

AN ANALYSIS OF THE REASONS ATTRIBUTED BY SPANISH UNDERGRADUATES TO CSR IN ORGANIZATIONS AND ITS IMPLICATIONS FOR CONSUMER BEHAVIOR

José Luis Vázquez¹

Ana Lanero²

Helena M. Alves³

Pablo Gutiérrez⁴

M. Purificación García⁵

The implications of CSR for consumer behavior have represented a quite common topic in recent literature, main conclusions remarking that, while it is true that socially responsible initiatives may induce some consumer goodwill towards the organization, the effects of CSR are more complex than expected. From this setting, this paper aims to analyze university students'

consumer responses and motives attributed to CSR practices in business settings, just as the usefulness of academic background as segmentation variable. A survey study was conducted from a total sample of 400 Spanish undergraduates. Factor, descriptive and multivariate analysis revealed the coexistence of different CSR dimensions and attributions when defining participants' consumer behavior, some differences existing between students with different academic background. Implications of the study are discussed.

Keywords:

CSR

Consumer attributions

academic background

Consumer Behaviour



¹ University of León, Campus de Vegazana s/n; 24071 León (Spain), Phone: +34 987 29 17 51, E-mail address: jose-luis.vazquez@unileon.es

² University of León, Campus de Vegazana s/n; 24071 León (Spain), Phone: +34 987 29 10 00 Ext. 5009, E-mail address: ana.lanero@unileon.es

³ University of Beira Interior, Estrata do Sineiro s/n; 6200 Covilhã (Portugal), Phone: +35 127 531 96 25, E-mail address: halves@ubi.pt

⁴ University of León, Campus de Vegazana s/n; 24071 León (Spain), Phone: +34 987 29 17 52, E-mail address: pablo.gutierrez@unileon.es

⁵ University of León, Campus de Vegazana s/n; 24071 León (Spain), Phone: +34 987 29 10 00 Ext. 5245, E-mail address: mpgarm@unileon.es

I. INTRODUCTION

As a consequence of the increasing dynamism of current marketplaces and global economic activity in general, all kind of organizations around the world are nowadays concerned for maintaining their reputation and making it clear their involvement with social demands and changes, in order to send a signal to the various stakeholders with whom they interact. From this viewpoint, widely accepted among academics and experts, it is assumed that consumers' demands and expectations have to be satisfied beyond the specific need which originated the relationship with the organization. In words of Baker (2006, 197-198), "*distinction between success and failure in competitive markets may be reduced to two basic issues, first, an understanding of marketing needs, and, second, the ability to deliver added value*".

As a sign of such new organizational paradigm, enterprises are more and more convinced that improvement of social settings through their own activity has a great potential to contribute to the objectives pursued. Particularly, issues such as collaboration with social causes, guarantee of fair relationships with stakeholders, fair trade, environmental awareness, work insertion of marginal collectives, and health and safety at work are, among others, new expectations to be fulfilled by enterprises. Hence, the use of Corporate Social Responsibility (CSR) initiatives to influence consumers and differentiate product offerings has become quite common in current markets (Becker-Olsen et al., 2006).

In line with this premise, many authors have investigated the implications of CSR for marketing in organizations, concluding that contribution to social and environmental causes may induce consumer goodwill towards the company (e.g., Brown and Dacin, 1997; Jones, 1997; Handelman and Arnold, 1999; Lorge, 1999; Maignan, 2001), and thus remarking the importance of considering the way that corporate decisions are perceived by the public (Roberts, 1993, 1995, 1996; Mohr et al., 2001; Becker-Olsen, 2006; Ellen et al., 2006; Webb et al., 2008; Vlachos et al., 2009). From this setting, the purpose of this paper is twofold. First, it seeks to analyze university students' consumer responses and motives attributed to CSR practices in business settings. Second, it is intended to study the usefulness of academic background as segmentation variable when analyzing the consumer behavior of undergraduates in reference to CSR.

Three reasons justify the focus of this work in university students. First, students and young people in general are known to be an especially sensitive collective to the companies' social responsibilities (Arbuthnot, 1977; Van Liere and Dunlap, 1980; Beggs and Lane, 1989; Singh et al., 2008), thus providing us with a very homogeneous public with similar general experiences with regards to the topic of study. Second, recent research developments have been concerned with CSR in university education (e.g., see Ibrahim et al., 2006), at a time when adaptation of professional profiles to new socioeconomic needs has become a priority for the new structure of university studies in the European Higher Education Area (EHEA). Hence, it seems pertinent to draw a picture of the business responsibilities attributed by individuals about to access the labor market. Finally, and related to the previous argument, while several attempts has been oriented to discuss whether CSR contents should be imparted throughout business curricula (Granz and Hayes, 1988; Hathaway, 1990; Ibrahim et al., 2006) or to compare business students with practicing managers (Stevens, 1984; Smith et al., 1999; Ibrahim et al. 2006), very few studies of students differentiate them from a consumer perspective based on their area of study as segmentation criterion, as it is sought in this paper.

Based on this approach, we next review past literature on CSR and consumer behavior and present some results of a study aimed to analyze consumer responses and attributions of CSR practices in a sample of Spanish undergraduates within different academic areas.

II. CSR AND CONSUMER BEHAVIOR

Discussion of CSR implications for consumer behavior has been a common topic in recent marketing literature. In general, major evidences reveal that socially responsible initiatives may induce consumer goodwill towards the organization, whereas irresponsible companies would be punished (Brown and Dacin, 1997; Jones, 1997; Handelman and Arnold, 1999; Lorge, 1999; Maignan, 2001). In this line, numerous studies demonstrate the link between CSR and positive responses by consumers, including identity attractiveness towards the company (Sen and Bhattacharya, 2001; Marín and Ruíz, 2007; Marín et al., 2009), corporate attitudes (Brown and Dacin, 1997; Becker-Olsen et al., 2006; Singh et al., 2008), positive evaluation of products (Creyer and Ross, 1997; Folkes and Karnins, 1999), reactions to price (Creyer and Ross, 1997), and purchase intentions (Murray and Vogel, 1997; Maignan, 2001; Becker-Olsen et al., 2006).

Nevertheless, some other results point that the effects of corporate social reputation on consumer behavior remain inconclusive or, at least, more complex than expected. In this respect, some studies report explicit declarations by consumers that CSR is not a factor in their purchasing decisions (Carrigan and Attalla, 2001; Castaldo and Perrini, 2004). For instance, Brown and Dacin (1997) demonstrated that consumers' opinions about a company's ability to produce quality products had stronger effects on their evaluations than social responsibility associations. Likewise, tangible aspects such as price, innovation, guarantees and other information about the product are known to affect buying decisions directly (Fombrun, 1996; Maignan and Ferrell, 2001; Page and Fearn, 2005; Castaldo et al., 2009), whereas ethical and social concerns seem to be relatively unnoticed and of secondary importance for most consumers (Castaldo and Perrini, 2004; Singh et al., 2008).

In the context of such controversy, experts call for further investigation about the consequences of CSR in consumer behavior (Marín and Ruíz, 2007). Some prescriptions for research in this line include the convenience of characterizing the corporate behaviors that are perceived as significant of social responsibility by consumers (Maignan, 2001) and identifying moderator or mediating factors in the relationships between perceptions of CSR and consumer goodwill towards organizations (Sen and Bhattacharya, 2001; Schuler and Cording, 2006; Castaldo et al., 2009).

A. CSR dimensions

Over past mid-decade many models were proposed to identify basic social responsibilities attributable to public and private organizations in their economic activity. The Committee for Economic Development (CED, 1971) in United States provided one of first official definition of the construct articulated around three concentric circles. The inner circle included basic economic functions –growth, products, and jobs. The intermediate circle suggested that the economic functions had to be exercised with a sensitive awareness of changing social values and priorities. The outer circle outlined newly emerging and still amorphous responsibilities that business should assume to become more actively involved in improving the social environment.

Likewise, Carroll (1991) proposed one of the models about CSR more influential in the specialized literature, based on four responsibility components or levels represented in the form of a pyramid (Carroll, 1991). According to this vision of CSR, it encompasses the economic, legal, ethical, and philanthropic expectations placed on organizations by society at a given point in time. Economic responsibilities designate the obligations for businesses to be productive and profitable. Legal responsibilities correspond to businesses' obligation to meet their economic duties within the framework of legal requirements. Ethical responsibilities correspond to expectations that

businesses abide by established norms defining appropriate behavior. Finally, philanthropic responsibilities reflect the common desire to see businesses get actively involved in the betterment of society.

Based on conceptualizations like these, most previous attempts devoted to develop scales for measuring socially responsible consumer behavior has centered almost exclusively on societal and ecological concerns (Roberts, 1993, 1995, 1996; Mohr et al., 2001; Webb et al., 2008). However, less is known about the responsibilities attributed by consumers to organizations in the relationship with other stakeholders, including employees, business partners and competitors, such dimensions being currently at the heart of host of requirements and public standards in different countries around the globe.

In Europe, governmental awareness of the importance of this topic began to be explicit in the Lisbon European Council, celebrated in 2000. It made a special appeal to companies' sense of social responsibility regarding best practices for lifelong learning, work organisation, equal opportunities, social inclusion and sustainable development (European Commission, 2000). Afterwards, the *Green Paper* for promoting a European Framework for CSR described it as "*a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*" (European Commission, 2001, 6). The document identified two distinct dimensions, internal and external, of CSR.

From this view, within the company, socially responsible practices primarily involve employees and relate to issues such as investing in human capital, health and safety, and managing change, while environmentally responsible practices relate mainly to the management of natural resources used in the production. On the other hand, CSR extends beyond the doors of the company into the local community and involves a wide range of stakeholders, including business partners and suppliers, customers, public authorities, and NGOs representing local communities, as well as the environment.

This vision of CSR fits with the one endorsed by the norm ISO 26000, launched by the International Organization for Standardization (ISO) in October 2010 for giving guidance on social responsibility in organizations. This norm conceives CSR as the result of reciprocal relationships between organizations and society and stakeholders, it being understood that enterprises should base their decisions and activities on the satisfaction of society's expectations and stakeholders' interests. From this appreciation, seven dimensions are attributed to CSR: organizational governance, human rights, work practices, environment, fair game practices, consumer-related issues, and involvement with community and development.

In reference to these recent political developments, this paper tries to fill the gap in previous literature by analyzing the CSR dimensions affecting the consumer behavior of university students with different academic background, according to a wide vision of firms' responsibilities with all their stakeholders at both external and internal levels.

B. CSR attributions

Beyond the attention paid by university students to CSR criteria in their consumer decisions, it is also assumed that people may care less about what firms are doing than about why they are doing it (Gilbert and Marlene, 1995). In this respect, firms have been found to engage in socially responsible behaviors not only to fulfill external obligations such as regulatory compliance and stakeholders demands, but also due to self-interest considerations such as increased competitiveness and improved stock market performance (Drumwright, 1994; Waddock and

Smith, 2000; Klein and Dawar, 2004). In fact, many companies advertise their ethical practices to distinguish their products and achieve competitive advantage (Castaldo et al. 2009).

Such a kind of evidences makes it unlikely that consumers blindly accept CSR initiatives as sincere actions and thus reward the firm. Opposite, research suggests that consumers are skeptical of firms' self-interested reasons for engaging in CSR (Webb and Mohr, 1998; Speed and Thompson, 2000; Porter and Kramer, 2004; Luo and Bhattacharya, 2006) and will punish firms that are perceived as insincere in their social involvement (Brown and Dacin, 1997; Creyer and Ross, 1997; Barone et al., 2000; Ellen et al., 2000; Sen and Bhattacharya, 2001; Becker-Olsen et al. 2006). From this view, many authors suggest that the specific attributions that underlie perceived motivations are likely to influence the evaluation of the firm (Boush et al., 1994; Campbell and Kirmani, 2000; Ellen et al., 2000; Becker-Olsen et al., 2006), thus altering the relationship between CSR practices and consumer responses (Godfrey, 2005; Barone et al., 2007).

Within this line of research, different models about motivators to engage in responsible practices have been proposed. In simple terms, Becker-Olsen et al. (2006) characterized firms' drivers as profit-motivated or socially-motivated, and found that promotion of high-fit, socially-motivated initiatives improves consumers' goodwill towards companies, while promotion of low-fit, profit-motivated initiatives has the opposite effect.

In a more complex model, Ellen et al. (2006) differentiated four types of firms' motives to contribute social causes. Briefly, egoistic-driven motives relate to exploiting the cause rather than helping it. Strategic-driven motives support attaining business goals (e.g., increase market share, create positive impressions) while benefitting the cause. Stakeholder-driven motives relate to support of social causes solely because of pressure from stakeholders. Finally values-driven motives relate to benevolence-motivated giving.

Based on this taxonomy, Vlachos et al. (2009) examined whether, how and when suspiciousness influences consumers' evaluation and reaction to CSR. The authors hypothesized that values-driven attributions would have a positive effect on consumer trust, patronage intentions and positive recommendations, whereas stakeholder-driven, strategic-driven and egoistic-driven would negatively affect those criteria. Findings revealed that the negative effects of CRS seem to be more profound than previously recognized, since increasingly suspicious consumers entertained multiple attributions of CSR motives, which were mainly negative and directly influenced both internal and behavioral consumer responses.

Based on the previous revision, the study presented here is intended to analyze the motives attributed by university students to firms' socially responsible practices, just as to determine the role of academic background as segmentation variable.

II. METHODOLOGY AND RESULTS

A. Sampling and measures

We conducted a survey study with a total sample of 400 undergraduates at the University of León, in Spain, ensuring a criterion of representativeness of 95% (being $e = \pm 5\%$; $p = q = 0.50$). Participants were selected through a procedure of stratified sampling, in accordance with the real distribution of students by field of study. Based on this procedure, 45.5% of respondents indicated a main academic background on Social Sciences and Law, 24.5% on Technical Subjects, 13.8% on Health Sciences, 11.8% on Experimental Sciences, and 4.5% on Humanities. Among the total, 197 were females (49.3%) and 203 males (50.7%), aged 18 to 51 years old, the mean age being 21.63 ($SD = 2.90$).

All respondents answered voluntarily to a questionnaire in the context of timetabled university classes randomly selected for each academic area. The survey comprised two sets of items for measuring consumers' responses and attributions of CSR practices.

First, participants were presented a list of ten CSR activities defining responsible relations between companies and several stakeholders (e.g., employees, consumers, business partners, competitors, environment, etc.). Respondents were requested to report the relative importance of each criterion in their purchase decisions, according to a five-point Likert-type scale ranging from 1 (*not important at all*) to 5 (*very important*).

Next, a scale of 16 items was used to ask students about possible firms' motivations to act in a socially responsible way, in reference to the four categories established by Ellen et al. (2006) and validated by Vlachos et al. (2009): egoistic-driven (e.g., 'to take advantage of the cause'), strategic-driven (e.g., 'to improve their reputation'), stakeholder-driven (e.g., 'to respond partners and shareholders' expectations'), and value-driven (e.g., 'to give back something to the society'). Respondents reported their degree of accordance with each sentence on a Likert scale ranging from 1 (*strongly disagree*) to 5 (*strongly agree*).

B. Construct validity and descriptive analysis

We ran two principal components factor analyses with Varimax rotation to test the construct validity of the study variables (Table 1).

The analysis devoted to check the dimensionality of the ten items used to measure consumer responses towards CSR initiatives revealed a structure of three factors which explained, respectively, the 30.61%, 21.55%, and 10.90% of the variance in the construct. The first component, called 'responsible relationships with distal stakeholders' was composed of five items concerned to CSR practices oriented to contribute to social and environmental causes. The second component, called 'responsible relationships with proximal stakeholders', was composed of four items about CSR practices in transactions with employees, business partners and competitors. Finally, an item denoting 'responsible relationships with consumers' was better conformed as an independent dimension.

A second analysis confirmed the four-factor structure expected for CSR attributions, it being explained the 51.05% of the total variance. Moreover, all the scales retained were associated to Cronbach's α values of reliability over the recommended .70.

Table 2 presents the means, standard deviations and correlation coefficients among the factors identified. In descriptive terms, mean scores were similar for all scales (between 3 and 4 on the five-point response scales), thus showing the coexistence of different dimensions in the participants' conceptualization of CSR dimensions and attributions when defining their consumer behavior.

TABLE 1. FACTOR ANALYSIS RESULTS

	Responses to CSR			CSR attributions			
	I	II	III	I	II	III	IV
<i>Relationships with distal stakeholders</i>							
Respect for the environment	.817						
Contribution to social causes	.737						
Collaboration with administrations and NGOs	.733						
Contribution to regional development	.678						
Involvement in community interests	.619						
<i>Relationships with proximal stakeholders</i>							
Profit maximization for partners and shareholders		.814					
Ethical commitment to suppliers and distributors		.728					
Fair play in relations with competitors		.708					
Satisfaction of employees' expectations		.534					
<i>Relationships with consumers</i>							
Satisfaction of consumers' expectations			.950				
<i>Values-driven</i>							
To give back something to the society				.778			
Interest in social welfare				.748			
Moral obligation				.660			
Satisfaction of social expectations				.574			
<i>Egoistic driven</i>							
As a tax write-off					.681		
To take advantage of non-profit organizations					.607		
To take advantage of the cause					.556		
Legal obligation					.539		
To increase profits					.414		
<i>Strategic-driven</i>							
To improve their reputation						.767	
To improve their credibility						.573	
Publicity						.543	
To keep/get more costumers						.469	
<i>Stakeholder-driven</i>							
Partners and shareholders' expectations							.810
Suppliers and distributors' expectations							.611
Employees' expectations							.426
Percentage of variance explained	30.61	21.55	10.90	18.43	12.24	10.94	9.45
Cronbach's α reliability	.805	.732	--	.748	.774	.775	.701

Source: Author's calculations

TABLE 2. MEANS (M), STANDARD DEVIATIONS (SD), AND CORRELATIONS AMONG VARIABLES

	1	2	3	4	5	6	7
1. Distal stakeholders							
2. Proximal stakeholders	.49**						
3. Consumers	.29**	.17**					
4. Values-driven	.32**	.40**	ns.				
5. Egoistic-driven	ns.	ns.	.15**	-.23**			
6. Strategic-driven	.19*	ns.	.18**	ns.	.41**		
7. Stakeholder-driven	.31**	.48**	ns.	.51**	ns.	ns.	
M	3.50	3.16	3.72	3.24	3.70	3.89	3.27
SD	0.73	0.80	0.94	0.79	0.58	0.57	0.74

* $p < .05$; ** $p < .01$.

Source: Author's calculations

C. Differences by academic area

We next performed a one-way between-groups multivariate analysis of variance (MANOVA) to investigate the effect of academic background on the seven dimensions identified in previous analyses and get a more adjusted appreciation of consumer responses and CSR attributions of undergraduates within different fields of study.

TABLE 3. RESULTS FROM MANOVA

	Social	Technical	Health	Experimental	Humanities	F	η^2
Distal stakeholders	3.52	3.42	3.56	3.55	3.47	0.48	.005
Proximal stakeholders	3.15	2.98	3.65	3.02	3.07	7.28*	.069
Consumers	3.56	3.87	3.73	4.02	6.67	3.22	.032
Values-driven	3.30	2.94	3.62	3.09	3.43	8.28*	.077
Egoistic-driven	3.64	3.72	3.70	3.91	3.74	2.24	.022
Strategic-driven	3.96	3.92	3.65	3.85	3.89	3.37	.033
Stakeholder-driven	3.35	3.17	3.62	2.84	3.15	8.37*	.080

Note. * $p < .007$ (Bonferroni's level); Wilks' $\lambda = .737$, $F(28, 1404) = 4.43$, $p < .001$, $\eta^2 = .073$

Source: Author's calculations

Results showed a statistically significant difference between students within different areas on the combined dependent variables: $F(28, 1404) = 4.43, p < .001$; $Wilks' \lambda = .737$; $\eta^2 = .073$. When findings for the dependent variables were considered separately, only differences in purchase behavior based on perceived responsible relationships with proximal stakeholders ($F(4, 395) = 7.28$; $\eta^2 = .069$), values-driven attributions ($F(4, 395) = 8.28$; $\eta^2 = .077$), and stakeholder-driven attributions ($F(4, 395) = 8.37$; $\eta^2 = .080$), were statistically significant according to a Bonferroni adjusted alpha level of .007 (.05/7). These results are summarized in table 3, together with mean scores obtained by students in different academic areas.

HSD Tukey post hoc tests were performed to analyze the effect of academic background on the study variables more in deep. Statistically significant differences obtained by using an alpha level of .05 are shown in table 4. In a general way, students within Health and Social areas reported higher scores than students within Technical, Experimental and Humanities disciplines in the three scales mentioned.

TABLE 4. HSD TURKEY POST HOC ANALYSIS

Dependent variable	Independent variable		Mean dif. (I - J)	Std. Error
	Academic area (I)	Academic area (J)		
Proximal stakeholders	Health	Social & Legal	0.49***	.119
		Technical	0.67***	.131
		Experimental	0.63***	.154
		Humanities	0.58*	.211
Values-driven	Health	Social & Legal	0.32*	.117
		Technical	0.68***	.128
		Humanities	0.53**	.527
	Social	Technical	0.36**	.095
Stakeholder-driven	Health	Technical	0.45**	.120
		Experimental	0.77***	.142
	Social	Experimental	0.50***	.117

Note. * $p < .05$; ** $p < .01$; *** $p < .001$

Source: Author's calculations

III. CONCLUSIONS

Nowadays, CSR practices are becoming a powerful tool for enterprises, in order to maintain their reputation, send a signal to the various stakeholders with whom they interact and, at the end, generate added value for society. In this context, the implications of CSR for consumer behavior and marketing have represented a quite common topic in recent literature. In general, main conclusions in this sense remark that, while it is true that socially responsible initiatives may induce some consumer goodwill towards the organization, the effects of CSR on consumer behavior are more complex than expected. Particularly, the characterization of the corporate practices that are perceived as significant of social responsibility by consumers and the motives

that they attribute to organizations to perform in this way seem to be two key aspects to take into account when analyzing the relationships between CSR and consumer behavior.

From this setting, the purposes of this paper have been to analyze university students' consumer responses and motives attributed to CSR practices in business settings, just as the usefulness of academic background as segmentation variable when analyzing the consumer behavior of undergraduates in reference to CSR. In reference to these aims, three main conclusions can be stressed.

Firstly, our findings advance previous literature about socially responsible consumer behavior based on societal and ecological concerns (Roberts, 1993, 1995, 1996; Mohr et al., 2001; Webb et al., 2008) by analyzing the CSR dimensions affecting the consumer behavior of university students, according to a wide vision of firms' responsibilities with all their stakeholders at both external and internal levels. From this view, we found that undergraduates based their behavior as consumers both in firms' contribution to social and environmental causes and responsible relationships with consumers and other proximal stakeholders such as employees, business partners, suppliers and distributors, and competitors.

Secondly, the study presented here proves the usefulness of previous models defending the dimensionality of consumers' CSR attributions (Ellen et al., 2006; Vlachos et al., 2009). Moreover, our findings suggest the coexistence of different firms' motives to behave in a socially responsible way as perceived by university students, egoistic-driven and strategic-driven motivations slightly exceeding the attributions of disinterested initiatives to companies in their CSR policies.

Thirdly, the results of the study confirm academic background as useful segmentation variable when studying the influence of CSR on consumer behavior in university settings, thus concluding that students within Health and Social areas reported the more complete vision of companies' socially responsible actions, in terms of both proximal stakeholders-oriented and disinterested-driven.

To sum up, this pattern of results suggest the influence of higher education on the prevalent concept of CSR held by students, thus pointing the need of incorporating further transversal training on the matter, in order to provide students with a more complete vision of both internal and external dimensions of enterprises' social responsibilities according to their future work demands. Likewise, differences between groups of students by academic area reaffirm the importance of incorporating segmentation criteria in decision-making about CSR in organizations, fitting better the demands of such objective publics.

REFERENCES

- Arbuthnot, J. (1977):** *The Roles of Attitudinal and Personality Variables in the Prediction of Environment Behaviour and Knowledge*, Environment and Behaviour, Vol. 9, No. 2, pp. 217-232.
- Baker, M. J. (2006):** *Editorial*, Journal of Customer Behaviour, Vol. 5, No. 3, pp. 197-200.
- Barone, M. J., Miyazaki, A. D. and Taylor K. A. (2000):** *The Influence of Cause-Related Marketing on Consumer Choice: Does One Good turn Deserve Another?*, Journal of Academic Marketing Science, Vol. 28, pp. 248-262.
- Barone, M. J., Norman, A. T. and Miyazaki, A. D. (2007):** *Consumer Response to Retailer Use of Cause-Related Marketing: Is More Fit Better?*, Journal of Retailing, Vol. 83, No. 4, pp. 437-445.
- Becker-Olsen, K., Cudmore, B. and Hill, R. (2006):** *The Impact of Perceived Corporate Social Responsibility on Consumer Behavior*, Journal of Business Research, Vol. 59, No. 1, pp. 46-53.

- Beggs, J. and Lane, I. (1989):** *Corporate Goal Structures and Business Students: A Comparative Study of Values*, Journal of Business Ethics, Vol. 8, No. 6, pp. 471-478.
- Boush, D. M., Frestad, M. and Rose, G. M. (1994):** *Adolescent Skepticism toward TV Advertising and Knowledge of Advertiser Tactics*, Journal of Consumer Research, Vol. 21, pp. 165-175.
- Brown, T. J. and Dacin, P. A. (1997):** *The Company and the Product: Corporate Associations and Consumer Product Responses*, Journal of Marketing, Vol. 61, pp. 68-84.
- Campbell, M. C. and Kirmani, A. (2000):** *Consumer's Use of Persuasion Knowledge: The Effects of Accessibility and Cognitive Capacity on Perceptions of an Influence Agent*. Journal of Consumer Research, Vol. 27, pp. 69-83.
- Carrigan, M. and Attalla, A. (2001):** *The Myth of the Ethical Consumer. Do Ethics Matter in Purchase Behaviour?*, Journal of Consumer Marketing, Vol. 18, No.7, pp. 560-577.
- Carroll, A. B. (1991):** *The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders*, Business Horizons, Vol. 34 No. 4, pp. 39-48.
- Castaldo, S. and Perrini, F. (2004):** *Corporate Social Responsibility, Trust Management, and Value Creation*, in: EGOS 2004 'Trust in Hybrids', Ljubljana, Slovenia.
- Castaldo, S., Perrini, F., Misani, N. and Tencati, A. (2009):** *The Missing Link Between Corporate Social Responsibility and Consumer Trust: The Case of Fair Trade Products*, Journal of Business Ethics, Vol. 84, No. 1, pp. 1-15.
- Committee for Economic Development (1971):** *Social Responsibilities of Business Corporations*, CED, New York.
- Creyer, E. and Ross, W. T. (1997):** *The Influence of Firm Behavior on Purchase Intention: Do Consumers Really Care about Business Ethics?* Journal of Consumer Marketing, Vol. 14, No. 6, pp. 421-428.
- Drumwright, M. D. (1994):** *Socially Responsible Organizational Buying: Environmental Concern as a Noneconomic Buying Criterion*, Journal of Marketing, Vol. 58, pp. 1-19.
- Ellen, P. S., Mohr, L. A. and Web, D. J. (2000):** *Charitable Programs and the Retailer: Do They Mix?*, Journal of Retailing, Vol.76, No. 3, pp. 393-406.
- Ellen, P. S., Web, D. J. and Mohr, L. A. (2006):** *Building Corporate Associations: Consumer Attributions for Corporate Social Responsibility Programs*, Journal of the Academy of Marketing Science, Vol. 34, No. 2, pp. 147-157.
- European Commission (2000):** *Conclusions of the Presidency. Lisbon European Council, 23 and 24 March 2000*, in <http://www.maec.es> (accessed 30 May 2010).
- European Commission (2001):** *Green Paper. Promoting a European Framework for Corporate Social Responsibility*, European Commission, Brussels.
- Folkes, V. S., Kamins, M. A. (1999):** *Effects of Information about Firms' Ethical and Unethical Actions on Consumer's Attitudes*. Journal of Consumer Psychology, Vol. 8, No. 3, pp. 243-259.
- Fombrun, C. (1996):** *Reputation: Realizing Value from the Corporate Image*, Boston, MA.
- Gandz, J. and Hayes, N. (1988):** *Teaching Business Ethics*, Journal of Business Ethics, Vol. 7, pp. 657-669.
- Gilbert, D. T. and Malone, P. S. (1995):** *The Correspondence Bias*, Psychological Bulletin, Vol. 117, No. 1, pp. 21-38.
- Godfrey, P. C. (2005):** *The Relationship between Corporate Philanthropy and Shareholder Wealth: A Risk Management Perspective*, Academy of Management Review, Vol. 30, No.4, pp. 777-798.
- Handelman, J. M. and Arnold, S. J. (1999):** *The Role of Marketing Actions With a Social Dimension: Appeals to the Institutional Environment*, Journal of Marketing, Vol. 63, pp. 33-48.
- Hathaway, J. W. (1990):** *Students Teach Business Lesson*, Business and Society Review, Vol. 95, pp. 58-61.
- Ibrahim, N. A., Angelidis, J. P. and Howard, D. P. (2006):** *Corporate Social Responsibility: A Comparative Analysis of Perceptions of Practicing Accountants and Accounting Students*, Journal of Business Ethics, Vol. 66, No. 2-3, pp. 157-167.

- Jones, D. (1997):** *Good Works, Good Business*, U.S.A. Today, April 25, 1B.
- Klein, J. and Dawar, H. (2004):** *Corporate Social Responsibility and Consumers' Attributions and Brand Evaluations in a Product-Harm Crisis*, International Journal of Research in Marketing, Vol. 21, pp. 203-217.
- Lorge, S. (1999):** *Consumers Care About Causes. Cornering the Market*, Sales & Marketing Management, Vol. 151, No. 6, pp. 47.
- Luo, X. and Bhattacharya, C. B. (2006):** *Corporate Social Responsibility, Customer Satisfaction, and Market Value*, Journal of Marketing, Vol. 70, No. 4, pp. 1-18.
- Maignan, I. (2001):** *Consumers' Perceptions of Corporate Social Responsibilities: A Cross-Cultural Comparison*, Journal of Business Ethics, Vol. 30, pp. 57-72.
- Maignan, I. and Ferrell, O. C. (2001):** *Corporate Citizen as a Marketing Instrument. Concepts, Evidence and Research Directions*, European Journal of Marketing, Vol. 35, No. 3/4, pp. 457-484.
- Marin, L. and Ruiz, S. (2007):** *'I Need You Too!' Corporate Identity Attractiveness for Consumers and the Role of Social Responsibility*, Journal of Business Ethics, Vol. 71, pp. 245-260.
- Marin, L., Ruiz, S. and Rubio, A. (2009):** *The Role of Identity Salience in the Effects of Corporate Social Responsibility on Consumer Behavior*, Journal of Business Ethics, Vol. 84, pp. 65-78.
- Mohr, L. A., Webb, D. J. and Harris, K. E. (2001):** *Do Consumers Expect Companies to Be Socially Responsible? The Impact of Corporate Social Responsibility on Buying Behavior*. Journal of Consumer Affairs, Vol. 35, No. 1, pp. 45-72.
- Murray, K. and Vogel, C. M. (1997):** *Using a Hierarchy-of-Effects Approach to Gauge the Effectiveness of Corporate Social Responsibility to Generate Goodwill toward the Firm: Financial versus Nonfinancial Impacts*, Journal of Business Research, Vol. 38, No. 2, pp.141-160.
- Page, G. and Fearn, H. (2005):** *Corporate Reputation: What do Consumers Really Care About?*, Journal of Advertising Research, Vol. 45, No. 3, pp. 305-313.
- Porter, M. E. and Kramer, M. R. (2004):** *Strategy and Society: The Link Between Competitive Advantage and Corporate Social Responsibility*, Harvard Business Review, Vol. 84, No. 12, pp. 5-12.
- Roberts, J. A. (1993):** *Sex Differences in Socially Responsible Consumers' Behavior*, Psychological Reports, Vol. 73, pp. 139-148.
- Roberts, J. A. (1995):** *Profiling Levels of Socially Responsible Consumer Behavior: A Cluster Analytic Approach and its Implications for Marketing*, Journal of Marketing Theory and Practice, Vol. 3, No. 4, pp. 97-117.
- Roberts, J. A. (1996):** *Green Consumers in the 1990s: Profile and Implications for Advertising*, Journal of Business Research, Vol. 36, pp. 217-231.
- Schuler, D. A. and Cording, M. (2006):** *A Corporate Social Performance. Corporate Financial Performance Behavioral Model for Consumers*, Academy of Management Review, Vol. 31, No. 3, pp. 540-558.
- Sen, S. and Bhattacharya, C. B. (2001):** *Does Doing Good Always Lead to Doing Better? Consumer Reactions to Corporate Social Responsibility*, Journal of Marketing Research Vol. 38, No. 2, pp. 225-243.
- Singh, J., García de los Salmones, M. M., and Rodriguez, I. (2008):** *Understanding Corporate Social Responsibility and Product Perceptions in Consumer Markets: A Cross-cultural Evaluation*, Journal of Business Ethics, Vol. 80, pp. 597-611.
- Smith, D., Skalnik, J. and Skalnik, P. (1999):** *Ethical Behavior of Marketing Managers and MBA Students*, Teaching Business Ethics, Vol. 3, No. 4, pp. 321-335.
- Speed, R. and Thompson, P. (2000):** *Determinants of Sports Sponsorship Response*, Journal of Academic Marketing Science, Vol. 28, pp. 226-238.
- Stevens, G. (1984):** *Ethical Inclinations of Tomorrow's Citizens: Actions Speak Louder?*, Journal of Business Education, Vol. 59, pp. 147-152.

- Van Liere, K. D. and Dunlap, R. (1980):** *The Social Bases of Environment Concern: A Review of Hypothesis, Explanations and Empirical Evidence*, Public Opinion Quarterly, Vol. 4, pp. 181-197.
- Vlachos, P. A., Tsamakos, A., Vrechopoulos, A. P. and Avramidis, P. K. (2009):** *Corporate Social Responsibility : Attributions , Loyalty , and the Mediating Role of Trust*, Vol. 37, pp. 170-180.
- Waddock, S. and Smith, N. (2000):** *Corporate Social Responsibility Audits: Doing Well by Doing Good*, Sloan Management Review, Vol. 41, No. 2, pp. 75-83.
- Webb, D. J. and Mohr, L. A. (1998):** *A Typology of Consumer Responses to Cause-Related Marketing: From Skeptics to Socially Concerned*. Journal of Public Policy Marketing, Vol. 17, pp. 226-238.
- Webb, D., Mohr, L. and Harris, K. (2008):** *A Re-examination of Socially Responsible Consumption and its Measurement*, Journal of Business Research, Vol. 61, No. 2, pp. 91-98.

