhances our understanding of how consumers evaluate companies using perceptions of various contingent factors in contingency theory. Through a comprehensive analysis, we examine the interplay among consumer perceptions of CSR motives, attitudes toward CSR, and purchase intention using various organizational and environmental factors in contingency theory at the cognitive, attitudinal, and behavioral levels. Hence, the following research questions are posed.

- RQ1: To what extent are perceived contingent factors influential to consumer perceptions of CSR motives? (cognitive effect)
- RQ2: To what extent are perceived contingent factors and perceived CSR motives influential to consumers' attitudes toward CSR? (attitudinal effect)
- RQ3: To what extent are perceived contingent factors, perceived CSR motives, and attitudes toward CSR influential to consumers' purchase intention? (behavioral effect)

3. Methods

1) Sampling

This study examines how American consumers perceive corporate CSR activities as well as internal and external environments of corporations. U.S. companies in the Fortune Global 500 spent \$10,254 million during 2011 ~ 2013, making them the group with the largest proportion of CSR spending (Business backs education, 2015). Considering the fact that many corporations actively engage in CSR activities in the United States, this study selected American residents over the age of 18 as the survey population. This study attempted to collect approximately 1,000 nationwide samples through the Amazon Mechanical Turk (MTurk)

system. MTurk is a “marketplace for work that requires human intelligence,” which provides researchers with a large workforce to complete “human intelligence tasks” at their convenience for a small fee (Amazon, n.d.). The data collected on MTurk are regarded to be as reliable as those obtained via traditional methods and the low compensation rate does not suggest low quality participants or results (Burhmaster, Kwang, & Gosling, 2011). Respondents were required to think of a company that has been involved in socially responsible causes, such as improving the environment and giving back, and then to answer questions on the basis of their general perceptions about the company of their choice. One thousand and eighty-nine respondents participated in the 15-minute survey and were rewarded with one dollar after submitting the unique code number provided by the system. Before performing the main survey, this study conducted a series of systematic investigations of comprehensive literature reviews, selections and revisions of perceivable contingent factors in consumers’ perspectives, a pilot test for 22 undergraduate students at a large western university, an expert review, and IRB approval to develop the questionnaire. Finally, the final sample consisted of 1,009 respondents after eliminating insincere and incomplete data.

Respondents ($N = 1,009$) averaged 37.15 ($SD = 12.51$) years of age. The age range was 18 to 78 years, and 43.5 percent were male. Their ethnicity was as follows: Caucasian (77.3%), African American (8.2%), Hispanic American (3.8%), Asian American (5.0%), Native American (.9%), African (.2%), Hispanic (.7%), Asian (2.0%), and others (2.0%). Education levels were as follows: high school graduation (2.7%), some college but no degree (26.9%), associate’s degree (12.5%), bachelor’s degree (34.5%), some graduate work but no degree (6.1%), master’s degree (14.4%), and doctorate degree (3.0%). Their annual salaries were as follows: less than \$10,000 (9.9%), \$10,000 to \$19,999 (11.7%), \$20,000 to \$29,999 (14.2%), \$30,000 to \$39,999 (14.2%), \$40,000 to \$49,999 (11.9%), \$50,000 to \$59,999 (11.7%), \$60,000 to \$69,999 (5.6%), \$70,000 to \$79,999 (5.6%), \$80,000 to \$89,999 (3.1%), \$90,000 to \$99,999 (3.5%), \$100,000 to \$149,999 (6.2%), and \$150,000 or more (2.4%). Of all respondents, 97% were native English speakers.

2) Questionnaire Development

At the beginning of the survey questionnaire, the respondents were required to write down the name of a socially responsible company and describe its most distinctive CSR activities. Then, respondents answered 17 questions about the company related to an open culture, geographical dispersion, level of technology use to produce its products or services, similar employee characteristics, long history of tradition, rapid increase in knowledge used, economic stability, existence of practitioners or programs that monitor related news, communicating well with its consumers, distribution of decision-making power to employees, formal structure that supports the business operations, clear hierarchy of positions, highly visible business, and corporate culture (refer to Cancel et al., 1999). Corporate culture questions were specified regarding a collective culture emphasizing harmony and participation, an employee's personal development, employee morale, and mutual cooperation and trust (Quinn & McGrath, 1985).

Questions on CEO characteristics were composed to address two typical management leadership styles: transformational leadership and transactional leadership (see Hwang & Cameron, 2009) and political value (see Cancel et al., 1999). Transformational leadership was measured as suggesting a clear vision, explaining the manner in which the vision is accomplished, showing confident and positive behavior and expressions, and encouraging employees toward the vision. Transactional leadership was measured as explaining the work that should be done to obtain incentives and the incentives to be given, using social or physical pressure when work is not completed at a satisfactory level, and finding employees' errors and strengthening the rules to prevent errors. Political value was measured as openness to change and progressiveness.

This study also measured how respondents perceive external and internal threats around the company they considered (see Cancel et al., 1999). External threats were litigation, government regulations, potentially damaging publicity, scarring of the company's reputation in the business community and in public, and movement to legitimize activists' claims against the company. Internal threats were economic loss from performing various business operations to meet differ-

ent groups' needs and expectations, incidences that damaged employees' or stockholders' perceptions of the company, and incidences that damaged the personal reputations of the company's top executives.

External public's characteristics were measured using 11 questions about consumers as follows: large in number, credible, showing flexible change in managing the company-consumer relationship, traditional commitment to meeting consumer needs, high level of commitment and involvement with each other, resources and the ability to express their concerns, reasonable rather than radical, receiving significant media coverage in the past, consumers' willingness to withdraw their claims about the company's actions, responsive to the company's decisions and actions, and having more power than the company (see Cancel et al., 1999).

Consumer relationships were measured as a high level of trust between the company and its consumers and dependency between the company and its consumers (Cancel et al., 1999). Industry environment was measured as whether the industry to which the company belongs is dynamic, shows high levels of competition, and has rich resources (Cancel et al., 1999). Political and social environment was operationalized with whether the industry to which the company belongs receives political and social support (Cancel et al., 1999). All of these contingent variables were measured using a five-point Likert-scale response format ranging from strongly disagree (1) to strongly agree (5).

The first dependent variable, CSR motives, was dichotomized as firm-serving and public-serving, similar to the image-promotional vs. sincere motives of Yoon et al. (2006). Firm-serving motives were operationalized as "the company only tries to make its good image by supporting the cause" ($M = 2.41, SD = 1.15$) and "the company only tries to improve its existing image by supporting the cause" ($M = 2.37, SD = 1.13$). This study calculated the index score (mean values) of the two measurement items (Cronbach's $\alpha = .92$). Public-serving motives were measured as "the company has genuine concerns for the cause that it supports" ($M = 4.30, SD = .74$) and "the company sincerely cares about the cause that it supports" ($M = 4.31, SD = .75$). This study also calculated the index score of those items (Cronbach's $\alpha = .88$). All items were measured using a

five-point Likert-scale response format ranging from strongly disagree (1) to strongly agree (5).

Attitudes toward CSR was measured as “extremely unfavorable to extremely favorable” ($M = 4.42$, $SD = .73$), “extremely negative to extremely positive” ($M = 4.40$, $SD = .77$), “extremely bad to extremely good” ($M = 4.39$, $SD = .78$), and “extremely not likable to extremely likable” ($M = 4.42$, $SD = .80$) using a five-point Semantic differential scale (Yoon et al., 2006). The summated value of the four measurement items was divided by four (Cronbach’s $\alpha = .92$).

The final dependent variable, purchase intention, was measured by asking whether the respondents would consider buying the company’s product when they need to buy one the next time. Respondents were required to respond using three items: “very unlikely to very likely” ($M = 4.55$, $SD = .80$), “improbable to probable” ($M = 4.49$, $SD = .85$), and “impossible to possible” ($M = 4.57$, $SD = .77$). A five-point semantic differential scale was used (MacKenzie, Lutz, & Belch, 1986) and the index score was highly reliable (Cronbach’s $\alpha = .90$).

4. Results

For the purpose of the analysis, this study conducted an exploratory factor analysis through principal axis factoring and the varimax rotation method to determine the constructs underlying 52 contingency variables. Eight factors had eigenvalues larger than 1. This study eliminated 15 measurement items with factor loadings lower than .5 or higher than .4 for two or more factors. The eight factors accounted for a total variance of 50.54% (see <Table 1>).

The first factor consisted of eight items that accounted for a variance of 10.09%. The eigenvalue was 5.25. The items dealt with the internal and external threats that companies could face and, therefore, this study called it threat. The second factor, with an eigenvalue of 5.16, included eight items that accounted for a variance of 9.93%. After examining the items, the construct underlying items were corporate structure and management characteristic. The third factor, with an eigenvalue of 4.34, accounted for a variance of 8.35%. Its seven items meas-

Table 1, Factors Underlying Contingent Variables

Factors	Contingent variables	Factor loadings	<i>M</i>	<i>SD</i>
Threat	Litigation	.74	3.01	1.12
	Government regulation	.67	3.07	1.15
	Potentially damaging publicity	.83	2.79	1.19
	Scarring of company's reputation in the business community and in the general public	.85	2.62	1.17
	Legitimizing activists' claims	.76	2.53	1.10
	Economic loss by performing various business operations to meet different groups' needs/expectations	.70	2.65	1.02
	Marring of employees' or stockholders' perception of the company	.81	2.50	1.07
	Marring of the personal reputations of top executives	.76	2.40	1.03
	Eigenvalue		5.25	
	% of variance		10.09	
Cronbach's α		.92		
Corporate structure & management characteristics	Dispersed widely geographically	.53	4.11	.95
	Level of technology use to produce its products/services	.50	4.07	.97
	Long history of tradition	.53	3.95	1.01
	Rapid growth in the knowledge level the company uses	.54	4.17	.79
	Economic stability of the company	.66	4.39	.74
	Highly visible business	.67	4.38	.81
	Formal structure that supports its business operations	.59	4.26	.76
	Stratification: clear hierarchy of positions	.52	4.00	.87
	Eigenvalue		5.16	
	% of variance		9.93	
Cronbach's α		.85		
Corporate culture	Homogeneity: similar characteristics of employees	.50	4.00	.83
	Distribution of decision-making power	.51	3.60	.96
	Open communication culture	.60	4.02	.80
	Emphasizing harmony and participation	.63	4.10	.79
	Emphasizing each employee's personal development	.72	3.88	.84
	Emphasizing employee morale	.73	4.05	.80
	High level of mutual cooperation and trust	.67	4.07	.79
	Eigenvalue		4.34	
	% of variance		8.35	
	Cronbach's α		.89	

Factors	Contingent variables	Factor loadings	<i>M</i>	<i>SD</i>
Transformational leadership	Suggesting a clear vision	.74	4,18	.77
	Explaining the way the vision is accomplished	.75	4,07	.81
	Showing confident and positive behavior & expressions	.74	4,16	.78
	Encouraging employees toward the vision	.69	4,11	.79
	Eigenvalue	3,42		
	% of variance	6,58		
	Cronbach's α	.90		
Consumers' commitment & change	Consumers' flexible change in managing the company-consumer relationship	.56	3,63	.79
	Consumers' commitment and involvement with each other	.58	3,62	.98
	Consumers' willingness to withdraw their claims about the company's actions	.55	3,33	.79
	Eigenvalue	2,46		
	% of variance	4,72		
	Cronbach's α	.68		
Industry environment	Dynamic	.58	4,12	.86
	Richness of resources in the environment	.54	4,12	.85
	Eigenvalue	2,43		
	% of variance	4,68		
	Cronbach's α	.70		
Consumers' credibility & communication	Degree of credibility	.55	4,28	.73
	Resources and the ability to express their concerns	.65	4,23	.74
	Responsive to the company's decisions and actions	.57	4,11	.79
	Eigenvalue	1,93		
	% of variance	3,71		
	Cronbach's α	.80		
Transactional leadership	Using social or physical pressure when work is not completed at a satisfactory level	.56	3,13	.97
	Finding employees' errors and strengthening the rules to prevent the errors	.65	3,49	.81
	Eigenvalue	1,28		
	% of variance	2,47		
	Cronbach's α	.68		

ured corporate culture. The fourth factor with an eigenvalue of 3.42 included four items that accounted for a variance of 6.58%. The items measured transformational leadership. Next, three items were bundled as a factor called consumers' mutual commitment and flexible change, which accounted for a variance of 4.72% and had an eigenvalue of 2.46. The sixth factor with an eigenvalue of 2.43 included two items measuring industry environment that accounted for a variance of 4.68%. The seventh factor consisted of three items that accounted for a variance of 3.71%. The factor showed an eigenvalue of 1.93, and this study called it consumers' credibility and communication efforts. The final factor, with an eigenvalue of 1.28, included two items that accounted for a variance of 2.47%, and was called transactional leadership. Then, this study performed a series of regression analyses after calculating the means of each factor on the basis of acceptable reliability values.

The first research question examined the influence of perceived contingent factors on consumer perceptions of CSR motives. Sociodemographic variables and eight extracted contingent factors in the regression model accounted for 31% of the total variance of the dependent variable public-serving motives ($R^2 = 31$, $F[12, 996] = 38.76$, $p < .001$). This result indicates that the model was statistically significant. As shown in <Table 2>, six predictors were statistically significant for the perception of public-serving CSR motives: transformational leadership ($\beta = .257$, $t = 7.48$, $p < .001$), threat ($\beta = -.187$, $t = -6.58$, $p < .001$), consumers' credibility and communication efforts ($\beta = .178$, $t = 5.22$, $p < .001$), corporate culture ($\beta = .143$, $t = 3.79$, $p < .001$), industry environment ($\beta = .131$, $t = 4.11$, $p < .001$), and respondents' gender ($\beta = .082$, $t = 3.08$, $p < .01$). That is, respondents were likely to believe that the company has genuine concerns for the cause that it supports (i.e., public-serving motives) when they generally perceived the CEO's transformational leadership as one that emphasizes vision, consumer credibility, and communication efforts; a corporate culture that emphasizes open communication, harmony, participation, and distribution of power; and a dynamic industry environment. Respondents who perceived threats surrounding the company were also likely to deny its public-serving CSR motives and vice versa. Female respondents were more likely than male respondents to

perceive public-serving CSR motives.

Next, this study performed another regression analysis for the dependent variable firm-serving CSR motives. All predictors in the model accounted for 26.5% of the total variance of firm-serving motives ($R^2 = .265$, $F[12, 996] = 31.31$, $p < .001$). Statistically significant predictors for firm-serving motives were as follows: threat ($\beta = .312$, $t = 10.62$, $p < .001$), transactional leadership ($\beta = .216$, $t = 7.04$, $p < .001$), transformational leadership ($\beta = -.174$, $t = -4.91$, $p < .001$), consumers' commitment and change ($\beta = .124$, $t = 3.76$, $p < .001$), corporate culture ($\beta = -.091$, $t = -2.35$, $p < .05$), industry environment ($\beta = -.070$, $t = -2.13$, $p < .05$), and respondents' age ($\beta = -.072$, $t = -2.55$, $p < .05$). These results mean that respondents were likely to predict the company's firm-serving CSR motives when they perceived any threats involving the company, its CEO's transactional leadership, and consumers' mutual commitment and flexible changes in managing company-consumer relationships. In contrast, respondents were likely to deny the company's firm-serving CSR motives when they perceived its CEO's transformational leadership as seeking a clear vision, the company's open communication culture, and a dynamic industry environment. Additionally, older respondents were more likely to deny the company's firm-serving CSR motives (see <Table 2>).

RQ2 investigated the extent to which perceived contingent factors and perceived CSR motives influence consumers' attitudes toward CSR. The regression result for the dependent variable consumers' attitudes toward CSR was significant ($R^2 = .370$, $F[14, 994] = 43.23$, $p < .001$). Influential predictors were as follows: public-serving CSR motives ($\beta = .303$, $t = 9.42$, $p < .001$), transformational leadership ($\beta = .127$, $t = 3.75$, $p < .001$), threat ($\beta = -.124$, $t = -4.32$, $p < .001$), firm-serving CSR motives ($\beta = -.116$, $t = -3.72$, $p < .001$), corporate structure and management characteristics ($\beta = .077$, $t = 2.15$, $p < .05$), consumers' credibility and communication efforts ($\beta = .076$, $t = 2.30$, $p < .05$), industry environment ($\beta = .065$, $t = 2.09$, $p < .05$), and respondents' age ($\beta = .052$, $t = 1.98$, $p < .05$). That is, respondents were likely to favor the company's CSR activities when they clearly recognized its public-serving CSR motives, its CEO's transformational leadership, solid corporate structure, and stable management

Table 2. Summary of the Results

Factors	Public-serving CSR motives		Firm-serving CSR motives		Attitudes toward CSR		Purchase intention	
	β	t	β	t	β	t	β	t
Age	.015	.53	-.072	-2.55*	.052	1.98*	.079	3.06**
Gender	.082	3.08**	-.024	-.86	.039	1.51	-.038	-1.48
Education	.027	.94	-.009	-.30	-.015	-.54	-.002	-.06
Annual income	-.012	-.42	-.036	-1.21	.021	.75	.015	.54
Corporate structure/ management	-.072	-1.92	.063	1.63	.077	2.15*	.214	6.05***
Corporate culture	.143	3.79***	-.091	-2.35*	.006	.17	-.077	-2.14*
TF leadership	.257	7.48***	-.174	-4.91***	.127	3.75***	.021	.62
TS leadership	-.043	-1.45	.216	7.04***	-.006	-.22	-.010	-.35
Threat	-.187	-6.58***	.312	10.62***	-.124	-4.32***	-.100	-3.47**
Consumers' commitment/change	-.011	-.354	.124	3.76***	.032	1.05	-.002	.08
Consumers' credibility/comm.	.178	5.22***	-.053	-1.51	.076	2.30*	.068	2.06*
Industry environment	.131	4.11***	-.070	-2.13*	.065	2.09*	.017	.55
Genuineness					.303	9.42***	.044	1.31
Image promotion					-.116	-3.72***	-.045	-1.43
Attitudes toward CSR							.416	13.24***

* $p < .05$, ** $p < .01$, *** $p < .001$, TF: transformational, TS: transactional, comm.: communication

characteristics, its consumers' credibility and communication ability, and a dynamic industry environment with rich resources and vice versa. Older respondents were more likely to have positive attitudes toward CSR programs than younger respondents. However, respondents were likely to show unfavorable attitudes toward CSR activities when they perceived negative news surrounding

the company and firm-serving CSR motives, and vice versa (refer to <Table 2>).

RQ3 analyzed the extent to which perceived contingent factors, perceived CSR motives, and attitudes toward CSR influence consumers' purchase intention. Input factors and variables in the regression model accounted for 38.2% of the total variance of the dependent variable purchase intention ($R^2 = .382$, $F[15, 993] = 42.60$, $p < .001$). The following six predictors were statistically significant in the regression model: attitudes toward CSR ($\beta = .416$, $t = 13.24$, $p < .001$), corporate structure and management characteristics ($\beta = .214$, $t = 6.05$, $p < .001$), threat ($\beta = -.100$, $t = -3.47$, $p < .01$), respondents' age ($\beta = .079$, $t = 3.06$, $p < .01$), corporate culture ($\beta = -.077$, $t = -2.14$, $p < .05$), and consumers' credibility and communication efforts ($\beta = .068$, $t = 2.06$, $p < .05$). Therefore, respondents who showed favorable attitudes toward CSR were likely to present strong intention to purchase the company's products or services and vice versa. Respondents were also likely to show strong purchase intention when they strongly perceived the company's formal structure, its refined management characteristics, and consumers' credibility and communication ability. Older respondents were more likely than younger ones to show stronger intention to purchase products or services that the charitable company produces. In contrast, respondents who strongly perceived negative news about the company and its open, employee-oriented communication culture were likely to show low purchase intention and vice versa (see <Table 2>).

5. Discussion

1) Impact of Contingent Factors on Consumer Perceptions of CSR Motives

The findings support the concept that consumers tend to believe that a company's CSR efforts are motivated by self-interest rather than public-serving interests on the basis of the following factors: corporate culture, leadership style, threat, consumers' commitment and change, and industry environment. Consumers believe that it would be difficult for companies to show genuine interest in societal needs

if the corporate culture fails to show concern and respect their own internal audiences (i.e., employees). Transformational leadership, which values sharing a clear vision and following it with confidence, may be translated into seeking a long-term perspective for community development and initiatives that benefit society through CSR efforts (i.e., public-serving) rather than for self-interest (i.e., firm-serving). In contrast, transactional leadership, which utilizes the rules and the social or physical pressure to prevent employee errors in productivity, was found to be linked to firm-serving CSR initiatives to enhance the corporate image. This finding might be attributable to transactional leadership's priority of productivity closely related to profitability, which may put the company's self-interest first when managing CSR programs. Any factor that may negatively affect corporate image and reputation seemed to trigger consumer perceptions of firm-serving motives in CSR development because companies seemed to take advantage of their CSR initiatives to overcome a potentially threatening situation.

Consumers' commitment and change based on the notion of their flexible change in managing the company-consumer relationship seemed to contribute to their expectations of firm-serving motives in CSR efforts. That is, companies were perceived as attempting to take advantage of CSR programs motivated by self-interest, such as image promotive motives, when they already have committed consumers who tend to be flexible regarding any corporate message. Companies were perceived as engaging in CSR for self-interest motives rather than public-serving motives when only limited resources are available in the industry. It may be true that companies tend to push themselves to focus on their own priorities first when they perceive limited resources and a challenging industry setting. In this context, these priorities typically include enhancing profitability or the corporate image rather than sincere concerns for the cause that companies support.

2) Impact of Contingent Factors and CSR Motives on Attitudes toward CSR

We identified influential contingent factors that can predict attitudes toward CSR: corporate structure and management, leadership style, consumers' credibility

and communication, industry environment, and threat. Consumers seemed to perceive the role of transformational leadership in committing to CSR as an important aspect of following the company's long-term vision. Therefore, transformational leadership can serve as a signal for the organization's active involvement in CSR and subsequently develop positive attitudes toward CSR among consumers.

If companies are perceived as being credible and actively communicate with consumers, such as by allowing them to express their concerns, their CSR programs are more likely to gain consumers' support and favorable feelings. A dynamic industry environment with rich available resources was found to make consumers develop favorable attitudes toward CSR given the potential expectations for creating better CSR programs using such rich resources. Companies that must deal with negative publicity from potential litigation or activists' claims that may damage their reputations served as a cue for generating negative feelings toward CSR activities. Consumers may perceive a company's CSR involvement as a gimmick and a persuasive attempt to defend a suffering reputation in a challenging situation. Consistent with prior research (e.g., Sen et al., 2006; Webb & Mohr, 1998; Yoon et al., 2006), consumers were shown to have more favorable attitudes toward CSR activities when they perceived public-serving motives rather than firm-serving motives. The findings support the concept that perceived sincerity of motives play a role in predicting the effectiveness of CSR activities.

3) Impact of Contingent Factors, CSR Motives, and Attitudes toward CSR on Purchase Intention

The findings identified the factors that influence purchase intention as follows: corporate structure and management, consumer credibility and communication, attitudes toward CSR, corporate culture, and threats. If companies are perceived as having a solid corporate structure and management characteristics that reflect economic stability, a long history of tradition, high visibility, and heavy technology use, people are more likely to express higher purchase intention. Consumer perceptions of those characteristics may translate into quality management for

products and services, which could increase purchase intention. The results show that higher levels of consumer credibility and consumer-company communication were found to be positively related to consumers' willingness to purchase the company's products. Positive attitudes toward CSR served as an indicator for higher purchase intention. This finding is in line with prior research that demonstrated the positive relationships between CSR engagement and sales based on motivated consumers who were more likely to reward the company for its prosocial behavior (Mohr, Webb, & Harris, 2001). Consumers seem to believe that CSR engagement is likely to benefit the company's profitability by improving consumer evaluations of its products (Chernev & Blair, 2015).

Further, a corporate culture that values open communication and the distribution of decision-making power was found to be negatively related to purchase intention. Consumers might have viewed open communication and participation as potentially negative factors for effective resource allocation to improve the quality of the company's products and services. Consumer perceptions of negative publicity from potential litigation, economic loss, and activists' claims were found to be influential in decreasing purchase intention. This finding implies a direct negative impact of bad reputation on consumer behavior regarding purchase intention.

From a theoretical standpoint, our findings contribute to the research on consumers' inference making for CSR evaluations by exploring the interplay of influential contingent factors, perceived CSR motives, attitudes toward CSR, and purchase intention. Contingency theory explains what internal and external organizational factors affect the selection and use of public relations strategies and tactics (Cancel et al., 1997). Despite the growing body of literature on the impact of CSR on corporate image and firm performance, there is little empirical research that connects contingent variables to CSR motives, attitudes toward CSR, and purchase intention, especially through consumer interpretations of CSR engagement as a company's persuasive attempt. The interplay between contingent factors and CSR variables from the persuasion knowledge model (PKM) perspective shows that simple linear relations are not appropriate to predict the outcome of complex and dynamic public relations situations, as explicated in contingency theory

(Cameron, Pang, & Jin, 2007). Applying the PKM, our findings contribute to the development of contingency theory in public relations by demonstrating the important role of active publics' inferences of contingent variables such as corporate culture and leadership styles in predicting CSR evaluations and the subsequent impact on purchase intention.

Using the PKM's approach, this study showed the extent to which consumers make inferences about the underlying motives for CSR engagement through both internal and external contingent factors that served as cues (i.e., agent knowledge) for consumer interpretation. The influential contingent factors seemed to suggest relevant information related to consumer utilization of cognitive resources to infer CSR motives as the company's persuasive attempt (i.e., persuasion knowledge) to meet firm-serving or public-serving purposes. Consistent with prior research that showed the relationship between inferred CSR motives and consumer perceptions toward the company (Groza et al., 2011; Sen & Bhattacharya, 2001; Vanhamme & Grobben, 2009; Wagner et al., 2009; Yoon et al., 2006), the results show that consumer inferences of ulterior motives of CSR engagement play an important role in forming attitudes toward CSR.

Engaging socially responsibility behavior itself may not be sufficient to reap benefits from CSR; CSR programs can enjoy positive consumer attitudes only when consumers believe that a company's engagement was motivated by benevolence (i.e., public-serving intention). Our findings further contribute to CSR research (Brown & Dacin, 1997; Chernev & Blair, 2015; Creyer & Ross, 1997; Sen & Bhattacharya, 2001) by demonstrating that the benefit of companies' sincere CSR management approach is not limited to generating positive associations about the company and that perceived public-serving motives can also contribute to consumers' purchase intention.

From a managerial standpoint, our findings help public relations practitioners realize the relative importance of contingent factors that can lead to effective CSR programs in generating favorable consumer attitudes and purchase intention. Public relations managers usually characterize their CSR activities according to the specific cause being supported and the magnitude of the contribution, but without clear articulation of the company's underlying motives for

engaging in CSR (Chernev & Blair, 2015). The findings support the positive influence of the perceived sincerity of motives on attitudes toward CSR. Thus, public relations managers should recognize the importance of communicating the company's motivation for engaging in pro-social behavior in a sincere and authentic manner. For example, CSR messages should highlight the "why we care" statement rather than only "we care" information. It may be also necessary to avoid emphasizing the extent of the contribution and creating a "bragging" impression (Sen, Du, & Bhattacharya, 2009) in CSR communication, which may attenuate the company's sincere motives.

This study also provides insights into CSR campaign strategies for targeting based on the role of sociodemographic factors. In particular, we suggest that CSR campaigns should consider different reactions based on gender because women were found to be more supportive than men of companies' benevolence. Older people were more likely to overlook companies' self-interest in CSR, express favorable attitudes toward CSR, and higher purchase intention. Companies should adopt different approaches in developing CSR communication on the basis of different age groups. In general, public relations practitioners may need to pay more attention to creating CSR messages that target young males because this target group is the most skeptical when attributing CSR activities.

4) Limitations and Future Research

This study has several limitations, which offer directions for future research. This study employed a survey targeting adults in the United States as potential consumers and examined their perceptions of companies and CSR evaluations. We identified eight influential contingent factors along with sociodemographic factors that show explanatory power for CSR evaluations. More CSR research should be conducted to further understand the relationships of these factors in determining consumer perceptions, attitudes, and behavioral intention by adopting different research designs. Future research could use focus-group interviews and qualitative research to identify relevant contingent factors for different corporations and samples. Some respondents mentioned CSR fit and CSR consistency when

they described examples of CSR activities in the survey. Thus, future research should consider more diverse CSR variables to better understand CSR evaluations. In addition, future research should replicate our study with people in other countries to examine whether the findings vary given different cultural backgrounds. Although firm-serving and public-serving motives for CSR have been widely investigated, subsequent research could consider mixed motives (i.e., both firm-serving and public-serving). Consumers often perceive multiple motives and are aware that companies often seek to achieve specific business goals by engaging in CSR (Ellen, Webb, & Mohr, 2006). In addition to using purchase intention in this study, variables that indicate supportive behavior, such as seeking employment with the company and investing in the company, could be used in future research to extend our knowledge of the relationship between CSR engagement and behavioral outcomes.

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정황 요인의 인식이 CSR 동기 인식, CSR에 대한 태도 및 구매 의도에 미치는 영향

미국인들의 인식 조사를 중심으로*

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본 연구는 소비자의 정황 요인에 대한 인식이 기업의 CSR 동기에 대한 인식, CSR에 대한 태도, 그리고 제품 구매 의도에 미치는 영향에 대해 분석하였다. 특히, 설득 지식 모형을 적용하여 CSR 활동의 동기 추론(설득 지식)을 결정하는 선행 변인으로서 정황 이론의 주요 변인들이(에이전트 지식) 어떠한 역할을 하는지 알아보고자 하는 의도에서 수행되었다. 이를 위해 아마존(Amazon)의 Mechanical Turk 기능을 활용하여 총 1,009명의 미국 시민들을 대상으로 온라인 설문 조사를 수행하였다. 정황 수용 이론의 다수의 변인들을 대상으로 먼저 탐색적 요인 분석을 수행한 결과 일련의 요인들이 이들 변인들의 근간을 이루고 있음을 확인할 수 있었다. 기업 문화, 리더십 스타일, 위험, 산업 환경에 대한 인식은 공통적으로 기업 지향적 CSR 동기와 이타주의적 CSR 동기 인식에 영향을 미치는 것으로 나타났다. 연구 결과 이타주의적 CSR 동기, CEO의 변혁적 리더십과 같은 일부 정황 요인들만이 CSR 태도에 긍정적인 영향을 주는 것으로 나타났다. 이러한 결과들을 바탕으로 이 연구는 열린 기업 문화, 변혁적 리더십, 소비자 신뢰도와 소통 노력 등 유의미한 정황 요인들을 응답자들이 인식할 때 CSR에 대한 진정성을 제고할 수 있고 이것이 CSR에 대한 우호적인 평가를 낳으며 궁극적으로 구매 의도에까지 긍정적인 효과를 미친다는 명쾌한 실무적인 함의를 제공하였다.

KEY WORDS 정황 수용 이론 • 기업 사회공헌 활동 • 설득 지식 모델 • CSR 동기 • CSR 태도 • 구매 의도

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