



The double-edged sword of corporate social responsibility: How does value orientation affect consumer choice between CSR and corporate ability

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ABSTRACT

This study examines the dual impact of corporate social responsibility (CSR) and corporate ability belief (CSR-CA) on consumer decision-making, with a special focus on the moderating effect of value orientation on this process. Through a questionnaire survey, the research analyzes consumer purchase intention under different CSR situations and verifies the mediation effect of altruistic attribution and value orientation, as well as the adjustment effect of CSR-CA belief. The results show that high CSR awareness can significantly increase consumers' willingness to buy, and altruistic attribution plays an intermediary role in this process. In addition, value orientation plays a key moderating role, and consumers with a strong collectivism tendency are more inclined to respond positively to CSR behavior. Research shows that companies need to consider the balance between CSR, corporate ability, and customer value orientation in their CSR strategies to better meet market demands and enhance competitiveness.

1. Introduction

At present, much research on corporate social responsibility is based on the scenario of Western developed countries (Camelia-Daniela et al., 2018; Davidson et al., 2019). However, consumers' personal value orientations in China are very different from those in Western countries. Individualism in the west as the leading factor of society, they will be in the interest of the individual is supreme, but under the collectivism as the leading thought of Chinese society, the public perception of social ethics and the western countries have bigger difference, part they are willing to sacrifice their own interests and to meet the needs of the general public (Lu & Lu, 2010). Especially the connection between collectivist cultures people attach more importance to group, emphasizing the obligations between the individuals and social norms. They are more likely to participate in the ecological resources protection such as ecotourism action (Zhao et al., 2015). Therefore, in the context of different value orientations, will consumers have different views on the motivation of corporate social responsibility, or will they all buy into corporate social responsibility as long as it is exercised? This is one of the major problems in this institute.

Although the current study of corporate social responsibility has had great progress, but most scholars research are focus on corporate social

responsibility on the impact on the final act of the will of consumers (Deng & Xu, 2017), such as the perception of corporate social responsibility leads to higher loyalty to the company and its brand and higher purchase intention for its products (Huo et al., 2022; Islam et al., 2021; Le, 2023). Also has a research from the Angle of the lack of corporate social responsibility, or is the emphasis on corporate social responsibility in the perspective of social behavior is harmful behavior to the importance of enterprise survival and development (Antonetti & Maklan, 2016; Lindenmeier et al., 2012). Although, previous studies have discussed that corporate social responsibility will have a positive impact on consumer purchasing behavior. However, consumers' perceptions of corporate social responsibility actions can also influence their purchase intentions (Deng et al., 2016).

For example, Kuokkanen and Sun (2020) argues that some consumers subjective personal characteristics may affect the consumer whether and to what extent the level of corporate social responsibility to react. Therefore, from the perspective of collectivism (Hofstede, 1984), we believe that the high collectivism tendency of consumers, they may be more willing to believe that enterprise in the exercise of social responsibility behavior is for the sake of social public welfare undertakings. Because they may feel that other group members will also are very concerned about the social public welfare undertakings

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(Mazanec et al., 2015). But, even if consumers consider the behavior of the enterprise are altruistic motives, some consumers are willing to support enterprises in the actual purchases, but also a consumer. Think this is mainly because this study in the theory of planned behavior of consumer buying behavior is deliberate, which showed the rationality in consumer buying behavior in the ethical level (Smith & Paladino, 2010). But planned behavior theory tend to overlook the effects of external factors on the consumer purchase behavior (Carrington et al., 2010). Therefore, in the actual situation, the product quality of the enterprise or the technical capability of the enterprise will also affect the consumer's purchase intention. Whether it is enterprise capability or social responsibility that determines consumers' purchase intention is also an imagination that needs to be explained in this study.

Therefore, this study constructed a research framework including CSR - altruistic attribution-consumer purchase intention, consumer value orientation and CSR - enterprise ability belief. The personal traits of different consumers in the face of social responsibility of exercise of the enterprise will have different guesses, and whether it will affect their purchase intention.

2. Literature review and hypotheses

2.1. Theoretical foundation

Tajfel and Turner (1979) proposed Social Identity Theory (SIT), which posits that individuals construct part of their self-concept based on their perceived membership in social groups. The theory suggests that people tend to categorize themselves and others into groups based on shared characteristics, leading to in-group favoritism and out-group differentiation. In the context of Corporate Social Responsibility (CSR), consumers' responses to CSR initiatives may be influenced by how they perceive their alignment with the values promoted by a company's CSR efforts.

According to SIT, individuals with a strong collectivist value orientation are more likely to associate themselves with companies that demonstrate a commitment to social welfare and ethical behavior. This aligns with the idea that collectivists emphasize group cohesion, social norms, and the well-being of the broader society (Triandis, 1995). Therefore, collectivist consumers are more likely to positively evaluate CSR initiatives, as these actions reinforce their identity and values. In contrast, individualists, who prioritize personal benefits and autonomy, may view CSR initiatives as less relevant to their purchasing decisions unless they see direct, self-serving benefits (Zhao et al., 2019).

This study integrates Social Identity Theory to explain how consumers' value orientation moderates their perception of CSR and its subsequent impact on purchase intention. Specifically, it suggests that collectivist consumers are more likely to attribute CSR activities to altruistic motives (rather than self-serving business strategies), which in turn strengthens their purchase intention. Conversely, individualists may be more skeptical about CSR motives and prioritize corporate ability (CA) over CSR initiatives when making purchase decisions.

Furthermore, CSR-CA belief plays a crucial role in consumer decision-making, as it shapes whether consumers perceive CSR and corporate ability as complementary or conflicting forces (Sen & Bhattacharya, 2001). If consumers identify with companies that demonstrate both strong CSR commitment and corporate capability, they are more likely to exhibit positive purchasing behavior. However, if they believe that CSR activities compromise corporate performance, their willingness to purchase may decline.

2.2. Perceived CSR and consumer purchase intention

Signaling Theory suggests that in a market environment characterized by information asymmetry (Tran, 2023), firms convey specific signals (such as CSR activities) to consumers to shape brand image and enhance consumer trust. CSR is not only a means for companies to fulfill

their social responsibility but also a crucial signal that communicates a firm's long-term commitment to sustainability in the market (Anita et al., 2024). When a company's CSR activities are stable and transparent, consumers are more likely to interpret them as a sign of corporate integrity and brand credibility, thereby increasing their purchase intention (Sun et al., 2021).

Zhang et al. (2020) argue that corporate environmental protection initiatives, such as green production and low-carbon emissions, can enhance consumer trust, strengthen brand loyalty, and ultimately promote purchasing behavior. For instance, long-term investments in environmental protection and social welfare can serve as positive signals to consumers, reinforcing brand loyalty (Chernev & Blair, 2015). In sustainable product markets, such as electric vehicles and green fashion, the signaling effect of CSR is even more pronounced (Ye et al., 2022). This is because consumers are willing to pay a premium for brands that demonstrate a strong commitment to CSR, as they believe such companies uphold higher standards in both social responsibility and product quality (Ginder et al., 2021). However, the effectiveness of CSR signals depends on their consistency and transparency. If CSR activities are perceived as short-term marketing tactics rather than long-term commitments, consumers may develop CSR skepticism, suspecting that the company is engaging in CSR merely for image enhancement rather than genuine social responsibility (Skarmeas et al., 2020). For example, if a company's CSR behavior is inconsistent-such as promoting environmental sustainability while simultaneously being exposed for environmental pollution-consumers are more likely to have negative reactions, potentially reducing their purchase intention (Leonidou & Skarmeas, 2017).

Therefore, based on signaling theory, this study posits that CSR activities not only influence consumer brand perception but also serve as a symbol of corporate ethical values, shaping consumer purchase decisions. When consumers believe that a company's CSR efforts are authentic, their purchase intention will significantly increase. Based on the findings of previous research, this study proposes:

Hypothesis 1. Perceived CSR can positively affect consumer purchase intention.

2.3. The mediating effect of altruistic attribution

Attribution theory suggests that individuals' behaviors are driven by perceived reasons, with these perceptions forming the underlying cause of their actions. Consequently, individuals' awareness of these reasons influences their behavioral responses (Weiner, 1979). This principle also applies to corporate social responsibility (CSR). When a company engages in socially responsible behavior, consumers will attribute these actions to certain motives, categorizing CSR activities into altruistic attributions or self-serving attributions (Chen & Yang, 2023). Altruistic attribution occurs when consumers believe that CSR benefits both the company and society at large, whereas self-serving attribution arises when consumers think the company is participating in CSR activities solely for its own goals or interests.

Van Kleef and Lelieveld (2022) explain that when people perceive others' actions as voluntary and positive, they tend to feel appreciation and recognition, which in turn shapes their opinions about those individuals. Conversely, when actions are perceived as driven by selfish purposes or taken under compulsion, negative emotions arise. Consumers, in particular, are inclined to speculate about the motivations behind a company's involvement in CSR activities (Chatzopoulou & de Kiewiet, 2021). Even if a company's internal motivation for CSR is genuinely aimed at public interest, consumers may still question the underlying intentions when presented with evidence of CSR efforts. If consumers believe that a company's CSR actions are primarily driven by profit rather than a desire to contribute to community or societal well-being, they may reject these actions or even react negatively, potentially punishing the company (Kim & Park, 2020). Therefore, only when

consumers perceive that a company's CSR efforts genuinely serve the public interest will there be a positive impact on their purchase intentions (Vu et al., 2022). Based on this analysis, the study proposes:

Hypothesis 2. Altruistic attribution mediates the relationship between perceived CSR and consumer purchase intention.

2.4. Moderating effect of consumer value orientation

Hofstede (1984) Cultural Dimensions Theory proposes that individuals from different cultural backgrounds are influenced by individualistic or collectivistic values in their decision-making processes. Individualists tend to focus more on personal interests, whereas collectivists place greater emphasis on group welfare and social well-being (Wu et al., 2021). As collectivism emphasizes interconnectedness between individuals and society, collectivists perceive themselves as part of a larger external environment, leading them to adhere more strictly to social norms and moral virtues (Triandis, 1995). Given these differing expectations regarding moral behavior, consumers with a strong collectivist orientation are likely to be more sensitive to ethical issues than those with a highly individualistic orientation (Aboul-Dahab et al., 2021). Therefore, it can be inferred that consumers with a strong collectivist tendency are more likely to exhibit heightened sensitivity to moral issues.

In the process of attribution, people tend to assume that others will have the same reaction and attitude with them in the same environment, that is, they think their behavior is typical, which belongs to a false empathy bias (Gollwitzer & Okimoto, 2021), which is an attribution bias related to consistency information. On the other hand, individuals make decisions based on their own experiences and attitudes (Haynes et al., 2011). In particular, when individuals are very certain or firmly convinced of their own opinions, the strength of false empathy bias will be affected. They will refer to their own attitudes and beliefs about external things to judge the behavior of others with similar attitudes (Beshai et al., 2015). Based on this, this study believes that when consumers have a stronger collectivist or individualistic tendency, they will overestimate the universality of their own behavior. It can be concluded that consumers with high collectivism tendency are more likely to believe that the motivation of enterprises in implementing CSR activities is to serve the social good, and vice versa. Based on the above analysis, this study proposes:

Hypothesis 3a. Consumers' collectivist value orientation can positively moderate the relationship between perceived CSR and altruistic attribution.

Hypothesis 3b. Consumer' value orientation can moderate the relationship between perceived CSR on consumer purchase intention through the mediation of altruistic attributions.

2.5. The moderating effect of CSR-CA

The Resource-Based View (RBV) posits that a firm's resources are limited; therefore, investments in Corporate Social Responsibility (CSR) may impact the allocation of other strategic resources (Barney, 1991). Building on this perspective, Sen and Bhattacharya (2001) introduced the concept of Corporate Social Responsibility-Corporate Ability Belief (CSR-CA), suggesting that consumers perceive the relationship between CSR and corporate ability as either oppositional or complementary. Consumers who view CSR and corporate ability as oppositional believe that when a company engages in CSR activities, it does so at the expense of its corporate resources (Ho et al., 2022). However, on the other hand, CSR engagement can enhance corporate ability by positively influencing key stakeholders, securing better host-country contracts, attracting high-quality employees, and increasing shareholder preference, all of which contribute to corporate capability development (Han et al., 2020). Consumers' perceptions of these two opposing forces shape their

CSR-CA belief.

When consumers view CSR and corporate capability as being in opposition, the positive impact of CSR efforts on corporate evaluations and purchase intentions is significantly diminished. On the other hand, if consumers perceive CSR and corporate capability as mutually reinforcing, their response to CSR activities will be more favorable (Bhaduri et al., 2020). Therefore, we hypothesize that under the same conditions, consumers with strong CSR-CA and a high sense of attribution will exhibit weaker purchase intentions compared to those with weaker CSR-CA. This is because they believe that CSR activities may compromise the quality of the products they purchase. Based on this analysis, the study proposes (Fig. 1):

Hypothesis 4a. CSR-CA can negatively moderate the relationship between altruistic attribution and consumers' purchase intention.

Hypothesis 4b. CSR-CA moderates the relationship between perceived CSR on consumer purchase intention through the mediation of altruistic attributions.

3. Research design

3.1. Questionnaire design

Through a questionnaire survey, this study examines the following variables: perceived CSR, consumer purchase intention, value orientation, altruistic attribution, and corporate ability belief. A 7-point Likert scale, ranging from 1 (strongly disagree) to 7 (strongly agree), was used to measure the questionnaire. See the appendix for the detailed contents of the questionnaire. Data were collected through the online questionnaire platform (Wenjuanxing), targeting adult consumers ($N = 300$) who were randomly assigned to either a high CSR or low CSR scenario group. Participants were recruited via social media and professional panels, with screening questions to ensure eligibility. Attention checks were embedded to ensure data quality, and small monetary incentives were provided to encourage participation. The final dataset consisted of 300 valid responses, with a balanced demographic distribution.

3.2. Scenario design

3.2.1. High CSR situations

Participants will read the following scenario description: "Company A, a leading consumer goods company, is committed to the harmonious coexistence of humans and nature. Every year since 2005, the company has allocated 10% of its operating profit to support charitable causes, community development, and environmental protection initiatives. The company not only strives for environmental protection and low emissions in its production processes, but also actively participates in social welfare activities, such as funding educational programs and donating medical supplies. In 2020, the company was recognized as one of the most outstanding performers in corporate social responsibility in the industry. It achieved a social responsibility score of 96 out of 100, ranking third in the country".

3.2.2. Low CSR scenario

Subjects will read the following scenario description: "Company A is a well-known consumer goods company, and the main goal of the company is to create value for shareholders and customers. Company A under the minimum requirements of laws and regulations to perform the social responsibility, almost no involved in any charitable activities. Company only when necessary the least money to meet environmental standards, and in 2020, its social responsibility for 50 points out of 100, ranked 78th in the industry. Company did not take any additional environmental or social welfare measures".

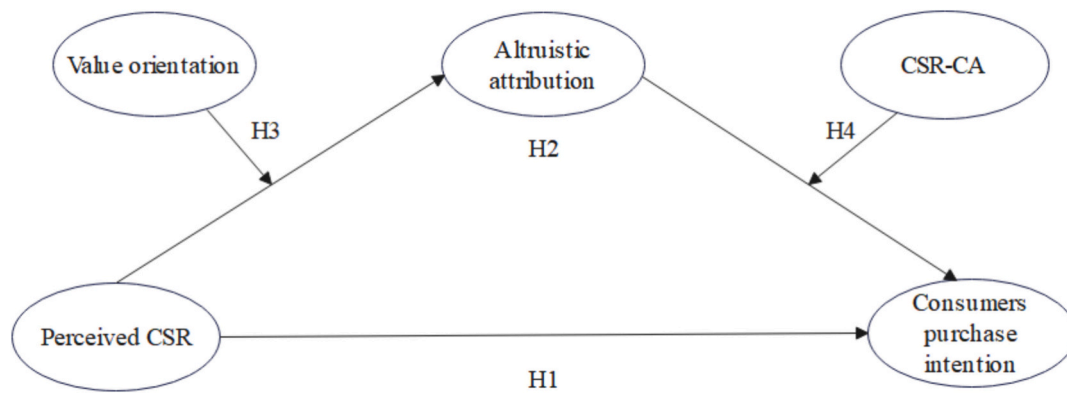


Fig. 1. Model structure.

4. Empirical analysis

4.1. Common method variance

For data collected from a single source, common method variance (CMV) can introduce systematic measurement errors, potentially distorting the estimation of relationships between theoretical constructs, leading to either inflation or underestimation of effects. This concern is especially pertinent when all variables are measured using similar scales. Consequently, it is necessary to conduct tests for CMV. The Unmeasured Latent Method Construct (ULMC) method, as described by Richardson et al. (2009), is a widely accepted approach for detecting CMV. This method employs a structural equation model (SEM) to introduce a latent factor, which may not be directly measured, to capture the variance attributable to common method effects.

To assess CMV in this study, we utilized both Harman's One-Factor Test and the Single Method-Factor Approach. The results from Harman's One-Factor Test indicated that the first factor explained 22.418 % of the variance, which is below the 50 % threshold, thereby meeting the acceptable criteria. However, since Harman's One-Factor Test is a relatively coarse method, we further included a common method bias latent variable in our model and compared the model fit between the original and the adjusted models to test for CMV. The results demonstrated that the model incorporating the common method bias latent variable exhibited a good fit, with Chi-square/df = 2.374, CFI = 0.931, IFI = 0.918, and RMSEA = 0.067. However, when comparing the degrees of freedom and chi-square values between the two models, we found that adding the common method bias latent variable increased the degrees of freedom by 11 and the chi-square by only 18.212. This comparison suggests that the inclusion of the common method bias latent variable did not significantly alter the model fit, indicating that CMV is not a serious concern in this study.

4.2. Descriptive analysis

From the point of descriptive statistics, the average consumer purchase intention under high CSR situation ($M = 4.82$, $sd = 0.85$) higher than the low average CSR situation ($M = 3.75$, $sd = 1.02$), suggesting that high CSR situation may have positive influence on consumer purchase intention ($t = 4.26$, $P < 0.001$) in high CSR context.

In addition, from the demographic analysis, the proportion of males was 59 %, most of the samples were in the age range of 21–35, most of the education level was university degree, a few were master and doctor, and most of the monthly income was between 2001 and 5000, as shown in Table 1. From the perspective of demographic variables, it was more in line with the design of the study. The reliability and validity of the sample were analyzed next.

Table 1
Demographic characteristics of the response sample.

	Characteristics	Frequency	Percent (%)
Gender	Male	177	59 %
	Female	123	41 %
Age	Under 20	25	8.3 %
	21–25 years of age	79	26.3 %
	26–30 years of age	66	22 %
	31–35 years of age	71	23.6 %
	35–40 years of age	47	15.6 %
	Over 41	12	4 %
Education level	Below senior high	26	8.6 %
	Graduate	234	78 %
	Master	34	11.3 %
	Doctor	6	2 %
Monthly income (RMB)	1000 or less	32	10.6 %
	2001–3000	46	15.3 %
	3001–5000	162	54 %
	5001–10,000	31	10.3 %
	More than 10,001	29	9.6 %

4.3. Measurement model

To validate our inventory and assess the scale's validity, we primarily used AMOS 24 software for confirmatory factor analysis. The validity assessment of the scale was guided by the evaluation criteria proposed by Hair et al. (2016), focusing on several key indicators: standardized item loadings, composite reliability (CR), Cronbach's alpha coefficient, and average variance extracted (AVE). The results demonstrated strong convergent validity, with reliability scores exceeding 0.7 and AVE values above 0.60. Additionally, all standardized path loadings were significant ($t > 1.96$) and > 0.7 , as illustrated in Tables 2 and 3, confirming that the constructs met the necessary criteria for convergent validity.

Following this, we evaluated discriminant validity using two main criteria. The first criterion required that each item load higher on its intended factor than on other factors, which was confirmed by the loading and cross-loading values presented. The second criterion stipulated that the square root of the AVE for each construct should exceed its correlations with other constructs. As shown in Table 2, all constructs satisfied this condition.

Furthermore, we calculated the variance inflation factor (VIF) for the five constructs in the model to check for multicollinearity. The VIF values ranged from 1.51 to 3.17, indicating that multicollinearity was not a concern in this study, as these values fall within the acceptable range.

4.4. Regression analysis

This study investigates how value orientation affects consumer

Table 2
Confirmatory factor analysis.

Scales	Items	p	Standardized factor loadings	C.R.	AVE
Perceived CSR	CSR1	**	0.784	0.882	0.761
	CSR2	**	0.910		
	CSR3	**	0.936		
	CSR4	**	0.695		
AA	AA1	**	0.862	0.876	0.707
	AA2	**	0.921		
	AA3	**	0.912		
	AA4	**	0.874		
VO	VO1	**	0.909	0.926	0.745
	VO2	**	0.898		
	VO3	**	0.815		
	VO4	**	0.608		
CSR-CA	CSR-CA1	**	0.849	0.872	0.662
	CSR-CA2	**	0.910		
	CSR-CA3	**	0.896		
	CSR-CA4	**	0.839		
CPI	CPI1	**	0.744	0.851	0.678
	CPI2	**	0.725		
	CPI3	**	0.784		
Attributes	CMIN/DF	CFI	TLI	IFI	RMSEA
Coefficient	2.258 < 3.0	0.913 > 0.9	0.901 > 0.9	0.927 > 0.9	0.067 < 0.7

Note: $P < 0.01$ for *** and $P < 0.05$ for **.

choice between perceived CSR and firm capability. In order to test the hypotheses proposed in this study, we mainly use the Process macro for verification. At the same time, 5000 Bootstrap was used to obtain the subsequent bias-corrected confidence intervals of the study.

The study first created a model to test the relationship between perceived CSR and consumer purchase intention, focusing on whether consumers would consider CSR as one of the factors in making their own

consumption decisions. The following table is the pure intermediary effect test model.

In Models 3 and 1 of Table 4, the effects of perceived CSR on altruistic attribution and purchase behaviors are presented separately. The results in Table 3 reveal that the R^2 value for Model 3 is 0.202, while for Model 1, it is 0.233. Comparing these R^2 values indicates that Model 3 explains slightly less variance than Model 1. This suggests that the study successfully validates the gap between altruistic attribution and purchase intention among consumers, warranting further analysis.

First, the study investigates the mediating role of altruistic attribution. The test results in Table 4 confirm a positive correlation between perceived CSR and consumer purchase intention, with $\beta = 0.461$, $P < 0.01$. Additionally, perceived CSR is positively associated with altruistic attribution ($\beta = 0.332$, $P < 0.01$), and altruistic attribution is positively correlated with purchase intention ($\beta = 0.551$, $P < 0.01$). According to the process results, the indirect effect is 0.236, with a standard error of 0.041 from the SEM bootstrap, and the 95 % confidence interval is [0.171, 0.349], which does not include 0. Therefore, it is assumed that altruistic attribution plays a partial mediating role between perceived CSR and purchase intention.

Another focus of this study is the influence of consumers' value orientation on altruistic attribution and purchase intention. Hypothesis 3a suggests that value orientation can positively moderate the relationship between perceived CSR and altruistic attribution, meaning that the more collectivist the consumers' value orientation, the more likely they are to perceive CSR behaviors as altruistic. Hypothesis 4a posits that CSR-CA moderates the relationship between altruistic attribution and purchase intention negatively. To test the moderating effects of Hypothesis 3a and 4a, as well as the interaction effects, the independent and moderating variables were centered in the regression analysis for the two interaction terms. The results are presented in Table 5.

Based on the analysis results of the hierarchical regression model presented in the table above, value orientation positively moderates the impact of perceived CSR on altruistic attribution, as indicated in Model 4 of Table 4 ($\beta = 0.067$, $P < 0.1$). In contrast, Model 5 of Table 5 shows that the moderating effect of CSR-CA on the relationship between

Table 3
Correlation analysis and multicollinearity test.

	Mean	Standard deviation	1	2	3	4	5
Perceived CSR	4.012	1.163	1				
AA	4.631	1.543	0.232***	1			
VO	4.695	1.351	0.211***	0.142**	1		
CSR-CA	4.146	1.741	-0.112**	-0.031	0.071*	1	
CPI	4.483	1.715	0.522***	0.472**	0.182***	0.238***	1

Table 4
Simple test of mediating effect.

	Purchase Intention				Altruistic Attribution	
	Model 1		Model 2		Model 3	
	Coefficient	SE	Coefficient	SE	Coefficient	SE
Perceived CSR	0.461**	0.039	0.332**	0.051	0.324**	0.043
Altruistic attribution			0.551**	0.056		
Gender	0.275**	0.183	0.314**	0.129	0.056	0.122
Age	0.038	0.067	0.061	0.065	0.041*	0.088
Education level	0.183*	0.287	0.116*	0.051	0.155**	0.146
Monthly expenditure	0.072*	0.219	0.036	0.118	0.054*	0.055
Constant term	2.835	0.613	0.751	0.718	4.158	0.614
F	25.236		19.236		22.264	
R	0.233		0.242		0.202	

Intermediary variable		Effect	Boot SE	Boot 95 % CI
Altruistic attribution		0.236	0.041	[0.171, 0.349]

Table 5

Tests of mediating effects with adjustment.

	Purchase Intention		Altruistic Attribution			
	Model 4		Model 5		Model 6	
	Coefficient	SE	Coefficient	SE	Coefficient	SE
Perceived CSR	0.243***	0.044	0.245***	0.037	0.236***	0.047
Altruistic attribution			0.506***	0.042	0.526***	0.036
Value orientation	0.125**	0.036			0.116**	0.036
Perceived CSR × Value orientation	0.067*	0.019			0.092**	0.041
CSR-CA			−0.102**	0.013	−0.092*	0.026
Altruistic attribution × CSR-CA			−0.063	0.011	−0.52	0.027
Gender	0.272***	0.143	0.326	0.152	0.051*	0.123
Age	−0.036	0.072	−0.022	0.074	−0.037	0.055
Education level	0.121**	0.182	0.119**	0.052	0.147**	0.152
Monthly expenditure	0.014	0.116	0.051	0.162	0.053	0.025
Constant term	2.124	0.821	0.618	0.638	3.124	0.643
F	23.168***		19.273***		22.821***	
R ²	0.232		0.228		0.217	

Conditional Indirect Effect					Moderated Mediating Effect		
Moderating Variables	Level	Effect	Boot SE	Boot 95 % CI	INDEX	Boot SE	Boot 95 % CI
Value orientation	Low	0.116	0.038	[0.047, 0.191]	0.133	0.036	[0.042, 0.168]
	High	0.184	0.042	[0.107, 0.268]			
CSR-CA	Low	0.035	0.038	[−0.082, 0.049]	−0.055	0.035	[−0.066, 0.011]
	High	0.078	0.046	[0.028, 0.122]			

Note: P < 0.01 for ***, P < 0.05 for **, and P < 0.1 for *.

altruistic attribution and purchase intention is not significant ($\beta = -0.063$, $P > 0.1$). Additionally, as highlighted in Model 6, while the interaction effect involving value orientation is significant, the interaction effect involving CSR-CA is not. This suggests that the study only demonstrates moderation by value orientation.

The mediating effect of moderation was examined using the process macro in SPSS. As demonstrated in Table 5, when consumers exhibit an individualistic value orientation, the indirect effect of perceived CSR on purchase intention via altruistic attribution is 0.116, with a confidence interval of [0.047, 0.191]. However, when consumers lean towards collectivism, this indirect effect increases to 0.184, with a confidence interval of [0.107, 0.268]. Thus, it can be concluded that the more collectivist the consumers' value orientation, the stronger the mediating role of altruistic attribution. Additionally, the model's judgment index is 0.133. This finding indicates that with each unit increase in perceived effectiveness, the effect of perceived CSR on purchase intention via altruistic attribution increases by 0.133 units, and this effect is significant (with a confidence interval of [0.042, 0.168], excluding 0). Therefore, the hypothesis that consumers' value orientation moderates the relationship between perceived CSR and purchase intention through altruistic attribution (Hypothesis 3b) is supported.

Although the interaction effects between CSR-CA in Models 5 and 6 were not statistically significant, we proceeded to test the indirect effect of CAR-CA. The analysis revealed that when consumers scored low on CSR-CA—indicating they perceive an antagonistic relationship between CSR-CA—the indirect effect of altruistic attribution on purchase intention was 0.035, with a confidence interval of [−0.082, 0.049], which includes 0. This suggests that the effect is not significant. Conversely, when consumers held strong CSR-CA, meaning they viewed CSR-CA as complementary, the indirect effect of altruistic attribution on purchase intention was 0.078, with a confidence interval of [0.028, 0.122], excluding 0, indicating that the effect is significant. Thus, the stronger the consumers' perception of CSR and corporate ability as mutually reinforcing, the greater the influence of perceived CSR on purchase intention through altruistic attribution. However, the model's judgment index is −0.055, with a confidence interval of [−0.066, 0.011], including 0, indicating no significant difference in the indirect effect at different levels of CSR-CA. Consequently, Hypothesis 4b, which

proposed that CSR-CA moderates the relationship between perceived CSR and purchase intention through altruistic attribution, is not supported. Finally, we designed the error bar plots for this study to illustrate the moderating effects of Value Orientation and CSR-CA, as shown in Fig. 2.

Finally, utilizing the statistical analysis tools mentioned above, the hypothesis testing results of this study are presented in the Table 6 below.

5. Conclusion

5.1. Discussion

This study mainly explores perceived CSR, altruistic attribution, value orientation of consumers (collectivism vs. individualism), CSR-CA and consumer purchase intention. Research by the method of experimental design, the model is verified. It is found that the perception of CSR can positively affect consumers' purchase intention, which is consistent with the research conclusions of most scholars. Between perceived CSR and consumers' purchase intention, this study used altruistic attribution as a mediating variable and found that, like previous studies, altruistic attribution played a mediating role between perceived CSR and consumers' purchase intention (Deng et al., 2016). In recent studies, Dai and Guo (2024) also further explored the relationship between corporate social responsibility and consumer behavior, and they believed that the effect of consumer perception would also affect the mediating effect of altruistic attribution. Therefore, we considered the widespread impact based on the predecessors' Chinese consumers the value orientation of collectivism. To explore whether the perception of collectivism will change consumers' views on the relationship between the attribution of corporate responsibility behavior and the belief of corporate social responsibility-corporate ability. Consumers with high collectivism tendency are more likely to believe that the motivation of corporate social responsibility activities is to serve the social good. However, our results are different from those of previous studies in that the moderating relationship between CSR-CA is not significant, and only when CSR-CA is perceived as a promotion, it will affect perceived CSR and consumer purchase intention.

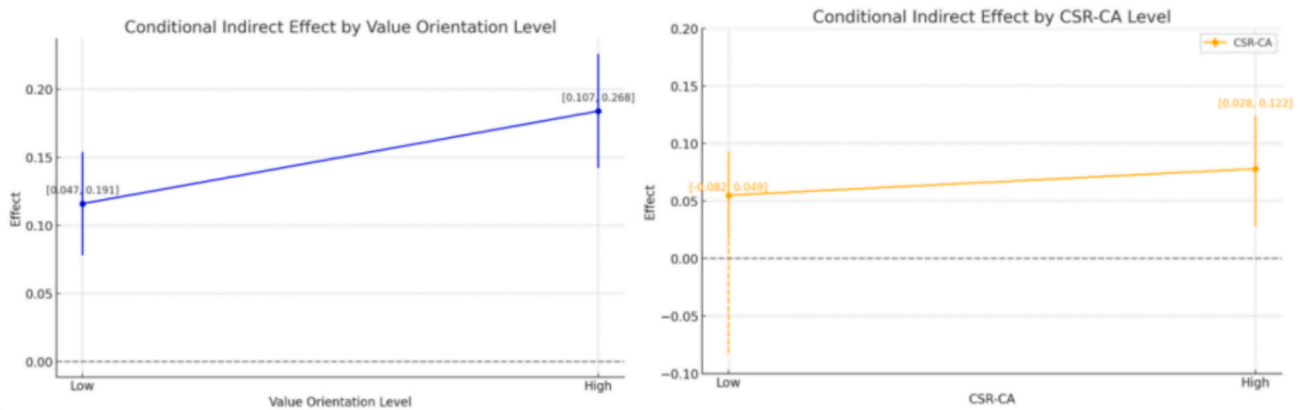


Fig. 2. Error Bar Plot.

Table 6
Results of hypothesis testing.

Hypothesis	Content	Result
Hypothesis 1	Perceived CSR can positively affect consumer purchase intention	Supported
Hypothesis 2	Altruistic attribution mediates the relationship between perceived CSR and consumer purchase intention.	Partial mediation
Hypothesis 3a	Consumers' collectivist value orientation can positively moderate the relationship between perceived CSR and altruistic attribution.	Supported
Hypothesis 3b	Consumer' value orientation can moderate the relationship between perceived CSR on consumer purchase intention through the mediation of altruistic attributions.	Supported
Hypothesis 4a	CSR-CA can negatively moderate the relationship between altruistic attribution and consumers' purchase intention.	Not supported
Hypothesis 4b	CSR-CA moderates the relationship between perceived CSR on consumer purchase intention through the mediation of altruistic attributions.	Not supported

We believe that the inconsistency between the analysis results and the hypothesis derivation is mainly due to the fact that consumers' perceptions of the relationship between CSR and corporate ability may be multidimensional and complex, rather than simply opposing or complementary (Rathore et al., 2023). In the decision-making process, consumers may not view CSR and corporate ability as mutually exclusive factors, but rather may consider both, especially when companies can simultaneously demonstrate their social responsibility and technical capabilities (Donnelly & Wickham, 2021). This complex perception weakens the moderating effect of CSR-CA beliefs on purchasing decisions. Additionally, the importance consumers place on CSR and corporate ability varies across different markets and cultural contexts. In markets where product quality and corporate technical capabilities are more emphasized, the influence of CSR-CA beliefs on consumer decisions may be weaker (Han et al., 2020). Lastly, consumers may focus more on the overall ability of the company rather than just its CSR performance, which further weakens the moderating effect of CSR-CA beliefs. Finally, when making purchasing decisions, consumers often consider multiple factors, such as price, brand reputation, and personal values, and these diverse preferences may interfere with the moderating effect of CSR-CA beliefs (Chernev & Blair, 2015).

5.2. Theoretical implications

This study makes several important theoretical contributions to the fields of CSR, consumer behavior, and Attribution Theory by offering new insights into how value orientation and CSR-CA beliefs influence

consumer decision-making. By integrating Attribution Theory, this study enhances our understanding of how consumers actively interpret CSR initiatives rather than passively accepting them. The findings demonstrate that altruistic attribution plays a key mediating role, reinforcing the idea that consumer perceptions of CSR motives directly shape purchase intentions. Additionally, through the lens of Social Identity Theory, this study reveals the moderating role of value orientation (individualism vs. collectivism). The results indicate that collectivist consumers are more likely to perceive CSR efforts as altruistic and exhibit stronger purchase intentions, whereas individualists tend to prioritize corporate ability over CSR initiatives. This offers a novel perspective on how CSR effectiveness varies across different consumer identities, providing practical implications for companies tailoring their CSR strategies to different market segments.

Furthermore, this study challenges the conventional understanding of CSR-CA belief by demonstrating that it does not significantly moderate the relationship between altruistic attribution and purchase intention. This suggests that consumers may not always perceive CSR and corporate ability as competing forces, adding complexity to previous assumptions in CSR research. Additionally, by integrating Attribution Theory, Social Identity Theory, and the Resource-Based View (RBV), this study develops a more comprehensive framework for understanding CSR's impact on consumer behavior. The synthesis of these theoretical perspectives bridges the gap between perceived CSR, attribution processes, and consumer decision-making, offering a holistic approach that future research can build upon. Given the nuanced role of CSR-CA beliefs observed in this study, future research could explore alternative moderating factors, such as brand credibility, consumer skepticism, and perceived CSR authenticity, as well as conduct longitudinal studies to examine how CSR attributions evolve over time and in different market environments.

5.3. Managerial implications and recommendations

In today's global market, CSR plays a crucial role in shaping consumer perceptions, as many consumers tend to view socially responsible behavior as a reflection of a company's ethical values. However, while numerous companies actively engage in CSR initiatives, their efforts often go unnoticed due to insufficient or ineffective communication strategies. In an era of increasing societal expectations and heightened awareness of corporate accountability, consumers demand greater transparency in CSR practices. Moreover, negative corporate incidents have led to growing skepticism, making trust-building a critical issue for businesses. To address this, companies should proactively communicate CSR initiatives through clear, transparent, and accessible channels, leveraging digital media, sustainability reports, and direct consumer engagement. By enhancing CSR visibility and credibility, businesses can strengthen brand trust, mitigate consumer doubts, and positively

influence purchase behavior while reinforcing their commitment to ethical and sustainable practices.

Additionally, while CSR-CA belief was not found to significantly moderate the relationship between CSR and purchase intention, the findings suggest that CSR and corporate ability together shape consumer decision-making. This underscores the need for businesses to integrate CSR into their broader corporate strategy, rather than positioning it as a standalone initiative. Companies should emphasize that CSR commitments do not come at the expense of corporate performance or product quality but rather enhance brand differentiation and consumer loyalty. When promoting CSR, firms should also highlight their technological capabilities and market leadership, ensuring that consumers perceive CSR as a value-enhancing practice rather than a trade-off. Moving forward, businesses should adopt a strategic CSR approach that aligns corporate responsibility with competitive advantage, ensuring that social responsibility efforts contribute to both brand equity and long-term profitability in a competitive market.

CRediT authorship contribution statement

Wenfu Xie: Writing – original draft, Methodology, Investigation, Conceptualization. **Luote Dai:** Writing – review & editing, Software, Methodology.

Declaration of competing interest

On behalf of all authors, the corresponding author states that there is no conflict of interest.

Appendix A

Perceived CSR Variables

CSR1: This company is dedicated to protecting the environment and actively engages in environmental conservation efforts.

CSR2: This company regularly participates in public welfare initiatives that contribute positively to society.

CSR3: The company consistently commits to social welfare activities.

CSR4: This company has made meaningful contributions to the well-being of society.

Altruistic Attribution Variables

AA1: The company's involvement in public welfare efforts is driven by a desire to benefit the community.

AA2: The company's participation in social initiatives is primarily focused on the interests of community stakeholders.

AA3: The motivation behind the company's public welfare activities is largely to improve societal conditions.

AA4: The company engages in public welfare activities to encourage greater public participation in community welfare.

Value Orientation Variables

VO1: In decision-making, I usually consider the impact on the team or society as a whole, rather than just focusing on individual benefits.

VO2: When collaborating with others, I am more inclined to sacrifice personal needs for the collective success of the group.

VO3: I believe that the success of the group is more important than individual achievements.

VO4: While working in a team, I prioritize achieving group goals over personal objectives.

CSR-CA Variables

CSR-CA1: The company's commitment to corporate social

responsibility enhances its capability to deliver high-quality products.

CSR-CA2: The company's CSR activities are not used to mask poor product quality.

CSR-CA3: Companies with a strong sense of social responsibility are likely to have superior technical capabilities compared to those without CSR, under the same conditions.

CSR-CA4: The company can simultaneously produce high-quality products and maintain a strong commitment to corporate social responsibility.

Consumer Purchase Intention Variables

CPI1: I am inclined to purchase most of this company's products.

CPI2: I would be interested in the new products launched by this company.

CPI3: This company's products would be my top choice when making a purchase.

Data availability

Data will be made available on request.

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