Consumer Response to Proactive and Reactive Corporate Social Responsibility (CSR) Contributions in the Environmental and Social Domains

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Abstract

Companies deploy proactive strategies to demonstrate their prosocial corporate social responsibility (CSR) engagement. Conversely, they may pursue reactive strategies to manage any social or environmental crises created by them. This study investigated the effects of proactive and reactive CSR, the moderating role of CSR domains, and the mediating role of consumer attribution on consumer responses. Using three experimental studies, this research found that proactive CSR leads to positive consumer attributions and favourable consumer responses compared to reactive CSR. Moreover, the CSR domain positively moderates the effects of CSR contribution on consumer responses and consumer attributions where proactive CSR in environmental domain than social domain generates more value- and strategic-driven motives and influence consumers' favourable behavioural intentions. On the other hand, reactive CSR in the environmental domain diminishes favourable consumer reactions towards the firm and is perceived as less altruistic. Similarly, reactive CSR under social domain engenders egoistic motives. Furthermore, CSR domain moderates the mediation mechanism that indirectly links the CSR contribution and consumer response through consumer attributions. The study also discusses implications for practitioners and directions for future research.

Keywords: corporate social responsibility, proactive CSR, reactive CSR, CSR domain, social CSR, environmental CSR, consumer attribution, consumer response

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Introduction

Consumers consider corporate social responsibility (CSR) initiatives of a company before making purchase decisions (Wagner et al., 2009). Similarly, much research argues that a company engaging in CSR not only assures social welfare but also garners various consumer responses such as consumer value (Green & Peloza, 2011), brand preference and loyalty (Green & Peloza, 2014; Lui et al., 2014), positive attitudes (Arora & Henderson, 2007), company evaluation (Ellen et al., 2000; Rim & Ferguson, 2020), purchase intention (Sen & Bhattacharya, 2001), consumer citizenship behaviour (Lii & Lee, 2012), and increased customer satisfaction (Luo & Bhattacharya, 2007). Because businesses are pressured to avoid practices that negatively affect society and the environment, noticeable resources are needed to rectify such harmful activities and to manage social welfare (Osterhus, 1997). Companies thus step forward with their CSR activities to elevate social welfare (McWilliams & Siegel, 2001), maintain minimum social standards that transcend socially irresponsible behaviour, and avoid social pressures and legal obligations (Campbell, 2007). In communicating and implementing CSR initiatives, companies adopt proactive strategies that manifest their prosocial engagement in CSR or pursue reactive strategies to compensate for or correct any corporate social irresponsibility (CSiR) behaviours that already may have occurred (Du et al., 2007; Murray & Vogel, 1997; Ricks, 2005).

Scholars are interested in studying proactive and reactive CSR approaches to measure various outcomes such as consumer response, stakeholder behaviour, brand choice, and image crisis. Previous research examining the role of proactive and reactive CSR initiatives on consumer behaviour note various conditions for effective CSR programs, including: general or directed (Ricks, 2005), company–cause fit (Becker-Olsen et al., 2006), forms of communication of CSR activities (Wagner et al., 2009), perceived motives (Groza et al., 2011), crisis type (Rim

& Ferguson, 2020), and customer relationship (Peasley et al., 2021). Though organizations deploy their CSR for social or environmental benefits, no research has demonstrated how consumers evaluate proactive and reactive CSR initiatives in combination with (or corresponding to) social or environmental domains.

For instance, BP p.l.c.'s CSR campaigns (such as charity donations) to restore its image after a large marine oil spill crisis in 2010 also raised questions of sincerity and accountability (Rim & Ferguson, 2020). Similarly, the Coca-Cola Company was accused of being the highest plastics polluter based on its cans and bottles strewn across marine and land environments (McVeigh, 2020), even as the company celebrated the 25th anniversary of its college education scholarship program that awarded over $73 million (Nickerson et al., 2022). Coca-Cola's CSR efforts thus still failed to result in positive outcomes, raising the question about selection of CSR strategies and domains that could align CSR initiatives with positive consumer evaluation.

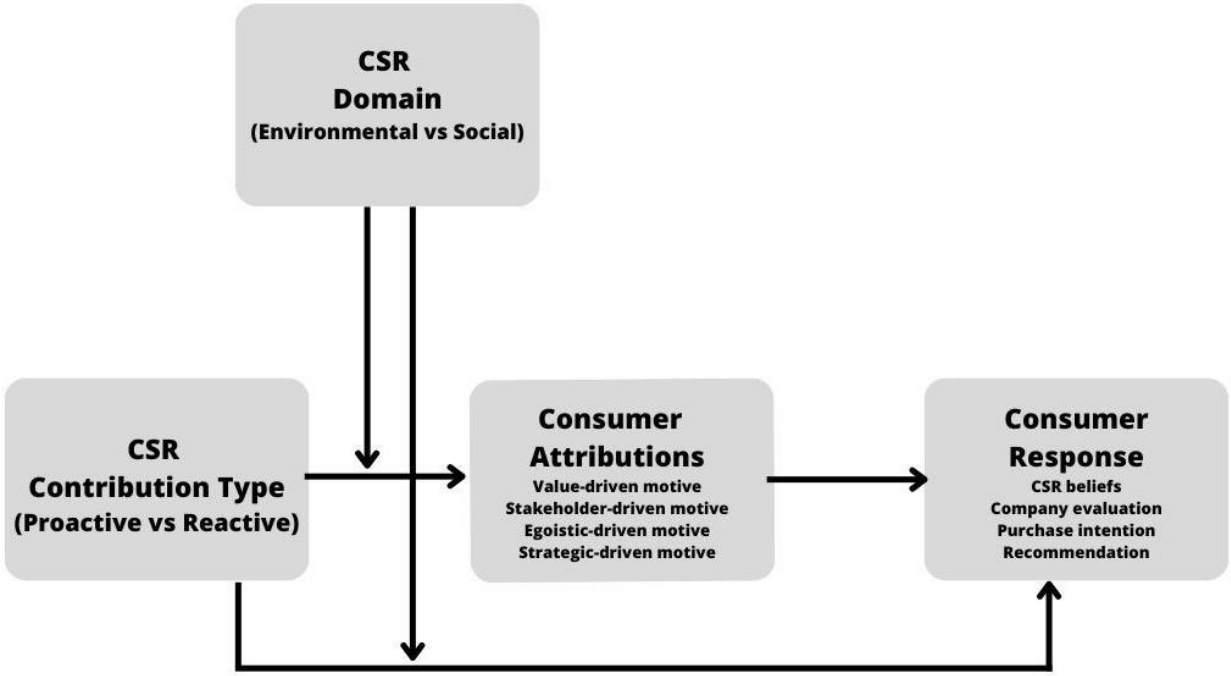
Consider too HP Inc.'s and Dell Technologies' respective CSR initiatives: HP established "environmental sustainability education programs" at university levels while Dell launched its "technology education program" at remote places as a part of its CSR engagement. Here, it is important to identify how consumers would evaluate HP and Dell for their proactive CSR programs: Would the evaluation vary for the different domains (i.e., social vs. environmental CSR) that HP and Dell choose? Additionally, how would consumers attribute the altruistic motives of those programs? Finally, are there any differences in consumer attribution? Those questions are absent in the extant CSR literature. Therefore, this study addresses the following questions: What is the role of domain when firms employ strategic proactive and reactive CSR? What type of motives do consumer perceive from those different CSR types and domain? Additionally, does domain influence the effect of CSR on consumer response indirectly through perceived attributions? Because consumers consider the CSR domain (i.e., environmental or

social) when assessing its merits (Mohr & Webb, 2005) and respond accordingly (Peloza & Shang, 2011), these research questions can provide interesting theoretical concepts and managerial implications to the literature.

To this end, this study investigates the consumer response to two basic contribution types: (a) proactive and reactive CSR under important CSR domains (environmental or social), and (b) consumer attributions of CSR initiatives that mediate the relationship between CSR contributions and consumer response. This study proposes that (a) consumers evaluate proactive CSR more positively and attribute more altruistic motives of the CSR initiative, while (b) consumers negatively assess reactive CSR and doubt its altruism. Previous research has shown the effect of CSR domain on positive outcomes for CSR initiatives (e.g., Guerrero Medina et al., 2020; Nickerson et al., 2022; Sen & Bhattacharya, 2001). The viral popularity of climate activist Greta Thunberg's "how dare you" speech during a panel session at the World Economic Forum in January 2020 and the 1.4 million children movement against climate crisis in March 2019 can signify public sentiment for environmentalism. Similarly, the domain of CSR intensifies consumer evaluation such that consumers favour environmental-domain proactive CSR, which leads to more altruistic attributions compared to social-domain proactive CSR. Conversely, environmental-domain reactive CSR generates a less favourable response and raises questions about altruistic motives of the CSR initiatives compared to social-domain reactive CSR. Furthermore, consumers consider the purpose of the initiatives more than the initiatives themselves (Gilbert & Malone, 1995) and attribute distinct corporate motives to CSR activities (Ellen et al., 2006; Groza et al., 2011; Rim & Ferguson, 2020). Therefore, consumer attributions mediate the relationship between CSR contribution types and consumer response is moderated by the CSR domain (see proposed research model in Figure 1).

Figure 1

Proposed Research Model



In describing consumer reactions to proactive and reactive CSR contribution, current research addresses the calls of past researchers to assess the consumer response mechanism of proactive and reactive CSR for more generalizability (Becker-Olsen et al., 2006), a wider variety of activities of CSR initiatives for consumer attribution measurement (Groza et al., 2011), proactive and reactive CSR initiatives in the environmental domain (Rim & Ferguson, 2020), and comparison of environmental- and social-domain CSR (Nickerson et al., 2022). Besides, because corporations experience pressure for socially responsive behaviour from either (or both) social or environmental groups, comparison between socially and environmentally focused CSR can provide more comprehensive implications for managers developing CSR policies and programs (Nickerson et al., 2022). A survey conducted by Zappi in the USA encompassing 1,500 participants found that 47% of respondents want corporations to engage in environmental

sustainability and 45% expect companies to deal with racial equality (Statista, 2022). Therefore, this study contributes to the CSR, consumer behaviour, and strategic management literature in several ways.

First, the study extends the conceptual understanding of CSR by explaining consumer responses to proactive and reactive CSR initiatives under two new conditions (environmental and social). Second, the study demonstrates that consumers attribute diverse motives for CSR under different domains, which in turn influence consumer response. Therefore, it builds upon previous literature about consumer attribution in diverse ways (e.g., Ellen et al., 2000; Hildebrand et al., 2017; Sen & Bhattacharya, 2001). Finally, it also contributes to the strategic management literature suggesting different matching conditions between CSR strategy and employed domain for more positive consumer attributions leading to positive outcomes for the company or adjusting CSR message to reduce negative attribution for effective CSR programs.

The next section of the study presents a review of related literature, followed by the study's conceptual framework and hypotheses development. Subsequent sections discuss the study's research methods, experimental studies, data analysis, and results. The concluding section provides a general discussion of the study's results, including limitations and future research directions.

Literature Review

Corporate Social Responsibility (CSR)

The concept of CSR has evolved over time. Though businesses practised certain forms of social responsibility in the early 19th century, the concept of CSR was first defined by Howard Bowen (1953) as the social responsibilities of businesspeople (Carroll, 1999). Focus on the theory of CSR shifts from macro-social to organizational, from ethical obligation to managerial perspective, and from explicit to implicit causes of the organization (Lee, 2008). According to Davis (1973), CSR refers to "the firm's consideration of and response to issues beyond the narrow economic, technical, and legal requirements of the firm to accomplish social benefits along with the traditional economic gains which the firm seeks" (p. 312). CSR is an important component of business policies and practices because it is linked with other relevant concepts and coerces the business towards current societal expectations (Carroll,1999). Defining CSR is not an easy task because CSR is "an essentially contested concept, being appraisive, internally complex, having relatively open rules of application, concepts of business-society relation, and dynamic phenomena" (Matten & Moon, 2008, p. 405). According to Campbell (2007), corporate socially responsive behaviour can focus either on objective criteria that seek to redress any violation of socially acceptable standards or on subjective criteria seeking to maintain socially acceptable behaviour based on stakeholders' expectations.

This study adopts Campbell's (2007) definition of CSR because it suggests two things that underpin CSR: "not knowingly do anything that could harm their stakeholders" and "if corporations do cause harm to their stakeholders, they must then rectify it whenever the harm is discovered and brought to their at intention" (p. 951). Those two situations clearly indicate two CSR contribution types—proactive and reactive—that this study uses to measure consumer

responses. Dahlsrud (2008) analyzed 37 definitions from the literature and explored five important domains—stakeholder, social, economic, voluntariness, and environmental—that were frequently used to define CSR. Moreover, CSR contains five essential elements: organization citizenship, business procedures and practices, environmentalism, communal betterment initiatives, and maintaining ethical standards (Tench et al., 2007). Socrates: The Corporate Social Ratings Monitor, a database that estimates social responsibility performance of more than 600 companies, classifies the different CSR initiatives into six main categories: community support, diversity, employee welfare, environmental activities, overseas performances, and product innovation for social well-being (Sen & Bhattacharya, 2001). Carroll (1979) proposed a model of CSR encompassing four dimensions: economic, legal, ethical, and discretionary.

Companies engage in CSR activities for numerous reasons, including: voluntary participation to gain a positive reputation (Fombrun & Shanely, 1990), quality workforce retention for competitive advantages (Greening & Turban, 2000), consumer evaluation of company (Ellen et al., 2000), consumer loyalty (Maignan et al., 1999), financial performance (Hull & Rothenberg, 2008), employee engagement (Glavas & Piderit, 2009), and brand preference (Liu et al., 2014). Additionally, companies also engage in CSR initiatives to maintain their business activities in socially responsible ways because of pressure from internal and external forces (Aguilera et al., 2007). CSR infers a win-win situation for firms by managing both social responsibilities and encouraging consumption of the firm's product (Green & Peloza, 2011). CSR initiatives not only help firms contribute to social well-being but also strengthen consumers' positive intentions towards the firm (Hildebrand et al., 2017). However, consumers' responses to CSR are extremely sensitive to different contribution types in different issues or situations (Guerrero Medina, et al., 2020). Therefore, more issue-centric research investigating

consumer reaction to CSR can provide insight and contribute knowledge to the CSR field. This study focuses on the CSR contribution types and domain of CSR to measure how consumers evaluate them.

CSR Contribution Types

Actors and factors that pressure corporations to initiate CSR activities have three motives: "instrumental (self-interest driven), relational (concerned with relationship among group members), and moral (concerned with ethical standards and moral principles)" (Aguilera et al., 2007, p. 839). Regardless of their motives, firms practice three types of CSR: philanthropic, promotional, and value-creating (Chen et al., 2018). Philanthropic CSR refers to donations for social well-being and assistance (Dean, 2003), promotional CSR denotes activities that enhance the business as well as social welfare (Hoeffler & Keller, 2002), and value-creating CSR initiatives seek to create value for stakeholders and combine customer betterment, organizational objectives, and long-term social welfare (Peloza & Shang, 2011).

Carroll (1979) identifies four different responsibilities corresponding to socially responsible behaviour: economic, legal, ethical, and discretionary. Additionally, the CSR literature also indicates other types or dimensions of corporate responsible behaviour: environmentalism, cause-related marketing, philanthropic, business practices, and product-related activities. Matten and Moon (2008) also note explicit and implicit forms of CSR: For the former, firms employ CSR strategies voluntarily and engage with other organizations for social welfare beyond their social and legal obligations; for the latter, firms engage in CSR activities for social interest and concerns. Broadly, Groza et al. (2011) suggest that organizations deploy positive or negative CSR practices depending on the situation, and define positive CSR as the initiatives taken by the organization before facing any image crisis, and negative CSR as the

initiatives taken to protect or repair an organization's image or reputation after it is already in jeopardy. Ricks (2005) defines proactive CSR as an activity "designed to increase visibility or enhance corporate image … not in response to an event that pressures the company to respond" and reactive CSR as an "activity that is designed to increase visibility or enhance corporate image that is in response to a negative event" (p. 122). The characteristics that differentiate proactive CSR from reactive CSR are the timing of the CSR initiative (Becker-Olsen et al., 2006), the time of communication of CSR initiative (Wegner et al., 2009), and the strategic perspective (Ricks, 2005).

Similarly, proactive CSR is a prosocial activity initiated by the corporation, communicated before any negative information and image crisis, and is an offensive (vs. defensive) approach to demonstrate the level of prosocial corporate behaviour. On the other hand, reactive CSR encompasses CSR initiatives undertaken in response to pressure from external forces; initiatives are communicated after an image crisis, and a defensive strategy is adopted to protect (or salvage) corporate reputation or image that arises from irresponsible behaviour. Previous research demonstrates consumers' mixed responses for proactive and reactive CSR contribution types, and those responses vary under different conditions (see Table 1 for more details). Thus, more empirical research is needed to assess the proactive and reactive CSR contribution effects and the conditions or mechanisms that confirm more persuasive capabilities to increase customer attention (Rim & Ferguson, 2020).

Table 1

Representative Literature on Proactive and Reactive CSR

Authors	Research objectives	Variable(s)	Results
Ricks (2005)	Classification of corporate philanthropy in terms of functional categories and strategic implementation, and their effects on consumer perceptions.	IV: General proactive CSR, Directed proactive CSR, General reactive CSR, & Directed reactive CSR. DV: Corporate association, Brand evaluation, Patronage intention	Proactive CSR has higher effects than reactive CSR. However, consumers may evaluate the reactive corporate philanthropy as insincere but appropriate which enables the initiatives to add marginal value after image crisis.
Becker-Olsen et al. (2006)	The influence of perceived fit, perceived motive, and timing of communication on consumer reaction because of CSR communication.	IV: High vs. low fit, Self-serving vs. other motive, Proactive vs. Reactive. DV: Consumer thoughts of firm, Company favourability, Consumer motive focuses, Credibility of firms, & Purchase intention.	Proactive CSR with high fit leads to higher consumer beliefs, attitudes, and buying intention; reactive CSR is insignificant to generate positive outcomes.
Wagner et al. (2009)	The impact of inconsistent information on attitude towards the firm through arising corporate hypocrisy and decreasing corporate belief and the role of proactive and reactive, abstract and concrete, and incubation of information to mitigate perceived corporate hypocrisy of consumers.	IV: Inconsistent information, Corporate hypocrisy. MeV: Corporate hypocrisy. MoV: Proactive and reactive communication, Abstract and concrete information, Incubation of information. DV: Corporate hypocrisy, CSR beliefs, & Company attitude.	Proactive CSR generates higher level of perceived hypocrisy than reactive if irresponsibility occurs after CSR statement. Perceived hypocrisy reduces CSR beliefs and attitudes towards the firm. Abstractness of CSR statement minimizes the perceived hypocrisy in proactive CSR and improves the effectiveness of reactive CSR. Inoculation communication strategy diminishes the perceived hypocrisy level and improves the CSR beliefs and attitudes in both CSR strategies.
Lee et al. (2009)	The role of consumer attribution of CSR motive on attitude and purchase intention	IV: Public serving motives, Firm serving motives, Reactive motives. MeV: Attitude towards corporation. DV: Purchase intention.	Public serving motive influences the attitude of both consumer and manager. Again, reactive motive positively affects the managers but impacts the consumer negatively. For both groups, firm serving motives exposes insignificance on their attitudes.
Groza et al. (2011)	The evaluation of consumer attribution, attitude, and purchase intention from proactive and reactive CSR, and the moderating role of information source and spatial distance on CSR effects on company outcomes.	IV: Proactive CSR, Reactive CSR. MeV: Organizational motives. MoV: Information source, Spatial distance of action. DV: Attitudes, Purchase intention.	Proactive CSR leads to more favourable consumer response towards the firm than reactive CSR. Consumer attribution plays mediating role in explaining consumer reactions to corporate CSR initiatives. Firms should depend on internal sources of information disseminations for proactive CSR and external sources for reactive CSR.

Table 1 (cont'd)

Representative Literature on Proactive and Reactive CSR

Authors	Research objectives	Variable(s)	Results
Oh et al. (2017)	Effects of reactive CSR on stakeholders' perception and attribution.	IV: Reactive CSR. DV: Millennials' evaluation of post-crisis CSR evaluation.	Reactive CSR can positively impact the consumer when it fits highly with the business and crisis. Millennials in China and South Korea consider CSR impact, continuity, uniqueness, and transparency in evaluating a post-crisis CSR initiative.
Rim & Ferguson (2020)	The effect of proactive and reactive CSR on company reputation after image crisis.	IV: Proactive CSR, Reactive CSR. MeV: Perceived altruism. MoV: Crisis type, Company–cause fit, Previous Proactive CSR. DV: Company reputation.	Proactive CSR enriches perceived altruism and company evaluation, and bolsters company reputation in preventable crisis but does not enhance the perceived altruism. Additionally, high-fit reactive CSR influences perceived altruism motive and company reputation in presence of proactive CSR, and low-fit CSR impacts without the presence of proactive CSR. Finally, low-fit reactive CSR affects perceived altruism and company reputation in victim crisis.
Peasley et al. (2021)	The role of consumer experience and CSR reputation on customer relationship in presence of CSiR information.	IV: Proactive CSR, Reactive CSR. MoV: Customer experience, CSR reputation. DV: Perceived quality, Loyalty, Trust, & Brand equity.	Proactive CSR can benefit the corporation to overcome negative information if it is communicated with current customers. Reactive CSR provides support for diminishing negative image for communicating with the public.
This study	The effects of proactive and reactive CSR on company evaluation of consumer under the condition of CSR domain and mediating role of perceived altruism of consumer on the relationship between CSR and company evaluation.	IV: Proactive CSR, Reactive CSR. MeV: Perceived altruism. MoV: CSR domain. DV: Company evaluation.	It is expected that consumers will perceive more altruism and evaluate more positively the proactive CSR of companies which cover environmental domain than social domain. Conversely, consumers will less perceive the altruistic motive and evaluate the company negatively of reactive CSR in environmental domain than social domain.

Note. IV = Independent variable; MeV = Mediating variable; MoD = Moderating Variable; DV = Dependent variable.

Consumer Response to CSR

CSR is most effective for business applications when combined with strategic management concepts such as innovation, market expansion, relationship management, and competitive advantages (Lee, 2008). Previous CSR research also includes internal and external stakeholders' perspectives in measuring corporate social performance (Porter & Kramer, 2002). Additionally, previous studies noted consumers' sensitivity to different CSR contribution types. In a systematic review of the literature, Peloza and Shang (2011) examined a broad number of consumer responses to philanthropic, business practices, or product-related CSR such as attitudes towards the organization or brand, buying intentions, organization-cause fit, willingness to pay a premium, word of mouth, and charity donation intention. In sum, earlier research demonstrates mixed results in assessing customer responses to different CSR initiatives.

While some studies indicate CSR fit enhances customer attitudes, purchase intention, evaluation of the organization, and word of mouth (Barone et al., 2007; Basil & Herr, 2006, Becker-Olsen et al., 2006, Bigné-Alcañiz et al., 2009, Ellen et al., 2006; Simmons & Becker-Olsen, 2006), others found that fit is not significantly related to consumer responses (e.g., Forehand & Grier, 2003; Hoek & Gendall, 2008; Lafferty, 2007). Furthermore, consumers prefer equally both charity support and cause-related marketing (Mizerski et al., 2002), and cause-related marketing can impact consumer attitudes positively (Bower & Grau, 2009). However, consumers evaluate the cash donation and publicity of social causes more positively than cause-related marketing. Additionally, social issue promotions intensify consumer attitudes, purchase intentions, and company evaluations (Chang et al., 2008; Creyer & Ross, 1996; Cui et al., 2003; Dean, 2003; Deshpande & Hitchon, 2002) in response to CSR activities.

Consumers' preferences of diverse responsibility types (economic, philanthropic, legal, and ethical) vary and are moderated by culture (Maignan, 2001). Many scholars examine the influence of responsibility types by the CSR dimensions proposed by Carroll (1979)—including consumers' attitudes, intention, and evaluation—and demonstrate different levels of preferences (e.g., Arli & Lasmono, 2010; Megicks et al., 2008; Mohr & Webb, 2005; Oppewal et al., 2006; Singh et al., 2008). Some studies estimate specific mechanisms of CSR types and consumer responses. For example, Golob et al. (2008) found that economic responsibilities of CSR depend positively on self-enhancement and negatively on consumers' self-transcendence; Pirsh et al. (2007) claim that institutional CSR impacts consumer attitudes while promotional CSR influences purchase intention. Furthermore, Anselmsson and Johansson (2007) assert that product responsibility is effective on attitude, human responsibility is effective on purchase intention, and environmental responsibility is more effective on both attitude and intention. Moreover, philanthropic or business practice CSR is more influential for other related value-enhancement, and product-related CSR is more effective to increase self-value and to create awareness (Peloza & Shang, 2011). However, the corporation's reputation of CSR can lead consumers to perceive the CSR initiatives as other-oriented (Bhattacharya & Sen, 2004). Consumers' positive responses to CSR depend on diverse attributions of consumers that are associated with types or causes, forms, timing, and companies' level of commitment to CSR (Gao, 2009).

In summary, consumers' responses to CSR initiatives are very heterogeneous, difficult to predict, and predicated on some social and psychological factors. Therefore, more research on different CSR contribution types to suggest consumers' probable reaction is still required in this field.

CSR in Environmental and Social Domains

Consumers contemplate the domain of CSR as an imperative factor to evaluate the CSR of a company and to express their attitudes and intensions towards the company (Mohr & Webb, 2005). Previous literature also investigates distinct domain-focused CSR initiatives and their effects on various outcomes such as consumer response, stakeholder response, financial returns, and employee behaviour. For example, some research adapted Carroll's (1979) four dimensions to investigate the effects of CSR (see Arli & Lasmono, 2010; Maignan, 2001; Peterson, 2004) while other scholars assess the CSR initiatives using the KLD taxonomy of CSR domains (Backhaus et al., 2002; Baskentli et al., 2019; Luce et al., 2001; Mishra & Modi, 2016). Again, some other studies apply modified domains of CSR initiatives: product-related, business practices, and philanthropy (Peloza & Shang, 2011); product, human, and environment responsibility (Anselmsson & Johansson, 2007); philanthropy, environment protection, employee–consumer relations (Turker, 2009); and economic, social, and environmental (Torugsa et al., 2013). Generally, companies adopt CSR policies to maintain their prosocial behaviours to benefit society and the environment or to reconcile their irresponsibility that hampers society or the environment. External parties that benefit from the CSR initiatives are society and the environment, and corporations also design their CSR initiatives to expose the benefits of either society or environment or both. For example, the seven domains of KLD include both a social CSR focus (human rights, diversity, community issues, and corporate governance) and an environmental CSR focus (environmental standard). Moreover, employees and consumers are human beings and part of society, and any beneficial or compensating initiatives through maintaining employee welfare or standard products for consumers can be considered as providing a social benefit. Thus, CSR actions cover two broad areas: social or environmental.

Despite the generalizability of social and environmental domains of CSR in explaining the variances in consumer behaviour, research on CSR focusing on environmental and social domains to assess their assorted effects is sporadic in the literature (Nickerson et al., 2022). However, very few studies, as illustrated in Table 2, provide some evidence about the differences between socially and environmentally focused CSR on its expected outcomes.

Table 2

Previous Research on Environmental and Social CSR Initiatives

Study	Methods	CSR classification	CSR initiative types	Outcomes	Result
Anselmsson & Johansson (2007)	In-depth interview and survey	None	Human, product, and environmental responsibility	Corporate image, and purchase intention	Product, human, and environmental responsibility of the retail brand affects the corporate image and buying intention and level of influences of each factor varies on different brands because of their business operation. In general, product responsibility has greater effects on image and sales and environmental responsibility has lower effects compared to other two responsibility types.
Du et al. (2007)	Survey	None	Environmental and social responsibility	Consumer loyalty and advocacy	Brands that associate their CSR initiatives as core of the brand functions are more likely to influence consumer loyalty and support than generally initiating CSR of brand.
Torugsa et al. (2013)	Survey	Proactive CSR	Economic, social, and environmental dimensions	Firm performance in SME sector	Economic and interaction of economic, social, and environmental proactive CSR have significant and positive influence on firm performance of SME firms. Resource constraints of SME prohibit adopting the successive environmental and social proactive CSR.

Table 2 (cont'd)

Previous Research on Environmental and Social CSR Initiatives

Study	Methods	CSR classification	CSR initiative types	Outcomes	Result
Jayachandran et al. (2013)	Field experiment using secondary data	Corporate social performance	Product social performance (PSP) and environmental social performance (ESP)	Firm performance	PSP has direct positive effects on firm performance while ESP is insignificant to influence firm performance. However, organizational negative weakness in terms of both PSP & ESP impacts negatively greater than the positive effects for strength of PSP & ESP.
Ailawadi et al. (2014)	Survey	None	Environmental friendliness, community support, locally produced sales, and fairness in treating employees	Attitude towards the retail store	CSR activities of retailers positively influence the attitudes towards retailers and behavioural loyalty and attitude partially mediates the relationship of CSR perception and behavioral loyalty. However, different types of CSR have distinct effects on behavioural loyalty depending on the characteristics of the consumers such as demographic, beliefs, purchase budgets etc.
Mishra & Modi (2016)	Field experiment using secondary data	None	Environment, product, diversity, corporate governance, employee, and community	Stock return and idiosyncratic risk	Marketing capability enhances the influences of environmental, product-based, diversity, corporate governance and employee-based CSR for maximizing shareholder returns and minimizing risk. But this effect demonstrates less for community-based CSR because community-based is less accurate, verifiable, and focused.
Nickerson et al. (2022)	Field experiment using secondary data and lab experiment	Corrective, compensating, and cultivating goodwill CSR	Environmental and social responsibility	Brand sales	Environment focused CSR compared to social focused generates more brand sincerity and purchase intention for corrective CSR and reduces the negative effects of cultivating CSR effects on brand sincerity and brand sales, but it has no effects on compensating CSR.
Buell & Kalkanci (2021)	Experimental study	Internal and external CSR initiatives	Environmental and social responsibility	Potential Sales	Providing operational transparency information about internal CSR initiatives increases the chances of sales increase compared to transparency information about external CSR initiatives both in social and environmental domain.

Table 2 (cont'd)

Previous Research on Environmental and Social CSR Initiatives

Study	Methods	CSR classification	CSR initiative types	Outcomes	Result
Kim & Stepchenkova (2021)	Content analysis from online social media status and comments	None	Economic, social, and environmental CSR	Consumer reaction on CSR sharing of restaurants	Distinct types of product and CSR types vary the consumer response. Organization promotes more socially focused CSR and consumer reaction to them more frequently. Social CSR has higher reaction (more likes and comments) compared to other CSR types.
Al-Haddad et al. (2022)	Survey	None	Philanthropic, environmental, ethical, and economic responsibility	Customer engagement and purchase intention	Consumer prefers to engage with social media positively when CSR initiatives are environmental and environmental CSR also enhances purchase intention. However, philanthropic CSR does not influence social media engagement and purchase intention.

Conventionally, environmental domain CSR refers to the initiatives that corporations engage in for the purpose of protecting the environment, promoting environmentalism, mitigating the detrimental effects of their business operations, and correcting or compensating if any harm is happened to the environment. Whether companies' CSR is direct or indirect (e.g., HP's sustainability education programs at the university level), initiatives that focus on environmental betterment or remedy can be considered as environmental domain CSR. Firms' eco innovation, eco-friendly production, low carbon footprint, and prevention of pollution is also included as environmental domain CSR (Torugsa et al., 2013). Similarly, social domain CSR means the responsible behaviour of corporations that represents companies' moral obligation for the human being, community, and society at large. Maintaining human rights, fulfilling needs of the society, maximizing benefits for society, addressing diversity, supporting social issues,

supporting consumers' social health and safety, and even ensuring employees' well-being are all under the umbrella of social domain CSR (Worthington et al., 2006).

Research on domains of CSR demonstrated mixed outcomes. Anselmsson and Johansson (2007) suggest that consumers prefer more product responsibility compared to social and environmental responsibility of retail brands. Economic domain CSR significantly affects the SME firm's performance, but social and environmental CSR do not (Torugsa et al., 2013). Product social performances of the firm drive toward higher returns where its environmental social performance returns are neutral (Jayachandran et al., 2013). Additionally, consumer preferences of CSR initiatives based on various domains differ depending on the consumer traits (Ailawadi et al., 2014). On the other hand, environmental focused CSR enhances the power of corrective CSR and eliminates the negative effects of value cultivating CSR on brand purchase intention (Nickerson et al., 2022). Research also demonstrates that providing transparent information for environmental and social domain CSR can improve consumer purchase intention (Buell & Kalkanci, 2021). However, Kim and Stepchenkova (2021) suggest through online social media content analysis that organizations share more socially focused CSR initiatives and consumers react more to it.

Though previous studies have hardly evaluated the variation of CSR initiatives focusing on environmental or social causes, some studies provide intrinsic evidence of distinct outcomes based on the CSR domain. For example, Du et al. (2007) assessed CSR awareness, selfless motive, profit-making motive, and CSR beliefs of three competitive brands where two brands' CSR actions were covering social issues and other brands addressed environmental issues. Even though the focus of that study was on competitive positioning, the CSR brand with a focus on the environmental domain estimated a higher level of CSR awareness and selfless motives, and a

lower level of selfishness motive of corporations compared to the other two brands that follow socially focused CSR. Therefore, more empirical evidence on consumer responses to social versus environmental strategic CSR initiatives is required to provide more theoretical understanding and managerial implications from those two broad domain types (environmental and social).

Consumer Attributions

CSR communication can generate more positive consumer behaviour towards the company, but it depends on how consumers interpret the messages, attribute different motives the firms engaging in CSR activities. The extent to which a consumer is exposed to CSR information influences the CSR belief that generates consumer intention towards the firm (Wagner et al., 2009). CSR initiatives enhance corporate image when the consumer perceives the CSR activities as sincere (Yoon et al., 2006). Further, consumers express the favourable intentions for the company when they attribute altruism from the company communication (Szykman et al., 2004). Therefore, consumer attribution plays a significant role in the effectiveness of the CSR program (Rim & Ferguson, 2020).

Past CSR literature has suggested that perceived CSR motive affects the evaluation of CSR programs and in turn leads to diverse consumer responses (Karaosmanoglu et al., 2016; Yoon et al., 2006). Researchers segmented perceived CSR motives into two ways: altruistic versus egoistic (Bendapudi et al., 1996); public-serving versus firm-serving (Forehand & Grier, 2003); socially driven versus profit-driven (Becker-Olsen et al., 2006); and intrinsic versus extrinsic (Kim & Lee, 2009). When consumers articulate the CSR activities as public-serving motives or other-oriented, they lead to positive responses toward the company (Forehand & Grier, 2003). Consumers identify the authenticity in CSR activities if those CSR activities are

perceived as other-oriented that will in turn, lead to positive intentions and behavior (Alhouti et al., 2016). If consumers see the social benevolence in CSR activities, they are likely to support the company (He & Lai, 2014). Conversely, self-serving motives in CSR affect consumers' negative behaviour (Alhouti et al., 2016). When consumers suspect profit-driven motives in CSR initiatives, it generates more negative thoughts and lessens positive attitudes towards the company (Becker-Olsen et al., 2006). However, those other or social-oriented motives might impact negatively because consumer attribution to CSR is more complex (Vlachos et al., 2009) and sometimes attributions are affected by emotional aspects (Kim & Park, 2009). Therefore, Ellen et al. (2006) proposed four dimensions of attribution that consumers garner from CSR activities: value-driven motive (more benevolent and sincere), strategic-driven motive (achieving business goals), stakeholder-driven motive (pressure from stakeholder), and egoistic-driven motive (taking advantage of the cause). This research focuses on those dimensions proposed by Ellen et al. (2006) to measure consumer attributions for different CSR initiatives.

Previous research on CSR demonstrated various consumer outcomes based on different consumer attributions. Value-driven motives positively impact the purchase intention (Ellen et al., 2006; Groza et al., 2011; Walker et al., 2010), trust (Vlachos et al., 2008), CSR support behavior (Engizek & Yasin, 2018), perceived reciprocity (Kim & Park, 2009), reputation (Walker et al., 2010), company attitude (Groza et al., 2011), recommendation intention (Vlachos et al., 2008; Walker et al., 2010). Egoistic-driven motive has negative influences on purchase intention (Ellen et al., 2006; Vlachos et al., 2008), consumer support behaviour (Engizek & Yasin, 2018), trust (Vlachos et al., 2008), perceived reciprocity (Kim & Park, 2009), and recommendation intention (Vlachos et al., 2008). On this issue, perceived strategic- and stakeholder-driven motives resulted in mixed consumer outcomes. For instance, strategic-driven

motive enhances purchase intention (Ellen et al., 2006; Groza et al., 2011), CSR support behaviour (Engizek & Yasin, 2018), positive attitudes towards the company (Groza et al., 2011) but it also diminishes repeat purchase intention (Vlachos et al., 2008; Walker et al., 2010) and perceived reciprocity (Kim & Park, 2009). Similarly, stakeholder-driven motives reduce purchase intentions (Ellen et al., 2006; Groza et al., 2011), trust and recommendation (Vlachos et al., 2009), and company attitude (Groza et al., 2011). On the other hand, this motive also increases the corporate reputation, purchase intention, repeat purchase, word of mouth communication (Walker et al., 2010), and positive CSR support behaviour of the consumers (Engizek & Yasin, 2018).

Table 3

CSR Literature on Consumer Attributions

Authors	Attributions	Outcome variables	Results
Ellen et al. (2006)	Value-driven, strategic-driven, stakeholder-driven, egoistic-driven	Purchase intention	Value-driven and strategic-driven motives enhance purchase intention of the consumers while stakeholder-driven and egoistic-driven diminish the buying interest.
Engizek & Yasin (2018)	Value-driven, strategic-driven, stakeholder-driven, egoistic-driven	Consumer support behaviour of corporate CSR programs	Value-driven, strategic-driven, stakeholder-driven motives positively influence supporting the CSR initiatives and on the other hand, egoistic-driven motive has negative impact on consumer support behaviour.
Karaosmanoglu et al. (2016)	Firm-serving, public-serving	Consumer extra-role behavior (i.e., improvement suggestions, recommendations, active participations)	Consumers are prone to expose their extra-role behaviour more for the corporations whose CSR initiatives are perceived as public serving.
Kim & Park (2009)	Value-driven, strategic-driven, stakeholder-driven, egoistic-driven	Perceived reciprocity	Value-driven motive impacts the perceived reciprocity positively while the effects of strategic-driven, stakeholder-driven, and egoistic-driven motives are negative on reciprocity.

Table 3 (cont'd)

CSR Literature on Consumer Attributions

Authors	Attributions	Outcome variables	Results
Groza et al. (2011)	Value-driven, strategic-driven, stakeholder-driven	Attitude toward the firm, purchase intention	Proactive CSR generates more value-driven and strategic-driven motives than reactive CSR. Again, proactive CSR reduces stakeholder-driven motives.
Vlachos et al. (2008)	Value-driven, strategic-driven, stakeholder driven, egoistic-driven	Consumer trust, repeat purchase and recommend intention	Strategic-driven, stakeholder-driven, and egoistic-driven motives negatively influence the consumer trust, repeated purchase, and recommendation intention while value-driven have positive effects on those outcomes.
Walker et al. (2010)	Value-driven, strategic-driven, stakeholder-driven	Reputation, consumption, repeat purchase and word of mouth	Value-driven motive and stakeholder-motive result in positive consumer responses whereas strategic-driven motive impacts repeated buying behaviour negatively.
Kim & Lee (2015)	Value-driven, strategic-driven, stakeholder-driven, egoistic-driven	Perception about company	Value driven lessens perceived skepticism of CSR practicing firm while egoistic and stakeholder driven motive enhance consumer skepticism.

Conceptual Framework and Hypothesis Development

Companies deploy their CSR initiatives to express their support for the cause(s) that they adopt, and to communicate how socially responsible they are. By and large, companies support social or environmental causes to signal their intended responsive level or to defend their irresponsibility. Companies employ either proactive CSR for prosocial exposure or reactive CSR for accountability encompassing the social or environmental issues. Though previous research demonstrates the variance of consumer reactions to diverse types of CSR focusing on different domains (Ailawali et al., 2014; Anselmsson & Johnson, 2007; Chernev & Blair, 2015; Homburg et al., 2013), CSR research still neglects to compare the consumer evaluation of proactive and reactive CSR initiatives in broad social and environmental domains. This comparative study can provide some interesting insights and managerial implications because business firms usually face pressures from these two board externalities: society and environment (Nickerson et al., 2022) and they also generate their CSR policy focusing on either environmental or social contexts or both. Hence, a comparative study of social- and environmental-focused CSR and the diverse level of efficacy of each domain on consumer response will provide more empirical evidence for management to develop and implement their CSR activities for positive outcomes.

Proposing a 2(Proactive vs. Reactive CSR) × 2(Environmental vs. Social Domain) model, this research provides insight into the consumer evaluation of CSR from a broader perspective.

CSR Contribution Type (Proactive and Reactive CSR) and Consumer Responses

Proactive and reactive CSR have been studied in CSR literature to measure the consumers' response in different forms such as categories (Ricks, 2005); timing of CSR communications (Becker-Olsen et al., 2006); mitigating corporate hypocrisy (Wagner et al.,

2009); consumer attribution (Groza et al., 2011), crisis (Rim & Ferguson, 2020), and mitigation of corporate social irresponsibility (Peasley et al., 2021). Proactive CSR refers to those CSR activities that corporations initiate to prevent any irresponsible behaviour and is used to demonstrate their active engagement in prosocial behaviour (Rim & Ferguson, 2020; Wagner et al., 2009). Additionally, firms communicate about their CSR engagement before any occurrence of irresponsible behaviour has occurred. For example, companies engage in environmental and social issues voluntarily such as sustainably designing their business operations to prevent any hazards for individuals, society, and the environment. Proactive CSR is initiated willingly across both environmental and social causes, and it is free from the pressure of stakeholders to oblige. Proactive CSR may generate positive attitudes and behaviour towards the sponsoring company because people process philanthropic activity information positively and associate it with the organization engaging in this CSR activity (Ricks, 2005). Though prosocial activities do not necessarily signal product quality, such activities help develop positive images and company evaluations (Brown & Dacin, 1997). Proactive CSR enhances consumers' baseline expectation about the company and enriches consumers' trust, attitude, and purchase intention even if the consumers are skeptical of the CSR initiatives (Creyer, 1997). On account of the altruistic nature of the proactive CSR, consumers usually prefer those approaches (Ricks, 2005), and those initiatives of firms enhance consumers' positive attitudes and purchase intentions (Groza et al., 2011). Previous research has demonstrated the efficacy of proactive CSR on consumer responses. For example, Ricks (2005) suggests that proactive CSR can generate positive perceptions about corporate associations. Becker-Olsen et al. (2005) propose that proactive CSR increases consumers' positive thoughts about a company. As a result, these positive perceived motives lead to positive attitudes, beliefs on company credibility, and buying intentions. On the

other hand, the presence of previous proactive CSR can diminish the effort of reactive CSR after any image crisis, even if the company and cause are of a high fit (Rim & Ferguson, 2020). Furthermore, proactive CSR can result in damage to the company image if the proactive CSR communication is followed by socially irresponsible behaviour (Wagner et al., 2009). However, companies can promote their proactive CSR campaign after socially irresponsible behaviour when the company–customer relationship is higher because higher customer experience tends to mitigate the negative effects of corporate social irresponsible behaviour (CSiR) (Peasley et al., 2021).

Firms also develop their defensive strategy with their CSR initiatives to mitigate negative consequences such as consumer boycotts, legal obligations and penalties, aggressive movements from social pressure groups, and company image crisis following socially irresponsible behaviour. Reactive CSR refers to those CSR activities that firms initiate to reconcile any irresponsible behavior, employ to demonstrate their accountability and rectification, and communicate those initiatives to restore its corporate image (Rim & Ferguson, 2020; Wagner et al., 2009). Consumers are extremely sensitive to negative information compared to positive information and invest their thoughts, efforts, and time to acknowledge the negative information seriously (Ahluwalia et al., 2000). In fact, negative information has been found to diminish the positive impact of prosocial behavior of the firm (Ricks, 2005). Reactive CSR communication represents a problem-driven response and can generate negative media coverages that lead to negative consequence to firms (Wagner et al., 2009). Stakeholders assess the positive initiatives of the company and intend to reward them. However, Jayachandran et al. (2013) demonstrate that because of the negativity bias, stakeholders are merely to punish the organization, and negative behavior has more influential effects on the stakeholder compared to the rewarding of

positive behavior. Firms experience a negative impact on their reputations when it interrupts the Environmental Protection Agency (EPA) and Occupational Safety and Health Administration (OSHA) (Williams & Barrett, 2000). Consumer evaluations of firm behavior depend on the context on which the behavior takes place (Ellen et al., 2000). In case of reactive CSR, consumer interpret negative motives of firms resulting in lower evaluations of CSR initiatives (Becker-Olsen et al., 2006; Menon & Kahn, 2003). Reactive CSR communication lessens organizational accountability and altruism that affects the consumer responses negatively (Becker-Olsen et al., 2006; Kernisky, 1997). Reactive CSR initiatives that are related to business operations such as waste reduction, defect free production, and employee mental health wellness also signal organization benefits along with social and environmental benefits (Buell & Kalkanci, 2020). For instance, consumers may perceive that waste reduction initiatives of the corporation may reduce their operational cost (Rejaram & Corbett, 2002) or the employee mental health wellness as an initiative for improving employees' productivity. Additionally, consumers hold lower purchase intentions and company evaluations when they perceive any CSR actions of a firm as self-serving and profit oriented (Becker-Olsen et al., 2006; Webb & Mohr, 1998). However, in some instance, reactive CSR can result in more positive outcomes when abstract information is included in the communication of CSR engagement. Notably, this approach can diminish perceived corporate hypocrisy and enhance CSR beliefs that can lead to positive attitudes towards the firm (Wagner et al., 2009). The communication of reactive CSR to general population (who have less established relationship with the focal company) rather than current customers are more effective to generate positive outcomes for the company (Peasley et al., 2021). However, previous proactive CSR can abolish the effects of reactive CSR with high

company-cause fit because consumers perceive more insincerity for violation of organizational prosocial behavior (Rim & Ferguson, 2020). Therefore, it is expected that:

> **H_1:** Proactive (Reactive) CSR initiatives will lead to more positive (less-positive) consumer responses (i.e., CSR beliefs$_{(a)}$, purchase intention$_{(b)}$, company evaluation$_{(c)}$, and recommendation intention$_{(d)}$).

Moderating Role of CSR Domain (Environmental and Social)

This study suggests that the firms, which engage in proactive CSR in the environmental domain (vs the social domain), will engender more favorable consumer outcomes such as higher CSR beliefs, positive purchase intention and company evaluation, and higher intention to recommend the firms to others. Firstly, consumers place more emphasis, importance, and mental attachment on environmental issues than social issues (Öberseder et al., 2013). Recent global warming and continuous degradation of the environment ignites the sensitivity of environmental issues compared to any other issues.

As a result, the maintenance of environmental standards in business and non-business operations and the promotion of sustainable business policies are attaining favorable attention of consumers. Recently, media coverage of environmental issues, that highlight accountability of the crisis, makes the consumer aware of firms' roles in environmental degradation, while also leading the organization to follow with their restorative action (Dans, 2018; Del Valle, 2018). For example, the news coverage of recent climate change events is the key factor that leads US people towards environmentalism. Additionally, an online survey conducted by Reuters in 2016 among 26 countries estimated that both men and women have equally higher level of interest for news related to the environment (Statista, 2016). Therefore, consumers evaluate environmental initiatives of the company as pivotal, equitable, and non-controversial (Nickerson et al., 2022).

Secondly, socially focused CSR are, even though imperative, considered as less focused, less accurate, and more inclined to agency cost (Mishra & Modi, 2016). Recent research demonstrates that stakeholders does not sympathize with social CSR causes because of their heterogeneity in beliefs, ethics, morality, and social value (e.g., Bhagwat et al., 2020; Burbano, 2021; Hydock, Paharia, & Bair, 2020). Ellen et al. (2000) suggest that consumers are more willing to donate towards environmental disasters compared to social ongoing causes because consumers perceive environmental support as more altruistic and social causes with more skeptical and question the motives. The Pew Research Centre revealed that US citizens considered the corporate communication against racism after the "Black lives matters" movement as being motivated by stakeholders' pressure rather than genuine concern for Black people (Anderson & McClain, 2020). Becker-Olsen et al. (2006) claim that in the highly competitive environment with equivalent products, social performance of a product may create differentiation, but it is insignificant with regards to persuading purchase intentions. Consumers express the higher level of concerns for environmental issues and exhibit their moral obligations to prevent environmental detriment for the future generation (Caruana, 2007; Newman et al., 2014).

Research has evidenced that reactive CSR is less capable of producing positive results for the firms in comparison to proactive CSR (Becker-Olsen et al., 2006; Groza et al., 2011; Ricks, 2005; Rim & Ferguson, 2020). When a firm communicates its reactive CSR engagement, explaining the prior negative occurrence to the society and environment and its restoration approaches, consumers firstly identify and highlight the harms that the organization has already done. This attribution leads to question the honesty of the organization and consumers are less likely to exhibit support behavior for the firm. As noted, environmental issues are more

important to consumers compared to social issues because of environmental vulnerability in recent times, public concerns, and media coverage. Again, social issues are considered as ambiguous and inaccurate (Mishra & Modi, 2016). Kim and Stepchenkova (2021) reveal through content analysis that consumer reacts negatively for environmental compensating information sharing by the restaurants compared to economic and socially focused CSR.

Therefore, this study posits that firms engaging in proactive CSR in the environmental domain will generate more perceived altruistic motives on the parts of consumers, ultimately leading consumers towards positive responses. It is expected that the ability of proactive CSR to develop prominent, sincere, and trust amongst consumers mind will lead to more positive attention of the consumers when it is focused with environmental. Conversely, this study also proposes that the firms, which engage in their reactive CSR in the environmental domain (vs social domain), will engender less favorable consumer responses compared to social-domain reactive CSR. Since consumers focus on negative corporate actions more than positive behavior and are impacted by the negativity bias, the priority of environmental issues will lead towards punishing the firms to a greater extent. As a result, reactive CSR under the environmental domain will result in less positive consumer responses. On the other hand, the ambiguity of the social causes will reduce the effects of CSR types on consumer responses compared to the environmental domain. Thus, it is hypothesised that:

H_2: CSR domain will moderate the relationship between CSR initiatives and consumer responses such that

a. CSR initiatives will lead to more positive consumer responses when proactive CSR activities are initiated in the environmental domain than the social domain.

b. CSR initiatives will lead to less-positive consumer responses when reactive CSR activities are initiated in the environmental domain than the social domain.

CSR Contribution Type and Consumer Attributions

Previous research has found that consumers hold different attributions in response to proactive and reactive CSR. For example, Becker-Olsen et al. (2006) posit that consumers evaluate the CSR activities based on their elaboration of the CSR message and assign self-serving or public-serving motives, whereas public service motives lead to positive outcomes and negative outcomes for self-serving motives.

Moreover, CSR contribution types enhance the consumer attribution of CSR initiatives that leads to positive attributions for the company and purchase intentions (Groza et al., 2011). Consumers require less effort to evaluate proactive CSR initiatives because it does not create skepticism on the part of consumers' (Kim & Park, 2009). Additionally, consumers attribute the value-driven and strategic motives from proactive CSR that leads to favorable consumer responses. However, consumers, who attribute stakeholder-driven motives for CSR engagement, results in negative outcomes (Groza et al., 2011). Rim and Ferguson (2020) suggest that proactive CSR boosts both the perceived altruism and company reputation. Therefore, consumers will perceive the proactive CSR as more sincere and benevolent and will attribute the value-driven motive that will lead towards favorable consumer outcomes. Moreover, proactive CSR initiatives are voluntarily initiated programs that require preplanning to develop those initiatives. As a result, proactive CSR generates strategic-driven motives. Meanwhile, corporate communications, that are perceived as reactive to any irresponsive behavior, may diminish organizational acceptability, enhance the perceived self-serving motives of the firm, reduce the perceived altruism of the action (Becker-Olsen et al., 2006; Kernisky, 1997). Consumers hold

lower purchase intentions and company evaluation when they perceive any CSR actions of a firm as self-serving and profit oriented (Becker-Olsen et al., 2006; Webb & Mohr, 1998). Therefore, consumers will perceive the reactive CSR as insincere and self-serving and evaluate the company unfavorably because those initiative are related to firms' previous irresponsible behaviors. Thus, reactive CSR will rouse egoistic-driven motive. Consumer may feel the reactive initiatives as pressure from different stakeholders to mitigate the effects of the crisis incurred by the firms that will provoke the stakeholder-driven motive. Thereby, it is suggested that

> **H_3:** Proactive (Reactive) CSR initiatives will lead to more (less) value-driven and strategic-driven motives while reactive (proactive) CSR will lead to more (less) stakeholder-driven and egoistic-driven motives.

Moderating Role of CSR Domain on CSR Contribution and Attribution Relationship, and Moderated Mediation of Consumer Attributions

As mentioned, consumers favor environmental CSR programs than social CSR programs because of importance, ubiquity, and non-controversial (Nickerson et al., 2022). Above and beyond, social CSR is spurious to the stakeholders (Mishra & Modi, 2016). Therefore, proactive CSR in the environmental domain will generate more value driven motives on the part of consumers compared to social domain proactive CSR. Specifically, value-driven motives arise from those CSR initiatives that have clear and sincere underlying reasons (Kim & Park, 2009). Consumers support the ethical behaviour of the firms even if it is self-oriented because it is legitimate that businesses need profits to survive and sustain its performance (Vlachos et al., 2009). Therefore, CSR initiatives may be perceived as a strategic action for organizational benefits but also can be treated positively and viewed as acceptable by customers. Moreover, consumers appraise environmental initiatives as more sincere and altruistic while evaluating

social causes with greater skepticism (Ellen et al., 2006). Companies communicate its ethical behavior through CSR initiatives that consumers may perceive as strategic and legitimate in order to improve the firms' image. Therefore, proactive CSR triggers the strategic driven motives. Environmental issues are highly covered in media, and similarly, business initiatives related to the environment also catch the attention of media for coverage. Since, environmental CSR initiatives are less related to business functions, those CSR will engender more strategic driven motives, in comparison to social domain CSR, when the CSR initiatives are proactive.

Reactive CSR initiatives are developed after a crisis has occurred , in order to mitigate the effects of irresponsible behaviors. Promptly initiating CSR indicates a short-term focus and commitment to CSR. As a result, consumers may view those CSR activities as simply responding to others expectation rather than being guided by the prosocial principles (Ellen et al., 2006). Furthermore, consumers attribute the stakeholder-driven motives from CSR when they evaluate the CSR as other-oriented or public serving, but they do not want to appreciate it (Kim & Park, 2009). As a result, reactive CSR leads to stakeholder-driven motives. Consumer will generate more stakeholder-driven motive when they are exposed to reactive CSR initiatives for environmental reconciliation. They may perceive those initiatives as the result of pressure from media, shareholders, and other pressure groups such as environmental agencies, and governing bodies. Reactive CSR programs in the environmental domain may lead the consumer to think that the CSR is in fact other-oriented, but they will not admire those CSR because of recovering environmental irresponsibility. Therefore, it is expected that environmental CSR will trigger more stakeholder-driven motive than social CSR when the CSR initiatives are reactive. When firms must invest in reactive CSR, this signals to stakeholders a failure to maintain or manage ethical standards in business operations which causes the consumers to garner more negative

thoughts for those CSR initiatives (Becker-Olsen et al., 2006). This study suggests that the firms, which engage in reactive CSR in the environmental domain (vs social domain), will engender more egoistic-driven motives compared to social-domain reactive CSR. Since consumers focus on negative corporate actions more than positive behavior and express their negativity bias, the priority of environmental issues will elicit more negative thoughts for reactive CSR and less favourable company evaluations. On the other hand, the ambiguity of social causes will lead consumers to avoid generating more negative thoughts about the company, its motive and trustworthiness. Therefore, consumers' sensitivity to environmental issues and the associated negativity bias will fuel greater egoistic-driven motives when a company employs reactive CSR in the environmental domain.

Past literature on CSR manifested the mediating role of different motives that leads towards diverse consumer behaviors. Ellen et al. (2006) found that high cause-fit and commitment to the cause increase value-driven and strategic driven motives, resulting in more positive purchase intentions. Conversely, low cause-fit and commitment to the cause result in greater egoistic-driven and stakeholder-driven motives which, in turn, lessen purchase intentions. Similarly, proactive CSR positively influences the value-driven and strategy-driven motives of the consumer, and reactive CSR positively impacts stakeholder-driven motives which partially mediate the purchase intention of the consumers (Groza et al., 2011). Additionally, the perceived altruism mediates the relationship between CSR communication and company reputation. Accordingly, consumers perceive higher altruistic motives that lead to the higher company reputations during preventable crises (Rim & Ferguson, 2020). This study posits that companies engaging in proactive CSR in the environmental domain will generate more value-driven and strategic-driven motives from consumers that will lead towards favourable consumer responses.

On the other hand, when the reactive CSR initiative is engaged in the environmental domain, consumers will perceive stakeholder-driven and egoistic-driven motives which lead towards unfavourable responses. More formally,

H_4: CSR domain will moderate the relationship between CSR initiatives and consumer attributions such that

a. CSR initiatives will lead to more value-driven and strategic-driven motives when proactive CSR activities are initiated in the environmental domain than the social domain.

b. CSR initiatives will lead to more stakeholder-driven and egoistic-driven motives when reactive CSR activities are initiated in the environmental domain than the social domain.

H_5: CSR domain will moderate mediation mechanism that indirectly links CSR contribution type to consumer responses through consumer attribution.

Research Methodology

Study 1: CSR Contribution, CSR Domain, and Consumer Response

Study 1 aims to measure the effects of CSR contribution type (proactive vs. reactive) on consumer responses, including CSR beliefs, purchase intentions, company evaluations, and WOM recommendations. Additionally, this study also measures the moderating role of CSR domain on the relationship between CSR contribution types and consumer responses. A 2(proactive CSR vs. reactive CSR) × 2 (environmental vs. social domain) between subjects design is employed to test H_1 and H_2.

Pretest

This study conducted a pretest of the manipulation of the domain of the CSR initiatives (social vs environmental). Sixty respondents were invited to participate in the pretesting from Amazon Mechanical Turk (Mturk) paying remuneration of $1. They were randomly assigned to either the environmental or social conditions. Firstly, they were asked to read about company information and to answer two multiple choice questions (e.g., company name and product type) to check their attention in the study. Next, they were shown the CSR initiatives (environmental or social) and asked to provide their opinions on three items (focus, commitment, and concern) on a 7-point Likert scale (1-extremely unlikely to 7-extremely likely) adapted and modified from Wagner et al. (2009) and Green and Peloza (2014) for both social and environmental domains. Then, respondents provided their opinions about the CSR efforts using a single item 7-point scale (1-much worse to 7-much better) adopted from Peasley et al. (2021), relevance and usefulness of the information (single item for each), and believability and readability using three items on a 7-point Likert scale. Those relevance, usefulness, believability, and readability measurement items were adapted from Gürhan-Canli and Maheswaran (2000). Finally,

respondents provided their demographic information (age, gender, and education) and finished the pretesting. After processing the collected data, two responses were eliminated because of failure to answer attention check questions accurately and 58 responses were analyzed for checking the manipulation.

The average age of the total participants in this pretest was 36 years, 62% were male, and 72% respondents had at least completed a bachelor's degree. Respondents provided their opinion about environmental responsiveness (α=0.967, 3-items) and social responsiveness (α=0.916, 3 items) of CSR initiatives. Independent Samples T-test confirmed the successful manipulation of the CSR domain. With respect to the manipulation of social domain CSR, respondents, who were assigned to the environmental domain CSR (M=6.31, SD=0.84), revealed higher environmental responsiveness compared to social domain CSR condition (M=4.72, SD=1.59), t (56) =6.149, p<0.001. Conversely, respondents in the social domain CSR condition reported (M=6.00, SD=1.03) higher social responsiveness than the environmental CSR condition (M=3.67, SD=2.19), t (56) =-3.607, p<0.001. Additionally, T-test also confirmed that the environmental domain CSR and the social domain CSR were not significantly different in terms of CSR efforts (t_{56}=-0.480, p=0.538), information relevance (t_{56}=-1.335, p=0.149), information usefulness (t_{56}=-0.210, p=0.263), believability (t_{56}=-0.745, p=0.313), and readability (t_{56}=-0.220, p=0.817).

Procedure and Manipulations

Study 1 has four conditions: proactive CSR in the social domain, proactive CSR in the environmental domain, reactive CSR in the social domain, and reactive CSR in the environmental domain. Respondents were informed that a shoe company (named "Runner" that is a fictitious company) wants to conduct a market survey before launching its product to the local market. Following previous literature (Groza et al., 2011; Wagner et al., 2009), this

research used a fictitious company name to reduce the effects of preexisting attitudes towards the firm (Brown & Dacin, 1997; Groza et al., 2011). Sports shoes were selected because of the familiarity and utilitarian nature of the product and the use of this product category in previous consumer behavior research (e.g., Carvalho et al., 2010; Ricks, 2005) have used this type of product for experimental design. Proactive and reactive conditions were developed following the procedures of Wagner et al. (2009) and Groza et al. (2011). In the reactive conditions, respondents first read about the environmental or social issue that was caused by the company, followed by the CSR initiatives undertaken in response to the issue. On the other hand, respondents are exposed to CSR initiatives only as a volunteering action in proactive conditions. In the environmental conditions, stimuli were developed explaining the use of recycled materials, tree plantation project initiatives, and volunteering on an environmental sustainability awareness campaign. Similarly, social conditions were operationalized stating the use of new adjustable cushion technology for reducing injuries, a donation to government funds for fighting obesity, and volunteering in the development of a healthy living awareness campaign. Firstly, participants were informed about general information about the company and then randomly assigned to any one condition. After reading the CSR initiatives, they were asked to provide their opinions about the company by answering different scale items. Finally, they gave their demographic information (age, gender, and ethnicity) and submitted their responses.

Participants

Two-hundred and forty participants were recruited from the Amazon Mechanical Turk (MTurk) via online for the study. They were randomly assigned to any one of four conditions. 227 respondents agreed to participate and completed the study. Participants were offered $1.50 for completing the survey. This study contains some attention check questions that identified

whether the subjects in the study properly gave proper attention (e.g., please select disagree from the below options, please select fruit from the below options, etc.). Finally, 185 responses (63% male, average age 38 years, and 72% white) were taken who passed all attention check questions for data analysis.

Measurement

Participants were required to provide their opinions about the CSR initiatives across several different scales. First, CSR belief was measured using a three item-scale ($\alpha = 0.888$) adapted from Wagner et al. (2009): "Runner is a socially responsible company"; "Runner is concerned about improving the well-being of society"; and "Runner follows high ethical standards". Those items were measured using a seven-point Likert scale (1=strongly disagree to 7=strongly agree). Then, purchase intention was assessed using three items (very unlikely/very likely, very impossible/very possible, and no chance/certain) on a seven-point scale ($\alpha = 0.899$) adapted from Green and Peloza (2014). Next, company evaluation was evaluated with four items (favorability, good or bad, appealing, and helpful) on a 7-point scale ($\alpha = 0.934$) adapted from Hildebrand et al. (2017). Finally, the recommendation measurement items were adapted from Kim and Park (2009) and Vlachos et al. (2009). The three items were "I will tell positive about Runner to my friends, family member, and others"; "I will recommend my friends, family member, and others to purchase from Runner"; and "I will recommend that Runner is a responsive company" measured on a 7-point Likert scale (1=strongly disagree to 7=strongly agree) ($\alpha = 0.921$). Reactive CSR was coded as 1 and proactive CSR as 2 for CSR contribution types. In CSR domain, social domain was 1 and environmental domain was coded as 2.

Manipulation Check

Respondents were asked to evaluate the CSR initiatives on a seven-point scale single item (from 1=reactive to 7=proactive). T-test reveals a significant difference between proactive and reactive CSR conditions (t=-11.310; p<0.001). Respondents evaluated proactive CSR conditions significantly higher than reactive conditions (M_{ProCSR}=5.60 > M_{ReCSR}=3.24; p<0.001; CI= [-2.773, -1.949]). Again, domain manipulation check was conducted using three items (α = 0.848) that were used in the pretest, but respondents only answered one of social or environmental responsiveness items depending on their respective CSR domain. Respondents evaluated responsiveness of CSR initiatives higher in the proactive CSR condition than in the reactive CSR condition under both social and environmental domain as t-test showed significant differences (under social CSR domain, M_{ProCSR}=5.458 > M_{ReCSR}=4.659; p<0.001; CI= [-1.262, -0.335] & under environmental CSR domain, M_{ProCSR}=6.280 > M_{ReCSR}=5.224; p<0.001; CI= [-1.472, -0.638]), indicating the evaluation of CSR and CSiR activities was the same for both domains. Therefore, the manipulation was successful.

Results

The effects of proactive and reactive CSR, social and environmental domain, the interaction effects of CSR types and domain were examined using multivariate analysis of variance (MANOVA). MANOVA analysis revealed that the main effects of CSR contribution types (proactive vs reactive CSR) were significant on CSR beliefs, purchase intention, company evaluation, and recommendation (Wilk's lambda=0.532, F(3,181)=39.211, p<0.001, and eta square=0.468). Though direct effects of CSR domain (social vs environmental) were insignificant on consumer responses (Wilk's lambda=0.995, F(3,181)=0.215, p=0.930, and eta square=0.005), the interaction effects of CSR types and domain were significant on CSR belief,

company evaluation, and recommendation (Wilk's lambda=0.946, F(3,181)=2.531, p<0.05, and eta square=0.054). Dependent variables (CSR beliefs, purchase intention, company evaluation, and recommendation) were highly correlated among each other suggesting the appropriateness of multivariate analysis. Additionally, univariate tests were analyzed on each dependent variable following the MANOVA analysis to test Hypotheses 1 and 2.

Hypothesis 1 stated that proactive (reactive) CSR initiative enhances positive (less positive) consumer responses. Univariate analysis using each dependent variable confirmed this statement. As anticipated, participants in the proactive CSR condition reported higher CSR beliefs compared to reactive CSR condition (M_{ProCSR}=5.949 > M_{ReCSR}=4.301; t(183)=-11.921; p<0.001; CI= [-1.921, -1.375]). Similarly, respondents held higher purchase intentions in the proactive CSR condition (M=5.656) as opposed to the reactive CSR condition (M=4.404); t(183)=-7.168; p<0.001; CI= [-1.596, -0.907]. Company evaluations were also identical in the proactive and reactive CSR conditions (M_{ProCSR}=5.875 > M_{ReCSR}=4.379; t(183)=-8.766; p<0.001; CI= [-1.833, -1.159]). Finally, respondents expressed their higher intention to recommend the company as a socially responsive company when it is employing proactive CSR initiatives (M=5.663) than reactive CSR initiatives (M=4.014); t(183)=-9.369; p<0.001; CI= [-1.996, -1.302]. Therefore, hypothesis 1 is fully supported.

According to past research (i.e., Berger et al., 1999; Bisonette & Contento, 2001), women are more likely to respond more positively to CSR activities compared to male consumers. Therefore, this study examined the effects of gender on CSR beliefs ($F_{(2,182)}$=1.036, p=0.357), purchase intentions ($F_{(2,182)}$=0.689, p=0.504), company evaluations ($F_{(2,182)}$=0.666, p=0.515), and recommendations ($F_{(2,182)}$=1.032, p=0.358) which were not statistically significant. Additionally, older people show more concerns about the welfare of others, sacrificing their own interests,

goals, and achievements (Schwartz et al., 2001). Therefore, they are more socially responsible than young people (Lee & Cho, 2019). However, senior citizens are more inclined to suspect the intention of the prosocial communication of the firms while young people support the brands for their social and environmental movements (Cone Communication, 2017). This research measured the effects of age on consumer responses such as CSR beliefs ($F_{(5,179)}$=1.897, p=0.101), purchase intentions ($F_{(5,179)}$=1.870, p=0.102), company evaluations ($F_{(5,179)}$=1.640, p=0.152), and recommendations ($F_{(5,179)}$=1.836, p=0.105). F-Test confirmed the insignificant effects of age on consumer responses. Because previous research on CSR advertising (e.g., Lee & Kim, 2019) suggests that the processing of CSR information differs based on the ethnicity of the consumers, this study also conducted a test of the interaction between ethnicity and consumer responses, which were not significant as follows CSR beliefs ($F_{(4,180)}$=1.675, p=0.143), purchase intentions ($F_{(4,180)}$=1.760, p=0.139), company evaluations ($F_{(4,180)}$=1.632, p=0.145), and recommendations ($F_{(4,180)}$=1.832, p=0.126). As a result, gender, age, and ethnicity do not impact the consumer responses in this study. All three studies demonstrated the similar findings, and therefore, those results are not addressed further.

Hypothesis 2 predicted the moderating effects of CSR domain on consumer responses. Multivariate and univariate analysis confirms the significant interaction effects of CSR type and domain on CSR beliefs, company evaluation, and recommendation. More importantly, the CSR contribution type and domain interaction was significant in predicting consumer responses: CSR beliefs (F=5.945, p<0.05); company evaluation (F=5.145, p<0.05); and recommendation (F=4.710, p<0.05). However, the interaction of type and domain was statistically insignificant as it relates to purchase intentions (F=0.682, p=0.410). Additionally, bootstrapping analysis was performed to test the moderating effects of CSR domain on CSR contribution type and consumer

responses using Process Macro Model 1 by Andrew F. Hayes (2013). Interaction of CSR type and domain resulted in a significant R-square change for CSR beliefs (0.0179; F=6.046; $p<0.05$), company evaluation (0.0152; F=4.060; $p<0.05$), and recommendation (0.0171; F=4.800; $p<0.05$) while insignificant for purchase intentions (0.002; F=0.691; p=0.406).

As expected, the relationship between CSR type and consumer responses was stronger in the environmental domain CSR compared to the social domain CSR condition. More precisely, participants under the environmental CSR condition reported higher CSR beliefs when CSR initiatives were proactive and lower CSR beliefs under reactive CSR ($M_{ProCSR}=6.129 > M_{ReCSR}=4.137$; $t(88) =-10.641$; $p<0.001$; CI= [-2.362, -1.619]) compared to the social CSR condition ($M_{ProCSR}=5.784 > M_{ReCSR}=4.461$; $t(93)=-6.656$; $p<0.001$; CI= [-1.718, -0.929]). Those moderating effects were identical across purchase intention (in the environmental CSR condition $M_{ProCSR}=5.788 > M_{ReCSR}=4.385$; $t(88)=-6.228$; $p<0.001$; CI= [-1.849, -0.955] and the social condition $M_{ProCSR}=5.534 > M_{ReCSR}=4.422$; $t(93)=-4.182$; $p<0.001$; CI= [-1.641, -0.584]), company evaluation (under environmental CSR condition $M_{ProCSR}=6.074 > M_{ReCSR}=4.228$; $t(88)=-6.228$; $p<0.001$; CI= [-2.312, -1.379] and in the social condition $M_{ProCSR}=5.692 > M_{ReCSR}=4.526$; $t(93)=-4.182$; $p<0.001$; CI= [-1.651, -0.681]) and recommendation (in the environmental CSR condition $M_{ProCSR}=5.909 > M_{ReCSR}=3.869$; $t(88)=-6.228$; $p<0.001$; CI= [-2.489, -1.589] and the social condition $M_{ProCSR}=5.437 > M_{ReCSR}=4.156$; $t(93)=-4.182$; $p<0.001$; CI= [-1.805, -0.757]). Therefore, H2a, H2c, and H2d are accepted and H2b rejected for statistically insignificant interaction effects.

Discussion

The result of study 1 suggests that consumers favour the proactive CSR activities which lead them to more favorable CSR beliefs, purchase intentions, company evaluations, and

intention to recommend. Notably, the opposite consumer responses were found in the reactive CSR condition. Thus, this study provides empirical evidence of previous studies that claimed positive influences of proactive CSR on consumer responses such as CSR beliefs, company attitudes, purchase intentions, company reputation, and loyalty (Becker-Olsen et al., 2006; Groza et al., 2011; Lee et al., 2009; Peasley et al., 2021; Rim & Ferguson, 2020; Wagner et al., 2009). Moreover, this study extends the prior literature by exploring the influence of CSR domain interacting with CSR contribution type. This study classifies CSR domain into two broad categories: social and environmental domain. Study 1 evidences that consumers have more positive CSR beliefs, evaluate the company more favorably and intend to recommend the company as responsible to others in the proactive CSR condition when the CSR domain is environmental rather than social. On the other hand, this level of preference for domain reverses in reactive CSR activities, where consumers react less positively for environmental CSR compared to social CSR. This finding supports previous research that revealed more positive responses to environmental CSR in comparison to social CSR initiatives in maximizing shareholder returns and reducing risks (Mishra & Modi, 2016), engendering brand sincerity and brand sales (Nickerson et al., 2022). Moreover, Nickerson et al. (2022) find the insignificant effects of environmental CSR on brand sincerity when companies employ compensating CSR initiatives following a crisis. However, the findings of this study are also antithetical to previous studies (Anselmsson & Johansson, 2007; Jayachandran et al., 2013) which suggested more positive responses to the social domain CSR. Additionally, this study reveals no interaction effects of CSR types and domains on purchase intentions which is identical to the findings of Ricks (2005). That research professed the dual role of corporate association and corporate social responsibility on product evaluations as the reason for insignificant relationship. Again, the

nature and functional benefit of the product may play a role while making judgement with CSR domain for purchase intention.

Study 2: Consumer Response and Attribution

Study 2 aims to build upon the findings of study 1 by using a new product category (i.e., furniture) and communication method (e.g., news). Additionally, Study 2 measures the influence of proactive and reactive CSR on consumer attributions (H_3); the moderating role of environmental and social domain on those relationships (H_4); and the mediating role of consumer attributions that is moderated by CSR domains (H_5). A 2(proactive CSR vs. reactive CSR) × 2 (environmental vs. social domain) between-subjects design was developed.

Pretest

Firstly, the environmental and social manipulations of the positive news were pretested recruiting sixty respondents from Amazon Mechanical Turk (Mturk) with a remuneration of $1 for each participant. The procedure, scales and measures of this pretesting were identical to the pretesting of study 1. After processing the collected date, 55 responses were analyzed for checking the manipulation.

The average age of the total participants in this pretest was 37 years approximately, 61% were male, and 78% respondents had at least completed a bachelor's degree. Respondents provided their opinions about environmental responsiveness (α=0.908, 3 items) and social responsiveness (α=0.849, 3 items) of CSR initiatives. Independent Samples T-test confirmed the CSR domain manipulation was successful. With respect to the manipulation of the social domain CSR, respondents, who were assigned to the environmental domain CSR (M=5.77, SD=1.09), revealed higher environmental responsiveness compared to the social domain CSR condition (M=4.70, SD=1.59), $t(55) = -3.203$, $p<0.001$. Similarly, respondents in the social domain CSR

condition reported (M=5.74, SD=0.83) higher social responsiveness than the environmental CSR condition (M=4.42, SD=1.90), t (55) =3.039, p<0.001. Additionally, a T-test also confirmed that the environmental domain CSR and the social domain CSR did not significantly differ in terms of CSR efforts (t_{55}=0.516, p=0.608), information relevance (t_{55}=0.577, p=0.566), information usefulness (t_{55}=0.138, p=0.891), believability (t_{56}=1.807, p=0.08), and readability (t_{56}=-0.178, p=0.859).

For Study 2, respondents, who were in the reactive CSR conditions read negative news about company. The news stories were of two types: environmental pollution and unethical outsourcing (social). Since crisis severity and crisis responsibility impact the behavioral intention (Zhou & Ki, 2018), it was important that news about environmental pollution and unethical outsourcing were perceived equally in terms of crisis severity and responsibility. Another pretest was conducted to check the crisis severity and responsibility generated from the negative news. Fifty respondents, recruited from Mturk for $0.50 remuneration, were randomly assigned to one of the negative news conditions (environmental pollution or unethically outsourcing). After reading the news, the respondents provided their opinions regarding the crisis severity and responsibility. Crisis severity was measured using two items (not at all serious to extremely serious; not at all severe to extremely severe) and responsibility were measured using two items: how responsible was the organization for the crisis? and how much do you blame the organization for the crisis? (not at all to very much). Both crisis severity and responsibility were measured on 7-point Likert scale and adopted from Lee and Jahng (2020). An independent T-test confirmed that the two negative news stories did not significantly differ in terms of crisis severity (α=0.826, $t_{(49)}$=0.957, p=0.344, CI: -0.399~1.125) and crisis responsibility (α=0.836, $t_{(49)}$= -0.293, p=0.771, CI: -0.761~0.568).

Procedure and Manipulations

Study 2 was developed following the same procedures of study 1. However, a new product type (i.e., furniture company instead of shoe company) and a different source of communication (i.e., published news in the newspaper) were used to manipulate the proactive and reactive CSR initiatives under social and environmental domain. Specially, respondents were represented with news about a fabricated furniture company named Artisan Design & Furniture (ADF). Previous research in CSR (e.g., Becker-Olsen et al., 2006; Sipilä et al., 2022) also used furniture companies to test the impact of CSR information on consumer responses because of familiarity of the people have with this product type. Similar to study 1, proactive and reactive conditions were established following the procedures of Wagner et al. (2009) and Groza et al. (2011). Under the proactive conditions, respondents read only positive news published in newspapers. While, respondents first read negative news about the company, followed by positive news in the reactive conditions. The positive news consisted of some CSR initiatives undertaken by ADF and news was manipulated under two different conditions: environmental and social CSR initiatives. In the environmental condition, respondents were informed about environmental initiatives of the furniture company such as net-zero carbon initiatives, sustainable energy source initiatives and tree plantation projects while in the social condition, the details included a philanthropic donation to homeless shelters, the support of a minority children education program, and equality and diversity for the suppliers as forms of CSR initiatives by ADF. Similarly, negative news was operationalized using two conditions: environmental contamination and outsourcing from unethical suppliers. Firstly, participants were informed about general information about the company ADF and then randomly assigned to any one of four conditions. After reading the news about the company ADF, respondents responded to

scales measuring their perceived attributions in responses to the CSR initiatives. Next, they were asked to provide their opinion about the company by answering different scales measuring the consumer responses. Finally, they provided their demographic information (age, gender, and ethnicity) and submitted their responses.

Participants

In study 2, 240 participants were recruited from the Amazon Mechanical Turk (MTurk) via online for the experimental study. They were randomly assigned to any one of four conditions. 215 respondents agreed to participate and completed the study. Participants were offered $2 for completing the survey. This study contains some attention check questions that identified whether the subjects in the study properly gave proper attention (e.g., please select disagree from the below options, please select fruit from the below options, etc.). 171 respondents out of 215 (45% female, average age 38 years, and 79% white) answered all of the attention check questions correctly in this study.

Measurement

CSR beliefs (α=0.799), purchase intentions (α=0.836), company evaluations (α=0.894), and recommendations (α=0.854) were measured using the same items and scales from study 1. Additionally, consumer attributions were measured using 16 items adapted from Ellen et al. (2006). Attributions consisted of four dimensions: value-driven motives (α=0.840), strategic-driven motives (α=0.766), stakeholder-driven motives (α=0.643), and egoistic-driven motives (α=0.834). Those items were measured on 7-point Likert scale (from 1=Strongly disagree to 7=Strongly agree).

Manipulation Check

Following study 1, participants were asked to assess the CSR initiatives from the news on a seven-point scale single item (from 1=reactive to 7=proactive). T-test analysis indicates success of the CSR initiatives manipulation as it reveals a significant difference between proactive and reactive CSR conditions (t=-15.747; p<0.001). Respondents evaluated the reactive CSR conditions significantly lower than the proactive CSR conditions (M_{ReCSR}=2.99 < M_{ProCSR}=5.73; p<0.001; CI= [-3.083, -2.396]).

Results

Multivariate analysis of variance (MANOVA) shows the consistent results with study 1. Overall, the multivariate effect of CSR contribution type (proactive vs reactive) was significant on consumer responses (CSR beliefs, purchase intention, company evaluation, and recommendation) and consumer attributions (value-driven, strategy-driven, stakeholder-driven, and egoistic-driven) (Wilk's lambda = 0.488, $F_{(3,170)}$ = 20.983, p<0.001, and eta square = 0.512). The interaction effect of CSR types and domain (social vs environmental) was also estimated significant on consumer responses and consumer attributions (Wilk's lambda = 0.915, $F_{(3,170)}$ =1.866, p<0.10, and eta square=0.085). However, the main effects of CSR domain were insignificant on consumer responses and consumer attributions (Wilk's lambda = 0.950, $F_{(3,170)}$ =1.051, p = 0.401, and eta square = 0.050).

Study 2 provides the opportunities to measure the robustness of H_1 and H_2 assessed in study 1. Univariate analysis confirms the significant main effects of CSR contribution on consumer responses such as CSR beliefs (F=68.688; p<0.001), purchase intentions (F=24.183; p<0.001), company evaluations (F=33.695; p<0.001), and recommendations (F=31.695; p<0.001). Moreover, a T-test revealed significant differences among consumer response for CSR

contribution types. As expected, participants in the proactive CSR condition reported higher CSR beliefs compared to the reactive CSR condition (M_{ProCSR} = 5.973 > M_{ReCSR} = 4.935; $t_{(169)}$ = -8.126; p<0.001; CI = [-1.290, -0.786]), higher purchase intentions (M_{ProCSR} = 5.910 > M_{ReCSR} = 5.169; $t_{(169)}$ = -4.850; p<0.001; CI= [-1.041, -0.439]), more positive company evaluations (M_{ProCSR} = 6.042 > M_{ReCSR} = 5.154; $t_{(169)}$ = -5.814; p<0.001; CI= [-1.191, -0.587]), and higher intentions to recommend (M_{ProCSR} = 5.686 > M_{ReCSR} = 4.755; $t_{(169)}$ = -5.519; p<0.001; CI= [-1.263, -0.598]) than the reactive CSR condition. Again, Hypothesis 1 is fully supported.

The moderating effects of CSR domain on the CSR contribution types and consumer responses were identical to Study 1. Univariate analysis reveals significant interaction effects of CSR contribution types and domain on CSR beliefs (F=8.239, p<0.01); purchase intentions (F=6.301, p<0.05); company evaluations (F=4.635, p<0.05); and recommendations (F=6.047, p<0.05). Additionally, in the environmental CSR condition, respondents counted higher CSR beliefs when CSR initiatives were proactive and much lower under the reactive CSR (M_{ProCSR}=6.096 > M_{ReCSR}=4.699; $t_{(84)}$ = -7.872; p<0.001; CI= [-1.750, -1.044]) compared to the social CSR condition (M_{ProCSR}=5.845 > M_{ReCSR}=5.167; $t_{(83)}$= -6.656; p<0.001; CI= [-1.030, -0.327]). Those moderating effects were similar across purchase intentions (in the environmental CSR condition M_{ProCSR}=6.037 > M_{ReCSR}=4.919; $t_{(84)}$=-5.693; p<0.001; CI= [-1.509, -0.728] and in the social condition M_{ProCSR}=5.775 > M_{ReCSR}=5.413; $t_{(83)}$=-1.586; p>0.10; CI= [-0.817, 0.092]), company evaluations (in the environmental CSR condition M_{ProCSR}=6.172 > M_{ReCSR}=4.957; $t_{(84)}$=-6.177; p<0.001; CI= [-1.518, -0.824] and in the social condition M_{ProCSR}=5.907 > M_{ReCSR}=5.345; $t_{(83)}$=-2.428; p<0.05; CI= [-1.021, -0.101]) and recommendations (in the environmental CSR condition M_{ProCSR}=5.763 > M_{ReCSR}=4.423; $t_{(84)}$=-5.691; p<0.001; CI= [-1.808, -0.872] and in the social condition M_{ProCSR}=5.605 > M_{ReCSR}=5.079; $t_{(83)}$=-2.254; p<0.05; CI= [-0.989, -0.061]).

Additionally, 5000 bootstrapping analysis was performed to test the moderating effects of CSR domain on CSR contribution type and consumer response relationships using Process Macro Model 1 by Andrew F. Hayes (2013). The interaction of CSR type and domain reported a significant R-square change for CSR beliefs (0.034; $F=8.239$; $p<0.01$), purchase intentions (0.032; $F=6.301$; $p<0.05$), company evaluations (0.023; $F=4.635$; $p<0.05$), and recommendations (0.029; $F=6.047$; $p<0.05$). As expected, the relationship between CSR type and consumer responses was stronger in the environmental domain CSR compared to the social domain CSR condition. Therefore, this study supports Hypothesis 2 fully.

Hypothesis 3 suggests that proactive CSR leads to higher value-driven and strategic-driven motives while reactive CSR generates more stakeholder-driven and egoistic-driven motives. Univariate analysis reported significant main effects of CSR contribution types on consumer attributions as follows: value-driven ($F=127.042$; $p<0.01$), strategic-driven ($F=19.530$; $p<0.01$), and egoistic-driven ($F=27.574$; $p<0.01$). As anticipated, respondents who were exposed to the proactive CSR counted higher level of value-driven motives ($M_{ProCSR} = 5.896 > M_{ReCSR} = 4.713$; $t_{(169)} = -10.917$; $p<0.001$; CI = [-1.396, -0.968]) and strategic-driven motives ($M_{ProCSR} = 5.716 > M_{ReCSR} = 5.209$; $t_{(169)} = -4.356$; $p<0.001$; CI = [-0.737, -0.277]) than the respondents in the reactive CSR condition. On the contrary, the same respondents in the proactive CSR condition recorded lower egoistic-driven motives compared to those participants who were in the reactive CSR condition ($M_{ProCSR} = 4.537 < M_{ReCSR} = 5.365$; $t_{(169)} = 5.235$; $p<0.001$; CI = [0.520, 1.140]). Surprisingly, univariate analysis found that main effect of CSR type on stakeholder-driven motive ($F=2.642$; $p>0.10$) was insignificant, while the direct effect of CSR domain on this attribution was significant ($F=6.452$; $p<0.05$). Moreover, mean difference between proactive and

reactive CSR conditions was also not statistically significant (M_{ProCSR} = 5.449 > M_{ReCSR} = 5.283; $t_{(169)}$ = -1.556; p>0.10; CI = [-0.376, 0.045]). Therefore, hypothesis 3 is partially supported.

Hypothesis 4 anticipates an interaction effect of CSR type and domain on the four consumer attribution dimensions. Univariate analysis estimated the significant interaction effects of CSR type and domain on value-driven motives (F=11.092, p<0.001), strategic-driven motives (F=4.880, p<0.05), stakeholder-driven motives (F=3.638, p<0.10), and egoistic-driven motives (F=2.778, p<0.10).

More precisely, in the environmental CSR condition, participants recorded higher value-driven motives when CSR initiatives were proactive and also exhibited much lower value-driven motives under reactive CSR (M_{ProCSR}=5.991 > M_{ReCSR}=4.459; $t_{(84)}$ = -10.574; p<0.001; CI= [-1.821, -1.244]) than the participants who were in the social CSR condition (M_{ProCSR}=5.795 > M_{ReCSR}=4.962; $t_{(83)}$= -5.486; p<0.001; CI= [-1.136, -0.531]). Similar moderating effects were recorded for strategic-driven motives (environmental CSR condition: M_{ProCSR}=5.991 > M_{ReCSR}=5.008; $t_{(84)}$=-4.383; p<0.001; CI= [-1.108, -0.416], and social condition: M_{ProCSR}=5.659 > M_{ReCSR}=5.405; $t_{(83)}$=-1.692; p<0.10; CI= [-0.553, 0.045]). Notably, social domain CSR showed a strong impact on the relationship between CSR type and egoistic-driven motives, in the social domain, meanwhile respondents in the reactive CSR condition evidenced higher egoistic-driven motives (M_{ProCSR}=4.477 < M_{ReCSR}=5.566; $t_{(84)}$=5.211; p<0.001; CI= [0.673, 1.504]) and lower egoistic motives for proactive CSR contrasted to the environmental domain CSR (M_{ProCSR}=4.594 < M_{ReCSR}=5.159; $t_{(84)}$=2.399; p<0.05; CI= [0.096, 1.032]). However, respondents reported unexpected stakeholder-driven motive for different CSR types and domains with small mean differences (environmental CSR condition: M_{ProCSR}=5.417 > M_{ReCSR}=5.049; $t_{(84)}$=-2.245; p<0.05; CI= [-0.694, -0.042], and the social condition: M_{ProCSR}=5.483 < M_{ReCSR}=5.566; $t_{(83)}$=0.229; p>0.10;

CI= [-0.225, 0.284]). Again, 5000 bootstrapping analysis was run to reassess the moderating effects of CSR domain. Interaction of CSR type and domain reported significant R-square change for value-driven motives (0.036; F=11.092; p<0.01), shareholder-driven motives (0.025; F=4.881; p<0.05), stakeholder-driven motives (0.021; F=3.638; p<0.10), and egoistic-driven motives (0.014; F=2.778; p<0.10). Therefore, hypothesis 4 is partially supported.

Hypothesis 5 suggests the influence of CSR domain on the mediation mechanism that indirectly links CSR contribution type to consumer responses through consumer attribution. Moderated mediation analysis was conducted by using PROCESS macro model 8 (Hayes 2013) to verify the mediating role of consumer attributions. Using 5000 samples bootstrap analysis, study 2 found significant conditional indirect effects through value-driven motives (for CSR beliefs: index = 0.609, 95% C.I = 0.261 to 0.995; for purchase intentions: index = 0.518, 95% C.I. = 0.215 to 0.852; for company evaluations: index = 0.606, 95% C.I. = 0.247 to 1.006; and for recommendations: index = 0.691, 95% C.I. = 0.288 to 1.107) and through strategic-driven motives (for CSR beliefs: index = 0.189, 95% C.I = 0.020 to 0.401; for purchase intentions: index = 0.174, 95% C.I. = 0.011 to 0.399; for company evaluations: index = 0.149, 95% C.I. = 0.007 to 0.356; and for recommendations: index = 0.299, 95% C.I. = 0.035 to 0.612). Since there is no zero included within C.I. and all moderated mediation index values are positive, it suggests that indirect effects are positively related to CSR domain. Therefore, mediation of the effects of CSR contribution types on consumers' favourable responses through value-driven and strategic-driven motives is moderated by CSR domain positively. However, all other indirect effects through stakeholder-driven and egoistic-driven motives were non-directional and insignificant. Thus, Hypothesis 5 was partially supported.

Discussion

Study 2 provides further supports for the results of study 1 regarding the effects of CSR contribution type on consumer response and moderating role of CSR domain. Additionally, study 2 demonstrates the effects of CSR type on consumer attributions, the moderating role of CSR domain on attribution, and the moderated mediation of consumer attribution. The results of study 2 suggests that proactive CSR leads to higher value-driven and strategic driven motives than reactive CSR, while reactive CSR increases egoistic-driven motives. These findings are consistent with previous research. For instance, Groza et al. (2011) found more positive effects of proactive CSR on value-driven and strategic-driven motives than reactive CSR. Similarly, Becker-Olsen et al. (2006) claimed that consumers attribute more positive thoughts about CSR programs when those initiatives are communicated proactively, and attributed thoughts of consumer became negative for reactive CSR communication. However, the result of study 2 reveals insignificant effects of proactive and reactive CSR on stakeholder-driven motives. This finding mirrors the findings of Groza et al. (2011).

Study 2 also provides the evidence of moderating effects of CSR domain on consumer attributions for proactive and reactive CSR initiatives. Consumers hold higher value-driven and strategic-driven motives in response to proactive CSR in the environmental domain. Again, reactive CSR leads to lower value-driven and strategic-driven motives when the CSR domain is environmental (compared to the social domain). Therefore, the environmental domain amplifies the effects of proactive and reactive CSR on positive attributions of consumers. Consumers are inclined to have skeptical CSR motives when the CSR program addresses a social tenet compared to other types of causes (Du et al., 2007; Mattila & Hanks, 2013). Accordingly, social related CSR initiatives might diminish the positive attributions (e.g., value-driven and strategic-

driven) and intensify the negative attributions (e.g., egoistic-driven and stakeholder-driven) compared to environmental CSR actions. Similarly, study 2 findings suggest that the use of social domain in reactive CSR enhances the egoistic-driven motives of the consumers, and this domain also reduces egoistic-driven motives for proactive CSR. Therefore, the social domain magnifies the influences of CSR types on negative attributions such as egoistic-driven motives. However, higher stakeholder-driven motive arises from social domain CSR regardless of whether their CSR initiative type is proactive or reactive. Firms encounter numerous pressures from stakeholders to provide social benefits through addressing different social causes (Bhagwat et al., 2020). When consumers consider CSR actions as pressure from others, rather than the organization following their own ethical code, they become suspicious to whether the firm is genuine and hold stakeholder-driven motives (Ellen et al., 2006). Therefore, employing CSR initiatives for social causes might result in stakeholder-driven motives.

Additionally, CSR contribution types have direct and indirect influences on favourable consumer outcomes through consumer attribution (Groza et al., 2011). Study 2 further evidences that those indirect relationships via consumer attribution are moderated by the domain of the CSR program. Proactive CSR results in more value- and strategic-driven motives that assure more favorable consumer outcomes (CSR beliefs, purchase intentions, company evaluations, and recommendations) when the CSR domain is environmental rather than social. Conversely, reactive CSR causes lower value- and strategic-driven motives that lead towards less favorable consumer behavior (e.g., lower CSR beliefs, lower purchase intentions, less positive evaluations of company, and lower intentions to recommend) for addressing environmental issues than social causes. However, those relational mechanisms are not observed through stakeholder-driven and egoistic-driven motives.

Study 3: Consumer Response and Attribution

Study 3 extends the findings of study 2 in different ways. Firstly, a new product category (luxury fashion product) was used to extend the generalizability of the previous study findings. Finally, a new communication mode (CSR initiatives disclosure on a firm's website) was adopted. The two-factorial design of this study was identical to previous experimental studies.

Pretest

A pretest with 60 respondents (recruited from Mturk with a compensation of $1) was conducted to confirm that the social and environmental CSR condition manipulation was successful. A T-test was analyzed and the manipulation was found to be as intended. Specially, with respect to the manipulation of social domain CSR, respondents, who were assigned to environmental domain CSR (M=6.560, SD=0.488), revealed higher environmental responsiveness (α=0.936) compared to the social domain CSR condition (M=4.187, SD=1.686), $t_{(48)} = -6.760$, $p<0.001$, CI-3.079 to -1.667. Similarly, respondents in the social domain CSR condition reported (M=5.587, SD=1.214) higher social responsiveness (α=0.961) than environmental CSR condition (M=4.040, SD=1.930), $t_{(48)} = 3.391$, $p<0.001$, CI-0.630 to 2.464. Moreover, a T-test also revealed insignificant difference between the environmental domain CSR and social domain CSR in connection with CSR efforts (t48=-0.134, p=0.894), information relevance (t_{48}=-1.820, p=0.075), information usefulness (t_{48}=-1.759, p=0.085), believability (t48=-0.332, p=0.741), and readability (t_{48}=-0.967, p=0.338). The average age of the total participants in this pretest was 38 years old, 72% were male, and 66% respondents had at least completed a bachelor's degree. The procedure, scales, and measures were identical to previous pretest study.

Secondly, another pretest measured the crisis severity and responsibility generated from crises: 'sexual harassment & unfair recruitment' and 'green washing & pollution' by business.

Fifty respondents (70% male and average 37 years old) were recruited from Mturk for $0.5 remuneration. Independent T-test assessed that those crises do not significantly differ with regard to crisis severity (α=0.768, $t_{(45)}$=1.426, p=0.161, CI: 0.140 to 0.821) and crisis responsibility (α=0.836, $t_{(45)}$=1.556, p=0.127, CI: -0.112 to 0.873). the pretest was designed following the procedure, scales, and measures of Study 2.

Procedure and Manipulations

Study 3 was operationalized following the procedures of the previous two studies, but it differs from them in terms of product type and communication mode. A fictitious luxury fashion brand named "STARZ" was presented to the respondents and respondents were shown some pictures informing them that those pictures were taken from the website of STARZ. Previous research (e.g., Habel et al., 2016; Peasley et al., 2021; Sipilä et al., 2022) in the CSR literature also used fashion products in their experimental studies. Following study 1 and 2, proactive and reactive conditions were established using the procedures of Wagner et al. (2009) and Groza et al. (2011). Under proactive conditions, participants were informed that STARZ engaged in CSR initiatives voluntarily and communicated those actions through its website, before they read those webpage content. On the other hand, participants, in the reactive condition, were informed about crisis faced by the STARZ before taking them to read about its CSR initiatives. The environmental CSR condition was manipulated by presenting three pictures about CSR initiatives undertaken by STARZ for assuring net-zero carbon emission, generating solar energy, bold climate policy and advocacy, and its commitment to environmental philanthropy. Similarly, the social condition was consisted of three pictures representing the support of STARZ for diversity and inclusion, health and safety, respecting human rights, and its commitment to social philanthropy.

Participants

Again, two hundred forty participants were recruited from the Amazon Mechanical Turk (MTurk) via online for the experimental study with $2 remuneration, and 208 participants completed their responses. Finally, 189 respondents (65% male, average age 37 years old, and 80% white) accurately answered all the attention check questions and those responses were included for data analysis.

Measurement

Items and scales for latent variables included, CSR beliefs (α=0.827), purchase intentions (α=0.876), company evaluations (α=0.889), recommendations (α=0.882), value-driven motives (α=0.883), strategic-driven motives (α=0.742), stakeholder-driven motives (α=0.703), and egoistic-driven motives (α=0.776) that were identical to the previous two studies. Importantly, strategic-driven motives consisted of two items (one item "profit making" was removed for obtaining expected alpha value that should be higher than 0.700).

Manipulation Check

Following the previous studies, participants answered single-item about CSR initiatives on a seven-point scale (from 1=reactive to 7=proactive). T-test analysis confirmed the success of the CSR initiatives manipulation finding a significant difference between proactive and reactive CSR conditions ($t=-11.985$; $p<0.001$). Respondents evaluated proactive CSR conditions significantly higher than reactive CSR conditions ($M_{ReCSR}=3.77 < M_{ProCSR}=5.85$; $p<0.001$; CI= [-2.425, -1.740]).

Results

Both multivariate and univariate analysis of variance revealed consistent results with the two previous studies and provided support for the proposed direct and moderating effects

(hypothesis 1 and 2). The main effect of CSR contribution type and the interaction effects of CSR contribution type and domain were significant on consumer responses and consumer attributions (Wilk's lambda = 0.588, $F_{(3,188)}$ = 15.574, p<0.001, and eta square = 0.412; & Wilk's lambda = 0.929, $F_{(3,188)}$ =1.713, p<0.10, and eta square=0.071) while direct effects of CSR domain were insignificant (Wilk's lambda = 0.938, $F_{(3,188)}$ =1.460, p = 0.175, and eta square = 0.062). Moreover, univariate analysis also confirms the significant main effects of CSR type on CSR beliefs (F=66.496; p<0.001), purchase intention (F=50.525; p<0.001), company evaluation (F=58.300; p<0.001), and recommendation (F=41.318; p<0.001).

Similarly, a T-test confirmed significant differences among consumer response for CSR contribution types such as higher CSR beliefs (M_{ProCSR} = 5.759 > M_{ReCSR} = 4.611; $t_{(187)}$ = -7.914; p<0.001; CI = [-1.435, -0.862]), higher purchase intentions (M_{ProCSR} = 5.879 > M_{ReCSR} = 4.642; $t_{(187)}$ = -7.020; p<0.001; CI= [-1.584, -0.891]), more positive company evaluations (M_{ProCSR} = 5.907 > M_{ReCSR} = 4.724; $t_{(187)}$ = -7.497; p<0.001; CI= [-1.493, -0.874]), and higher intentions to recommend (M_{ProCSR} = 5.528 > M_{ReCSR} = 4.428; $t_{(187)}$ = -6.298; p<0.001; CI= [-1.445, -0.756]) in the proactive CSR condition compared to the reactive CSR condition. Once again, Hypothesis 1 is fully supported.

Additionally, univariate analysis also confirms the moderating effects of CSR domain on CSR type and the consumer response relationship. Specifically, the interaction effects of CSR contribution types and domains were significant on CSR beliefs (F=9.618, p<0.01); purchase intentions (F=3.312, p<0.10); company evaluations (F=4.311, p<0.05); and recommendations (F=4.773, p<0.05). As expected, participants, in the environmental CSR condition, reported more positive responses when CSR initiatives were proactive and much lower evaluations under reactive CSR (CSR beliefs: M_{ProCSR}=5.884 > M_{ReCSR}=4.291, $t_{(91)}$= -8.496, p<0.001, CI= [-1.966, -

1.221]; Purchase intentions: M_{ProCSR}=5.957 > M_{ReCSR}=4.397, $t_{(91)}$= -6.220, p<0.001, CI= [-2.057, -1.061]; company evaluations: M_{ProCSR}=5.989 > M_{ReCSR}=4.479, $t_{(91)}$= -6.561, p<0.001, CI= [-1.968, -1.053]; recommendations: M_{ProCSR}=5.565 > M_{ReCSR}=4.085, $t_{(91)}$= -5.909, p<0.001, CI= [-1.978, -0.983]) compared to the social CSR condition (CSR beliefs: M_{ProCSR}=5.639 > M_{ReCSR}=4.923, $t_{(94)}$= -3.386, p<0.001, CI= [-1.135, -0.296]; Purchase intentions: M_{ProCSR}=5.806 > M_{ReCSR}=4.884, $t_{(94)}$= -3.795, p<0.001, CI= [-1.407, -0.440]; company evaluations: M_{ProCSR}=5.828 > M_{ReCSR}=4.964, $t_{(94)}$= -4.122, p<0.001, CI= [-1.281, -0.448]; recommendations: M_{ProCSR}=5.493 > M_{ReCSR}=4.764, $t_{(94)}$= -3.094, p<0.01 CI= [-1.197, -0.261]). Also, 5000 bootstrapping analysis using Process Macro Model 1 confirms that the interaction of CSR type and domain led to significant R-square change for CSR beliefs (0.037; F=9.618; p<0.01), purchase intentions (0.014; F=3.312; p<0.10), company evaluations (0.017; F=4.311; p<0.05), and recommendations (0.020; F=4.773; p<0.05). Commonly, the effects of CSR type on consumer responses were higher in the environmental domain. Thus, Study 3 fully supports Hypothesis 2.

Results of univariate analysis reconfirmed the main effects of CSR contribution types on consumer attributions: value-driven (F=69.832; p<0.001), strategic-driven (F=18.729; p<0.001), stakeholder-driven (F=7.630; p<0.01), and egoistic-driven (F=18.200; p<0.001). Expectedly, respondents held higher value-driven motives (M_{ProCSR} = 5.749 > M_{ReCSR} = 4.630; $t_{(187)}$ = -8.175; p<0.001; CI = [-1.390, -0.849]) and strategic-driven motives (M_{ProCSR} = 5.601 > M_{ReCSR} = 4.979; $t_{(187)}$ = -4.234; p<0.001; CI = [-0.912, -0.332]) in the proactive CSR condition. Meanwhile, respondents in the reactive CSR condition counted higher egoistic-driven motives (M_{ReCSR} = 5.300 > M_{ProCSR} = 4.673; $t_{(187)}$ = 4.248; p<0.001; CI = [0.336, 0.918]). Unexpectedly, participants held higher stakeholder-driven motives in the proactive CSR condition in comparison to the reactive

condition (M_{ProCSR} = 5.439 > M_{ReCSR} = 5.100; $t_{(187)}$ = -2.711; p<0.01; CI = [-0.585, -0.092]). Therefore, hypothesis 3 is partially supported.

Once more, the CSR domain significantly interacted with CSR type to impact consumer attributions. Univariate analysis assessed the significant interaction effects of CSR type and domain on value-driven motives (F=8.303, p<0.01), strategic-driven motives (F=5.688, p<0.05), stakeholder-driven motives (F=3.366, p<0.10), and egoistic-driven motives (F=5.292, p<0.05). In addition, 5000 bootstrapping analysis was run to examine the moderating effects of CSR domain. The interaction of CSR type and domain reported significant R-square change for value-driven motives (0.032; p<0.01), strategic-driven motives (0.027; p<0.05), stakeholder-driven motives (0.017; p<0.10), and egoistic-driven motives (0.025; p<0.05). More specifically, respondents, who were in the environmental CSR condition, reported higher value-driven motives for proactive CSR initiative and lower value-driven motives reactive CSR (M_{ProCSR}=5.948 > M_{ReCSR}=4.434; $t_{(91)}$ = -7.667; p<0.001; CI= [-1.906, -1.121]) compared to the social CSR condition participants (M_{ProCSR}=5.558 > M_{ReCSR}=4.821; $t_{(94)}$= -4.016; p<0.001; CI= [-1.102, -0.373]). Expectedly, the interaction effects was significant on strategic-driven motives (environmental CSR condition: M_{ProCSR}=5.674 > M_{ReCSR}=4.702; $t_{(91)}$=-4.624; p<0.001; CI= [-1.389, -0.554], and social condition: M_{ProCSR}=5.531 > M_{ReCSR}=5.250; $t_{(94)}$=-1.410; p>0.10; CI= [-0.677, 0.115]). Similar to study 2, social domain CSR resulted in a strong impact on the relationship between CSR type and egoistic-driven motive, where participants, in the social condition, held higher egoistic-driven motives for reactive CSR (M_{ProCSR}=4.583 < M_{ReCSR}=5.542; $t_{(94)}$=5.197; p<0.001; CI= [0.592, 1.324]) and lower egoistic-driven motives for proactive CSR than environmental domain CSR (M_{ProCSR}=4.766 < M_{ReCSR}=5.053; $t_{(91)}$=1.261; p>0.10; CI= [-0.165, 0.739]). Similarly, participants also held unexpected stakeholder-driven motives for different CSR types and domain (environmental CSR condition: M_{ProCSR}=5.446 > M_{ReCSR}=4.878; $t_{(91)}$=-2.820;

$p<0.01$; CI= [-0.968, -0.168] & social condition: $M_{ProCSR}=5.432 < M_{ReCSR}=5.318$; $t_{(94)}=-0.789$; $p>0.10$; CI= [-0.403, 0.174]). Therefore, hypothesis 4 is partially supported.

Again, moderated mediation analyses were run by using PROCESS macro model 8 (Hayes, 2013) to examine the mediating role of consumer attributions. Using 5000 samples bootstrap analysis, study 3 found significant conditional indirect effects through value-driven motive across all dependent variables: CSR beliefs (index = 0.574, 95% C.I = 0.183 to 0.993), purchase intentions (index = 0.642, 95% C.I = 0.225 to 1.082), company evaluations (index = 0.630, 95% C.I = 0.202 to 1.047), and recommendations (index = 0.771, 95% C.I = 0.263 to 1.309) and through strategic-driven motives (for CSR beliefs: index = 0.352, 95% C.I = 0.062 to 0.698; for purchase intentions: index = 0.355, 95% C.I. = 0.055 to 0.691; for company evaluations: index = 0.334, 95% C.I. = 0.059 to 0.639; and for recommendations: index = 0.403, 95% C.I. = 0.070 to 0.782). Similarly, conditional indirect effects were assessed through egoistic-driven motive (for CSR beliefs: index = 0.122, 95% C.I = 0.005 to 0.342; for purchase intentions: index = 0.126, 95% C.I. = 0.002 to 0.350; for company evaluations: index = 0.120, 95% C.I. = 0.005 to 0.333; and for recommendations: index = 0.179, 95% C.I. = 0.013 to 0.467). However, all other indirect effects through stakeholder-driven were non-directional and insignificant. Thus, hypothesis 5 was partially supported.

Discussion

Study 3 replicates the results of study 1. Specifically, the role of CSR type on consumer response and the moderating effects of domain on those CSR types and response relationship was replicated. Moreover, Study 3 further supports the influence of CSR type on attributions, and the role of CSR domain as moderator and moderated mediation through consumer attributions demonstrated in Study 2. However, Study 3 provides one exception compared to

Study 2 in terms of moderated mediation. As study 2 explored two moderated mediations for all dependent variables: value-driven and strategic-driven, this study additionally identified moderated mediation mechanism through egoistic-driven motives. Two reasons may cause this variation. Firstly, the communication methods were different across study 2 and 3. The manipulation for study 2 was developed as a form of news which is an external source of communication while this study used the company's website, a source under the control of the focal firm, for manipulating CSR information. Groza et al. (2011) suggested that CSR communication through internal sources may lead to skepticism and in turn diminishes favourable behavioral intentions of consumers. Lastly, Ellen et al. (2006) claimed that when consumers see low commitment of any CSR programs, they attribute egoistic-driven motives. Firms communicating CSR initiatives in different sources might elicit different levels of commitment in the consumers' minds. Reactive CSR communication through internal sources can lead the consumer to think that those CSR actions are not the firm's usual ethical standard practice but instead, was put in place solely to mitigate against an image crisis. As a result, consumers perceive egoistic motives of the firm. Higher level of suspicion about social causes (Du et al., 2007; Mattila & Hanks, 2013) and the abstractness of perceived benefits for social CSR (Mishra & Modi, 2016) strongly influence the effects of the indirect relationship of CSR contribution types and consumer responses through egoistic-driven motive.

General Discussion

Theoretical Contributions

Previous CSR literature has demonstrated the impact of proactive and reactive CSR engagement on different consumer outcomes such as attitudes, purchase intentions, brand evaluations, company reputations. Additionally, research has examined the moderating role of several variables including the source of information, spatial distance, classification schema, abstract level, and relational experience on those CSR input-output relationships. However, it was not clear how consumers would react and perceive those proactive and reactive CSR under different types of domains (i.e., social, and environmental). This study has examined the main effects of proactive and reactive CSR, the moderating role of CSR domain (environmental versus social), and diverse consumer attributions because of CSR types and domain employing three experimental studies with different product types (i.e., shoes, furniture and fashion) and different communication types (e.g., firm statement, website and news).

Study 1 identified the main effects of CSR contribution types on CSR beliefs, purchase intentions, company evaluations and recommendation intentions of the consumers. This study also examined that the preferences for CSR contributions is higher when the firm chooses the environmental domain for its CSR activities. Further, two studies also find similar consumer responses for the interaction effects of CSR contribution types and domain. In line with previous proactive and reactive CSR, this research provides theoretical supports for the more positive consumer responses towards proactive CSR, rather than reactive CSR. Further, this study extends the literature of CSR communication strategies by demonstrating the moderating role of CSR domain on CSR type and consumer response relationship.

Along with support for the CSR type and domain mechanism on consumer responses, Study 2 & 3 also measured distinct consumer attributions that consumer have in response to proactive and reactive CSR in the environmental or social focused CSR conditions. Additionally, the moderated meditation mechanisms among CSR types, domains, consumer attributions and responses were consistently supported. This study further evidences the findings of previous literature that consumers hold higher positive attributions (e.g., value- and strategic-driven motives) for proactive CSR initiatives. Additionally, this research also extends the literature theoretically and conceptually by evidencing that the domain of CSR can influence the motives consumers perceive from CSR strategies of a firm. More specifically, consumers assign higher strategic and value driven motives for proactive CSR in the environmental domain. However, consumers also perceive less value-driven and strategic-driven motives when they find firm's CSR programs as compensatory actions for their previous irresponsible behavior. Similarly, firms initiate socially focused CSR to mitigate social irresponsibility (i.e., product harms, unethical behavior with employees) which triggers egoistic-driven motives in consumers.

Most of the past literature explores the effects on consumer outcomes because of divergent attributions of consumer while a few studies demonstrate the antecedent of perceived motives of consumer. Therefore, this study contributes to consumer attribution literature theoretically by exploring the influence of CSR contribution types and domain as antecedents for diverse motives of CSR initiatives. Moreover, consumer attribution plays an important role in the success of CSR communication messages. Therefore, consumers react positively (negatively) towards the firms when they sense altruistic (egoistic) motives from the CSR initiatives. This research expands the consumer attribution literature by exploring the moderated-mediation mechanism. Proactive CSR strategy results in positive attributions (value- & strategic-driven)

which, in return, lead to favourable consumer responses. This indirect influence becomes more stronger for the firms for engaging in environmental CSR activities. While CSR as a reactive strategy to mitigate irresponsibility results in egoistic-driven motives that reduce positive consumer responses. Accordingly, social domain CSR enhances the mediation mechanism of consumer reactions for reactive CSR through the egoistic-driven motives.

Managerial Implications

Nowadays, firms publish or communicate about their ESG performances on websites, annual reports, or other sources for its stakeholders. Those reports explain what the firms have achieved in terms of environmental, social, and governance performance in detail and provide important insight to key stakeholder. For example, if we visit the webpage of any company that contains CSR information, this page of the website will display some main features of the company's CSR practices. This research suggests that the firms should promote their environmental initiatives as the main focus of its communication process because their environmental performance is highly expected and accepted to consumers in comparison to other philanthropic activities.

Furthermore, this study provides a precautionary signal to the business about being indifferent to environmental responsibility. Any irresponsible behavior, that harms nature, will cost the business more in terms of reputational damage and it will become difficult to rectify with CSR initiatives. For example, following several high profile and environmentally disastrous oil spills BP is stills fighting to recover its reputational damage.

Findings of this study suggest consumers attribute different motives that vary across different types of CSR programs. For example, environmental initiatives (compared to social initiatives), which are taken voluntarily, generates more positive attributions. Although, previous

research (e.g., Wagner et al., 2009) suggests constructing abstract CSR messages for proactive CSR communication, this research recommends that business should develop more concrete CSR messages for social domain CSR and to focus on the voluntary nature of the CSR program. Moreover, corporate CSR initiatives initiated in response to irresponsible behavior also results in different consumer attributions, depending on the domain of the CSR initiatives. For instance, this research found the lowest positive attributions for the environmental domain and highest egoistic motives for the social domain when a firm uses reactive CSR strategy after crisis. Therefore, corporates will require to clarify how those initiatives (outcome focused) will compensate the environment as well as assure long-term commitments for those environmental initiatives when they will design reactive CSR strategy following their environmental irresponsibility. Above and beyond, developing reactive CSR for social causes, firms should be cautious about clarifying philanthropic aspects of their CSR programs to diminish egoistic motives of the consumers. Moreover, this study also suggests in line with previous research (Groza et al., 2011) that firms should utilize the external media partners to communicate its reactive CSR message to minimize the egoistic-driven motives on consumer mind.

Limitation and Future Research Directions

The limitation of this research leads to some future research opportunities. This research examines the causal relationship among CSR types, domain, attributions and consumer responses utilizing three experimental studies with three types of products. Therefore, this study is confined to the three product categories used across the current studies. Additionally, the brands and the associated CSR initiatives were also fictitious and examined in an experimental setting, thus lowering the external validity of the findings. Future research can strengthen the identified causalities of this research and provide further external validity by adopting data from field-level

survey and secondary sources across different types of product and service industries from the real business world.

Additionally, the three online experimental study were conducted via Mturk which represents only North American consumers. Future research can overcome this geographical limitation exploring the relationships among CSR type, domain, consumer attribution, and behavioral outcomes across different cultures. Thus, future research can provide more relevant conceptual support by utilizing this research framework across intercultural perspectives.

Finally, this study demonstrates the effects of proactive and reactive CSR under two domains (environmental and social) on consumer attributions and responses. CSR literature provides some other types of CSR contributions such as philanthropic, promotional, and value-creating (Chen et al., 2018); monetary and non-monetary (Hildebrand et al., 2017); corrective, compensating, and cultivating goodwill CSR (Nickerson et al., 2022) and so on. Again, CSR domain can be segmented from broad perspective (environmental vs social) to more specific activities perspective. For example, Carroll's (1979) four dimensions, seven domains of KDL, product-related, business practices, and philanthropy (Peloza & Shang, 2011), product, human, and environment responsibility (Anselmsson & Johansson, 2007) could be the domain manipulations in future research. Future research can employ those CSR types and domains to assess the distinction in consumer attributions and behavioral responses. This exploration can provide more conceptual and theoretical contributions to the CSR literatures as well as more conclusive thoughts for the business world as they seek to developing and/or fine tune existing CSR programs.

Additionally, through impression management theory, future research can also explore the influence of CSR type and domains on consumers perceptions regarding Goffman's 7

impression management strategies: conformity, excuses, acclaim, flattery, self-promotion, favors, and association (Goffman, 1956/1990) that their indirect influences on consumer responses towards the firm.

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Appendix A

Definition of the CSR conditions

Table 4

Definition of the CSR Type in Environmental and Social Domain

Term	Definition
Environmental focused proactive CSR	Environmental focused proactive CSR refers to those CSR activities that corporates initiate to prevent any irresponsive behavior to the environment, employ to demonstrate their devotion for environmental protection, and communicate those initiatives before any industrial hazard by them.
Social focused proactive CSR	Social focused proactive CSR refers to those CSR activities that corporates initiate to prevent any harmful behavior to the human being, community, and society, employ to demonstrate their admiration for society, and communicate those initiatives before any irresponsive social behavior.
Environmental focused proactive CSR	Reactive CSR refers to those CSR activities that corporates initiate to reconcile any occurrence of environmental hazards, employ to demonstrate their accountability, rectification, prevention measures for future and communicate rectification initiatives to restore corporate image.
Social focused proactive CSR	Reactive CSR refers to those CSR activities that corporates initiate to reconcile any harmful behavior to the human being, community, and society, employ to demonstrate their accountability, moral obligation, prevention measures for future and communicate rectification initiatives to restore corporate image.

Appendix B

Data Analysis and Results for Study 1

Table 5

Number of Participants Under Different CSR Conditions

		CSR domain		
		Social	Environmental	Total
CSR contribution type	Reactive	47	46	93
	Proactive	48	44	92
	Total	95	90	185

Table 6

Demographic Profile of Respondent

Demographic variables		f	%
Gender	Male	117	63.2
	Female	67	36.2
	Prefer not to say	1	0.6
	Total	185	100
Age	18 - 24	8	4.3
	25 - 34	80	43.2
	35 - 44	57	30.8
	45 - 54	19	10.3
	55 - 64	19	10.3
	65 - 74	2	1.1
	Total	185	100
Ethnicity	White	144	77.8
	Black or African American	11	5.9
	American Indian or Alaska Native	1	0.6
	Asian	26	14.1
	Other	2	1.1
	Total	185	100

Table 7

Result of F-Test for Demographic Variables

Dependent variables	F-Value		
	Age	Gender	Ethnicity
CSR Beliefs	1.897	1.036	1.675
Purchase Intention	1.870	0.689	1.760
Company Evaluation	1.640	0.666	1.632
Recommendation	1.836	1.032	1.832

Level of significances are higher than 0.10 for all F-Values

Table 8

Reliability Measures

Variables	Items	α
Domain Manipulation Check	3	0.848
CSR Beliefs	3	0.888
Purchase Intention	3	0.899
Company Evaluation	4	0.934
Recommendation	3	0.921

Table 9

Mean, Standard Deviation, and T-Values

Consumer response	CSR contribution type		
	Proactive (n=92)	Reactive (n=93)	T-value
H_{1a}: CSR Beliefs	5.949 (0.571)	4.301 (1.197)	**-11.921*****
H_{1b}: Purchase Intention	5.656 (0.982)	4.404 (1.360)	**-7.168*****
H_{1c}: Company Evaluation	5.875 (0.822)	4.379 (1.418)	**-8.766*****
H_{1d}: Recommendation	5.663 (0.878)	4.014 (1.444)	**-9.369*****

Note. Values are mean scores with standard deviation in parentheses.
***p < 0.001
n Number of participants per condition.

Table 10

Mean, Standard Deviation and T-Values Under Experimental Conditions

Experimental conditions → Consumer response ↓	Social			Environmental		
	Reactive	Proactive	*t*	Reactive	Proactive	*t*
CSR Beliefs	4.461 (1.192)	5.784 (0.682)	**-6.656**	4.137 (1.193)	6.129 (0.346)	**-10.641**
Purchase Intention	4.422 (1.483)	5.534 (1.082)	**-4.182**	4.385 (1.237)	5.788 (0.853)	**-6.228**
Company Evaluation	4.526 (1.404)	5.692 (0.934)	**-4.774**	4.228 (1.431)	6.074 (0.630)	**-7.853**
Recommendation	4.156 (1.493)	5.437 (1.040)	**-4.860**	3.869 (1.393)	5.909 (0.572)	**-9.005**

Note. All t-values are significant at p<0.001

Table 11

Results of MANOVA

	Multivariate results				Univariate F-values			
Dependent variables	Wilks' λ	η^2	F-value	df	CSR beliefs	Purchase intention	Company Evaluation	Recommendation
CSR contribution type (a)	0.525	0.475	19.655***	8	146.666***	51.525***	78.662***	90.395***
CSR condition (b)	0.945	0.055	1.254	8	0.006	0.384	0.059	0.281
Interaction of a and b	0.925	0.075	1.766*	8	5.945**	0.682	4.004**	4.710**

****p < 0.001; ** p < 0.05; and * p < 0.10*

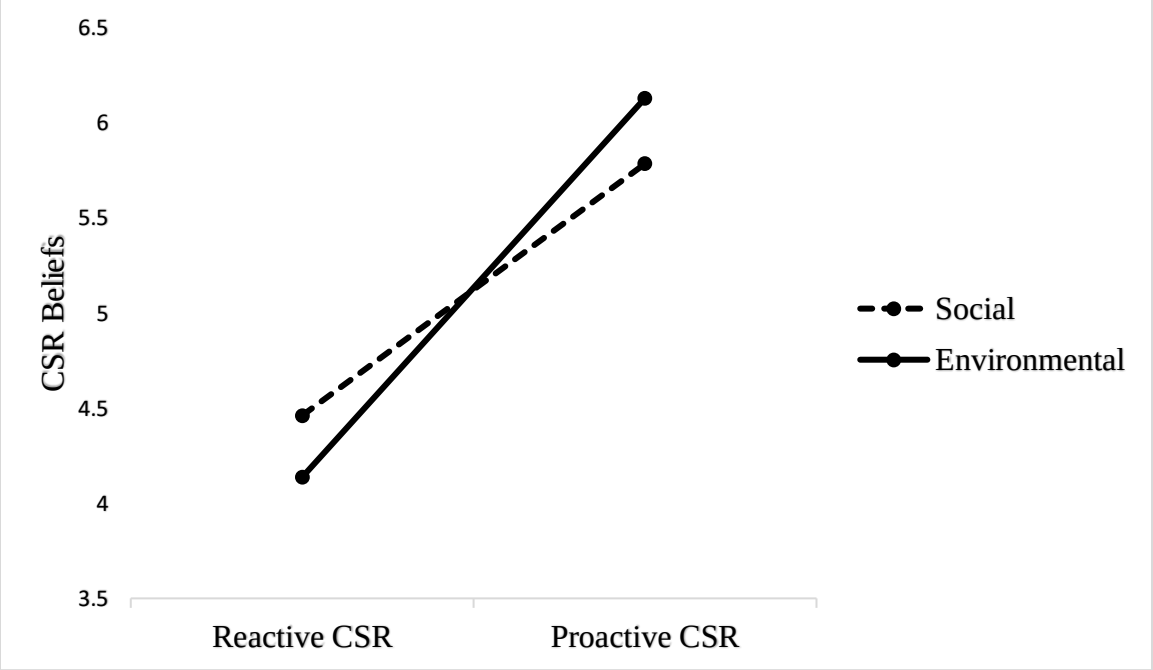
Table 12

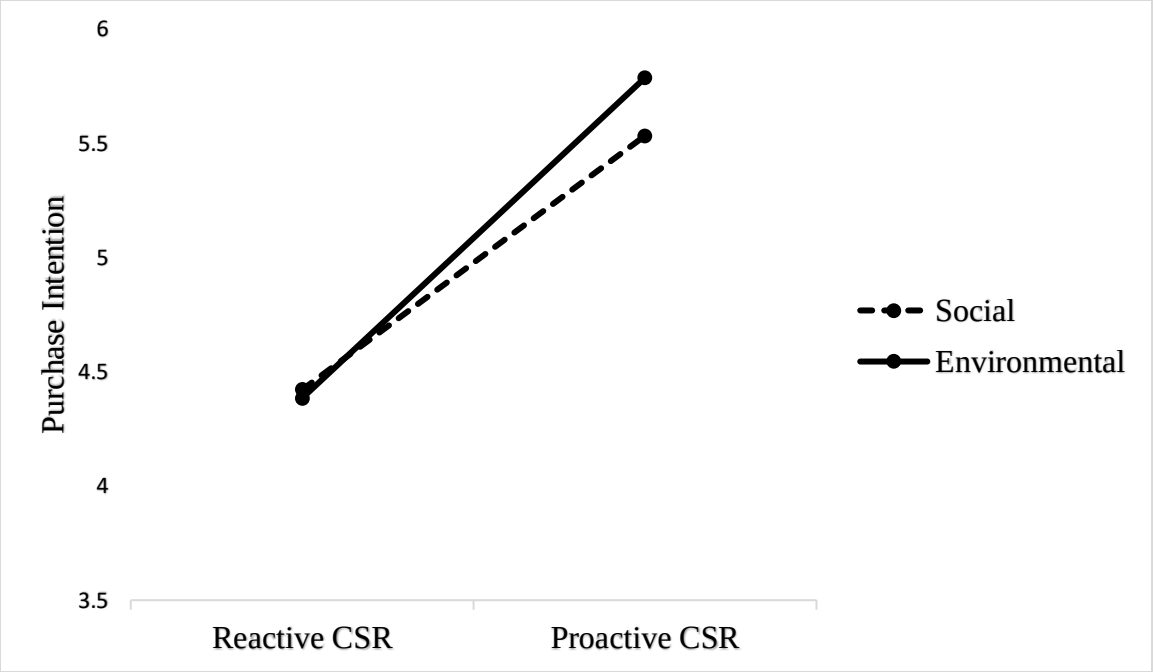
Conditional Effects at Different CSR Domains

Domain	Effect	SE	*t*	*p*	LLCI	ULCI
Effect on CSR beliefs						
Social	1.323	0.199	6.622	<0.001	0.929	1.718
Environmental	1.991	0.183	10.844	<0.001	1.628	2.353
Effect on Company evaluation						
Social	1.166	0.245	4.755	<0.001	0.682	1.649
Environmental	1.845	0.231	7.971	<0.001	1.388	2.302
Effect on Recommendation						
Social	1.166	0.245	4.755	<0.001	0.682	1.649
Environmental	1.845	0.231	7.971	<0.001	1.388	2.302

Figure 2

Interaction Effects

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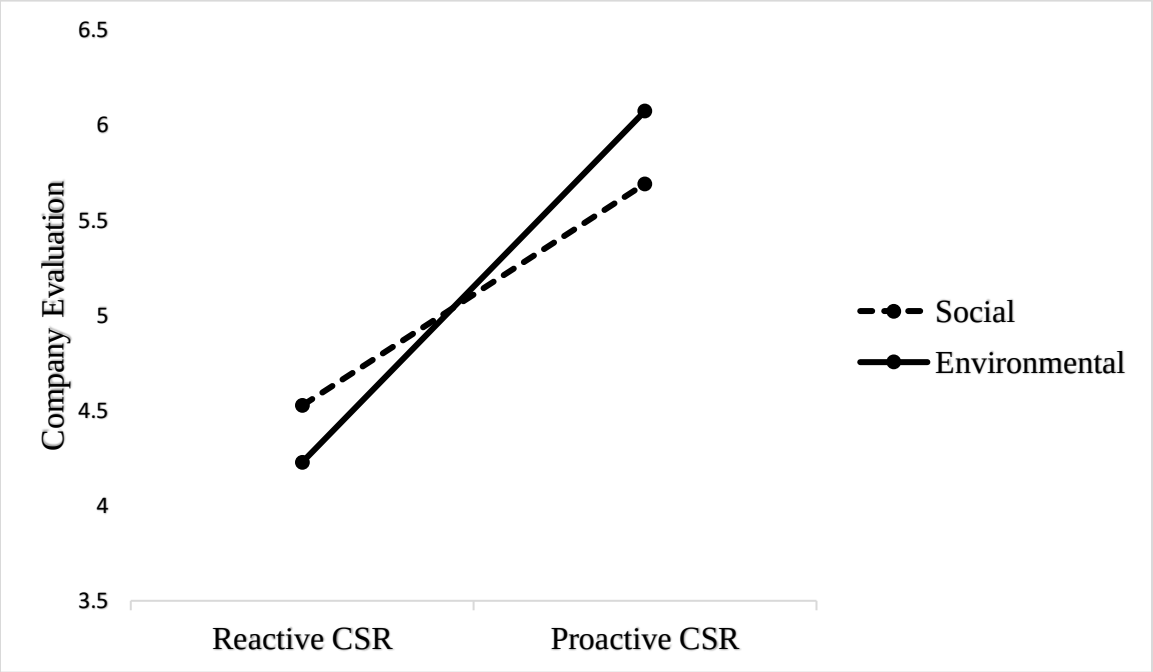
Purchase Intention
Social
Environmental
Reactive CSR
Proactive CSR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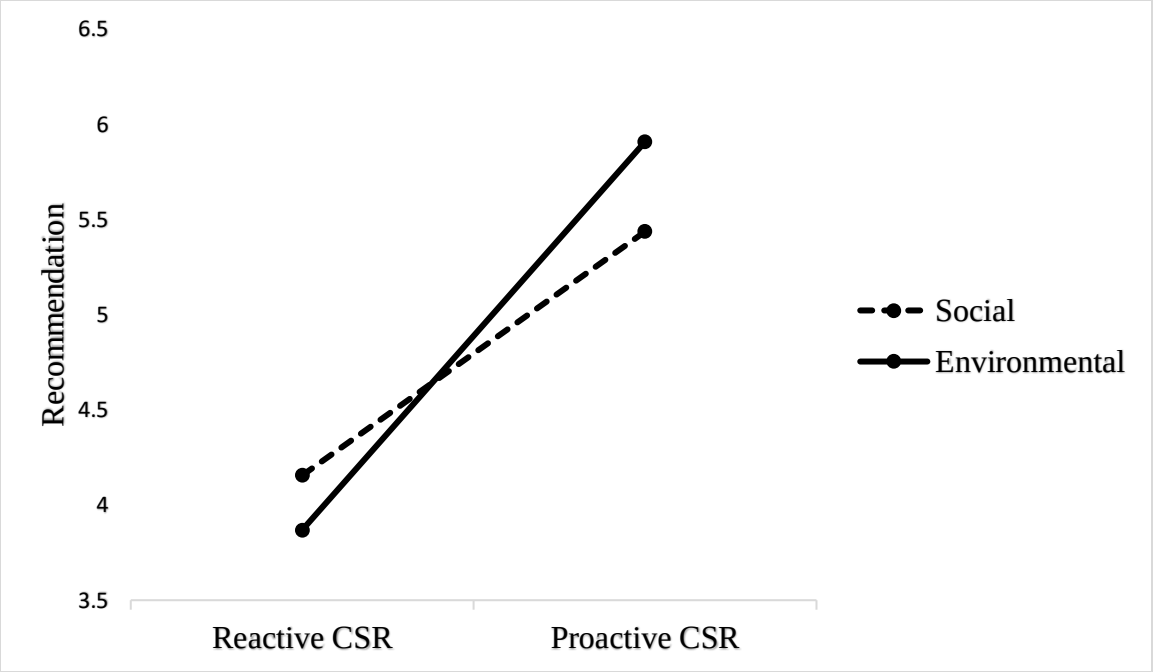
Company Evaluation
Social
Environmental
Reactive CSR
Proactive CSR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Recommendation
Reactive CSR
Proactive CSR
Social
Environmental

Appendix C

Data Analysis and Results for Study 2

Table 13

Number of Participants Under Different CSR Conditions

		CSR domain		
		Social	Environmental	Total
CSR contribution type	Reactive	41	42	83
	Proactive	43	45	88
	Total	84	87	171

Table 14

Demographic Profile of Respondent

Demographic variables			f	%
Gender	Male		93	54.4
	Female		77	45.0
	Prefer not to say		1	0.6
		Total	171	100
Age	18 - 24		6	3.5
	25 - 34		83	48.5
	35 - 44		37	21.6
	45 - 54		33	19.3
	55 - 64		10	5.9
	65 - 74		2	1.2
		Total	171	100
Ethnicity	White		136	79.5
	Black or African American		16	9.4
	Asian		17	9.9
	Other		2	1.2
		Total	171	100

Table 15

Result of F-Test for Demographic Variables

Dependent variables	F-Value		
	Gender	Age	Ethnicity
CSR Beliefs	0.963	1.009	0.995
Purchase Intention	2.076	0.476	1.017
Company Evaluation	2.171	0.198	0.712
Recommendation	2.602	1.159	1.235
Value-Driven Motive	0.360	0.881	0.689
Strategic-Driven Motive	0.875	0.650	0.624
Stakeholder-Driven Motive	1.885	1.151	0.369
Egoistic-Driven Motive	1.014	0.732	1.179

Level of significances are higher than 0.10 for all F-Values

Table 16

Reliability Measures

Variables	Items	α
CSR Believe	3	0.799
Purchase Intention	3	0.836
Company Evaluation	4	0.894
Recommendation	3	0.854
Value-Driven Motive	5	0.840
Strategic-Driven Motive	3	0.766
Stakeholder-Driven Motive	4	0.643
Egoistic-Driven Motive	4	0.834

Table 17

Mean, Standard Deviation, and T-Values

	CSR contribution type		
Consumer response	Proactive (n=88)	Reactive (n=83)	T value
H_{1a}: CSR Believe	5.973 (0.568)	4.935 (1.045)	**-8.126*****
H_{1b}: Purchase Intention	5.909 (0.828)	5.169 (1.150)	**-4.850*****
H_{1c}: Company Evaluation	6.043 (0.779)	5.154 (1.189)	**-5.814*****
H_{1d}: Recommendation	5.686 (0.791)	4.755 (1.356)	**-5.519*****
H_{1a}: Value-Driven Motive	5.896 (0.491)	4.713 (0.881)	**-10.917*****
H_{1a}: Strategic-Driven Motive	5.716 (0.698)	5.209 (0.823)	**-4.356*****
H_{1a}: Stakeholder-Driven Motive	5.449 (0.648)	5.283 (0.744)	-1.556
H_{1a}: Egoistic-Driven Motive	4.537 (1.253)	5.365 (0.731)	**5.235*****

Note. Values are mean scores with standard deviation in parentheses.
***p < 0.001
n Number of participants per condition.

Table 18

Mean, Standard Deviation, T-Values Under Experimental Conditions

Experimental conditions → Consumer response ↓	Social			Environmental		
	Reactive	Proactive	*t*	Reactive	Proactive	*t*
CSR Believe	5.167 (0.977)	5.845 (0.614)	**-3.840*****	4.699 (1.072)	6.096 (0.496)	**-7.872*****
Purchase Intention	5.412 (1.170)	5.775 (0.925)	**-1.586** ^{ł}	4.919 (1.087)	6.037 (0.711)	**-5.693*****
Company Evaluation	5.345 (1.248)	5.907 (0.934)	**-2.428****	4.957 (1.107)	6.172 (0.686)	**-6.177*****
Recommendation	5.079 (1.302)	5.605 (0.791)	**-2.254***	4.423 (1.344)	5.763 (0.793)	**-5.691*****
Value-Driven Motive	4.961 (0.841)	5.795 (0.528)	**-5.486*****	4.459 (0.858)	5.991 (0.437)	**-10.574*****
Strategic-Driven Motive	5.405 (0.708)	5.659 (0.676)	**-1.692** ^{ł}	5.008 (0.890)	5.770 (0.721)	**-4.383*****
Stakeholder-Driven Motive	5.512 (0.597)	5.483 (0.583)	0.229	5.049 (0.811)	5.417 (0.709)	**-2.245***
Egoistic-Driven Motive	5.566 (0.602)	4.477 (1.216)	**5.211*****	5.156 (0.798)	4.594 (1.298)	**2.399***

*N*ote. Values are mean scores with standard deviation in parentheses.
***p < 0.001; ** p < 0.01; * p < 0.05; and ł p < 0.10

Table 19

Results of Multivariate Analysis

Dependent variables	Wilks' λ	η^2	F-value	df
CSR contribution type (a)	0.488	0.512	**20.983*****	8
CSR condition (b)	0.950	0.050	1.051	8
Interaction of a and b	0.915	0.085	**1.866**^{ł}	8

****p < 0.001; ** p < 0.01; * p < 0.05; and ł p < 0.10*

Table 20

Results of Univariate Analysis

Dependent variables	CSR beliefs	Purchase intention	Company Evaluation	Recommendation	Value-driven motive	Strategy-driven motive	Stakeholder-driven motive	Egoistic-driven motive
CSR contribution type (a)	**68.688*****	**24.183*****	**33.695*****	**31.695*****	**127.042*****	**19.530*****	2.642	**27.574*****
CSR condition (b)	0.746	0.594	0.164	2.263	2.147	1.537	**6.452***	0.844
Interaction of a and b	**8.239****	**6.301***	**4.635***	**6.047***	**11.092*****	**4.880***	**3.638**^{ł}	**2.778**^{ł}

****p < 0.001; ** p < 0.01; * p < 0.05; and ł p < 0.10*

Table 21

Conditional Effects at Different CSR Domains

	Domain	Effect	SE	*t*	*p*	LLCI	ULCI
CSR beliefs	Social	0.678	0.178	**3.820**	<0.001	0.328	1.029
	Environmental	1.397	0.183	**7.633**	<0.001	1.036	1.758
Purchase intention	Social	0.362	0.229	1.582	>0.100	-0.090	0.815
	Environmental	1.118	0.200	**5.585**	<0.001	0.723	1.514
Company evaluation	Social	0.562	0.232	**2.417**	<0.050	0.103	1.020
	Environmental	1.215	0.201	**6.047**	<0.001	0.818	1.612
Recommendation	Social	0.525	0.234	**2.241**	<0.050	0.682	1.649
	Environmental	1.845	0.231	**5.562**	<0.001	0.864	1.816
Value-driven motive	Social	0.833	0.153	**5.457**	<0.001	0.532	1.135
	Environmental	1.533	0.149	**10.282**	<0.001	1.238	1.827
Strategy-driven motive	Social	0.254	0.150	1.691	<0.100	-0.043	0.551
	Environmental	0.762	0.176	**4.339**	<0.001	0.415	1.109
Stakeholder-driven motive	Social	-0.029	0.128	-0.229	<0.001	-0.282	0.224
	Environmental	0.368	0.165	**2.231**	<0.001	0.042	0.694
Egoistic-driven motive	Social	-1.089	0.207	**-5.249**	<0.001	-1.498	-0.679
	Environmental	-0.564	0.230	**-2.451**	<0.050	-1.018	-0.110

Table 22

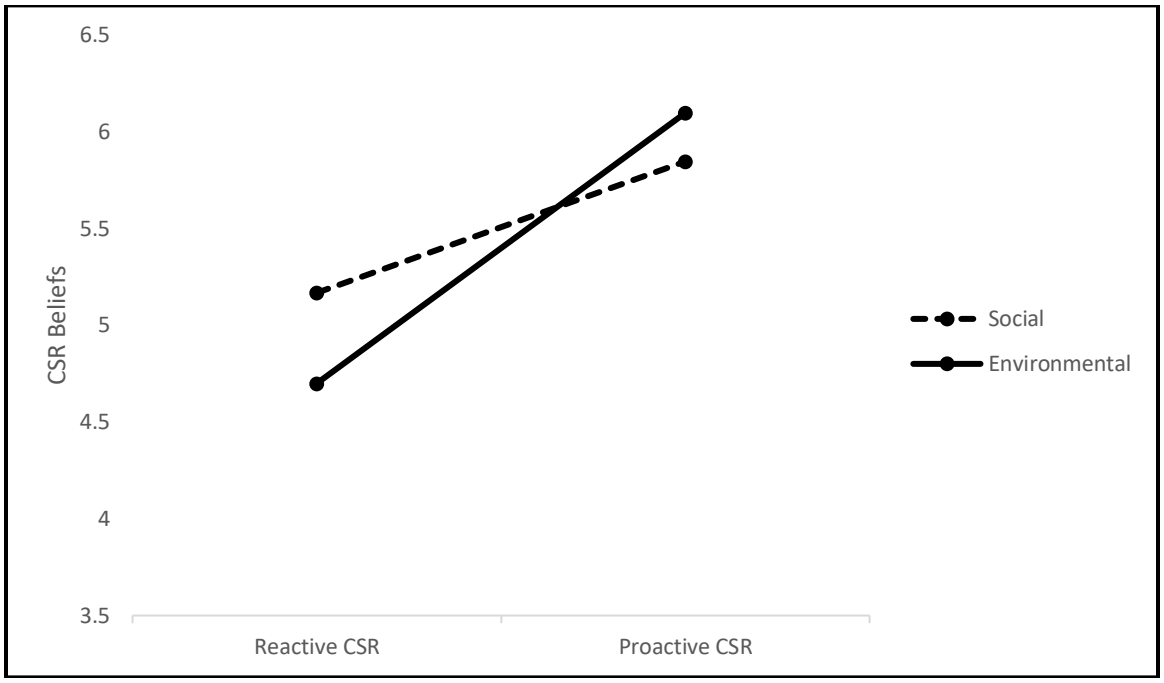
Index of Moderated Mediation

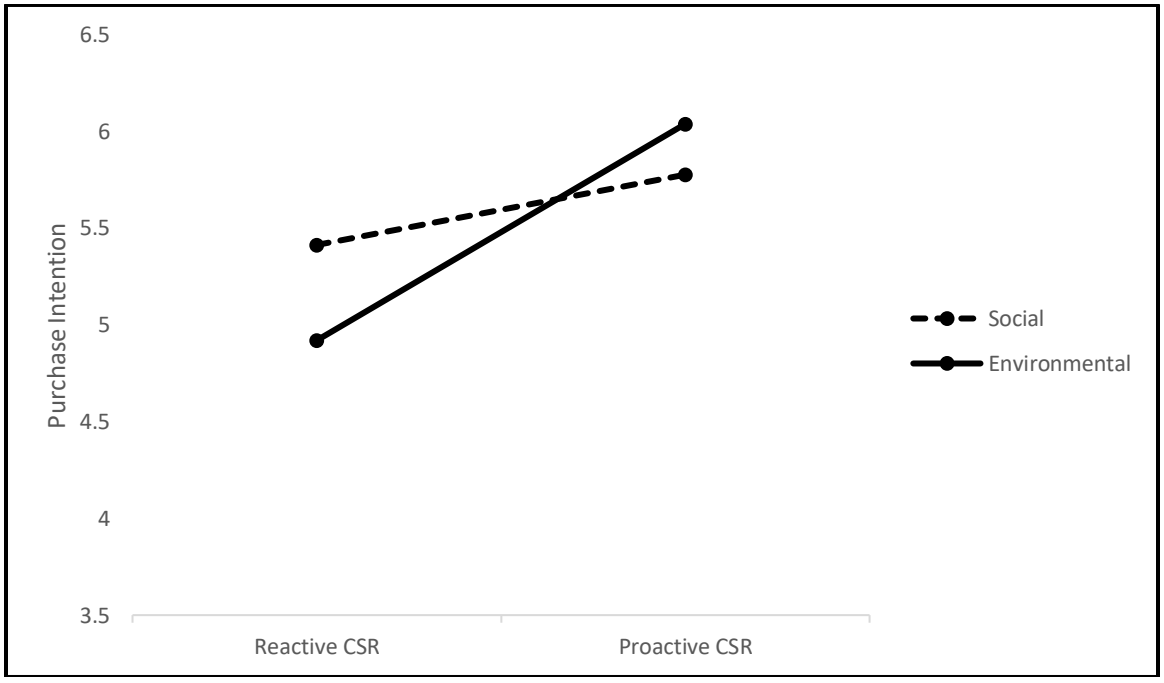
Outcome variables	Mediating variables	Index	BootSE	BootLLCI	BootULCI
CSR beliefs	Value-driven motive	**0.609**	**0.189**	**0.261**	**0.995**
CSR beliefs	Strategic-driven motive	**0.189**	**0.098**	**0.020**	**0.401**
CSR beliefs	Stakeholder-driven motive	0.163	0.092	-0.007	0.357
CSR beliefs	Egoistic-driven motive	0.014	0.034	-0.045	0.094
Purchase intention	Value-driven motive	**0.518**	**0.162**	**0.215**	**0.852**
Purchase intention	Strategic-driven motive	**0.174**	**0.099**	**0.011**	**0.399**
Purchase intention	Stakeholder-driven motive	0.150	0.095	-0.007	0.358
Purchase intention	Egoistic-driven motive	0.031	0.045	-0.039	0.142
Company evaluation	Value-driven motive	**0.606**	**0.190**	**0.247**	**1.006**
Company evaluation	Strategic-driven motive	**0.149**	**0.090**	**0.007**	**0.356**
Company evaluation	Stakeholder-driven motive	0.135	0.087	-0.008	0.324
Company evaluation	Egoistic-driven motive	0.005	0.037	-0.062	0.093
Recommendation	Value-driven motive	**0.691**	**0.209**	**0.288**	**1.107**
Recommendation	Strategic-driven motive	**0.299**	**0.150**	**0.035**	**0.612**
Recommendation	Stakeholder-driven motive	0.220	0.123	-0.005	0.475
Recommendation	Egoistic-driven motive	0.086	0.071	-0.020	0.259

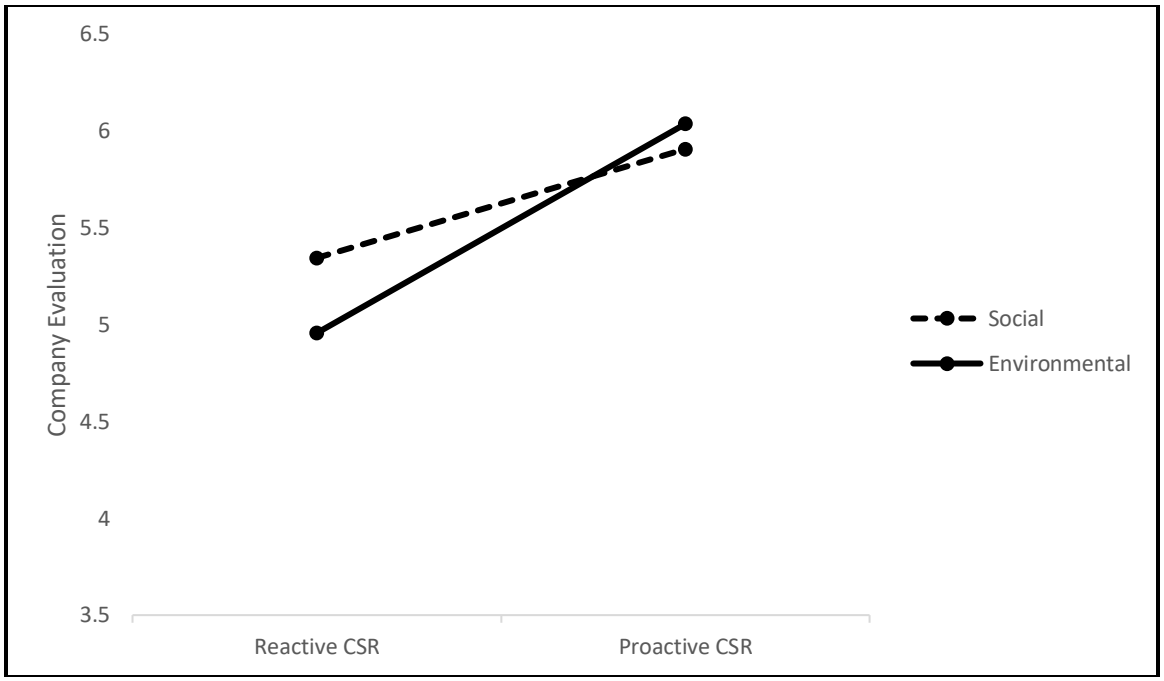
Independent variable: CSR contribution type, & moderating variable: CSR domain

Figure 3

Interaction Effects



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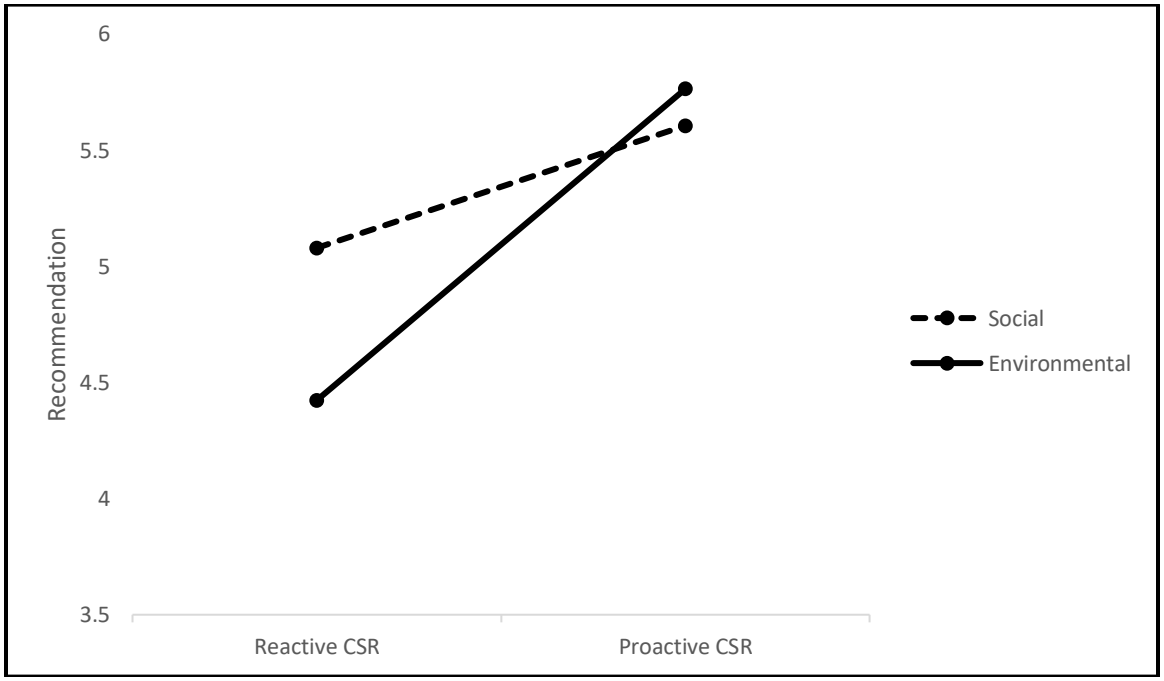
Company Evaluation
Reactive CSR
Proactive CSR
Social
Environmental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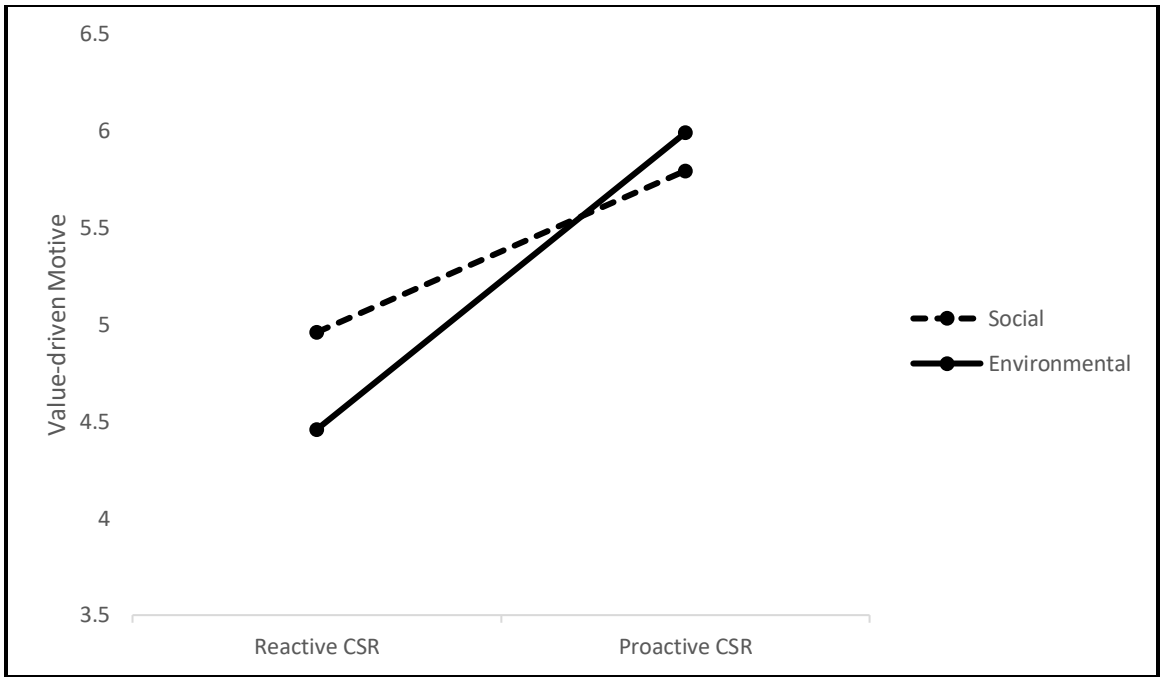
Proactive CSR
Social
Environmental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Value-driven Motive
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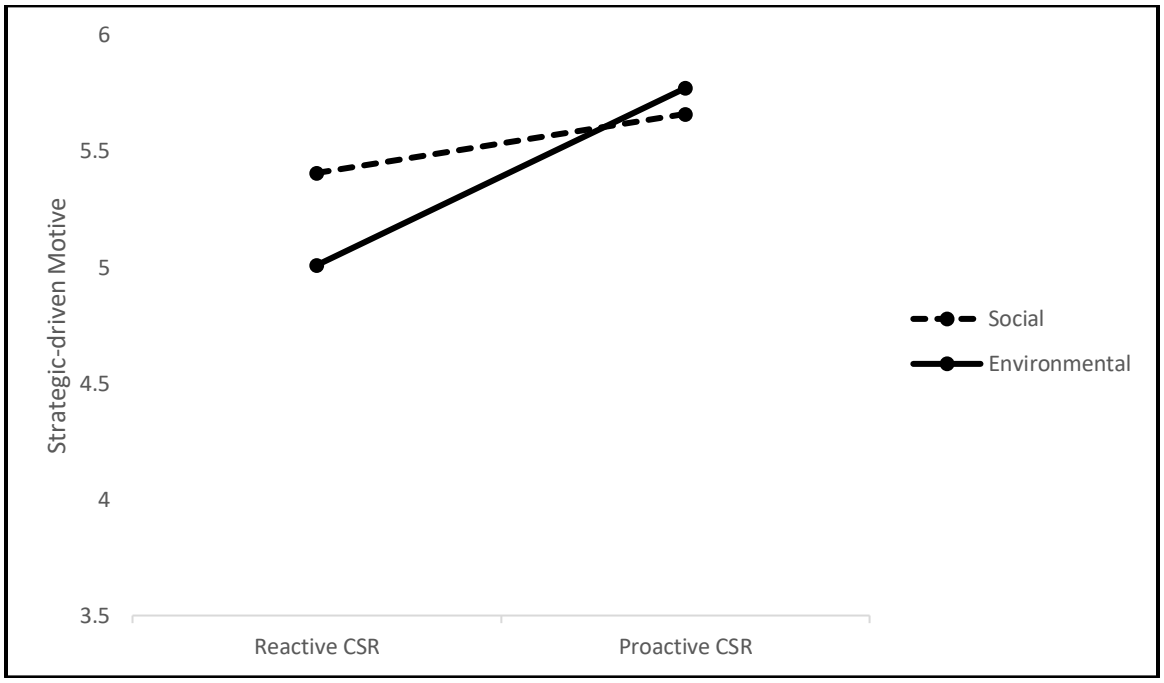
Proactive CSR
Social
Environmental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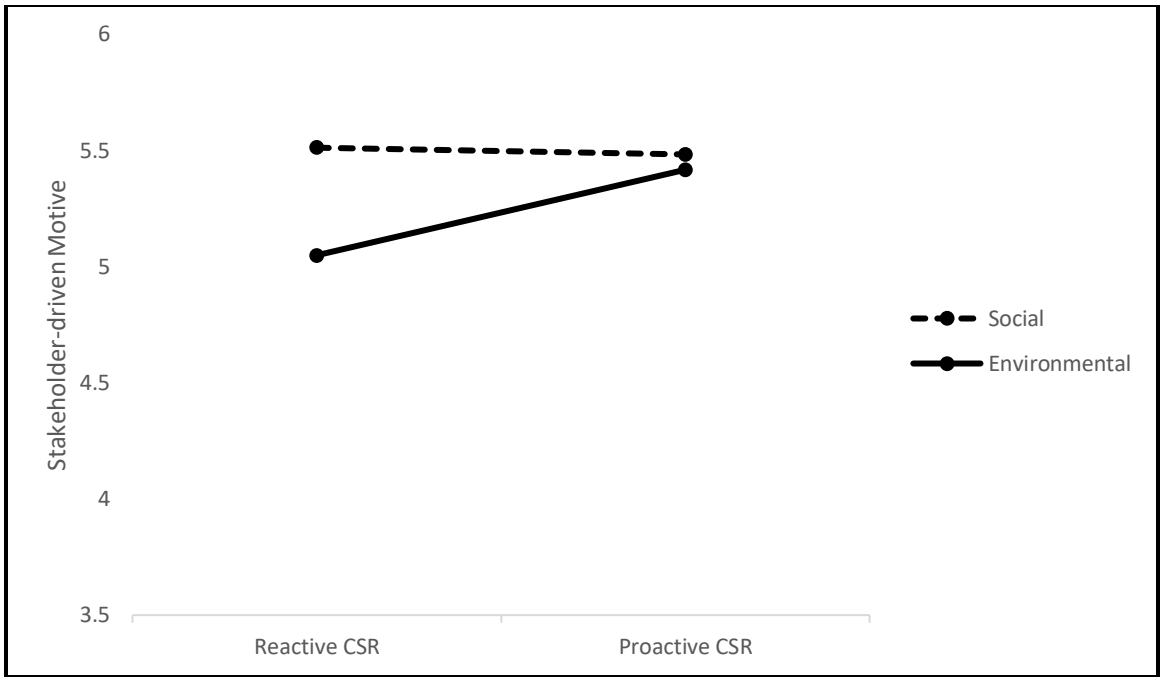
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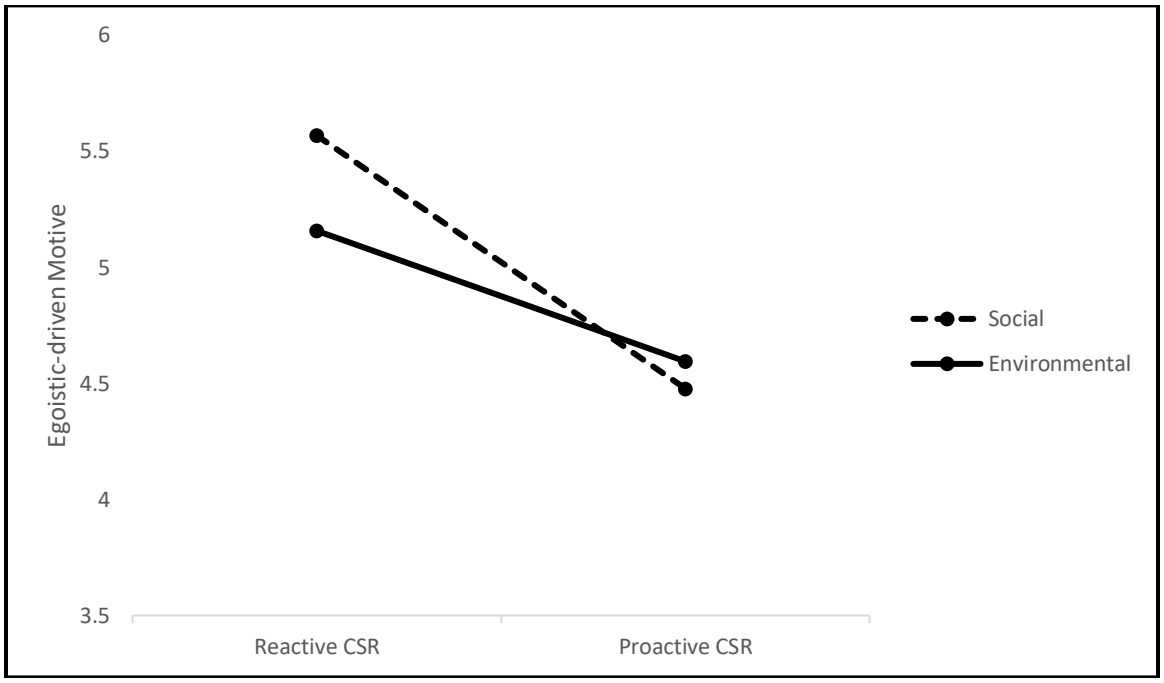
Proactive CSR
Social
Environmental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Egoistic-driven Motive
Reactive CSR
Proactive CSR
Social
Environmental

Appendix D

Data Analysis and Results for Study 3

Table 23

Number of Participants Under Different CSR Conditions

		CSR domain		
		Social	Environmental	Total
CSR contribution type	Reactive	48	47	95
	Proactive	48	46	94
	Total	96	93	189

Table 24

Demographic Profile of Respondent

Demographic variables		f	%
Gender	Male	122	64.6
	Female	67	35.4
	Total	189	100
Age	18 - 24	13	6.9
	25 - 34	92	48.7
	35 - 44	48	25.4
	45 - 54	23	12.2
	55 - 64	9	4.8
	65 - 74	4	2.1
	Total	189	100
Ethnicity	White	150	79.4
	Black or African American	8	4.2
	American Indian or Alaska Native	5	2.6
	Asian	21	11.2
	Native Hawaiian	1	0.5
	Other	4	2.1
	Total	189	100

Table 25

Result of F-Test for Demographic Variables

Dependent variables	F-Value		
	Gender	Age	Ethnicity
CSR Beliefs	0.140	1.580	1.295
Purchase Intention	0.000	1.862	0.161
Company Evaluation	0.089	1.909	0.456
Recommendation	0.213	1.966	0.401
Value-Driven Motive	0.459	1.844	0.702
Strategic-Driven Motive	0.340	2.056	2.010
Stakeholder-Driven Motive	0.122	1.030	1.157
Egoistic-Driven Motive	0.019	1.102	0.343

Level of significances are higher than 0.10 for all F-Values

Table 26

Reliability Measures

Variables	Items	α
CSR Believe	3	0.827
Purchase Intention	3	0.876
Company Evaluation	4	0.889
Recommendation	3	0.882
Value-Driven Motive	5	0.883
Strategic-Driven Motive	3	0.742
Stakeholder-Driven Motive	4	0.703
Egoistic-Driven Motive	4	0.776

Table 27

Mean, Standard Deviation, and T-Values

	CSR contribution type		
Consumer response	Proactive (n=94)	Reactive (n=95)	T value
H_{1a}: CSR Believe	5.759 (0.851)	4.611 (1.123)	**-7.914*****
H_{1b}: Purchase Intention	5.879 (0.996)	4.642 (1.386)	**-7.020*****
H_{1c}: Company Evaluation	5.907 (0.889)	4.724 (1.238)	**-7.497*****
H_{1d}: Recommendation	5.528 (1.039)	4.428 (1.340)	**-6.298*****
H_{1a}: Value-Driven Motive	5.749 (0.784)	4.630 (1.075)	**-8.175*****
H_{1a}: Strategic-Driven Motive	5.601 (0.897)	4.979 (1.111)	**-4.234*****
H_{1a}: Stakeholder-Driven Motive	5.439 (0.835)	5.100 (0.882)	**-2.711****
H_{1a}: Egoistic-Driven Motive	4.673 (1.106)	5.300 (0.916)	**4.248*****

Note. Values are mean scores with standard deviation in parentheses.
***p < 0.001; & **p < 0.01
n Number of participants per condition.

Table 28

Mean, Standard Deviation, and T-Values Under Experimental Conditions

Experimental conditions → Consumer response ↓	Social			Environmental		
	Reactive	Proactive	*t*	Reactive	Proactive	*t*
CSR Believe	4.923 (1.151)	5.639 (0.904)	**-3.386*****	4.291 (1.009)	5.884 (0.783)	**-8.496*****
Purchase Intention	4.882 (1.393)	5.806 (0.950)	**-3.795*****	4.397 (1.349)	5.957 (1.046)	**-6.220*****
Company Evaluation	4.964 (1.201)	5.828 (0.819)	**-4.122*****	4.479 (1.240)	5.989 (0.959)	**-6.561*****
Recommendation	4.764 (1.312)	5.493 (0.972)	**-3.094****	4.085 (1.294)	5.565 (1.113)	**-5.909*****
Value-Driven Motive	4.821 (1.001)	5.558 (0.786)	**-4.016*****	4.434 (1.122)	5.948 (0.738)	**-7.667*****
Strategic-Driven Motive	5.250 (1.042)	5.531 (0.907)	-1.410	4.702 (1.121)	5.674 (0.890)	**-4.624*****
Stakeholder-Driven Motive	5.318 (0.727)	5.432 (0.695)	-0.789	4.878 (0.975)	5.446 (0.967)	**-2.820****
Egoistic-Driven Motive	5.542 (0.827)	4.583 (0.974)	**5.197*****	5.053 (0.798)	4.766 (1.233)	1.261

Note. Values are mean scores with standard deviation in parentheses.
***p < 0.001 and ** p < 0.01

Table 29

Results of Multivariate Analysis

Dependent variables	Wilks' λ	η^2	F-value	df
CSR contribution type (a)	0.588	0.412	**15.574*****	8
CSR domain (b)	0.938	0.062	1.460	8
Interaction of a and b	0.929	0.071	**1.713**^{ł}	8

***p < 0.001; and ł p < 0.10

Table 30

Results of Univariate Analysis

Dependent variables	CSR believe	Purchase intention	Company Evaluation	Recommendation	Value-driven motive	Strategy-driven motive	Stakeholder-driven motive	Egoistic-driven motive
CSR contribution type (a)	**66.496*****	**50.525*****	**58.300*****	**41.318*****	**69.832*****	**18.729*****	**7.630****	**18.200*****
CSR condition (b)	1.875	0.913	1.084	**3.115**^{ł}	0.000	1.959	**2.981**^{ł}	1.095
Interaction of a and b	**9.618****	**3.312**^{ł}	**4.311***	**4.773***	**8.303****	**5.688***	**3.366**^{ł}	**5.292***

***p < 0.001; ** p < 0.01; * p < 0.05; and ł p < 0.10

Table 31

Conditional Effects at Different CSR Domains

	Domain	Effect	SE	*t*	*p*	LLCI	ULCI
CSR beliefs	Social	0.715	0.211	**3.386**	<0.001	0.299	1.132
	Environmental	1.593	0.187	**8.517**	<0.001	1.224	1.962
Purchase intention	Social	0.924	0.243	**3.796**	<0.001	0.444	1.404
	Environmental	1.559	0.254	**6.236**	<0.001	1.066	2.053
Company evaluation	Social	0.865	0.210	**4.122**	<0.001	0.451	1.278
	Environmental	1.510	0.230	**6.578**	<0.001	1.057	1.963
Recommendation	Social	0.729	0.236	**3.094**	<0.010	0.264	1.194
	Environmental	1.480	0.250	**5.917**	<0.001	0.987	1.973
Value-driven motive	Social	0.738	0.184	**4.016**	<0.001	0.375	1.100
	Environmental	1.514	0.197	**7.699**	<0.001	1.126	1.902
Strategic-driven motive	Social	0.281	0.203	1.384	>0.100	-0.119	0.682
	Environmental	0.972	0.206	**4.709**	<0.001	0.565	1.379
Stakeholder-driven motive	Social	0.115	0.145	0.789	>0.100	-0.172	0.401
	Environmental	0.568	0.201	**2.819**	<0.010	0.171	0.965
Egoistic-driven motive	Social	-0.958	0.184	**-5.198**	<0.001	-1.322	-0.595
	Environmental	-0.287	0.228	-1.258	>0.100	-0.737	0.163

Table 32

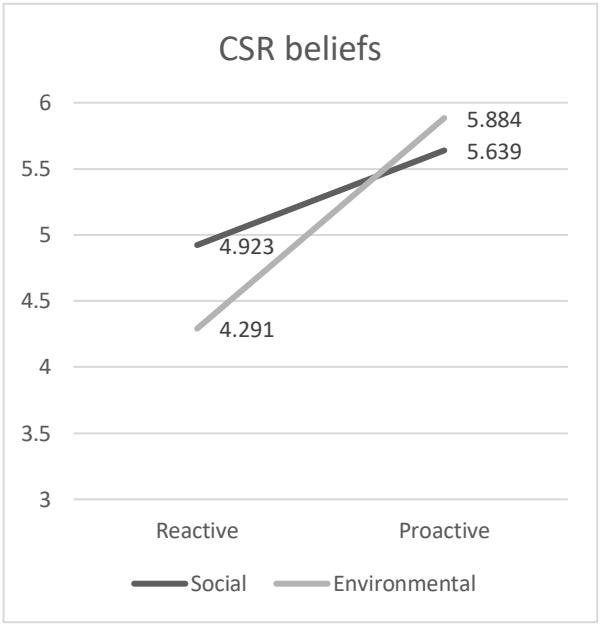
Index of Moderated Mediation

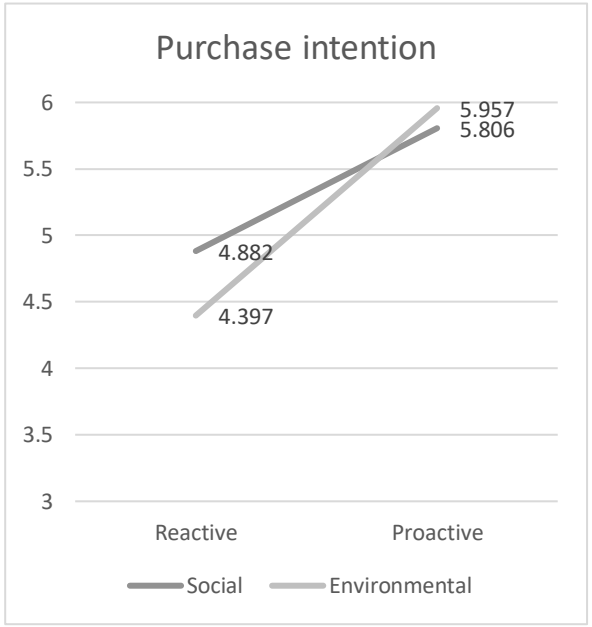
Outcome variables	Mediating variables	Index	BootSE	BootLLCI	BootULCI
CSR beliefs	**Value-driven motive**	**0.574**	**0.204**	**0.183**	**0.993**
CSR beliefs	**Strategic-driven motive**	**0.352**	**0.164**	**0.062**	**0.698**
CSR beliefs	Stakeholder-driven motive	0.232	0.141	-0.014	0.540
CSR beliefs	**Egoistic-driven motive**	**0.122**	**0.087**	**0.005**	**0.342**
Purchase intention	**Value-driven motive**	**0.642**	**0.220**	**0.225**	**1.082**
Purchase intention	**Strategic-driven motive**	**0.355**	**0.162**	**0.055**	**0.691**
Purchase intention	Stakeholder-driven motive	0.169	0.119	-0.010	0.446
Purchase intention	**Egoistic-driven motive**	**0.126**	**0.091**	**0.002**	**0.350**
Company evaluation	**Value-driven motive**	**0.630**	**0.216**	**0.202**	**1.047**
Company evaluation	**Strategic-driven motive**	**0.334**	**0.149**	**0.059**	**0.639**
Company evaluation	Stakeholder-driven motive	0.195	0.106	-0.012	0.403
Company evaluation	**Egoistic-driven motive**	**0.120**	**0.088**	**0.005**	**0.333**
Recommendation	**Value-driven motive**	**0.771**	**0.269**	**0.263**	**1.309**
Recommendation	**Strategic-driven motive**	**0.403**	**0.184**	**0.070**	**0.782**
Recommendation	Stakeholder-driven motive	0.241	0.153	-0.010	0.578
Recommendation	**Egoistic-driven motive**	**0.179**	**0.118**	**0.013**	**0.467**

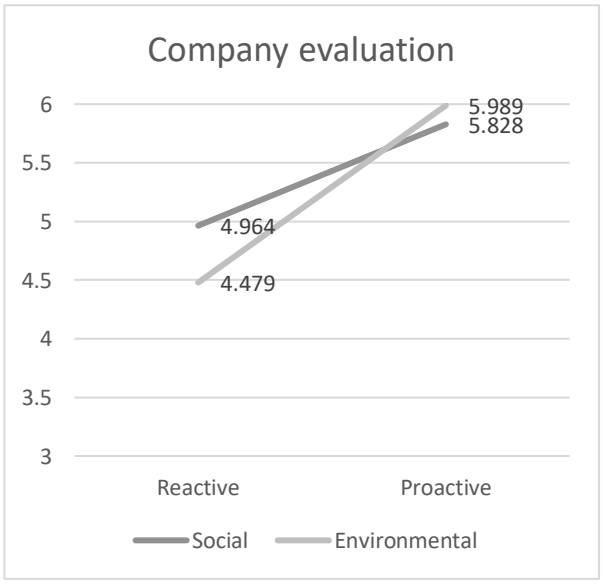
Independent variable: CSR contribution type, & moderating variable: CSR domain

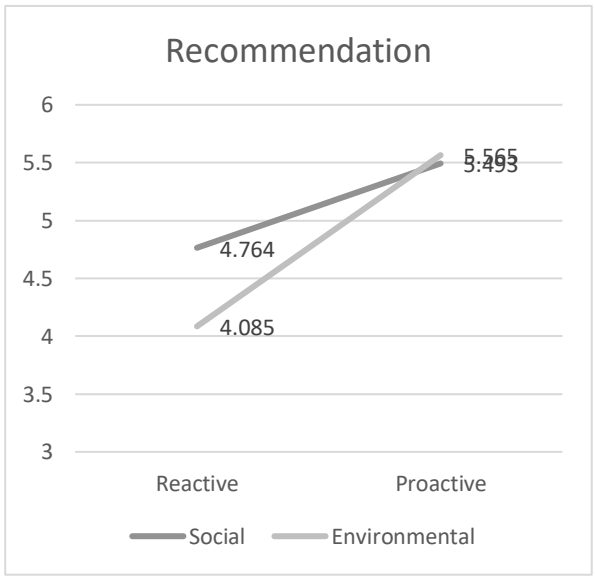
Figure 4

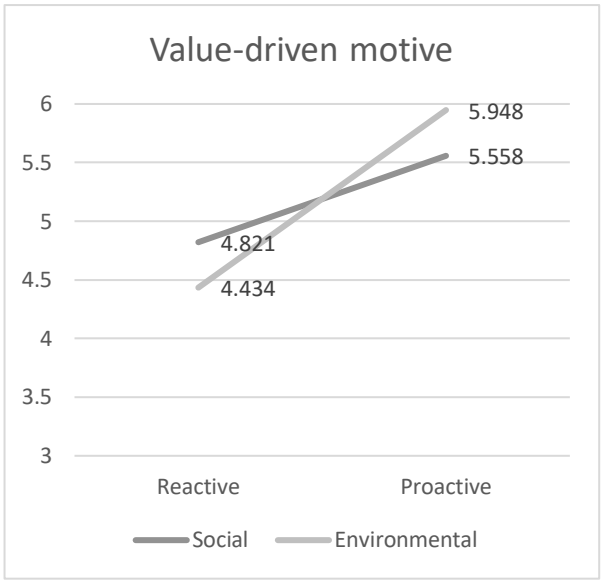
Interaction Effects

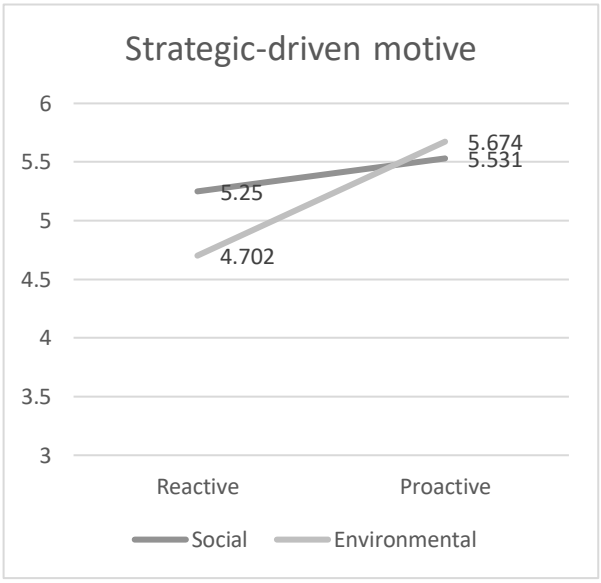


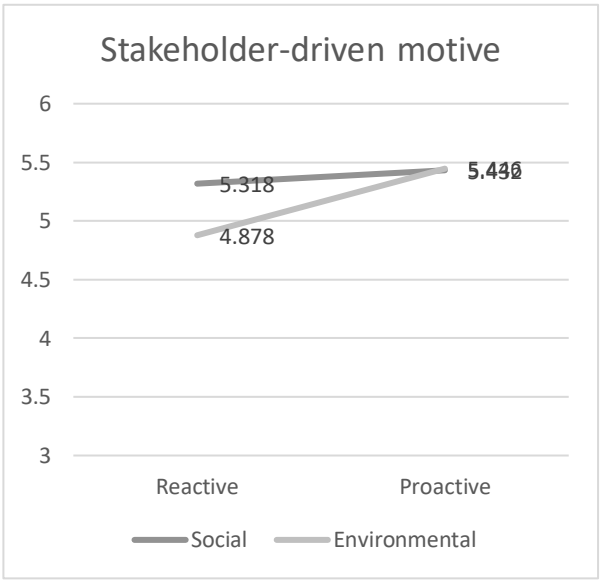


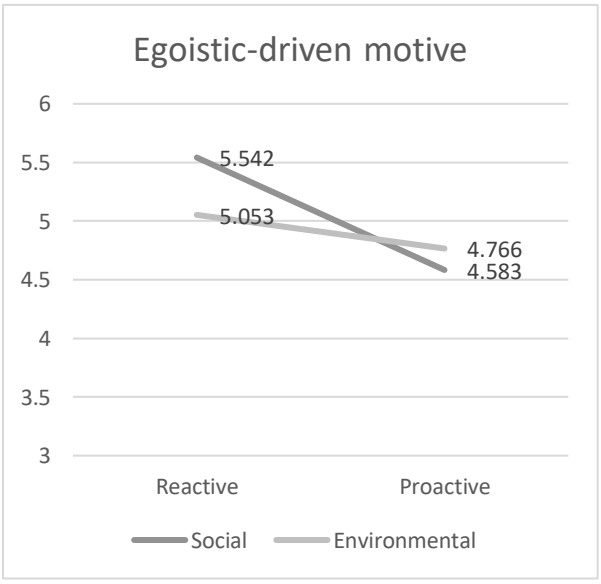





Value-driven motive
6
5.5
5
4.5
4
3.5
3
5.948
5.558
4.821
4.434
Reactive
Proactive
Social
Environmental


Strategic-driven motive
6
5.5
5
4.5
4
3.5
3
5.674
5.531
5.25
4.702
Reactive
Proactive
Social
Environmental


Stakeholder-driven motive
6
5.5
5
4.5
4
3.5
3
5.318
4.878
Reactive
Proactive
Social
Environmental


Egoistic-driven motive
6
5.5
5
4.5
4
3.5
3
5.542
5.053
4.766
4.583
Reactive
Proactive
Social
Environmental

Appendix E

Experimental Study 1 Materials

Company details:

A shoe manufacturer (Runner) is conducting market feasibility in your local market prior to launching a new line of sports shoes. We would appreciate you taking the time to provide us with your opinion. The company (Runner) behind the athletic shoe has been in business for over 20 years, making some of the highest quality shoes in the world. Runner's shoes are available in over 30 countries around the world, and the company also offers a wide variety of product lines (e.g., formal, casual, school, etc.). Runner has won several international quality and style awards for many of its products.

Environmental CSR stimuli:

Recently, Runner Inc. announced the release of its latest line of athletic shoes. Runner executives are very excited about their usages of high-performance recycled materials (such as recycled plastic, rubber, fabric, etc.) that make this new line extremely environment-friendly and comfortable, reducing polyester and plastic waste pollution. Additionally, the Runner CEO, L. Jacobson, announced a ten-million-dollar tree plantation project as a part of its Corporate Social Responsibility (CSR) activity that will aim to restore wetlands, rivers, forests, and native grasslands by reintroducing native plants. Also, they will be launching an environmental sustainability awareness campaign in the upcoming World Earth Day 2023. Runner's CEO Jacobson stated, "helping to improve ecological balance is a core value at Runner."

Social CSR stimuli:

Recently, Runner Inc. announced the release of its latest line of athletic shoes. Runner executives are very excited about their new adjustable cushion technology that makes this new line extremely responsive and lightweight, cutting down on potential injuries and helping people become more active in their lives. Additionally, the Runner CEO, L. Jacobson, announced a million-dollar contribution to the government social welfare funds to fight against obesity as a part of its Corporate Social Responsibility (CSR) activity. Also, they will be launching a health awareness campaign in the upcoming World Health Day 2023. Runner's CEO Jacobson stated, "helping to improve society is a core value at Runner."

Environmental irresponsible behavior:

Earlier this year, a series of news reports blamed Runner for contaminating the forest with its industrial waste. Those reports claimed that "Effluent from Runner's plant is contaminating forest near the industry and this defective dumping of waste is hampering the soil fertility and ecological balance of the forest". Initially, the Runner's CEO, L. Jacobson, confessed "We apology for our mistakes and now we have improved our waste management system to prevent leakage in the future.".

Social irresponsible behavior:

Earlier of this year, a series of news reports criticized Runner for its unethical procurement practices. Those news reports claimed that "Runner procures cotton from impoverished third world farmers and has also been accused of violating Fair Trade principles". Initially, the Runner's CEO, L. Jacobson, confessed "We apology for our mistakes and now we have modified our supply chains to maintain ethical standard in the future".

Appendix F

Experimental Study 2 Materials

Company information:

Artisan Design & Furniture (ADF) is among the world's leading manufacturers and marketers of furniture, home decor, and kitchen decor. The company has been in business for over 40 years, and it is well known for innovative design and quality furniture. It has won several international quality and style awards for many of its products.

Positive news (social)

Artisan Design & Furniture is committed to philanthropic supports for homeless and minorities

Artisan Design & Furniture (ADF) is committed to an integrated company-wide corporate social responsibility (CSR) strategy to address social challenges. ADF Foundation is committed to provide philanthropic community support to those in need through volunteer service by their employees and donating furniture to local causes. Also, ADF is increasing workplace diversity and inclusion across its hiring and employee development programs. They also pay a fair price to suppliers, supporting a more equitable future for all.

ADF seeks to address these societal challenges to strengthen the communities in which the ADF foundation serves. To date, the foundation has raised over $7 million dollars since 2018. The funds raised have provided necessities to local homeless shelters and help facilitate children education programs for ethnically diverse groups. It also seeks to utilize more diverse suppliers and expand opportunities for women and diverse talent. ADF is spending $50 million with diverse suppliers and put processes in place to ensure that a portion of the money that they spend on products and services across their entire supplier program makes their way to diverse businesses. "It's essential that we do our part to nurture tomorrow's rising stars." Michell McMillan, ADF president and CEO says, "We're always looking for ways to work together with our partners in advancing equality and access for all."

Positive news (environmental)

Artisan Design & Furniture supports wildlife conservation and biodiversity

Artisan Design & Furniture (ADF) is committed to an integrated company-wide corporate social responsibility (CSR) strategy to address environmental challenges. Artisan Design & Furniture has announced its commitment to protect endangered species, restoring forest ecosystems, and promoting wildlife diversity and to achieve net zero emissions, working to align its business operations and a range of investment strategies with a 1.5-degree Celsius pathway by 2050, in support of the Paris Agreement.

ADF seeks to address these environmental challenges to strengthen the environmentalism in which the company serves over seven million seedlings planted since 2018 through its direct investments in conservation projects, with an additional 500,000+ trees planted on the properties surrounding ADF facilities. ADF is committed to a 1:1 philosophy - for every single tree used in its operations, at least one tree is regrown. It also seeks to utilize more eco-friendly suppliers and expand net-zero carbons plants and sustainable resources and is providing $50 million in developing 100% renewable electricity at its facilities. "Healthy, diverse, and sustainable forests provide critical habitat for wildlife." Michell McMillan, ADF president and CEO also says, "We're always working to deliver on our promises in improving our environmental operations for better planet".

Negative news (social)

Artisan Design & Furniture's Accountability in Questions: Accused to Abuse Human Rights in Abroad

The furniture manufacturer Artisan Design & Furniture (ADF) represents an absolute failure in terms of managing accountability and human rights through the supply chain. ADF has been accused of outsourcing

from factories abroad with extremely bad human rights records. These outsourcing factories are unsafe, hot, and overcrowded facilities. In addition, they use child labor, force workers to work 11 h shifts 6 days per week and pay workers an average of $ 100 per month. “Being responsible for exploiting their workforce by firing anyone who refuses to work long hours and under poor conditions is unacceptable,” said Stephan Morren, human right activist, “ADF cannot avoid their responsibility in this violence of human rights as those firms are serving ADF's surging demand for goods.” On this issue, Michell McMillan, ADF president and CEO also says, "We have contacted with the suppliers that were accused of human right violation, and we will solve it soon.”

Negative news (environmental)

'Not acceptable': river and forest pollution from Artisan Design & Furniture’s ETP leakage 'getting worse'

Rivers and forests near the Artisan Design & Furniture (ADF) plants are suffering increased chemical pollution because of the failure of Effluent Treatment Plant (ETP) by ADF. Their negligence is causing severe damage to the ecosystems and aquatic wildlife, local environmental groups have warned today. "It is not acceptable that the pressure on rivers and forest from chemical pollution is getting worse and impacting wildlife," said Stephan Morren, environmental scientist. "We are living in a nature crisis, and we urgently need businesses to take action.” Previously, some ADF facilities at distinct locations were reported to cause the same ETP leakage. On this issue, Michell McMillan, ADF president and CEO also says, "We have contacted with the construction firm that developed our plants, and we will fix it soon.”

Appendix G

Experimental Study 3 Materials

Environmental stimuli

Planet

WE'RE COMMITTED TO PROTECTING THE NATURAL WORLD BY TAKING BOLD ACTION ON CLIMATE CHANGE AND CONSERVATION.

Learn more >

TAKING BOLD ACTION: CLIMATE POLICY AND ADVOCACY

We believe that climate action is a moral and a business imperative. Climate change impacts our employees and our clients, and we support a sustainable future for the planet on behalf of every community we reach. We are active in the movement to combat climate change and use our voice to advocate for responsible climate policy and the importance of protecting biodiversity.

A COMMITMENT TO ENVIRONMENTAL PHILANTHROPY

Our dedication to protecting the natural world lies at the heart of our culture, and since 2000, our Foundation has supported the preservation of landscapes, seascapes and critical species. The Foundation's mission is to preserve and restore the environment from natural calamities. From the catastrophic magnitude 9.1 earthquake that struck undersea off the west coast of Sumatra, Indonesia, 2004 to North American Wildfire, the Foundation has helped preserve the ecological balance of those affected regions. Since 2000, our Foundation has donated over USD $90 million in support of the ecological balance restoration programs .

OUR JOURNEY TOWARDS NET-ZERO EMISSIONS

We believe that our Company and the global economy will be stronger in a low-carbon future. That's why we have set net-zero greenhouse gas (GHG) emissions goals. In 2015, we joined with other business leaders through The B Team, a nonprofit coalition of business leaders who have established similar long-term goals and are supporting a just and inclusive transition to a thriving, net-zero economy. As the climate crisis accelerates, so must bold action to combat it. As a result, as part of our journey, we set a goal to reach net zero by 2025. Our first priority is to reduce energy use and emissions by improving our operational efficiency. Our 2025 goal is to reduce the electricity intensity per square footage across our retail stores by 10% compared to 2018 levels.

GENERATING SOLAR ENERGY

We are committed to powering a more sustainable future with the goal to ultimately use 100% of our global electricity from renewable sources. In 2006, we installed our first solar array and, in 2018, we added a fifth location to host an on-site solar installation at our manufacturing facility. As we evaluate opportunities to expand our renewable energy portfolio, we continue to seek options to generate more on-site solar around the world.

Social stimuli

People

WE PRIORITIZE DIVERSITY, CULTIVATE INCLUSIVE ENVIRONMENTS AND FOSTER GROWTH TO POSITIVELY IMPACT OUR EMPLOYEES, CLIENTS AND COMMUNITIES.

Learn more >

RESPECTING HUMAN RIGHTS

We believe that respecting human rights in line with the UN Guiding Principles on Business & Human Rights and other international human rights laws and standards is fundamental to our work as a responsible company. We strive to embody these values in our culture, and we seek to embed respect for human rights across our value chain through our vertically integrated business model.

A COMMITMENT TO SOCIAL PHILANTHROPY

Our dedication to protecting the communities at the heart of our culture, and since 2000, our Foundation has been working to ensure the health, safety and well-being of humanity. The Foundation's mission is to support the community at natural disaster. From the catastrophic magnitude 9.1 earthquake that struck undersea off the west coast of Sumatra, Indonesia, 2004 to North American Wildfire, the Foundation has helped the victims with food, medicine, and shelter. Since 2000, our Foundation has donated over USD $90 million in support of the natural disaster affected communities.

DIVERSITY AND INCLUSION

Our mission for Diversity and Inclusion is to fully leverage the power of our people, and we have set an ambitious goal to make our company as an employer of choice, recognized as the most inclusive luxury brand by 2025, with a diverse and highly engaged workforce that is empowered by an inclusive and innovative workplace culture. We define diversity as the unique identities, expressions, ideas, abilities and cultures of all our people—from our more than 13,000 employees to our cherished clients and the communities where we live and operate. We believe the combined power of all these perspectives enables our company to grow and succeed.

HEALTH AND SAFETY

We are committed to the health and safety of our employees, every day and especially in times of crisis. In addition to applying our existing policies to support employees with paid leave when they were sick or needed time off to care for loved ones, we took a number of steps to ensure their health and safety in accordance with local government and health regulations.

Appendix H

Questionnaire

CSR beliefs

(Company name) is a socially responsible company

Strongly disagree 1 2 3 4 5 6 7 Strongly agree

(Company name) follows high ethical standards

Strongly disagree 1 2 3 4 5 6 7 Strongly agree

(Company name) is highly involved in corporate social responsibility activities

Strongly disagree 1 2 3 4 5 6 7 Strongly agree

Purchase intention

If (Company name) sells their products in your town, how likely are you to buy them?

a. very unlikely	○ ○ ○ ○ ○ ○ ○	very likely
b. impossible	○ ○ ○ ○ ○ ○ ○	very possible
c. no chance	○ ○ ○ ○ ○ ○ ○	certain

Company evaluation

How would you evaluate the company (Company name)?

a. not at all favourable	○ ○ ○ ○ ○ ○ ○	very favourable
b. very bad	○ ○ ○ ○ ○ ○ ○	very good
c. not at all appealing	○ ○ ○ ○ ○ ○ ○	very appealing
d. not at all helpful	○ ○ ○ ○ ○ ○ ○	very helpful

Recommendation

I will tell positive about (company name) to my friends, family member, and others.

Strongly disagree 1 2 3 4 5 6 7 Strongly agree

I will recommend my friends, family member, and others to purchase from (company name).

Strongly disagree 1 2 3 4 5 6 7 Strongly agree

I will recommend that (company name) is a responsive company.

Strongly disagree 1 2 3 4 5 6 7 Strongly agree

When you read the information about (Company name), how do you perceive about its CSR initiatives?

Value-driven motives

(Company name) feel morally obligated to help.

Strongly disagree 1 2 3 4 5 6 7 Strongly agree

(Company name) have a long-term interest in the community.

Strongly disagree 1 2 3 4 5 6 7 Strongly agree

(Company name)'s owners or employees believe in this cause.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree
(Company name) want to make it easier for consumers who care about the cause to support it.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree
(Company name) are trying to give something back to the community.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree

Stakeholder-driven attribution
(Company name) feel their customers expect it.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree
(Company name) feel society in general (i.e., consumers) expects it.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree
(Company name) feel their stockholders expect it.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree
(Company name) feel their employees expect it.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree

Egoistic driven motive
(Company name) are taking advantage of the nonprofit organization to help their own business.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree
(Company name) are taking advantage of the cause to help their own business.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree
(Company name) want it as a tax write-off.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree
(Company name) want to get publicity.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree

Strategic-driven motive
(Company name) will get more customers by making this offer.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree
(Company name) will keep more of their customers by making this offer.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree
(Company name) hope to increase profits by making this offer.
Strongly disagree 1 2 3 4 5 6 7 Strongly agree

Gender:

Male	○	Non-binary/third gender	○
Female	○	prefer not to say	○

Age: _____
Ethnicity:

White	○	Black or African American	○
Asian	○	American Indian or Alaska Native	○
Other	○	Native Hawaiian of Pacific Islander	○