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Consumers' Ethical Orientation and Attitudinal and Behavioral Response to CSR and in South
Korea and the US

Abstract

This study identifies the roles of consumers' ethical orientations and CSR (perceived corporate social responsibility) motives and the dynamics of these two variables on the subsequent consumers' attitudinal and behavioral responses to CSR—perceived corporate authenticity and pro-firm behavioral intentions. To examine the impact of individual consumer's ethical orientations, we measured consumer's ethical orientations such as deontology and consequentialism through a web-based survey conducted in Korea and in the United States. Further to investigate the role of perceived CSR motives, we measured the perception of company's business-oriented motives and society-oriented motives in conducting CSR.

Results demonstrate different patterns of ethical orientation impacting consumers' responses across these countries. Specifically, consumer's consequentialist orientation appears to be positively associated with pro-firm behavioral intention in both the Korean and the US studies, but was positively associated with the perception of corporate authenticity only in the Korean study. Further, in the Korean study, perceived business-oriented CSR motive interacts with deontological orientation in decreasing perception of corporate authenticity, whereas, in the US study, perceived business-oriented CSR motive tends to reduce pro-firm behavioral intentions. Theoretical and practical implications are discussed (183 words).

Keywords: corporate authenticity; corporate social responsibility; consequentialist ethics, CSR motives; deontological ethics; strategic CSR

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In modern society, many organizations invest substantial efforts and resources in their Corporate Social Responsibility (hereinafter CSR) programs, hoping to create positive outcomes (Schwepker & Good, 2011; Singh, Salmones Sanchez, & Bosque, 2008). Yet the CSR influence on various business benefits such as corporate reputation, brand and sales, is considered conditional and contextual (e.g., Hur, Kim, & Woo, 2014; Singh et al., 2008). One reason for this might be the rise of skeptical consumers who will not blindly accept firms' CSR initiatives (Kim & Lee, 2009; Rim & Kim, 2016; Sen & Bhattacharya, 2001; Skarmeas & Leonidou, 2013; Wagner, Lutz, & Weitz, 2009). For example, firms' CSR messages are not necessarily viewed as altruistic even when those messages seem value-neutral or public-serving overall (Ban, 2016).

To explain why consumers may or may not favor CSR initiatives, some scholars have looked into different types of CSR motives (e.g., Alcaniz, Caceres & Perez, 2010; Kim & Lee, 2012; Werther & Chandler, 2005). Along this line, Alcaniz et al. (2010) suggested that consumers tend to reward companies with sincere CSR motives, whereas those same consumers tend to punish companies projecting egoistic CSR motives. Prior research confirmed this notion (Groza, Pronschinske, & Walker, 2011; Ellen, Webb, & Mohr, 2006; Sen & Bhattacharya, 2001). However, this linear relationship between the ethical appreciation of CSR motives and its subsequent influence on consumers' behaviors should be construed carefully. Some marketing research has observed a *paradox* in the ethical public, given that its ethical beliefs and judgment of business practices do not match its actual buying behaviors (Carrigan & Attalla, 2001; Creyer & Ross, 1997; Eleni, Paparoidamis & Chumpitaz, 2015). Notably, Sen & Bhattacharya (2001) warned against a uniform approach to ethical CSR outcomes, considering "the potential diversity

in consumers' responses to the myriad of CSR initiatives" (p. 225). So it is crucial to identify additional factors or conditions, such as individuals' predispositions about business or cultural factors, which better may explain the diversity of consumers' responses to CSR.

Thus, this study's central inquiry is how and why diverse consumer segments across countries perceive and respond to CSR initiatives in different modes. If a firm's ethical conduct does not always generate consumers' positive attitudes and behaviors toward that firm, what factors could explain this phenomenon? Specifically, what thought processes and specific personal beliefs could engender this phenomenon? In addition, are there any differences regarding consumers' attitudinal and behavioral responses to CSR motives between Western countries and Asian countries?

In answering these questions, we are interested in the roles of consumers' ethical orientations. In this study, *deontology* and *consequentialism* are proposed as two types of ethical orientation affecting decision-making and information behavior (Tanner, Medin, & Iliev, 2008). The deontology-oriented individuals tend to focus on process and duty, while the consequentialism-oriented believe that ends justify means and that consequences are the basis for evaluating the ethicality of one's action (Broad, 2014). Still lacking in the extant research is how such discrepant ethical views differentiate consumers' reactions to CSR initiatives, especially when those views interact with consumers' perceptions of CSR motives. More academic effort is needed in explicating the roles of an individual's ethical predisposition in the ethical attribution of CSR and ensuing behaviors (Sen & Bhattacharya, 2001). Specifically, the impact of individuals' different ethical orientations (Auger, Devinney, 2007; Auger, Devinney, & Louviere, 2007; Vermeir & Verbeke, 2008) have not yet been investigated thoroughly in the

context of perceived corporate authenticity and pro-firm behavior as CSR outcomes. In the following section, a review of literatures and the research hypotheses will be presented.

Literature review

Consumers' Responses to CSR: Perceived Corporate Authenticity and Pro-firm Behaviors

Authenticity is becoming crucial in contemporary business practices (Beverland, 2006; Napoli, Dickinson, Beverland & Farrelly, 2014; Stoker & Tusinski, 2006). Firms increasingly encounter high consumer demands for authenticity in products (Lewis & Bridger, 2000), in marketing communications (Coombs & Holladay, 2009; Shen & Kim, 2012) and even in salespeople (Schaefer & Pettijohn, 2006). The Arthur W. Page Society (2007, p. 6) proclaims that “authenticity will be the coin of the realm for successful organizations who lead them.” Perceived corporate authenticity leads to positive outcomes, such as positive word-of-mouth behavior about the firm (Shen & Kim, 2012), employees' organizational identification and employee connections (McShane & Cunningham, 2012).

However, the concept of authenticity is not yet defined clearly (Napoli et al., 2014) and confusion still exists regarding its nature and use (Beverland, 2006). Research is also lacking for understanding authenticity in the CSR context (Alhouti, Johnson, & Holloway, 2016). In general, authenticity refers to the genuineness, sincerity, honesty, and originality of something (Napoli et al., 2014). It also is understood as an individual's behavior being congruent with his/her own traits and values (Sheldon, Ryan, Rawsthorne, & Ilardi, 1997). Operating without pretense is an important component of authenticity, as masking could imply deceptive and inauthentic behavior (Schaefer & Pettijohn, 2006). When the concept is applied in the organizational context, authenticity means that organizations behave genuinely for their stakeholders and the public (Shen & Kim, 2012). If a consumer perceives a firm as authentic, the firm's behaviors are seen

as truthful, transparent, and consistent. A firm's behaviors should match its core values and beliefs (Shen & Kim, 2012) and values are realized through its actions (Freeman & Auster, 2011).

CSR can be considered efforts to manage or to enhance an authentic corporate image. Some scholars found that image of authenticity is often produced when a firm invests more effort in social and ethical causes than is realized naturally via organic interactions between the firm and its stakeholders (Brown, Kozinets, & Sherry, 2003). This implies that firms may be able to manage consumers' perceptions of corporate authenticity by identifying and utilizing factors that affect consumers' perceptions and responses (Grayson & Martinec, 2004).

Previous research has demonstrated the inverse relationship between consumers' skepticism of CSR campaigns and the success of those campaigns (e.g., Kim & Lee, 2009; Mohr, Webb, & Harris, 2001). For example, consumers' suspicions about a firm's sincerity lead them to develop negative attitudes (Vaidyanathan & Aggarwal, 2005; Webb & Mohr, 1998) or to evaluate the firm's CSR programs negatively (Skarmeas & Leonidou, 2013), which in turn will affect their supportive behavior to, or hostile behavior against, the firm. Hence, firms often suffer from a self-promoter's paradox when consumers distrust CSR messages (Rim & Kim, 2016).

Considering this skepticism of CSR among consumers, Alhouthi, Johnson and Holloway (2016) argued that socially-responsible behavior itself is not enough for a firm to win consumers' minds. Becker-Olsen, Cudmore and Hill (2006) also suggested that positive CSR outcomes derive from consumers' *evaluations* of the CSR initiative, rather than from the behavior itself. In addition, consumers' perceptions of authenticity are often subjective (Napoli et al., 2014). Hence, securing and managing consumers' perceptions of authenticity is important to help organizations attain success in their CSR campaigns (Alhouthi et al., 2016).

In addition to creating an authentic image in the consumers' mind, we also view pro-firm behavior as a CSR campaign's main outcome. To note, discussion of the effects of CSR and cause-related marketing on consumers' behaviors has been primarily limited to purchase intentions and behaviors. However, affecting and engaging a target public through CSR practices could foster a broader range of supportive behaviors. For example, Murray and Vogel (1997) suggested that CSR might boost consumers' legal and political supportive actions. To clarify, consumers' goodwill toward a firm can prompt wide-ranging actions including contacting elected officials, writing letters-to-the-editor, and voting in favor of that firm's business operations. Drawing upon previous literature (e.g., Furaiji, Łatuszyńska, & Wawrzyniak, 2012; Murray & Vogel, 1997), we define pro-firm behavioral intention as consumers' intention to purchase stock, to use products/services, and to provide favorable references about the firm.

CSR often is used as a *prima facie* strategic marketing tool. In situations where skepticism about CSR negatively influences the business outcome, it is crucial to understand different motives, contexts and mechanisms of CSR activities influencing consumers' favorable perceptions of a firm (i.e., corporate authenticity) and those consumers' supportive behaviors (i.e., pro-firm behavior). In the following subsection, consumers' ethical orientations and CSR motives are discussed in detail as two main factors influencing consumers' decision-making and their subsequent behaviors.

Personal Ethical Orientation: Deontological Ethics and Consequentialist Ethics

Ethics position theory (ETP) suggests that individuals' moral philosophies affect their judgments and actions (Forsyth, O'Boyle, & McDaniel, 2008). Further, many scholars have shown keen interest in the effect of personal moral traits and tendencies on actual decision-making in diverse business contexts (e.g., negative word-of-mouth on corporate irresponsibility

(Grappi, Romani, Bagozzi, 2013), business-related moral choice (Aquino, Freeman, Reed, Lim & Felps, 2009), and ethical brand perception (Brunk, 2010).

Considering all existing research findings, it is presumed that CSR, CSR-related company issues and company ethicality might be received and perceived quite differently according to different ethical traits rooted in diverse consumer groups. Several studies explored the effect of individual ethical orientation on ethical decision-making in terms of deontological *versus* teleological perspectives (Hunt & Vasquez-Parraga, 1993; Mayo & Marks, 1990).

Kantian ethical orientation and Utilitarian ethical orientation offer useful perspectives for understanding deontology and consequentialism. Deontology states that consequences are not a determinant of ethical behavior; instead, an action is either moral or immoral in and of itself, which Immanuel Kant dubbed the *Categorical Imperative* (Kant, 1797; Tanner, Medin, & Ilieue, 2008). Deontological principles focus on consideration of one's duty or obligation (De George, 1999). Consequentialism, in brief, assumes that the ends justify the means; that is, consequences are the basis for evaluating the ethicality of one's actions (Birnbacher, 2003; Tanner et al., 2008). Among consequentialists, actions producing the greatest benefits for individuals and society are considered morally right and ethical (Schwartz & Carroll, 2003). As Schwartz and Carroll (2003) suggest, "consequentialism includes both egoism (promoting the good of an individual) and utilitarianism (promoting the good of society) (p. 512).

In this regard, we specifically look at the effects of deontological ethics and consequentialist ethics. To illustrate, we assume *deontological* ethics and *consequentialist* ethics can provide scholars and practitioners with an effective theoretical framework for observing and predicting consumers' attitudinal and behavioral responses to CSR. Several scholars (Bowen, 2002, 2005; Heath & Coombs, 2006) claimed that normative ethics—i.e., Kantian ethical

orientation—should be heightened in corporation citizenship. In light of concern about ethical consumerism, scholars support the deontology-driven view that unless a firm responds promptly and appropriately to social obligations and disasters, its CSR fails to yield consumers' positive attitudes toward that firm, fails to lead to beneficial purchasing behavior, and, even worse, can cause product boycotts (e.g., Carrigan & Attalla, 2001; Creyer & Ross, 1997).

Deontology purists might decline to acknowledge the ethicality in CSR efforts if firms seem to seek any sort of advantage from it deliberately, such as posturing for a favorable reputation and image through philanthropic deeds. For those purists, firms should perform CSR not for fruitful business outcomes, but only for the purpose of fulfilling social obligations (Beauchamp & Bowie, 2004; Tanner, Medin, & Iliev, 2008). Consumers with this rigorous ethical belief may have the highest level of CSR expectations, i.e., they may expect so-called *discretionary* CSR responsibilities, which are beyond *basic* economic, legal and ethical CSR responsibilities (Vanhamme & Grobben, 2009). Therefore, merely meeting society's generally-expected moral standards with a series of CSR programs might not be satisfactory for this segment of consumers, as the firm's CSR goals should be altruistic even if addressing ethical concerns may negatively affect financial performance. Hence, the firm's broad contribution to society that goes beyond mere profits generation is important to deontology-oriented consumers.

On the other hand, because consumers espousing consequentialism focus on the causal consequences and generation of maximum efficiency as a whole, as long as local communities benefit from CSR campaigns, a firm's business-oriented (or egoistic) motives and outcomes might be excused or considered simply a non-issue. In other words, the firm's fulfilling both economic and ethical responsibilities (Maignan, 2001) driven by business-oriented motives may be considered positive among consumers with consequentialist orientation. As long as a firm's

CSR effort promotes the good of society, it will be considered ethical (Schwartz & Carroll, 2003). Simply put, this notion justifies a firm's CSR effort to benefit both communities and business *simultaneously*—in modern parlance, a *win-win* situation. In other words, for stakeholder groups with consequential ethical traits, a firm's CSR effort can be viewed as strategic as well as ethical. Therefore, we can assume that *deontological* traits will relate to rigorous evaluations of ethics in CSR motives and to high moral expectation about CSR, while *consequentialist* traits will relate to generous evaluations of ethics in CSR motives (Birnbacher, 2003; Broad, 2014; Tanner et al., 2008) and to practical expectations about CSR, such as meeting business goals and CSR goals at the same time to benefit both the community and the firm. To be specific, deontological ethical attribution of CSR motives might be more critical of a firm's CSR initiatives, while consequentialist ethical attribution might regard those CSR activities highly as long as they contribute to society as a whole. Accordingly, we formulate the following hypotheses:

H1: Consumers' deontological ethical philosophy will be associated negatively with a) perceived corporate authenticity and b) consumers' willingness to engage in pro-firm behavior.

H2: Consumers' consequentialist ethical philosophy will be associated positively with a) perceived corporate authenticity and b) consumers' willingness to engage in pro-firm behavior.

Perceptions of CSR motives

Several scholars have suggested that consumers evaluate CSR based on a firm's motives behind its CSR initiatives, including the impact their business outcomes (Du, Bhattacharya, & Sen, 2010; Ellen et al., 2006). To be specific, Alcaniz et al. (2010) suggested that consumers would not want to deal with a company if those consumers perceive selfish motives from that firm's CSR programs. And the public would like to reward a firm whose CSR initiatives are

driven by altruistic motives. Similarly, Werther and Chandler (2005) supported the idea that a firm's egoistic approach to CSR courts the possibility of consumers' negative responses to CSR. Furthermore, a merely benefit-seeking CSR strategic perspective might worsen customer relationships if a CSR approach is perceived as insincere. Becker-Olsen et al. (2006) argued that the public tends to punish firms that seem disingenuous.

In this regards, this study presumes that if CSR sincerely and responsibly seems to address social problems and issues without any business or marketing related purposes, consumers might perceive the firm as authentic and are more likely to engage in supportive behavior for the firm. In contrast, if consumers perceive the firm's CSR motives are intrinsically for business interests, they might not trust the firm, as they would feel manipulated by the firm's CSR activities. Hence, this study expects to confirm the findings of previous research (e.g., Alcaniz et al., 2010) on CSR motives and consumer responses.

However, we aim to explore a question about how perceived CSR motives play a different role in forming attitudes and behaviors based on a consumer's ethical philosophy. In general, CSR programs address both social and business needs (i.e., both economic and ethical responsibilities, Schwartz & Carroll, 2003); thus, business-oriented CSR might not necessarily be considered selfish among some segments of stakeholders. According to Ellen et al. (2006), self-centered CSR motives can be perceived not merely as egoistic but also as strategic. Forehand and Grier (2003) also suggested that consumer skepticism is not necessarily driven by firms' profit-motivated actions. Similarly, Becker-Olsen et al. (2006) argued that firm-centered interests do not reduce perceived corporate credibility. These mixed results in previous research cast considerable doubt on the generalizability of the impact of CSR's normative aspects. Hence, in this study, we would like to test the role of CSR motives along with individuals' ethical

orientations that affect their judgments on the ethicality of CSR programs. So, this study formulates the following research question.

RQ1: How will ethical orientation and perceived CSR motives interact in evaluating corporate authenticity and forming pro-firm behavioral intentions?

To answer this research question, we posit the following hypotheses:

H3: Deontological orientation would interact with perceived CSR motives in forming a) perceived corporate authenticity and b) consumers' willingness to engage in pro-firm behavior based on rigorous ethical standards.

H4: Consequentialist orientation would interact with perceived CSR motives in forming a) perceived corporate authenticity and b) consumers' willingness to engage in pro-firm behavior based on practical consideration of the outcome of activities.

Understanding Different Consumer Behaviors in Two Countries

Previous studies have found the influences of diverse culture-based ethics on business practices and decision-making (Etheredge & Erdener, 1999; Kim, 2003; Sison, 1999; Swart, Hall, Duncan, & Chia, 2005; White, 1999). For example, Buddhist culture emphasizes the value of compassion (White, 1999) while trust is strongly emphasized in Filipino family business traditions (Sison, 1999). Moreover, one comparative study revealed that, in performing good deeds, American students tend to have more self-promoting attitudes than their Asian counterparts, preferring to act ethically when their ideal behaviors will be visible to others; the study demonstrated that Asians value a humble and modest mindset where people eschew self-promotion or social recognition in return for ethical endeavors (Swart et al., 2005). Also, a study on the ethics of Korean public-relations practitioners indicated that they are more affected by

idealism than by relativism in ethical judgment, in contrast to the US case, which revealed relativism as a more significant factor in ethical judgment (Kim, 2003).

Not only does cultural difference, inherent to nationality, affect ethical judgment and behaviors, but also national social and economic contexts might account for ethical attribution. Kim and Choi (2013) found that culture and nationality play a role in identifying CSR practices; their study showed that young US participants had more favorable attitudes toward CSR than did young Korean participants. Also, the latter are more specifically concerned about relational CSR in evaluating their relationship with the organization, while US participants were concerned about a wide range of CSR practices.

The comparative study by Etheredge and Erdener (1999) on ethical decision patterns in four countries—China, Korea, Mexico, the US—proposed the concept of non-consequentialist orientation in ethical decision patterns driven by the value of justice and human rights. Their findings indicated that in business the traditional dichotomy between utilitarian consequentialism and Kantian deontology prevails in consumers' ethical decision-making. To be specific, among those four countries, China is contrasted against the other three, showing a different ethical pattern where it assigns greater weight to utilitarianism than to non-consequentialism. The study's authors concluded that cultural, political, and economic variance across the nations studied might relate to differences in ethical decision patterns (Etheredge & Erdener, 1999).

As such, assuming the combined effect on ethical judgment and practices of culture-based ethics, as well as differences in economic and social contexts embedded in nationality, it is easy to speculate that national identity influences the perception of CSR based on peculiarities inherent in local history and conventions. Donaldson (1992) pointed out that cultural or economic differences put global business operations into potential conflict. Therefore, the result

of the following research question might produce more detailed observation and subsequent analysis of factors in cultural and national effects upon CSR perceptions. Thus, the study formulates the following research question:

RQ2: To what extent do the US consumers and South Korean consumers differ in their perceptions of corporate authenticity and their pro-firm behavioral intention?

Method

Sampling Method

Data was collected in the US (N=200) and in Korea (N=261) in May, 2013. In each country, a survey company recruited participants from general population. An online survey was disseminated to the participants in the US and Korea respectively. Upon their participation, those participants were given credit according the individual reward policy of the survey company.

Survey Design

Before launching the main survey, we conducted the pretest. We explored a total of four company's CSR cases who are leading global pharmaceutical companies (i.e., *Novartis*, *Merck*, *Abbott*, and *Pfizer*) to create one CSR coverage which can be used in our survey. The selection of the companies for pretest was based on their scoring in official social-performance indices (i.e., sustainability index) that attest to the social performance of global healthcare companies. Recruited participants were asked to read about the fictional vignette about CSR coverage of *a real pharmaceutical company* (i.e., *Novartis*, *Merck*, *Abbott*, and *Pfizer*) and its work in developing market-free drug access programs for patients with fatal diseases such as Human Immuno-deficiency Virus (HIV). Participants read the CSR information plus a brief introductory statement about the firm. Participants also received additional information, including the firm's financial and social performance as well as its issues with global health activism in developing

countries (See appendix A). Next, working at their own pace, participants completed a survey of dependent measures, encompassing perceived self-oriented and society-oriented motives of the CSR campaign, corporate authenticity and their intentions for pro-firm behaviors.

Although four companies were used for the survey, the amount and structure of content were the same across participants. Of interest is that the company name and awareness of the company did not show a statistically significant effect on the result. Thus, our main survey used only one company, *Pfizer*, because it was the most well-known in the pretest. In pursuit of more enhanced external and internal validity of the study, the actual data collection showed one company case using *Pfizer* as successful and exemplary in both financial and social performance in the global pharmaceutical industry.

Measurement

Scales of independent and dependent variables were developed by adopting previous literature, and reliability was tested before proceeding with data analysis (see Table 1). Likert scales of 5 (1 = strongly disagree, 5 = strongly agree) were used. The following subsections explain the details regarding the development of measures.

[Insert Table 1 here]

Personal ethical orientation. This study has identified the concept of personal ethical orientation using two dimensions: *deontological orientation* and *consequentialist orientation*. To measure personal ethical orientation, we initially used scales adopted from previous literature (Reidenbach & Robin, 1988) to measure deontology and consequential scales; however, the pretest yielded a statistically-unsatisfactory result of less than .40 for Cronbach's alpha: thus, we tested self-developed scales based on the ethical concepts in the previous literature (Reidenbach & Robin, 1988) using a vignette to create the business context to help participants to answer

more intuitively. The method of giving a vignette to the survey participants is based on the moral foundation theory (Graham, Haidt, & Nosek, 2009) indicating that contextualizing questions might be more effective to help respondents' introspection (Nisbett & Wilson, 1977) and intuitive quality (Haidt, 2001).

To explain the process in detail, one vignette was used describing a fictitious company, HUMAN-TECH, facing an ethical dilemma and problems in global business practices causing human labor/ environmental/crisis issues (See Appendix B). Ethical orientation was measured before the stimuli for measuring dependent variables. After reading about HUMAN-TECH's issues, participants were asked to respond to questions measuring their deontological and consequential ethical judgment relative to the company's business practices.

To measure *deontological orientation*, conceptualized as ethical duty- and motives-based thinking in judging corporate ethics in global business practices, seven self-developed items were used (see Appendix B). Similarly, to measure *consequentialist orientation*, conceptualized as beneficial outcome- and performance-based thinking, seven self-developed items were used (see Table 1 for reliability, M and SD).

CSR motives perception. This study measured two types of CSR motives perception: business-oriented and society-oriented. Business-oriented motives are conceptualized in this study as internal strategies for increased sales and profit; society-oriented motives are conceptualized as a genuine intention for improving a local community's and society's wellbeing in CSR. To measure two types of motives in CSR, the study adopted and modified items from the literature search (Graafland & Mazereeuw-Van der Duijn Schouten, 2012; Jahdi & Acikdilli, 2009; Murray & Vogel, 1997; Sprinkle & Maines, 2010). A total of four items each for

business-oriented motive and for society-oriented motive respectively were used. (see Table 1 for reliability, M and SD).

Corporate authenticity and pro-firm behavioral intention. Scales for measuring perceived corporate authenticity and pro-firm behavioral intention were adopted from previous literature (Shen & Kim, 2012 for corporate authenticity; Murray & Vogel, 1997 for pro-firm behavioral intention) (see Table 1 for reliability, M and SD). Four items were used for measuring corporate authenticity and three for pro-firm behavior.

Demographic Information of Research Participants

The 200 participants in the US survey comprised 103 males (51.5 percent) and 97 females (48.5 percent). The 261 participants in the Korean survey comprised 129 male (49.4 percent) and 132 female (50.6 percent). A full breakdown of participants' age is referenced in Table 2. Regarding race/ethnicity, most research participants from the US survey reported they are Caucasian (n=157, 78.5 percent, see Table 2 for full breakdown of race/ethnicity). All Korean respondents defined their race as East Asian (n=261). Age, gender and race distributions in the dataset reflect the US census from 2010 without significant deviation. Survey respondent characteristics seem representative in comparison to census data from both countries (see Table 2).

[Insert Table 2 here]

Data analysis

Survey respondent characteristics looked representative in comparison to census data from both countries.¹ Bicorrelations of summated items of tested variables were examined (see Appendices C and D). Then, hierarchical multiple regression analysis was used to test hypotheses on relationships between consumers' perceptions of CSR motives, consumers'

ethical orientations, corporate authenticity and consumers' pro-firm behavior. Two hierarchical multiple-regression analyses were performed (one for predicting perceived authenticity, the other for predicting pro-firm behavior). Independent variables were centered for each model.

Regression analysis results with Variance Inflation Factor (VIF) and tolerance indices are reported in Tables 3 and 4. An examination of VIF for variables in our model showed that multicollinearity was not a potential problem, as a VIF greater than 10 generally is considered multicollinearity (Myers, 1990).

Results

Study 1 (United States)

The study conducted in the US shows that American consumers highly value a firm's altruistic motives. Results show no significant relationships between other independent variables and perceived corporate authenticity, except one between society-oriented CSR motive and perceived corporate authenticity ($B=.66$, $SE=.05$ $p<.001$). In addition, while business-oriented CSR motive has a negative relationship with pro-firm behavior ($B=-.19$, $SE=.05$ $p<.01$), society-oriented CSR motive has a positive relationship with pro-firm behavior ($B=.67$ $SE=.07$ $p<.001$). This means that American consumers are willing to support firms with society-oriented motives while they tend to be vigilant regarding firms with business-oriented motives. These findings confirm previous research on the positive relationship between the public-serving CSR motive and the consumers' positive attitude (Ellen et al., 2006). Total variance accounted for by the model was 62 percent.

Regarding the effect of individuals' ethical orientations, results show that hypotheses for the relationship between deontological consumers and perceived corporate authenticity (H1a) and for the relationship between deontological consumers and their pro-firm behavioral

intentions (H1b) are not supported. While consequentialist ethics does not affect consumers' perception of corporate authenticity (H2a), it still affects consumers' intentions to engage in pro-firm behaviors (H2b) ($B=.23$ $SE=.08$ $p<.01$). There are no significant interaction effects of consumers' perceptions of CSR motives and their ethical orientations (H3a, H3b, H4a and H4b) (Table 3). Total variance accounted for by the model was 59 percent.

[Insert Table 3 here]

Study 2 (Korea)

Of interest is that, compared to the US study, the Korean study shows slightly different patterns in consumers' perceptions and behaviors. As for the roles of the two different CSR motives in predicting perceived corporate authenticity and pro-firm behavioral intention, patterns are similar to the US study. Consumers perceive a high level of corporate authenticity when they feel the firm has society-oriented CSR motives ($B=.51$, $SE=.053$, $p<.001$) and they are willing to engage in pro-firm behaviors for the firm with society-oriented CSR motives ($B=.39$, $SE=.08$, $p<.001$). In the Korean study, the negative relationship between business-oriented CSR motives and consumers' perceived authenticity also was identified ($B=-.17$ $SE=.07$ $p<.05$). When Korean consumers perceive the firm's CSR initiatives as business-oriented, they perceive the firm as inauthentic. The findings of the Korean study align with the Alcaniz et al. (2010) study. Total variance accounted for by the model was 45 percent.

The study generates contrasting effects of two different types of ethical orientations on consumers' perceived corporate authenticity and pro-firm behaviors. The result demonstrates no significant effects of deontological ethical philosophy on dependent variables (H1a and H1b); conversely, consequentialist ethical philosophy is associated positively with perceived corporate authenticity (H2a) ($B=.19$ $SE=.075$ $p<.05$) and with pro-firm behavioral intention (H2b) ($B=.34$

SE=.08 $p < .001$). Therefore, both hypotheses H2a and H2b are supported. Contrary to the US study, a significant interaction effect of business-oriented CSR motive and philosophy of deontology on perceived corporate authenticity is found in the Korea study ($B = -.26$ SE=.12 $p < .05$) (H3a). That is, when a consumer with a deontological ethical orientation perceives CSR as business-oriented, he or she might be likely to respond more negatively to the company than average (RQ1). There are no significant interaction effects on pro-firm behaviors (Table 4). Total variance accounted for by the model was 34 percent.

[Insert Table 4 here]

Aligned with previous findings, perceived altruistic CSR motives play positive roles in building company authenticity and consumers' pro-firm behaviors. Also, variation exists between the two countries as consequentialist ethical orientation works differently. In the US study, consequentialism has strong influence on behavioral decision-making yet no significant effect on attitude. However, in the Korean study, consequentialist ethical orientation showed valid effects on both authenticity perception and behavioral intention (RQ2).

Conclusions

Discussion and Implications

In several aspects, this study aims to advance CSR scholarship and practices alike. First, this study reexamined and confirmed previous research on public responses to different types of CSR motive in two different countries. While CSR initiatives are diverse and not unidimensional in nature (Brunk, 2010), critical elements in CSR communication are *how* motives are received and ethically evaluated in the public eye. Moreover, by shifting scholarly attention from how companies' behaviors increase consumers' negative perceptions to a consumer-oriented framework—an individual ethical framework—this study attempts to explore underlying

mechanisms in consumers' reactions to CSR. Accordingly, this study provides practical insights into CSR communication and reputation management. The study's results help enlighten practitioners by providing a clear picture of the influence of consumers' ethical beliefs on forming positive perceptions and supportive behavior: the key success factor in CSR communication might *not* be framing or manipulating CSR motives in a positive light, as today's public is already well-versed in the strategic competitiveness embedded in CSR campaigns geared toward both the wellbeing of business and society. Hence, not only firms need to communicate their CSR programs in more transparent, consistent and genuine ways, but also they should consider how to use their understandings and insights of consumers' beliefs and predispositions for designing CSR programs and CSR communication.

Our study has contributed to the body of knowledge in CSR communication and consumer ethics by using two types of ethical orientation. We have examined the roles of deontological ethics and consequentialist ethics in explicating consumers' attitudinal and behavioral responses to CSR. Many studies explained the effects of CSR motives; however those studies did not address how consumers judge the ethicality of firms. By looking at the joint effects of individuals' ethical orientation and their perception of CSR motives, this study was able to help reduce gaps in previous CSR research. The study's results were able to suggest key concepts and effective frameworks to help reduce or remove disparities about ethical influence on consumers' attitudes and behaviors. While consumer behavior scholarship has begun to point out the attitude-behavior gap (Creyer & Ross, 1997; Carrigan & Attalla, 2001.; Eleni et al., 2015), much of business ethics scholarship has focused on the importance of normative ethics in business operations (e.g., Alcaniz et al., 2010; Bowen, 2002; Werther & Chandler, 2005).

Also, this study pursues an alternative model to address the gap by differentiating consumers' ethical sensitivities beyond company-centric perspectives. We found that deontological orientation might reduce the positive outcome of CSR, whereas consequentialist orientation brings positive outcome to CSR efforts. More important, the findings indicate that while attitudes toward a company (i.e., authenticity perception) are apt to rely on normative ethics (i.e., deontology), consumers' actual behaviors tend to follow the rule of practicality (i.e., teleology). In both countries, deontological ethical philosophy alone did not present a significant role in inducing pro-firm behaviors. In contrast, when considering individuals' actual purchasing practices or recommendations of a firm (i.e., pro-firm behavior), consequentialist philosophy emerged as a key player. To illustrate, in the US study, consequentialism led to a favorable behavioral response to CSR but not to attitudinal difference. In the Korea study, deontology interacts with perceived business-oriented motives to decrease perception of corporate authenticity but does not impact behavioral difference. Based on the results both from both the US and the Korean studies, consumers appear *rigorously* ethical in their perceptions and evaluations of corporate authenticity, while *pragmatically* ethical in their behaviors. To explain, while consumers expect companies to behave ethically, their buying behavior does not necessarily reflect a firm's ethicality (Creyer, 1997; Carrigan & Attalla, 2001). Put another way, a firm's ethical conduct does not necessarily create consumers' supportive behaviors (e.g., Carrigan & Attalla, 2001) and, under certain conditions, CSR initiatives might even *decrease* consumers' purchase intentions (Sen & Bhattacharya, 2001). We believe this audience-centered ethical framework will help us to better understand consumers' perceptions and behaviors.

As aforementioned, we found Korean consumers and the US consumers display differing thought processes and behavioral intentions. While responses to CSR across these nations reflect

the positive influence of society-oriented CSR motives, discrepancies are obvious in terms of whether the influence is on attitude or on behavior. Overall, the US consumers are more negatively-responsive to business-oriented CSR motives when making behavioral decisions, whereas Korean consumers are more negatively-responsive when forming authenticity perceptions. To elaborate, business-oriented CSR motive negatively affects Korean consumers' perceptions of corporate authenticity, but does not affect their pro-firm behavioral intentions. However, the US consumers tend to punish firms by clearly showing their negative intentions against those firms when they feel those firms use CSR strategically. The same pattern emerges regarding the effect of individual consequential traits. The US consumers' consequentialism significantly impacts behaviors only, while Korean consumers' consequentialism impacts both attitude and behavior consistently. Comparing the results of regression models in these two countries, the total variance of the Korean model was slightly lower than that of the US model. This may imply that other potential cultural factors exist which may better explain Korean consumers' reactions to CSR initiatives. Of course, we cannot rule out sample discrepancy or bias issues between the two countries as the main cause behind this discrepancy but the result can be valuable to national and cultural exploration into the attitude-behavior gap in the CSR context. These findings may provoke further academic interest in the differing influences of ethical philosophy in diverse regional or national contexts.

This study's findings offer practical implications in mainly two aspects. First, company CSR should be implemented via thorough understanding of consumer psychology in forming attitudes and behaviors. While companies seek added business and reputational value in global or local markets through CSR, it might be improper to overemphasize society-oriented motives in achieving these goals. While firms should be mindful about increasing CSR skepticism

associated with a deontological perspective, they also should carefully consider regional and national differences that may explain the varying degree to which moral orientations and social norms come into play and influence consumers' ethical evaluation of CSR.

Next, the study's framework provides a tool by which firms can evaluate CSR efficacy in building reputational assets by increasing consumer perceptions of authenticity and by improving supportive consumer behaviors. By delineating diverse and different patterns in consumer assessments of company authenticity and in forming behaviors, CSR managers may be empowered to identify new CSR-positioning opportunities based on ethical values (deontological value and utilitarian value of CSR) thus possibly contributing to consumers' stronger endorsement. Knowledge of consumers' ethical perceptions across different markets allows managers to formulate CSR programs to either reinforce or otherwise change consumer CSR perceptions. Subsequently this knowledge can assist managerial decisions on future CSR extension where appropriate CSR motives are perceived by its target stakeholders.

To conclude, this study's findings strongly re-examine the value of ethical principles as a CSR foundation with a fresh approach to consumer-driven ethics. As we have seen where numerous global enterprises attempt to use CSR as a green-washing to erase dark shadows they cast on local communities and global society only to have it backfire, CSR without proper understanding of the public and its skepticism might even endanger company reputations and images. Plus, it is crucial to avoid ethical lapses in CSR implementation and communication via a more genuine and modest approach to achieving CSR outcomes, one in alignment with consumers' ethical principles.

This study is not exempt from limitations. Although the suggested model produced statistically-reliable concepts of two different ethical philosophies, additional variations for

categorization and exploration of consumers' ethical orientations are still possible. The proposed ethical concepts may have missing components in predicting attitudes and behavioral intentions in response to CSR. Accordingly, the validity of suggested ethical philosophies such as deontology and consequentialism is limited to the role of ethical appraisal of CSR in forming positive attitudes and behaviors toward a firm. The aforementioned shortcomings notwithstanding, however, we believe this study can serve as a key preliminary step for future studies that might confirm the suggested conceptual and relational paths in this study and further investigate other ethical frameworks relative to consumers' ethical judgments of CSR.

Another limitation as cross-cultural research might be that we examine only two countries—the US and Korea—and we cannot rule out simple sampling fluctuation as a main generator of discrepancy between the two countries. It appears that variability within individual ethics is greater in the Korean group than in the US group. This may be due to the complex culture of Korean society where Confucian tradition remains strongly influential, in high contrast to Western society, yet at the same time Korea's economic structure has successfully transitioned to mirroring the mature capitalism of Western economies. That is, we can interpret how Western and non-western values coexist in Korean society, and the result reflects its multiplicity. In this regard, future endeavors can replicate this study in different nations, thereby deriving useful insights into the broader impacts of ethics, culturally and nationally, on CSR communication.

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