



# The negative effect of CSR-CSI domain overlap in CSR-linked sport sponsorship

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## ABSTRACT

This study aimed to examine (1) the effect of the corporate social responsibility-corporate social irresponsibility (CSR-CSI) domain overlap conditions on attitudes toward the sponsor via two serial mediators (i.e., perceived firm-serving motives for CSR activity and CSR perception of the sponsor) and (2) the moderating effect of cause involvement. Four experiments were conducted: Study 1 assessed the mediation model, and Studies 2, 3, and 4 tested the moderated mediation model. Participants reported a negative mediation mechanism in the high CSR-CSI domain overlap condition (i.e., when CSR was strongly associated with CSI) compared to those in the low CSR-CSI domain overlap condition (i.e., when CSR was weakly associated with CSI). Furthermore, this negative effect was weakened when the participants were highly involved in the cause. The findings provide sponsors with CSI insights into the effective CSR-CSI domain overlap strategy in the sport sponsorship field.

## 1. Introduction

Sponsors of mega sport events increasingly engage in corporate social responsibility (CSR) activities surrounding the events to strengthen their socially responsible image (Habitzreuter & Koenigstorfer, 2021; Uhrich et al., 2014). Such linkages of sport sponsorship to CSR (i.e., CSR-linked sport sponsorship) occur more often among sponsors in industries with bad reputations (Peluso et al., 2019). For example, many Olympic sponsors irresponsible to the environment engage in pro-environmental activities in conjunction with the event, such as ANA, Japan Airlines (flights using biofuel), Coca-Cola (uniforms made with recycled bottles), Dow Chemical (carbon-saving campaigns), and Toyota (eco-friendly vehicles). Such CSR engagements seem logical because of the strong fit between their businesses and environmental issues (i.e., CSR fit). CSR fit is considered one of the critical factors in promoting successful CSR strategies (Du et al., 2010). It is usually perceived when functional (the relevance of a company's products to a cause) or image similarity (the matching of core values, symbolic meanings, or targets between a company and cause) occurs between a company and social cause (Nan & Heo, 2007). A high degree of CSR fit drives less elaboration in consumers' minds (Hastie, 1984), resulting in more attributed public-serving motives of the firm (de Jong & van der Meer, 2017; Rifon et al., 2004).

However, CSR activities strongly associated with sponsors' irresponsible behaviors (e.g., an airline sponsor with pro-environmental activities) can be interpreted as "greenwashing" (Yoon et al., 2006). For these hypocritical attributes, CSR engagements that seem logical could even produce less-attributed public-serving sponsor motives. A firm's irresponsible behaviors signify corporate social irresponsibility (CSI), which refers to 'firm-induced incidents that appear to hurt the social good (Kang et al., 2016, p. 60).' CSI implies a lack of morality, which leads to a firm's bad reputation (Godfrey et al., 2009). Drawing on the associative network memory model (Anderson, 1983), if CSR and CSI share similar attributes categorized into the same domain, irresponsible CSI images are more likely to be activated in consumers' memories by the overlapped domains. In this case, they can experience a social responsibility dilemma because the moral values of CSR clash with bad deeds (Lenz et al., 2017; Yoon et al., 2006), which may lead them to attribute firm-serving motives to sponsors. Conversely, if CSR and CSI are classified into different domains (e.g., an airline sponsor with CSR activities to overcome the poverty issue), irresponsible CSI images are less likely to be activated in their memories, resulting in more attributed public-serving motives.

Although scholars have provided a variety of CSR strategies (Becker-Olsen et al., 2006; Ellen et al., 2006), little effort has been made to assess the negative effect of overlapped CSR-CSI domains on attitudes toward

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the sponsor via perceived firm-serving motives for CSR activities. If the highly overlapped CSR-CSI domains cause a negative mechanism, many sponsors facing CSI will fail to benefit from CSR-linked sport sponsorship. Thus, this study aims to examine the effect of CSR-CSI domain overlap conditions (i.e., high vs low domain overlap) on attitudes toward the sponsor via perceived firm-serving motives for CSR activities. The CSR perception of the sponsor—the extent to which consumers perceive a sponsor as genuinely concerned about social issues (Menon & Kahn, 2003)—is also used as the second mediator to better understand the mediation chain.

Consumers interpret CSR activity based on the relationship between themselves and a cause (Du et al., 2010). Cause involvement—the degree to which consumers find a cause to be personally relevant to themselves (Grau & Folse, 2007, p. 20)—is a factor that denotes such a relationship. According to the elaboration likelihood model (ELM), issue-relevant cues are more important to those highly involved in the cause than are peripheral cues (Petty et al., 1983). Drawing on this theory, if CSR activity is considered relevant to consumers, fewer firm-serving motives are likely to be attributed to a sponsor despite the high CSR-CSI domain overlap because they are expected to process CSR information (i.e., an issue-relevant cue) more than peripheral cues, such as CSI information and CSR-CSI domain overlap conditions. Therefore, this study assesses the moderating effect of cause involvement.

This research performs four experimental studies. Study 1 tested the effect of CSR-CSI domain overlap conditions on attitudes toward the sponsor via two serial mediators. Studies 2, 3, and 4 replicate Study 1 and investigate a moderated mediation model that incorporates cause involvement as a moderator. This study extends the existing literature in three ways. First, it is an initial empirical effort to highlight the negative mechanism of the high CSR-CSI domain overlap on attitudes toward the sponsor via dual mediators. Second, CSR motive is suggested as an essential mediator that explains the negative relationships between the high CSR-CSI domain overlap and CSR perception of the sponsor, and attitudes toward the sponsor. Finally, the findings contribute to further evidence on why sponsors with CSI need to carefully consider the relationships between consumers and causes to reduce such negative responses to the strong CSR-CSI association.

## 2. Theoretical background and hypothesis development

### 2.1. CSR-linked sport sponsorship

CSR refers to ‘a commitment to improve community well-being through discretionary business practices and contribution of corporate resources (Kotler & Lee, 2004, p. 3).’ Hence, CSR-linked sport sponsorship can be defined as a sponsor’s commitment to improve community well-being through discretionary business practices “surrounding a sport event.” This is common in the field of mega sport events. Sony launched an educational football project for over 14,000 children in Latin America to leverage the sponsorship of the 2014 FIFA World Cup in Brazil (Sony, 2014). Adidas supported the South African Department of Education during the 2010 FIFA World Cup in South Africa (FIFA, 2010). Dow chemical contributes to carbon savings through anti-corrosion steel coatings with the International Olympic Committee (IOC) (Dow, 2020). These activities can help focus on the benefits of hosting mega sport events for society (Habitzeuter & Koenigstorfer, 2021). The commercialization of mega sport events has weakened the value of hosting and reduced residents’ support for these events (Chatziefstathiou, 2005; Coates & Wicker, 2015). These shifts distanced the hosting of events from rational perceptions as beneficial societal activities (Coakley & Souza, 2013). Given consumers’ great expectations of CSR because of the increased attention to contributing to a sustainable society, CSR-linked sport sponsorship can provide the legitimacy of hosting mega sport events that operate the social good (Kulczycki & Koenigstorfer, 2016; Roberts et al., 2017).

CSR-linked sport sponsorship is attractive to sponsors owing to its

positive effects. Consumers generally have a good image of CSR activities (Ellen et al., 2006). Such good images can be transferred to sponsors by linking sponsorships to CSR (Gwinner & Eaton, 1999), creating a favorable attitude toward the sponsors (Lacey et al., 2010). Many efforts to highlight these impacts have been offered because of these effects (Flöter et al., 2016; Habitzeuter & Koenigstorfer, 2021; Kang & Matsuoka, 2022; Uhrich et al., 2014).

### 2.2. Motive attribution for CSR activity

The attribution theory offers a theoretical foundation for understanding the effects of CSR-linked sport sponsorship (Lange & Washburn, 2012). It denotes individuals’ tendencies to seek a reason for why firms associate themselves with causes to shape individuals’ attitudes toward themselves. Attribution refers to assigning causes to others’ behaviors (Kelley & Michela, 1980). Individuals seek explanations for the prosocial behaviors of actors and engage in causal reasoning to arrive at their answers (Piliavin & Charng, 1990). They attribute these behaviors to the actors’ motives. Two types of motives shape attributions (Heider, 1958): (1) personal factors internal to the actors (i.e., intrinsic motives) and (2) situational factors external to the actors (i.e., extrinsic motives). According to the discounting principle (Kelley, 1972), individuals discount an explanation if an alternative explanation exists. When extrinsic motives explain an actor, the intrinsic motives are discounted.

Based on these theories, consumers attribute CSR activities to either public-serving (i.e., intrinsic) or firm-serving (i.e., extrinsic) motives (Barone et al., 2000; Becker-Olsen et al., 2006; Ellen et al., 2006). Public-serving motives are related to the benefits to people outside firms (Becker-Olsen et al., 2006). Consumers infer firms’ good intention to serve society when exposed to CSR information (Woisetschlager et al., 2017). When motives behind CSR activity are perceived as serving the public, firms’ genuine interest in social issues becomes prevalent in consumers’ minds (d’Astous et al., 2020; Piliavin & Charng, 1990), promoting favorable thoughts on the firms (Baek et al., 2017; Biscaia et al., 2017).

In contrast, the inference of firm-serving motives has detrimental effects on consumer responses (Becker-Olsen et al., 2006; Dean, 2002; Ellen et al., 2006). Consumers attribute firm-serving motives when CSR activities are deemed to be commercial engagements that improve their brand image (Forehand & Grier, 2003; Rifon et al., 2004). In these cases, they become suspicious of altruistic motives for CSR efforts (Campbell & Kirmani, 2000; Webb & Mohr, 1998), resulting in less favorable thoughts on firms (Barone et al., 2007; Becker-Olsen et al., 2006). Therefore, understanding the motive attribution for CSR activities is key to exploring the effects of CSR-linked sport sponsorship.

### 2.3. Consumer perception of CSI

The nature of CSI damages consumer perceptions of sponsors. CSI refers to ‘firm-induced incidents that appear to hurt social good (Kang et al., 2016, p. 60).’ This is a phenomenon in which irresponsible behaviors occur time and again. For instance, it includes price-fixing scandals (e.g., P&G; Lin-Hi & Müller, 2013), corruption scandals (e.g., Siemens; Schubert & Miller, 2008), accounting scandals (e.g., Enron; Clarke, 2007), and large-scale environmental disasters (e.g., the BP oil spill in the Gulf of Mexico; Lin-Hi & Blumberg, 2011). It can be divided into two forms: intentional and unintentional (Lin-Hi & Müller, 2013). Intentional CSI implies that firms deliberately perform actions that harm other firms. This includes bribery, excessive bills, illegal industrial waste disposal, and tax evasion. This is typically caused by higher profits (Kang et al., 2016). Unintentional CSI relates to harm to others that are not deliberately inflicted by firms. It is not employed to achieve a specific objective but results from an accidental by-product (Lin-Hi & Müller, 2013). It is often driven by unforeseen contingencies, such as an earthquake that can explode a power plant and the ignorance of

suppliers who employed children or used prohibited chemical substances without a firm's knowledge (Kreps, 1990).

Although firms cannot entirely rule out the possibility of causing unintentional CSI (Strike et al., 2006), this does not imply that they are not innocent. Namely, they could fail to protect power plants against earthquakes or ignore the need to regularly control their suppliers (Lin-Hi & Müller, 2013). Hence, CSI is deemed a negative deviation from the behavioral norm that is diagnostic of the true underlying characteristics of a target being evaluated (Mishina et al., 2012). It signifies counter-evidence that damages consumer perceptions and hurts stakeholders' trust (Ahluwalia et al., 2000; Kölbel et al., 2017; Stäbler & Fischer, 2020). Because of this negative nature, firms strive to conceal CSI through CSR activities (Lenz et al., 2017). However, consumers believe that firms should convert their businesses if they want to be responsible to society (Banerjee, 2008; Kang et al., 2016). Thus, CSR engagements as a form of offsetting CSI can be interpreted as a hypocritical attempt to greenwash CSI (Janney & Gove, 2011; Yoon et al., 2006). As perceived hypocrisy can nullify good deeds (Shim & Yang, 2016; Wagner, Lutz, & Weitz, 2009), sponsors facing CSI must carefully consider their CSR-CSI relationships.

#### 2.4. The effect of high versus low CSR-CSI domain overlap

CSR-linked sport sponsorship strongly associated with a sponsor's CSI can lead to a high attribution of firm-serving motives. Consumers evaluate CSR activities against knowledge of other socially relevant actions (Barnett, 2007). CSI is often used as a cue for interpreting CSR activity because irresponsible behaviors can be good explanations for prosocial ones (Piliavin & Charng, 1990; Schuler & Cording, 2006). If CSR and CSI share characteristics tied to the same domain (e.g., environment and human rights), CSI information can be easily cued in consumers' memories. This process can be explained using the associative network memory model (Anderson, 1983). Individuals store information related to objects as nodes in their connected memory. The nodes indicate the stored information. The connections between nodes represent the strength of the associations between them (Keller, 2003). If a node is activated, others are also facilitated (Anderson, 1983). Based on the associative network memory model, the CSR domain, CSI, and its domain can be connected to CSR-linked sport sponsorship as other nodes in consumers' memories (Mishra & Modi, 2016; Schuler & Cording, 2006). According to Keller (1993), the extent to which activation is spread is determined by the strength of associations between nodes. Given this, the strength of CSR-CSI domain associations can affect the extent to which CSI information is activated. If CSR and CSI share similar attributes that are categorized into the same domain (e.g., an airline sponsor with pro-environmental activities), such a high CSR-CSI domain overlap is likely to activate the retrieval of CSI information from consumers' memories. In this case, they face a social responsibility dilemma because of the clash between good and bad deeds (Kang et al., 2016; Yoon et al., 2006). Therefore, they are likely to be driven to evaluate CSR efforts as hypocritical attempts to conceal CSI (Lenz et al., 2017; Wagner et al., 2009), eventually attributing firm-serving motives to the sponsor.

When CSR and CSI are classified into different domains, the activation of CSI is expected to decrease. An airline sponsor with CSR activities to solve human rights issues is included in this case. It is difficult for consumers to recognize a direct CSR-CSI association (Lenz et al., 2017). They are likely to experience little activation of CSI information (Kang & Matsuoka, 2022), and the contradiction that good deeds are clashing with bad deeds does not occur. Accordingly, their evaluations of CSR activities are less likely to be affected by the nature of CSI than the high CSR-CSI domain overlap condition, ultimately generating less perceived firm-serving motives. Based on this theoretical background, this study proposes that CSR-linked sport sponsorship strongly associated with CSI (i.e., the high CSR-CSI domain overlap condition) leads to a higher degree of firm-serving motives for CSR activities than the one weakly

associated with CSI (i.e., the low CSR-CSI domain overlap condition) (see Fig. 1):

**Hypothesis 1.** *High CSR-CSI domain overlap (vs low CSR-CSI domain overlap) leads to a higher degree of perceived firm-serving motive for CSR activity.*

A higher degree of perceived firm-serving motives for CSR activities is expected to cause a negative perception of the sponsor. According to the discounting principle (Kelley, 1972), the attribution of firm-serving motives discounts the possibility that public-serving motives are attributed to consumers' minds (Dean, 2002; Ellen et al., 2006). In these cases, consumers are forced to interpret CSR activities as strategic engagements to make profits by improving socially responsible images (Forehand & Grier, 2003; Rifon et al., 2004). They then arouse suspicion of the firm's sincerity in addressing social issues (Campbell & Kirmani, 2000; Webb & Mohr, 1998), shaping a less favorable attitude toward the firm (Barone et al., 2007; Becker-Olsen et al., 2006; Jahn & Brühl, 2019). Drawing on the above attribution process, the serial mechanism from a high attribution of firm-serving motives for CSR activities to a less favorable attitude toward the sponsor through a less perceived sincerity of the sponsor can be proposed as a further effect of the high CSR-CSI domain overlap. CSR perception of the sponsor refers to the perceived sincerity of a sponsor in solving social issues (Menon & Kahn, 2003) and has often been employed in prior studies (Flöter et al., 2016; Kang & Matsuoka, 2022; Uhrich et al., 2014). Therefore, the negative effect of the perceived firm-serving motive on the attitude toward the sponsor via the CSR perception of the sponsor was hypothesized (see Fig. 1):

**Hypothesis 2.** *A higher degree of perceived firm-serving motive for CSR activity leads to a lower CSR perception of the sponsor.*

**Hypothesis 3.** *A lower CSR perception of the sponsor leads to a less favorable attitude toward the sponsor.*

Based on the above hypotheses, it is expected that the negative mediation chain from the high CSR-CSI domain overlap to a favorable attitude toward the sponsor exists in consumers' minds. That is, the negative effect of high CSR-CSI domain overlap on attitudes toward the sponsor via two serial mediators can be hypothesized as follows (see Fig. 1):

**Hypothesis 4.** *High CSR-CSI domain overlap (vs low CSR-CSI domain overlap) has a negative indirect effect on attitude toward the sponsor via perceived firm-serving motive for CSR activity and CSR perception of the sponsor as serial mediators.*

#### 2.5. The moderating effect of cause involvement

Consumer perceptions of CSR-linked sport sponsorship can be affected by the level of cause involvement. Cause involvement refers to 'the degree to which consumers find a cause to be personally relevant to themselves (Grau & Folse, 2007, p. 20).' The involvement signifies an individual's connection, which is conceptualized as personal relevance. Personal relevance is defined as the perceived level of personal importance or interest evoked by a stimulus in a specific situation (Zaichkowsky, 1985). This is a result of past experiences with a cause (e.g., a family has cancer) or a part of self-concept (e.g., individuals who are conscious of environmental issues find recycling programs more personally relevant) (Grau & Folse, 2007). Hence, those who are more involved in a particular cause are more driven to favor campaigns for the cause than those who are less involved (Gupta & Pirsch, 2006; Koschate-Fischer et al., 2012).

If a cause in which a sponsor engages is deemed relevant to consumers, a lower firm-serving motive for CSR activity can be attributed to the sponsor, regardless of the CSR-CSI domain overlap conditions. This attribution is more likely to be distinct in the high CSR-CSI domain overlap condition. This can be explained by the elaboration likelihood model (ELM) (Petty et al., 1983). The ELM is a persuasion model widely

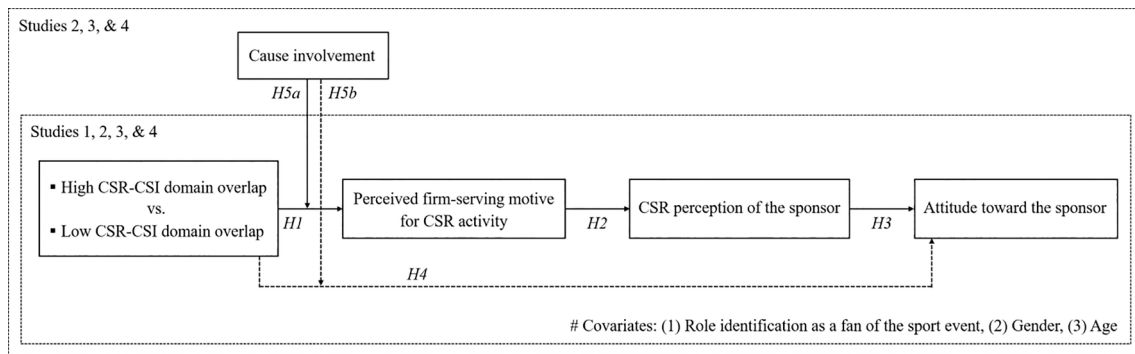


Fig. 1. Research framework.

used in marketing communications (Koo & Lee, 2019) and a dual-process theory that describes changes in attitudes (Choi, 2022). Consumers process communication messages via either a central or peripheral route (Petty & Cacioppo, 1996). Such processing routes are determined by their involvement in an issue. Central route processing occurs when the motivation to scrutinize issue-relevant arguments is relatively high (i.e., consumers with a high level of cause involvement). In this case, increased issue-relevant information is processed. In contrast, peripheral route processing occurs when motivation is relatively low (i.e., those with a low level of cause involvement). Peripheral cues then come to mind (Petty & Cacioppo, 1996). In summary, issue-relevant cues are more important than peripheral cues under the condition of high cause involvement, while the opposite is true under the condition of low cause involvement (Petty et al., 1983). Applying the ELM to this study, consumers highly involved in a cause are likely to have a higher motivation to process cause-relevant information (i.e., CSR information) than peripheral cues (e.g., CSI information, CSR-CSI domain overlap condition). In these cases, the negative effects of the high CSR-CSI domain overlap become weakened, as the CSI information is less activated in their memories. Conversely, those with a low degree of cause involvement are likely to rely on peripheral cues when forming their attitudes. Thus, the negative effects of high CSR-CSI domain overlap become more pronounced with more activated CSI information. Based on these arguments, the following moderating effects were proposed (see Fig. 1):

**Hypothesis 5a.** *Cause involvement negatively moderates the direct effect of CSR-CSI domain overlap on perceived firm-serving motive for CSR activity, such that the positive effect of high CSR-CSI domain overlap on perceived firm-serving motive for CSR activity is weaker when cause involvement is higher.*

**Hypothesis 5b.** *Cause involvement positively moderates the indirect effect of CSR-CSI domain overlap on attitude toward the sponsor via two serial mediators, such that the negative effect of high CSR-CSI domain overlap on attitude toward the sponsor via two serial mediators is weaker when cause involvement is higher.*

## 2.6. Control variables

This study focuses on the relationship between a sponsor and its CSR-linked sport sponsorship as an independent variable (i.e., CSR-CSI domain overlap condition) and between a consumer and a cause as a moderator (i.e., cause involvement). However, the relationship between a consumer and a sport property can also influence consumers' perceptions of its sponsors. Thus, role identification as a fan of a sport property was employed as a covariate. Role identification is defined as 'a set of meanings applied to the self in a social role or situation, explaining what it means to be who one is in that role or situation (Burke & Stets, 1999, p. 349).' Based on this definition, role identification as a fan of a sport property refers to the extent to which an individual perceives his or

her role of being a fan of a sport property as meaningful for his or her life (Trail et al., 2005). Consumers who have a strong identification with a sport property usually respond positively to its sponsors (Madrigal, 2001). Hence, this variable was controlled in this study. Gender and age are also controlled because of their possible effects on consumer responses to sponsors (Kang & Matsuoka, 2021). These three variables were covariates (see Fig. 1).

## 3. Study 1

### 3.1. Research design and stimulus development

Study 1 assessed the effect of CSR-CSI domain overlap conditions on attitudes toward the sponsor via two serial mediators. A between-subjects single factorial experiment focusing on the CSR-CSI domain overlap as an independent variable was employed. For the high CSR-CSI domain overlap condition, the authors developed a fictitious press release describing CSR-linked sport sponsorship strongly associated with CSI (i.e., a sponsor that can be irresponsible to environmental issues engages in pro-environmental activities). For the low CSR-CSI domain overlap condition, a fictitious release emphasizing CSR-linked sport sponsorship weakly associated with CSI was created (i.e., a sponsor that can be irresponsible to environmental issues engages in CSR activities related to obesity issues).

A pretest was performed to develop fictitious sponsorship releases manipulating the CSR-CSI domain overlap. The airline industry can be identified as the industry that is strongly associated with environmental issues but weakly associated with obesity issues (Kang & Matsuoka, 2022). Given the current situation in which there are several airline sponsors of mega sport events (e.g., the Olympic Games: ANA and Japan Airlines; FIFA World Cup: Qatar Airways), a fictitious airline firm (called "Firm A") was created for the pretest. The authors conducted two tests through the pretest: (1) the associations between a fictitious airline firm's expected irresponsible behaviors and two social issues and (2) the expected fits between the airline firm and the two social issues (i.e., CSR fit). If the expected irresponsible behaviors are more strongly associated with environmental issues than with obesity issues, leading to a higher CSR fit, an airline sponsor with pro-environmental activities can be operationalized as the high CSR-CSI domain overlap condition, while the one with CSR activities related to obesity issues can be operationalized as the low CSR-CSI domain overlap condition. For these tests, 46 subjects were recruited from a large Japanese online panel company (male = 73.9 %,  $M_{age} = 48.9$ ;  $n_{high\ CSR-CSI\ domain\ overlap} = 21$ ,  $n_{low\ CSR-CSI\ domain\ overlap} = 25$ ). They first evaluated the extent to which the airline firm's business actions were expected to be irresponsible to each social issue (i.e., "The airline firm tends to have a negative impact on environmental/obesity issues during its business actions."; Kang & Matsuoka, 2022), and three items of the expected CSR fit (e.g., "There is expected to be a logical connection between the airline firm and pro-environmental activities/CSR activities related to obesity issues."; Speed & Thompson,



2000). These items were measured using a 7-point Likert-type scale ranging from 1 = *strongly disagree* to 7 = *strongly agree*. As a result of the first test, the airline firm was perceived as more irresponsible to environmental issues than to obesity issues ( $t[44] = 2.34, p < .05$ ;  $M_{\text{Irresponsible to environmental issues}} = 4.05, SD = 1.43$ ;  $M_{\text{Irresponsible to obesity issues}} = 2.92, SD = 1.78$ ). The results of the second test revealed that the airline firm displayed a higher fit with pro-environmental activities than with CSR activities related to obesity issues ( $t[44] = 3.20, p < .01$ ;  $M_{\text{CSR fit with environmental issues}} = 4.41, SD = 1.42$ ;  $M_{\text{CSR fit with obesity issues}} = 3.27, SD = 1.00$ ). Based on the results of the two tests, the airline sponsor with pro-environmental activities was developed as the high CSR-CSI domain overlap condition, while the one with CSR activities related to obesity issues was developed as the low CSR-CSI domain overlap condition. The Tokyo 2020 Olympic and Paralympic Games sponsorship was employed as the research context. The airline sponsor's name was not present to minimize the unintended influence of external factors (e.g., familiarity; Sato et al., 2016).

Subjects were randomly assigned to one of the two scenarios (i.e., high vs low CSR-CSI domain overlap; see Appendix A). They were asked to answer manipulation check items and a series of questionnaire items measuring perceived firm-serving motive for CSR activity (i.e., first mediator), CSR perception of the sponsor (i.e., second mediator), and attitude toward the sponsor (i.e., dependent variable). They also checked covariates—role identification as a fan of the sport event and cause involvement. Finally, the participants were debriefed that the scenario was fictional.

### 3.2. Pretest

If the types of CSR activities produce different attributions of firm-serving motives, regardless of the CSR-CSI domain overlap conditions, the results of the hypothesis testing may be less successful. Hence, the authors compared the perceived firm-serving motive between pro-environmental activities and CSR activities related to obesity issues by employing a sponsor in the industry that is weakly associated with two social issues. Prior research has reported that the credit card industry is weakly associated with social issues (Kang & Matsuoka, 2022). Thus, a credit card sponsor was chosen, and two fictitious sponsorship scenarios identical to those of the airline sponsor were created (i.e., one with pro-environmental activities vs one with CSR activities related to obesity issues). For comparison, 157 participants were recruited from a large Japanese online panel company. They were randomly assigned to one of the two scenarios. After reading the release, they answered an attention check question and a question to confirm the CSR domain. For the attention check, participants were given a paragraph with a blank space and queried to select a sentence from three choices that could be the most appropriate for the blank space. The CSR domain was checked by asking them to select a CSR domain from three choices (i.e., environment, obesity, and poverty domains) into which the CSR activities of the release can be classified. A total of 105 subjects who answered the questions correctly were employed for the comparison (male = 59.1 %,  $M_{\text{age}} = 47.7$ ;  $n_{\text{pro-environmental activities}} = 55$ ,  $n_{\text{CSR activities related to obesity issues}} = 50$ ).

They were asked to answer two manipulation check questions—(1) the associations between a credit card sponsor's expected irresponsible behaviors and each social issue and (2) CSR fit with each social issue—and then three items of perceived firm-serving motive for CSR activity. The manipulation check items were identical to those employed when selecting the airline sponsor and were measured using a 7-point Likert-type scale. Perceived firm-serving motive for CSR activity were evaluated through three items using a 7-point semantic differential scale (e.g., 1 = *community-interested* to 7 = *self-interested*; Becker-Olsen et al., 2006). The results of the manipulation checks revealed that the credit card sponsor was weakly associated with both social issues ( $t[103] = 0.01, p = .92$ ;  $M_{\text{Irresponsible to environmental issues}} = 2.69, SD = 1.44$ ;  $M_{\text{Irresponsible to obesity issues}} = 2.72, SD = 1.47$ ). In addition, there was no

significant difference between CSR fit with environmental issues and CSR fit with obesity issues ( $t[103] = 1.15, p = .25$ ;  $M_{\text{CSR fit with environmental issues}} = 5.15, SD = 1.18$ ;  $M_{\text{CSR fit with obesity issues}} = 4.91, SD = 0.97$ ). Thus, both types of CSR activities were categorized into the low CSR-CSI domain overlap condition. Perceived firm-serving motive for CSR activity was compared between the two groups. The results revealed no significant difference in motives between pro-environmental activities ( $M = 3.45, SD = 1.23$ ) and CSR activities related to obesity issues ( $M = 3.83, SD = 0.92$ ;  $t[103] = 1.74, p = .09$ ). Therefore, it was concluded that the attributes of firm-serving motives were not affected by CSR type.

### 3.3. Participants and measurements

Participants were recruited from a large Japanese online panel company using two types of Olympic sponsorship press releases. A total of 201 participants who were aware of the hosting date of the Tokyo 2020 Olympic and Paralympic Games participated in the online experiment survey. They read an assigned release and answered an attention check question and a question confirming the CSR domain. The questions were identical to those used in the pretest. In total, 122 participants who provided correct answers to the questions were employed for further analyses (female = 50.8 %,  $M_{\text{age}} = 49.7$ ;  $n_{\text{high CSR-CSI domain overlap}} = 65$ ,  $n_{\text{low CSR-CSI domain overlap}} = 57$ ).

The manipulations were checked using two questions: (1) the associations between an airline sponsor's expected irresponsible behaviors and environmental or obesity issues and (2) the fit between the airline sponsor and its pro-environmental activities or CSR activities related to obesity issues. The first question was assessed using one item, while the second question was measured using three items ( $\alpha = 0.91$ ; see Appendix B). They were measured on a 7-point Likert-type scale. Perceived firm-serving motive for CSR activity was evaluated with three items using a 7-point semantic differential scale ( $\alpha = 0.87$ ). CSR perception of the sponsor was measured with three items using a 7-point Likert-type scale (Menon & Kahn, 2003;  $\alpha = 0.97$ ). Attitude toward the sponsor was assessed with five items using a 7-point semantic differential scale (e.g., 1 = *bad* to 7 = *good*; Ruth & Simonin, 2003; Speed & Thompson, 2000;  $\alpha = 0.95$ ). Three items were used for role identification as a fan of the sport event (Trail & James, 2001;  $\alpha = 0.96$ ) and four items for cause involvement (Grau & Folse, 2007;  $\alpha = 0.92$ ). The hypotheses were tested using Hayes' PROCESS macro Model 6 (Hayes, 2017).

### 3.4. Manipulation checks

These manipulations were performed as follows. The authors first tested the associations between an airline sponsor's expected irresponsible behavior and environmental or obesity issues. The *t*-test revealed that participants perceived the airline sponsor as more irresponsible to environmental issues than obesity issues ( $t[120] = 2.04, p < .05$ ;  $M_{\text{Irresponsible to environmental issues}} = 3.31, SD = 1.70$ ;  $M_{\text{Irresponsible to obesity issues}} = 2.72, SD = 1.45$ ), indicating that its expected CSI was categorized into the environment domain. Given that all of them selected the right CSR domain to the assigned release at the stage of the CSR domain check, its pro-environmental activities can be classified into a domain that highly overlaps with its expected CSI, whereas CSR activities related to obesity issues can be categorized into a domain that poorly overlaps with its expected CSI. The authors compared CSR fit with environmental issues and CSR fit with obesity issues. The results of the *t*-test revealed that the airline sponsor had a higher CSR fit with environmental issues than with obesity issues ( $t[120] = 3.22, p < .01$ ;  $M_{\text{CSR fit with environmental issues}} = 5.47, SD = 0.98$ ;  $M_{\text{CSR fit with obesity issues}} = 4.78, SD = 1.37$ ). Thus, it was confirmed that the airline sponsor with pro-environmental activities led to a high CSR-CSI domain overlap, while the one with CSR activities related to obesity issues caused a low CSR-CSI domain overlap. The manipulations were successful.

### 3.5. Hypotheses testing

Hypotheses 1, 2, 3, and 4 were tested using PROCESS Model 6. The CSR-CSI domain overlap was coded as 0 for the low domain overlap condition and 1 for the high domain overlap condition. Perceived firm-serving motive for CSR activity was employed as the first mediator, CSR perception of the sponsor as the second mediator, attitude toward the sponsor as a dependent variable, role identification as a fan of the sport event, cause involvement, gender (coded as 0 for male and 1 for female), and age as covariates. A bootstrap analysis using 5,000 samples with a 95 % confidence interval was employed.

The results revealed that in terms of perceived firm-serving motive for CSR activity ( $R^2 = 0.14$ ,  $p < .01$ ), the direct effects of the CSR-CSI domain overlap ( $\beta = 0.99$ ,  $SE = 0.30$ ,  $p < .01$ ) and cause involvement ( $\beta = -0.23$ ,  $SE = 0.10$ ,  $p < .05$ ) were significant (see Table 1). The significant effect of the CSR-CSI domain overlap supports Hypothesis 1. Regarding CSR perception of the sponsor ( $R^2 = 0.20$ ,  $p < .001$ ), the perceived firm-serving motive ( $\beta = -0.17$ ,  $SE = 0.07$ ,  $p < .05$ ) and role identification as a fan of the sport event ( $\beta = 0.16$ ,  $SE = 0.07$ ,  $p < .05$ ) had a significant and direct effect. The former significant effect supports Hypothesis 2. Regarding attitude toward the sponsor ( $R^2 = 0.74$ ,  $p < .001$ ), the direct effects of the perceived firm-serving motive ( $\beta = -0.17$ ,  $SE = 0.04$ ,  $p < .001$ ), CSR perception of the sponsor ( $\beta = 0.68$ ,  $SE = 0.05$ ,  $p < .001$ ), and role identification ( $\beta = 0.10$ ,  $SE = 0.04$ ,  $p < .05$ ) were significant. Hypothesis 3 was supported by the significant effect of CSR perception of the sponsor. Finally, the indirect effect of the CSR-CSI domain overlap on attitude toward the sponsor via two serial mediators was significant and negative ( $\beta = -0.12$ ,  $SE = 0.07$ ,  $CI[-0.27, -0.01]$ ), implying that the high CSR-CSI domain overlap caused a higher attribution of firm-serving motives for CSR activities, leading to a lower CSR perception of the sponsor, resulting in a less favorable attitude toward the sponsor. Accordingly, Hypothesis 4 was supported.

## 4. Study 2

### 4.1. Research design and stimulus development

Study 2 was executed to replicate Study 1 and test the moderated mediation model incorporating cause involvement as a moderator. A between-subjects single factorial experiment was designed with CSR-CSI domain overlap as an independent variable. Given the cause involvement that was used as the moderator, the authors focused on the industry types of sponsors to manipulate the CSR-CSI domain overlap conditions. In Study 1, the airline industry was confirmed to be more irresponsible to environmental issues than the credit card industry ( $t[118] = 2.12$ ,  $p < .05$ ;  $M_{\text{airline industry}} = 3.31$ ,  $SD = 1.70$ ;  $M_{\text{credit card industry}} = 2.69$ ,  $SD = 1.44$ ). Thus, an airline sponsor with pro-environmental activities was operationalized as the high CSR-CSI

domain overlap condition, whereas a credit card sponsor with pro-environmental activities was operationalized as the low CSR-CSI domain overlap condition. The study design was identical to that used in Study 1. The fictitious Tokyo 2020 Olympic and Paralympic Games sponsorship press releases were developed, and sponsor names were absent. The subjects were randomly assigned to one of the two scenarios (i.e., high vs low CSR-CSI domain overlap). They answered manipulation check items and a series of questionnaire items measuring cause involvement (i.e., moderator), perceived firm-serving motive for CSR activity (i.e., first mediator), CSR perception of the sponsor (i.e., second mediator), role identification as a fan of the sport event (i.e., covariate), and attitude toward the sponsor (i.e., dependent variable). Finally, they were debriefed that the scenario was fictional.

### 4.2. Pretest

The authors tested whether the industry types of sponsors could lead to different attributions of firm-serving motives regardless of the CSR-CSI domain overlap conditions. The authors employed CSR activities weakly associated with both the airline and credit card industries and compared the perceived firm-serving motives. Study 1 demonstrated that CSR activities related to obesity were weakly associated with both industries. Hence, these activities were selected, and two fictitious sponsorship scenarios, identical to those of Study 1, were developed (i.e., an airline sponsor with CSR activities related to obesity issues vs a credit card sponsor with the ones). In total, 151 participants were recruited from a large Japanese online panel company for comparison. After reading a randomly assigned release, they answered questions to check attention and a CSR domain equal to those of Study 1. A total of 91 subjects who successfully answered the questions were used for further analyses (female = 51.6 %,  $M_{\text{age}} = 47.1$ ;  $n_{\text{airline sponsor}} = 42$ ,  $n_{\text{credit card sponsor}} = 49$ ).

They answered two manipulation check questions identical to Study 1: (1) the associations between an airline sponsor's or credit card sponsor's expected irresponsible behaviors and obesity issues and (2) CSR fit between the airline or credit card sponsor and their CSR activities related to obesity issues. They subsequently assessed three items of perceived firm-serving motive for CSR activity. The results of the manipulation checks indicated that both sponsors were perceived as weakly associated with CSR activities related to obesity issues ( $t[89] = 1.59$ ,  $p = .12$ ;  $M_{\text{airline sponsor}} = 2.93$ ,  $SD = 1.80$ ;  $M_{\text{credit card sponsor}} = 2.41$ ,  $SD = 1.31$ ). Moreover, there was no significant difference between the CSR fit of the airline sponsor and the CSR fit of the credit card sponsor ( $t[89] = 0.52$ ,  $p = .60$ ;  $M_{\text{airline sponsor}} = 4.86$ ,  $SD = 0.89$ ;  $M_{\text{credit card sponsor}} = 4.97$ ,  $SD = 1.07$ ). Based on these results, both sponsors with CSR activities related to obesity issues were classified into the low CSR-CSI domain overlap condition. Perceived firm-serving motive for CSR activity was then compared between the two sponsors. As a result, no

**Table 1**

The effect of CSR-CSI domain overlap on attitude toward the sponsor via two serial mediators in Study 1.

	Perceived firm-serving motive (First mediator)				CSR perception of the sponsor (Second mediator)				Attitude toward the sponsor (Dependent variable)			
	$\beta$	SE	t-value	p	$\beta$	SE	t-value	p	$\beta$	SE	t-value	p
Direct effects												
High CSR-CSI domain overlap	0.99	0.30	3.29	< 0.01	-0.31	0.24	1.30	0.20	0.18	0.14	1.30	0.20
Perceived firm-serving motive	–	–	–	–	-0.17	0.07	2.49	< 0.05	-0.17	0.04	4.17	< 0.001
CSR perception of the sponsor	–	–	–	–	–	–	–	–	0.68	0.05	12.51	< 0.001
Role identification (Covariate)	-0.16	0.09	1.74	0.08	0.16	0.07	2.31	< 0.05	0.10	0.04	2.51	< 0.05
Cause involvement (Covariate)	-0.23	0.10	2.15	< 0.05	0.14	0.08	1.77	0.08	0.05	0.05	1.15	0.25
Gender (Covariate)	-0.37	0.26	1.44	0.15	0.15	0.19	0.78	0.44	0.07	0.11	0.63	0.53
Age (Covariate)	-0.00	0.01	0.30	0.77	0.00	0.01	0.02	0.99	-0.01	0.01	1.02	0.31
Indirect effects												
High CSR-CSI domain overlap → First mediator → Attitude toward the sponsor									$\beta = -0.17$ , $SE = 0.07$ , $CI[-0.35, -0.06]$			
High CSR-CSI domain overlap → Second mediator → Attitude toward the sponsor									$\beta = -0.21$ , $SE = 0.16$ , $CI[-0.52, 0.11]$			
High CSR-CSI domain overlap → First and second mediators → Attitude toward the sponsor									$\beta = -0.12$ , $SE = 0.07$ , $CI[-0.27, -0.01]$			

Note.  $\beta$  = standardized beta coefficient; SE = standard error; CI = confidence interval.

significant difference was found in the motives ( $t[89] = 0.55, p = .59$ ;  $M_{\text{airline sponsor}} = 3.45, SD = 1.15$ ;  $M_{\text{credit card sponsor}} = 3.59, SD = 1.15$ ). Thus, it was confirmed that the type of industry sponsorship did not influence the attributions of firm-serving motives.

#### 4.3. Participants and measurements

Using two types of Olympic sponsorship releases, participants were recruited from a large Japanese online panel company. A total of 212 participants who were aware of the Tokyo 2020 Olympic and Paralympic Games hosting date participated in the experiment survey. After reading the release, they answered questions to check attention and a CSR domain equal to Study 1. A total of 128 participants who answered the questions correctly were employed for hypothesis testing (Female = 54.7 %,  $M_{\text{age}} = 47.8$ ;  $n_{\text{high CSR-CSI domain overlap}} = 62$ ,  $n_{\text{low CSR-CSI domain overlap}} = 66$ ). The authors used the same scales as in Study 1 to check the manipulations and measure the moderator ( $\alpha = 0.85$ ), first mediator ( $\alpha = 0.79$ ), second mediator ( $\alpha = 0.93$ ), dependent variable ( $\alpha = 0.97$ ), and covariate ( $\alpha = 0.95$ ). The hypotheses were tested using Hayes' PROCESS macro Model 85 (Hayes, 2017).

#### 4.4. Manipulation checks

These manipulations were performed as follows. The associations between an airline sponsor's or credit card sponsor's expected irresponsible behaviors and environmental issues were tested. The results of  $t$ -test identified the airline sponsor as more irresponsible to environmental issues than the credit card sponsor ( $t[126] = 2.09, p < .05$ ;  $M_{\text{airline sponsor}} = 3.40, SD = 1.70$ ;  $M_{\text{credit card sponsor}} = 2.85, SD = 1.28$ ). CSR fit was compared between the two sponsors. As a result of the  $t$ -test, the airline sponsor displayed a higher CSR fit with environmental issues than the credit card sponsor ( $t[126] = 3.76, p < .001$ ;  $M_{\text{airline sponsor}} = 5.55, SD = 0.97$ ;  $M_{\text{credit card sponsor}} = 4.86, SD = 1.09$ ). Therefore, the airline sponsor with pro-environmental activities was confirmed to have a high CSR-CSI domain overlap condition, while the credit card sponsor with pro-environmental activities had a low CSR-CSI domain overlap condition. The manipulations were successful.

#### 4.5. Hypotheses testing

The hypotheses were tested using PROCESS Model 85. The CSR-CSI domain overlap was coded as 0 for the low domain overlap condition and 1 for the high domain overlap condition. Cause involvement was employed as a moderator, perceived firm-serving motive for CSR activity as the first mediator, CSR perception of the sponsor as the second mediator, attitude toward the sponsor as a dependent variable, and role

identification as a fan of the sport event, gender, and age as covariates. A bootstrap analysis using 5,000 samples with a 95 % confidence interval was employed to run the moderated mediation model.

The results demonstrated that in terms of perceived firm-serving motive for CSR activity ( $R^2 = 0.19, p < .001$ ), the direct effect of the CSR-CSI domain overlap was significant ( $\beta = 2.50, SE = 0.99, p < .05$ ; see Table 2), supporting Hypothesis 1. The interaction effect between domain overlap and cause involvement was also significant ( $\beta = -0.41, SE = 0.20, p < .05$ ). To specify the interaction effect, the authors conducted a floodlight analysis using the Johnson-Neyman procedure. The results indicated that the high CSR-CSI domain overlap significantly increased the perceived firm-serving motive for the values of cause involvement equal to 5.15 ( $\beta = 0.41, SE = 0.21, p = .05$ ) or below ( $p < .05$ ). Nevertheless, this effect vanished when the value was above 5.15. More specifically, the positive effect of the high CSR-CSI domain overlap on the firm-serving motive was stronger at one standard deviation below the mean of cause involvement ( $\beta = 0.95, SE = 0.29, p < .01$ ) than at the mean ( $\beta = 0.53, SE = 0.20, p < .01$ ; see Fig. 2). In contrast, this effect was weaker and non-significant at one standard deviation above the mean ( $\beta = 0.12, SE = 0.28, p = .68$ ), supporting Hypothesis 5a.

As for CSR perception of the sponsor ( $R^2 = 0.26, p < .001$ ), the perceived firm-serving motive ( $\beta = -0.34, SE = 0.08, p < .001$ ) and cause involvement ( $\beta = 0.28, SE = 0.12, p < .05$ ) had a significant and direct effect. The former result supports Hypothesis 2. Regarding attitude toward the sponsor ( $R^2 = 0.64, p < .001$ ), the direct effects of the perceived firm-serving motive ( $\beta = -0.23, SE = 0.06, p < .001$ ) and CSR perception of the sponsor ( $\beta = 0.55, SE = 0.06, p < .001$ ) were significant, supporting Hypothesis 3. Finally, the index of moderated mediation via two serial mediators was significant ( $\beta = 0.08, SE = 0.05, CI[0.01, 0.20]$ ). The indirect effect of the CSR-CSI domain overlap on attitude toward the sponsor was significant at one standard deviation below the mean of cause involvement ( $\beta = -0.18, SE = 0.09, CI[-0.39, -0.05]$ ) and at the mean ( $\beta = -0.10, SE = 0.05, CI[-0.23, -0.02]$ ), while it was not significant at one standard deviation above the mean ( $\beta = -0.02, SE = 0.06, CI[-0.14, 0.10]$ ). Thus, Hypotheses 4 and 5b were supported.

### 5. Study 3

#### 5.1. Research design and stimulus development

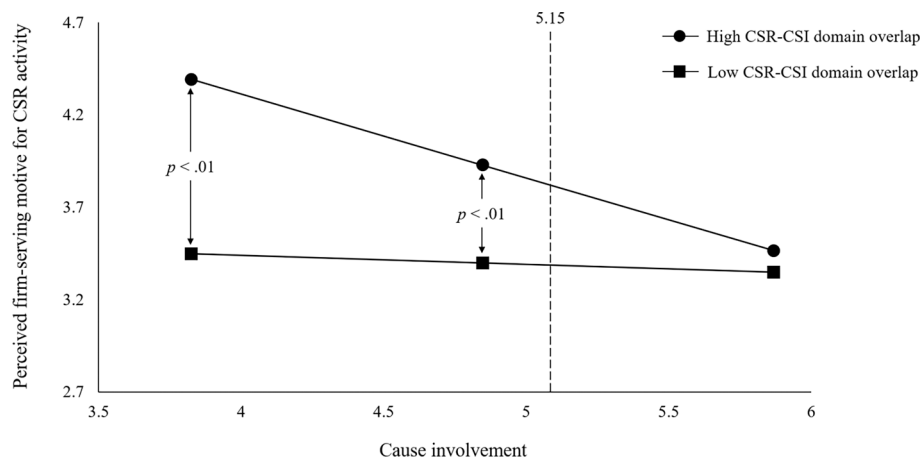
Manipulation check items may have primed the respondents to consider the CSI of the assigned sponsor. In other words, they might have perceived the sponsor's expected CSI after they were exposed to the questionnaire. Hence, Study 3 tested whether the manipulation check items caused such perceptions by running an additional experiment in which the items were requested after collecting process measures. A

**Table 2**

The effect of CSR-CSI domain overlap  $\times$  cause involvement on attitude toward the sponsor via two serial mediators in Study 2.

	Perceived firm-serving motive (First mediator)				CSR perception the of sponsor (Second mediator)				Attitude toward the sponsor (Dependent variable)			
	$\beta$	SE	t-value	p	$\beta$	SE	t-value	p	$\beta$	SE	t-value	p
Direct effects												
High CSR-CSI domain overlap	2.50	0.99	2.53	< 0.05	0.71	0.84	0.84	0.40	-0.22	0.59	0.37	0.71
Cause involvement	-0.05	0.15	0.32	0.75	0.28	0.12	2.29	< 0.05	0.07	0.09	0.76	0.45
Domain overlap $\times$ Involvement	-0.41	0.20	2.04	< 0.05	-0.12	0.17	0.72	0.48	0.08	0.12	0.65	0.52
Perceived firm-serving motive	—	—	—	—	-0.34	0.08	4.56	< 0.001	-0.23	0.06	4.12	< 0.001
CSR perception of the sponsor	—	—	—	—	—	—	—	—	0.55	0.06	8.68	< 0.001
Role identification (Covariate)	-0.13	0.07	1.87	0.06	0.05	0.06	0.81	0.42	0.08	0.04	1.84	0.07
Gender (Covariate)	-0.06	0.21	0.29	0.77	0.21	0.18	1.17	0.24	-0.09	0.12	0.69	0.49
Age (Covariate)	-0.01	0.01	1.09	0.28	-0.00	0.01	0.05	0.96	-0.00	0.01	0.62	0.53
Indirect effects of high CSR-CSI domain overlap on attitude toward the sponsor via two serial mediators												
- 1 SD of cause involvement (relatively low)									$\beta = -0.18, SE = 0.09, CI[-0.39, -0.05]$			
Mean of cause involvement									$\beta = -0.10, SE = 0.05, CI[-0.23, -0.02]$			
+ 1 SD of cause involvement (relatively high)									$\beta = -0.02, SE = 0.06, CI[-0.14, 0.10]$			
Index of moderated mediation via two serial mediators									$\beta = 0.08, SE = 0.05, CI[0.01, 0.20]$			

Note.  $\beta$  = standardized beta coefficient; SE = standard error; CI = confidence interval; SD = standard deviation.



**Fig. 2.** Conditional effects of the CSR-CSI domain overlap at values of cause involvement in Study 2.

*Note 1.* Perceived firm-serving motive for CSR activity: A 7-point semantic differential scale (1 = community-interested to 7 = self-interested).

*Note 2.* Cause involvement: A 7-point Likert-type scale (1 = strongly disagree to 7 = strongly agree).

between-subjects single factorial experiment was designed with CSR-CSI domain overlap as an independent variable, identical to Study 2. This study focused on the industry types of sponsors for manipulating the CSR-CSI domain overlap conditions. According to previous research (Kang & Matsuoka, 2022), the soda industry (e.g., Coca-Cola) can be identified as strongly associated with obesity issues, whereas the IT industry is suggested to be relatively less associated with obesity issues. Thus, a soda sponsor with CSR activities related to obesity issues was operationalized as the high CSR-CSI domain overlap condition, whereas an IT sponsor with CSR activities related to obesity issues was developed as the low CSR-CSI domain overlap condition. For more generalizable feedback on the results of this research, the FIFA World Cup Qatar 2022 sponsorship was employed as the research context. The design was identical to Study 2 except for two changes: (1) the manipulation check items were requested after collecting all the variables; (2) two questions probing the associations between a soda sponsor's or an IT sponsor's expected irresponsible behaviors and obesity issues were employed to improve the reliability of the items (e.g., "Obesity issues tend to be exacerbated by the soda/IT firm's business actions.").

## 5.2. Participants and measurements

Participants were recruited from a large Japanese online panel company using two types of FIFA World Cup sponsorship releases. A total of 400 participants who were aware of the FIFA World Cup Qatar 2022 hosting date participated in the experiment survey. After reading the release, they answered questions to check attention and a CSR domain equal to Study 2. A total of 193 participants who answered the questions correctly were employed for hypothesis testing (male = 53.9 %,  $M_{\text{age}} = 50.5$ ;  $n_{\text{high CSR-CSI domain overlap}} = 100$ ,  $n_{\text{low CSR-CSI domain overlap}} = 93$ ). The authors used the same scales as in Study 2 to measure the manipulations (the associations between a sponsor's expected CSI and obesity issues:  $\alpha = 0.92$ ; CSR fit:  $\alpha = 0.88$ ), moderator ( $\alpha = 0.71$ ), first mediator ( $\alpha = 0.75$ ), second mediator ( $\alpha = 0.91$ ), dependent variable ( $\alpha = 0.96$ ), and covariate ( $\alpha = 0.96$ ). Hayes' PROCESS macro Model 85 was used to test the hypotheses (Hayes, 2017).

## 5.3. Manipulation checks

These manipulations were performed as follows. The associations between a soda sponsor's or an IT sponsor's expected irresponsible behaviors and obesity issues were tested. The results of *t*-test revealed that the soda sponsor was more irresponsible to obesity issues than the IT sponsor ( $t[191] = 2.44$ ,  $p < .05$ ;  $M_{\text{soda sponsor}} = 3.50$ ,  $SD = 1.39$ ;  $M_{\text{IT sponsor}} = 3.03$ ,  $SD = 1.23$ ). CSR fit was compared between the two

sponsors. As a result of the *t*-test, the soda sponsor had a higher CSR fit with obesity issues than the IT sponsor ( $t[191] = 2.31$ ,  $p < .05$ ;  $M_{\text{soda sponsor}} = 4.94$ ,  $SD = 0.89$ ;  $M_{\text{IT sponsor}} = 4.62$ ,  $SD = 1.00$ ). Therefore, the soda sponsor with CSR activities related to obesity issues was confirmed to have a high CSR-CSI domain overlap condition, while the IT sponsor with CSR activities related to obesity issues had a low CSR-CSI domain overlap condition. The manipulations were successful.

## 5.4. Hypotheses testing

The hypotheses were tested using PROCESS Model 85. The moderated mediation model, identical to that used in Study 2, was analyzed. The results revealed that in terms of perceived firm-serving motive for CSR activity ( $R^2 = 0.15$ ,  $p < .001$ ), the direct effects of the CSR-CSI domain overlap ( $\beta = 1.33$ ,  $SE = 0.50$ ,  $p < .01$ ; see Table 3) and role identification as a fan of the sport event ( $\beta = -0.13$ ,  $SE = 0.05$ ,  $p < .01$ ) were significant. The former result supports Hypothesis 1. The interaction effect between domain overlap and cause involvement was also significant ( $\beta = -0.26$ ,  $SE = 0.13$ ,  $p < .05$ ). To specify the interaction effect, a floodlight analysis using the Johnson-Neyman procedure was conducted. The results revealed that the high CSR-CSI domain overlap significantly increased the perceived firm-serving motive for the values of cause involvement equal to 4.00 ( $\beta = 0.28$ ,  $SE = 0.14$ ,  $p = .05$ ) or below ( $p < .05$ ). However, this effect vanished when the value was above 4.00. More specifically, the positive effect of high CSR-CSI domain overlap on the firm-serving motive was stronger at one standard deviation below the mean of cause involvement ( $\beta = 0.60$ ,  $SE = 0.19$ ,  $p < .01$ ) than at the mean ( $\beta = 0.34$ ,  $SE = 0.14$ ,  $p < .05$ ). In contrast, such an effect was weaker and non-significant at one standard deviation above the mean ( $\beta = 0.08$ ,  $SE = 0.19$ ,  $p = .69$ ), supporting Hypothesis 5a.

Regarding CSR perception of the sponsor ( $R^2 = 0.25$ ,  $p < .001$ ), the perceived firm-serving motive ( $\beta = -0.42$ ,  $SE = 0.06$ ,  $p < .001$ ) had a significant and direct effect, supporting Hypothesis 2. As for attitude toward the sponsor ( $R^2 = 0.69$ ,  $p < .001$ ), the direct effects of the perceived firm-serving motive ( $\beta = -0.16$ ,  $SE = 0.05$ ,  $p < .001$ ) and CSR perception of the sponsor ( $\beta = 0.68$ ,  $SE = 0.05$ ,  $p < .001$ ) were significant, supporting Hypothesis 3. Finally, the index of moderated mediation via two serial mediators was significant ( $\beta = 0.08$ ,  $SE = 0.04$ , CI [0.00, 0.15]). The indirect effect of the CSR-CSI domain overlap on attitude toward the sponsor was significant at one standard deviation below the mean of cause involvement ( $\beta = -0.17$ ,  $SE = 0.07$ , CI [-0.32, -0.06]) and at the mean ( $\beta = -0.10$ ,  $SE = 0.05$ , CI [-0.20, -0.02]), whereas it was not significant at one standard deviation above the mean ( $\beta = -0.02$ ,  $SE = 0.05$ , CI [-0.13, 0.08]). Thus, Hypotheses 4 and 5b were supported. Considered together, the manipulation check items did not



**Table 3**The effect of CSR-CSI domain overlap  $\times$  cause involvement on attitude toward the sponsor via two serial mediators in Study 3.

	Perceived firm-serving motive (First mediator)				CSR perception of the sponsor (Second mediator)				Attitude toward the sponsor (Dependent variable)			
	$\beta$	SE	t-value	p	$\beta$	SE	t-value	p	$\beta$	SE	t-value	p
Direct effects												
High CSR-CSI domain overlap	1.33	0.50	2.63	< 0.01	0.32	0.44	0.72	0.47	-0.47	0.30	1.58	0.12
Cause involvement	-0.01	0.10	0.12	0.90	0.10	0.09	1.21	0.23	0.08	0.06	1.38	0.17
Domain overlap $\times$ Involvement	-0.26	0.13	2.02	< 0.05	-0.08	0.11	0.72	0.47	0.14	0.08	1.82	0.07
Perceived firm-serving motive	—	—	—	—	-0.42	0.06	6.67	< 0.001	-0.16	0.05	3.42	< 0.001
CSR perception of the sponsor	—	—	—	—	—	—	—	—	0.68	0.05	13.78	< 0.001
Role identification (Covariate)	-0.13	0.05	2.83	< 0.01	0.01	0.04	0.15	0.88	0.04	0.03	1.48	0.14
Gender (Covariate)	-0.04	0.14	0.30	0.77	0.22	0.12	1.86	0.06	-0.01	0.08	0.12	0.91
Age (Covariate)	0.00	0.01	0.42	0.68	0.00	0.01	0.74	0.46	0.00	0.00	0.81	0.42
Indirect effects of high CSR-CSI domain overlap on attitude toward the sponsor via two serial mediators												
- 1 SD of cause involvement (relatively low)									$\beta = -0.17$ , SE = 0.07, CI[-0.32, -0.06]			
Mean of cause involvement									$\beta = -0.10$ , SE = 0.05, CI[-0.20, -0.02]			
+ 1 SD of cause involvement (relatively high)									$\beta = -0.02$ , SE = 0.05, CI[-0.13, 0.08]			
Index of moderated mediation via two serial mediators									$\beta = 0.08$ , SE = 0.04, CI[0.00, 0.15]			

Note.  $\beta$  = standardized beta coefficient; SE = standard error; CI = confidence interval; SD = standard deviation.

prime the respondents to consider the CSI of the assigned sponsor.

## 6. Study 4

### 6.1. Research design and participants

The experiments in this study had three limitations. CSR proximity can significantly impact the samples' ratings (Grau & Folse, 2007; Varadarajan & Menon, 1988). Furthermore, the presence of stimuli related to the negative effects of hosting a sport event in the scenario of pro-environmental activities (i.e., "During the Olympics, it is assumed that more than 10 million people both within and outside of Japan will come to Tokyo in a short period of about one month, and ...") might have activated CSI perceptions more among respondents. Finally, using only a fictitious brand limits the impact of this research both practically and theoretically. Study 4 addressed these limitations. A between-subjects single factorial experiment was designed with CSR-CSI domain overlap as an independent variable. Lego was selected as a sponsor for this experiment because it produces a large amount of plastic waste. Thus, Lego with pro-environmental activities was operationalized as the high CSR-CSI domain overlap condition, while Lego with CSR activities related to poverty issues was developed as the low CSR-CSI domain overlap condition. To avoid the issue of CSR proximity, a sponsorship case outside Japan was chosen—the Paris 2024 Olympic and Paralympic Games sponsorship. Finally, stimuli mentioning the potential CSI of a mega sport event were deleted from the scenario. The research design was identical to that of Study 2. Using two types of Olympic sponsorship releases, subjects were recruited from a large Japanese online panel company. In total, 500 participants who were aware of the Paris 2024 Olympic and Paralympic Games hosting date participated in the experiment survey. A total of 179 participants were employed for hypothesis testing (female = 51.4 %,  $M_{\text{age}} = 50.9$ ;  $n_{\text{high CSR-CSI domain overlap}} = 81$ ,  $n_{\text{low CSR-CSI domain overlap}} = 98$ ).

### 6.2. Manipulation checks

These manipulations were performed as follows. The authors first tested the associations between Lego's expected irresponsible behaviors and environmental or poverty issues. The results of the *t*-test indicated that Lego was more irresponsible to environmental issues than poverty issues ( $t[177] = 5.54$ ,  $p < .001$ ;  $M_{\text{irresponsible to environmental issues}} = 3.37$ ,  $SD = 1.25$ ;  $M_{\text{irresponsible to poverty issues}} = 2.39$ ,  $SD = 1.12$ ), revealing that its expected CSI was categorized into the environment domain. CSR fit was compared between environmental and poverty issues. As a result of the *t*-test, Lego revealed a higher CSR fit with environmental issues than with poverty issues ( $t[177] = 2.71$ ,  $p < .01$ ;  $M_{\text{CSR fit with environmental issues}}$

$= 5.15$ ,  $SD = 0.77$ ;  $M_{\text{CSR fit with poverty issues}} = 4.76$ ,  $SD = 1.09$ ). Therefore, Lego with pro-environmental activities was confirmed to have a high CSR-CSI domain overlap, whereas Lego with CSR activities related to poverty issues had a low CSR-CSI domain overlap. The manipulations were successful.

### 6.3. Hypotheses testing

The hypotheses were tested using PROCESS Model 85. The results revealed that regarding perceived firm-serving motive for CSR activity ( $R^2 = 0.25$ ,  $p < .001$ ), the direct effects of the CSR-CSI domain overlap ( $\beta = 2.00$ ,  $SE = 0.68$ ,  $p < .01$ ; see Table 4), cause involvement ( $\beta = 0.23$ ,  $SE = 0.08$ ,  $p < .01$ ), role identification as a fan of the sport event ( $\beta = 0.15$ ,  $SE = 0.04$ ,  $p < .001$ ), and age ( $\beta = -0.02$ ,  $SE = 0.01$ ,  $p < .001$ ) were significant. Thus, Hypothesis 1 was supported. The interaction effect between domain overlap and cause involvement was also significant ( $\beta = -0.40$ ,  $SE = 0.15$ ,  $p < .01$ ). To specify the interaction effect, a floodlight analysis using the Johnson-Neyman procedure was performed. The results indicated that the high CSR-CSI domain overlap significantly increased the perceived firm-serving motive for the values of cause involvement equal to 4.40 ( $\beta = 0.25$ ,  $SE = 0.13$ ,  $p = .05$ ) or below ( $p < .05$ ). In contrast, this effect vanished when the value was above 4.40. More specifically, the positive effect of high CSR-CSI domain overlap on the firm-serving motive was stronger at one standard deviation below the mean of cause involvement ( $\beta = 0.62$ ,  $SE = 0.19$ ,  $p < .01$ ) than at the mean ( $\beta = 0.27$ ,  $SE = 0.13$ ,  $p < .05$ ). However, this effect was weaker and non-significant at one standard deviation above the mean ( $\beta = -0.08$ ,  $SE = 0.17$ ,  $p = .63$ ), supporting Hypothesis 5a.

With regard to CSR perception of the sponsor ( $R^2 = 0.13$ ,  $p < .01$ ), the perceived firm-serving motive ( $\beta = -0.04$ ,  $SE = 0.08$ ,  $p = .65$ ) did not have a significant effect, which does not support Hypothesis 2. However, the direct effect of CSR-CSI domain overlap ( $\beta = -1.70$ ,  $SE = 0.72$ ,  $p < .05$ ) and the interaction effect between domain overlap and cause involvement ( $\beta = 0.32$ ,  $SE = 0.16$ ,  $p < .05$ ) were significant. In terms of attitude toward the sponsor ( $R^2 = 0.21$ ,  $p < .001$ ), the direct effects of the perceived firm-serving motive ( $\beta = -0.12$ ,  $SE = 0.05$ ,  $p < .05$ ) and CSR perception of the sponsor ( $\beta = 0.24$ ,  $SE = 0.05$ ,  $p < .001$ ) were significant, supporting Hypothesis 3. Finally, although the index of moderated mediation via two serial mediators was not significant ( $\beta = 0.00$ ,  $SE = 0.01$ , CI[-0.01, 0.03]), the index of moderated mediation via the first mediator ( $\beta = 0.05$ ,  $SE = 0.03$ , CI[0.00, 0.11]) and the index via the second mediator ( $\beta = 0.08$ ,  $SE = 0.04$ , CI[0.00, 0.16]) were significant. Therefore, Hypotheses 4 and 5b were partially supported. Considered together, the aforementioned three issues did not have a significant impact on the samples' ratings.

**Table 4**The effect of CSR-CSI domain overlap  $\times$  cause involvement on attitude toward the sponsor via two serial mediators in Study 4.

	Perceived firm-serving motive (First mediator)				CSR perception of the sponsor (Second mediator)				Attitude toward the sponsor (Dependent variable)			
	$\beta$	SE	t-value	p	$\beta$	SE	t-value	p	$\beta$	SE	t-value	p
Direct effects												
High CSR-CSI domain overlap	2.00	0.68	2.94	< 0.01	-1.70	0.72	2.36	< 0.05	-0.40	0.43	0.93	0.36
Cause involvement	0.23	0.08	2.70	< 0.01	0.13	0.09	1.44	0.15	-0.04	0.05	0.75	0.46
Domain overlap $\times$ Involvement	-0.40	0.15	2.65	< 0.01	0.32	0.16	2.03	< 0.05	0.10	0.09	1.06	0.29
Perceived firm-serving motive	–	–	–	–	-0.04	0.08	0.45	0.65	-0.12	0.05	2.48	< 0.05
CSR perception of the sponsor	–	–	–	–	–	–	–	–	0.24	0.05	5.22	< 0.001
Role identification (Covariate)	0.15	0.04	3.71	< 0.001	0.02	0.05	0.37	0.71	0.01	0.03	0.30	0.77
Gender (Covariate)	-0.17	0.12	1.46	0.15	0.30	0.12	2.39	< 0.05	0.01	0.07	0.14	0.89
Age (Covariate)	-0.02	0.01	3.55	< 0.001	0.00	0.01	0.36	0.72	0.00	0.00	0.83	0.41
Indirect effects of high CSR-CSI domain overlap on attitude toward the sponsor via two serial mediators												
– 1 SD of cause involvement (relatively low)									$\beta = -0.01$ , SE = 0.01, CI[-0.04, 0.02]			
Mean of cause involvement									$\beta = -0.00$ , SE = 0.01, CI[-0.02, 0.01]			
+ 1 SD of cause involvement (relatively high)									$\beta = 0.00$ , SE = 0.00, CI[-0.01, 0.01]			
Index of moderated mediation via two serial mediators									$\beta = 0.00$ , SE = 0.01, CI[-0.01, 0.03]			

Note.  $\beta$  = standardized beta coefficient; SE = standard error; CI = confidence interval; SD = standard deviation.

## 7. Discussion

This study aimed to investigate (1) the effect of CSR-CSI domain overlap conditions on attitude toward the sponsor via two serial mediators and (2) the moderating effect of cause involvement. Four experiments were conducted. They highlighted the negative mediation mechanism in the high CSR-CSI domain overlap condition relative to that in the low CSR-CSI domain overlap condition. Moreover, such a negative mechanism vanished among participants with a high degree of cause involvement. The theoretical and practical implications of this study are discussed in the following sections.

### 7.1. Theoretical implications

This research is the first empirical study to illustrate the negative mechanism of high CSR-CSI domain overlap via two serial mediators for attitudes toward the sponsor. Prior studies have demonstrated that CSR fit is the main factor in successful CSR strategies (Choi, 2022; de Jong & van der Meer, 2017; Du et al., 2010; Rifon et al., 2004). They explain that the strong associations between firms and social issues generate less elaboration in consumers' minds (Hastie, 1984), leading to more attributed public-serving motives for CSR activities rather than firm-serving motives. Nevertheless, the current study highlights that when such associations are derived from irresponsible CSI images, consumers attribute firm-serving motives for CSR activities to sponsors more. These results appear to come from a perceived social responsibility dilemma due to the clash between good and bad deeds by the strong CSR-CSI associations, which is consistent with previous research implying that social responsibility dilemmas can occur when moral values of CSR clash with bad deeds (Banerjee 2008; Lenz et al., 2017; Yoon et al., 2006). For these reasons, a higher attribution of firm-serving motives for CSR activities occurs in their minds. Furthermore, as a series of mechanisms, robust evidence on the negative effects of perceived firm-serving motives on consumers' evaluations of the firm has been extensively suggested in CSR literature (Barone et al., 2007; Becker-Olsen et al., 2006; Campbell & Kirmani, 2000; Forehand & Grier, 2003; Webb & Mohr, 1998). These effects are consistent with the results of this study. Thus, our findings provide theoretical contributions to CSR-linked sport sponsorship research by illustrating the effective CSR-CSI domain overlap strategy and add further evidence to existing knowledge that emphasizes the need to carefully consider the CSR-CSI relationship (Janney & Gove, 2011; Kang et al., 2016; Kang & Matsuoka, 2022; Lenz et al., 2017; Wagner et al., 2009; Yoon et al., 2006).

The perceived firm-serving motive was identified as a crucial mediator leading not only to a lower CSR perception of the sponsor, but also a less favorable attitude toward the sponsor. As the existing evidence that

was already argued, the inference of firm-serving motives hurts consumer responses because it discounts the possibility that a public-serving motive is attributed to their minds (Dean, 2002; Ellen et al., 2006; Rifon et al., 2004). Therefore, the findings of the current study support such evidence and can extend it by providing a dual mediation chain regarding the process in which consumers' attitudes toward the sponsor are shaped. It is believed that these contributions can strengthen the theoretical implications of why it is vital to understand the process of CSR motive attribution for an effective CSR-linked sport sponsorship strategy (Habitzreuter & Koenigstorfer, 2021).

A high degree of cause involvement was highlighted as an effective way to reduce negative responses to high CSR-CSI domain overlap. According to prior studies, consumers who are highly involved with a cause are more likely to favor a firm engaging in campaigns for the cause than those who are less involved (Grau & Folse, 2007; Gupta & Pirsch, 2006; Koschate-Fischer et al., 2012). The results of this study revealed that a high level of cause involvement led to a less perceived firm-serving motive for CSR activity in Study 1 ( $\beta = -0.23$ ,  $p < .05$ ) and a higher CSR perception of the sponsor in Study 2 ( $\beta = 0.28$ ,  $p < .05$ ), which is consistent with previous evidence highlighting the positive impacts of high cause involvement on consumer responses. Accordingly, the existing evidence can be strengthened by our results. Furthermore, the findings on the moderating effects support the dual process based on the elaboration likelihood model (ELM). It was found that participants who were highly involved in a cause reported no significant difference in the perceived firm-serving motives between the CSR-CSI domain overlap conditions, whereas there were significant differences among those who were less involved. According to the ELM (Petty et al., 1983), issue-relevant cues are more important than peripheral cues to consumers with a high level of cause involvement, while the opposite is true for those with a low level of cause involvement. Because of these two folds of processing route (i.e., a central or peripheral route; Petty & Cacioppo, 1996), it seemed to occur that the negative effect of the high CSR-CSI domain overlap was decreased among those with a high cause involvement since CSI information—a peripheral cue—was less activated in their memories, whereas it was more distinct among those with a low cause involvement by the more activated CSI information. These results support the importance of CSR strategies with careful consideration of cause involvement (Choi, 2022).

### 7.2. Practical implications

The current findings can be advantageous for sponsors with CSI. In particular, considering our research context, many sponsors of mega sport events facing CSI could utilize our results for their CSR strategies, such as ANA (the IOC; environmental issues), Japan Airlines (the IOC;

environmental issues), Qatar Airways (FIFA; environmental issues), P&G (the IOC; environmental issues), Coca-Cola (the IOC and FIFA; obesity issues), Dow Chemical (the IOC; environmental issues), Toyota (the IOC; environmental issues), Hyundai/Kia (FIFA; environmental issues), and McDonald's (FIFA; obesity issues). These sponsors need to recognize the negative impacts on consumer perceptions when their CSR-linked sport sponsorships conflict with their irresponsible CSI images. Based on our findings, two strategies can be suggested. First, it is crucial to increase the attribution of public-serving motives to consumers' minds. Several efforts have been highlighted to promote a higher attribution of public-serving motives, such as regulatory fit (Habitzreuter & Koenigstorfer, 2021), community engagement, or proximity (Plewa et al., 2016). Such efforts are believed to help weaken the attribution of firm-serving motives to consumers. The application of such efforts possibly enables public-serving motives to be more salient in consumers' minds, eventually generating more favorable evaluations of the sponsors. Second, a high level of cause involvement can be demonstrated as a powerful remedy that avoids highly attributed firm-serving motives. According to the ELM emphasizing that issue-relevant cues are more important than peripheral cues to consumers with a high level of cause involvement (Petty et al., 1983), sponsors facing CSI should be careful in considering what causes they initiate with their CSR-linked sport sponsorships. Furthermore, an articulation of how the causes they initiate are important or relevant to consumers or our society can be effective if the causes are even less involved. Such an explanation can be expected to allow peripheral information—CSI information and CSR-CSI domain overlap conditions—to be less cued, but issue-relevant information—CSR information—to be more cued in consumers' minds (Grau & Folse, 2007). These strategies are recommended for sponsors facing CSI.

## 8. Limitations and future research

Although this research provided sponsors facing CSI with insights into effectively engaging in CSR-linked sport sponsorship, some limitations offer opportunities for future research. The findings may not be generalizable to other sponsorship cases. Additionally, more generalizable feedback can be provided to those facing CSI by focusing on other social issues or sponsors. Considering that consumers are repeatedly exposed to sponsorship-related information, the current research design limits the external validity of the findings, necessitating additional field

studies. It is of particular interest whether the negative mediation chain for favorable attitudes toward the sponsor differs according to CSI type, that is, intentional or unintentional CSI (Lin-Hi & Müller, 2013). Even if CSI has been deemed as a negative deviation from the behavioral norm diagnostic of the true underlying characteristics of a target being evaluated (Mishina et al., 2012), unintentional CSI may damage consumer perceptions less than the opposite because the former relates to the harm to others that are not deliberately inflicted by firms (Lin-Hi & Müller, 2013). Therefore, follow-up studies should be conducted. Finally, the relationship between a sport property and consumers can be a starting point for future research. This study employed such relationships—role identification as a fan of a sport property—as a covariate. However, new findings can be demonstrated using a sport property-consumer relationship as a primary variable, given that a strong identification with a sport property promotes positive responses to sponsors (Madrigal, 2001).

## CRedit authorship contribution statement

**Taeahn Kang:** Writing – review & editing, Writing – original draft, Visualization, Validation, Supervision, Software, Resources, Project administration, Methodology, Investigation, Formal analysis, Data curation, Conceptualization. **Hirota Matsuoka:** Writing – review & editing, Writing – original draft, Resources, Project administration, Methodology, Investigation, Data curation, Conceptualization.

## Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

## Data availability

Data will be made available on request.

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## Appendix A. Examples of fictitious sponsorship releases

### High CSR-CSI domain overlap condition in Study 1: Pro-environmental activities

Airline firm “A” announced it signed an official sponsorship arrangement with Tokyo 2020 Olympic and Paralympic Games. The firm says it will work on activities to reduce carbon dioxide (CO<sub>2</sub>) emissions all over the country to realize a sustainable society through the delivery of the Tokyo 2020 Olympic and Paralympic Games. CO<sub>2</sub> emissions reached the highest, with 32.9 billion tons recorded in 2015, causing severe global warming. During the Olympics, it is assumed that more than 10 million people both within and outside of Japan will come to Tokyo in a short period of about one month, and many vehicles will be used to transport them between venues of the Olympics, resulting in a significant increase in CO<sub>2</sub> emissions. Thus, it will actively work on “Forest creation” to decrease CO<sub>2</sub>. It will plant seedlings in the forests all over the country with the help of its domestic branches' staff, their families, and local people. Moreover, with the cooperation of athletes participating in the Olympics, it will hold educational programs for children to realize the environmental issues and learn the importance of forests to offset CO<sub>2</sub> emissions that cause global warming.

### Low CSR-CSI domain overlap condition in Study 1: CSR activities related to obesity issues

Airline firm “A” announced it signed an official sponsorship arrangement with Tokyo 2020 Olympic and Paralympic Games. The firm says it will work on activities to solve the obesity issue, especially among Japanese children, to realize a sustainable society through the delivery of the Tokyo 2020 Olympic and Paralympic Games. Obesity among Japanese children has increased sharply over the past 20 years, with <5 % of obese children exceeding 10 %. About 70 % of childhood obesity is said to shift to adult obesity, and there is a high possibility of complications of lifestyle-related diseases such as hypertension, diabetes, and dyslipidemia. Thus, it will actively engage in activities to make obese children healthy to contribute to achieving the Olympics' goal, which every-one can enjoy. It will provide them with

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free seminars for parents and children to learn how to improve their children's eating habits and the importance of exercise in collaboration with a child obesity prevention group and with the help of its domestic branches' staff, their families, and local people. Furthermore, with the cooperation of athletes participating in the Olympics, it will hold events for them to enjoy sports and contribute to their healthy growth.
High CSR-CSI domain overlap condition in Study 4: Pro-environmental activities
Lego announced it signed an official sponsorship arrangement with Paris 2024 Olympic and Paralympic Games. The firm says it will work on activities to reduce carbon dioxide (CO2) emissions all over the country to realize a sustainable society through the delivery of the Paris 2024 Olympic and Paralympic Games. Thus, it will actively work on "Forest creation" to decrease CO2. It will plant seedlings in the forests all over the country with the help of its domestic branches' staff, their families, and local people.
Low CSR-CSI domain overlap condition in Study 4: CSR activities related to poverty issues
Lego announced it signed an official sponsorship arrangement with Paris 2024 Olympic and Paralympic Games. The firm says it will work on activities to solve the poverty issue, especially among French children, to realize a sustainable society through the delivery of the Paris 2024 Olympic and Paralympic Games. Thus, it will actively engage in activities to support children in poverty. It will provide them with free cafeterias, learning classes, and sports facilities with the help of its domestic branches' staff, their families, and local people.

## Appendix B. Measurement scales

Construct item	M (SD)			
	Study 1 (n = 122)	Study 2 (n = 128)	Study 3 (n = 193)	Study 4 (n = 179)
Associations between the firm's expected irresponsible behaviors and social issues	-	-	( $\alpha = .92$ )	( $\alpha = .89$ )
The firm tends to have a negative impact on social issues during its business actions.	3.03 (1.61)	3.12 (1.52)	3.30 (1.43)	2.92 (1.43)
Social issues tend to be exacerbated by the firm's business actions.	-	-	3.25 (1.35)	2.75 (1.25)
CSR fit	( $\alpha = .91$ )	( $\alpha = .89$ )	( $\alpha = .88$ )	( $\alpha = .85$ )
There is a logical connection between the firm and its CSR activities.	5.35 (1.27)	5.44 (1.13)	5.04 (1.04)	5.12 (1.14)
The firm and its CSR activities fit together well.	4.93 (1.30)	4.95 (1.25)	4.58 (1.09)	4.70 (1.08)
It makes sense to me that the firm engages in CSR activities.	5.15 (1.42)	5.21 (1.23)	4.75 (1.06)	4.99 (1.12)
Perceived firm-serving motive for CSR activity	( $\alpha = .87$ )	( $\alpha = .79$ )	( $\alpha = .75$ )	( $\alpha = .72$ )
Self-interested – Community-interested	3.70 (1.67)	3.68 (1.54)	3.11 (1.12)	4.42 (1.18)
Firm-focused – Customer-focused	4.10 (1.60)	4.00 (1.39)	3.58 (1.26)	4.15 (1.02)
Profit-motivated – Socially-motivated	3.48 (1.61)	3.27 (1.40)	2.87 (1.12)	4.83 (1.05)
CSR perception of the sponsor	( $\alpha = .97$ )	( $\alpha = .93$ )	( $\alpha = .91$ )	( $\alpha = .91$ )
The firm is highly concerned about social issues.	5.81 (1.18)	5.71 (1.16)	5.62 (.93)	5.35 (.92)
The firm is highly involved in activities to solve social issues.	5.80 (1.10)	5.80 (1.09)	5.62 (.94)	5.35 (.89)
The firm is genuinely concerned about social issues.	5.69 (1.19)	5.73 (1.10)	5.56 (.97)	5.23 (.90)
Attitude toward the sponsor	( $\alpha = .95$ )	( $\alpha = .97$ )	( $\alpha = .96$ )	-
Good – Bad	5.32 (1.26)	5.41 (1.08)	5.35 (.98)	-
Like – Dislike	4.84 (1.26)	5.01 (1.07)	5.02 (.99)	-
Favorable – Unfavorable	5.07 (1.25)	5.08 (1.07)	5.13 (.97)	-
Positive – Negative	5.09 (1.15)	5.13 (1.15)	5.25 (.94)	-
Pleasant – Unpleasant	5.11 (1.23)	5.20 (1.16)	5.26 (1.01)	-
Cause involvement	( $\alpha = .92$ )	( $\alpha = .85$ )	( $\alpha = .71$ )	( $\alpha = .77$ )
Cause is important to me.	4.29 (1.74)	5.06 (1.18)	4.01 (1.31)	4.45 (1.06)
Cause is of great concern to me.	3.98 (1.63)	4.78 (1.24)	3.90 (1.45)	4.37 (1.18)
Cause is relevant to me.	3.70 (1.79)	4.59 (1.22)	3.20 (1.55)	3.95 (1.23)
Cause does not matter a great deal to me. (reversed item)	4.15 (1.69)	4.95 (1.29)	3.99 (1.16)	4.69 (1.12)
Role identification as a fan of the sport event	( $\alpha = .96$ )	( $\alpha = .95$ )	( $\alpha = .96$ )	( $\alpha = .95$ )
I consider myself to be a real fan of the sport event.	2.88 (1.55)	3.07 (1.61)	3.97 (1.62)	3.07 (1.50)
I would experience a loss if I had to stop being a fan of the sport event.	2.85 (1.61)	3.07 (1.64)	3.76 (1.70)	2.90 (1.52)
Being a fan of the sport event is very important to me.	2.85 (1.59)	2.95 (1.55)	3.83 (1.67)	2.97 (1.53)

Note. In Study 4, the attitude toward the sponsor was calculated based on changes in attitudes toward the sponsor.



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