

## How do consumers infer corporate social responsibility? The role of organisation size

TODD GREEN<sup>1\*</sup> and JOHN PELOZA<sup>2</sup>

<sup>1</sup>Stirling Management School, University of Stirling, Stirling, FK9 4LA, UK

<sup>2</sup>Florida State University, 821 Academic Way, Tallahassee, TX 32306, USA

### ABSTRACT

Consumers are generally supportive of firms that engage in corporate social responsibility (CSR) activities. However, consumers are also largely unaware of CSR activities of firms and often use available information to infer CSR. The current study utilises in-depth consumer interviews to explore the influence of firm size on consumer perceptions of both CSR and corporate socially irresponsible behaviour through the lens of attribution theory. We identify two key emerging antecedents – consumer trust and expectations for CSR engagement – that are influenced by organisation size and ultimately distinguish the types of attributions consumers hold towards CSR and corporate socially irresponsible behaviour. Specifically, consumers have greater levels of trust and significantly lower expectations for CSR engagement for small firms. Conversely, a lack of trust exists amongst consumers towards large firms along with greater expectations for CSR engagement. Although the interview findings generally suggest that small firms benefit from CSR engagement because of positive attributions that consumers hold, we also identify opportunities for large firms to develop positive attributions amongst consumers. Further, we find that consumers are often willing to accept socially irresponsible behaviour by small firms whereas showing very little tolerance for similar transgressions by large firms. Copyright © 2014 John Wiley & Sons, Ltd.

Previous research suggests that organisations that engage in corporate social responsibility (CSR) experience a number of positive outcomes, including increased brand equity (Hoeffler and Keller, 2002), positive consumer evaluations of organisations and its products (Brown and Dacin, 1997) and customer-company identification (Sen and Bhattacharya, 2001). However, previous research suggests very low levels of awareness of CSR activities amongst consumers and other stakeholders (e.g. Du *et al.*, 2007). In addition, consumer support for firms' CSR activities is equivocal and influenced by a number of factors, including purchase quantity (Garretson Folse *et al.*, 2010), perceived effort by the firm (Ellen *et al.*, 2000), the attributions used to infer firm motive (Barone *et al.*, 2007) or halo effects from the industry in which the firm operates (Peloza *et al.*, 2012).

In the current research, we explore the potential for organisation size to impact consumer inferences of CSR. The majority of CSR research examines the consumer reaction in the context of large, multinational organisations such as Target, Whirlpool, Avon, Nabisco, McDonald's, American Express and IBM (i.e. Strahilevitz and Myers, 1998; Bhattacharya and Sen, 2004; Luo, 2005; Du *et al.*, 2010). While this may be reflective of the high degree of visibility and the rising expectations for these firms to engage in CSR activities, many smaller firms also invest in CSR activities (i.e. Spence, 1999; Jenkins, 2006; Lepoutre and Heene, 2006; Udayasankar, 2009). In fact, we argue that small businesses – simply because of their size relative to large firms – are perceived, *de facto*, as socially responsible even without formal CSR programmes.

In our exploration of the consumer response to both CSR and corporate socially irresponsible (CSiR) behaviour, we

address the calls of previous researchers to determine if CSR provides the same business benefits for small firms that it does for large firms (Clemens, 2006; von Weltzien Hoivik and Mele, 2009). Further, our interest lies in providing a more nuanced understanding of how organisation size influences the attributions consumers develop for firms' engagement in both socially responsible and irresponsible behaviours. In doing so, this research makes a number of contributions to the CSR and consumer behaviour literature.

First, whereas previous researchers have examined the CSR practices and motives of managers in small versus large organisations (e.g. Spence, 1999; Udayasankar, 2009), a detailed examination of consumers' perceptions of CSR across different firm sizes is unstudied. Importantly, small and medium enterprises currently account for 99.9 per cent of the 4.8 million businesses operating in the UK while employing over 14 million citizens and generating sales of £1500bn (Federation of Small Business, 2013). Similarly, in the USA, nearly 30 million small businesses currently operate generating over \$4tn in revenue in the 2009 fiscal year (U.S. Small Business Administration, 2010). The current research provides preliminary insight into the consumer response to small firm CSR engagement. This is important because the sheer size of the small and medium enterprise sector can result in a significant impact on the amount and types of investment in CSR and the associated positive social and environmental outcomes.

Second, Brunk (2010a, p. 283) provides the initial insight that company-specific cues such as the size of the organisation influence the overall perception of ethicality of a firm and states that 'small companies in niche markets are likely to be perceived as more ethical than the large multinationals dominating the sector'. We extend her work by more deeply exploring the nature of the organisational size cue. This is important because previous research suggests that few

\*Correspondence to: Todd Green, Lecturer, Marketing, Stirling Management School, University of Stirling, Stirling FK9 4LA, UK.  
E-mail: todd.green@stir.ac.uk

consumers express interest in learning about the social and environmental performance of small firms (Hillary, 2000). Furthermore, Spence *et al.* (2000) suggest that small firms may not be able to realise the reputational benefits of being socially responsible because of the very fact of being a small firm. A nuanced examination of how firm size impacts inferences of corporate ethicality, and how these inferences impact consumers' support for both small and large businesses, is currently lacking.

Third, we extend research examining the role of attributions in consumer responses to CSR (e.g. Ellen *et al.*, 2006; Barone *et al.*, 2007). Specifically, the current research explores Bhattacharya and Sen's (2004) suggestion that consumers hold more positive attributions towards smaller firms' CSR activities than they do for CSR activities undertaken by larger firms. We provide evidence that consumer attributions vary on the basis of the size of the firm and are a key mechanism by which consumers disproportionately reward small firms' CSR and punish large firms' corporate social irresponsibility (CSiR). We find that, relative to large firms, consumers ascribe either values-based or strategic attributions to CSR by small firms. Although large firms may require CSR as part of their licence to operate, we suggest that small firms can gain incrementally from CSR because values-based or strategic attributions enhance consumers' responses to CSR (Ellen *et al.*, 2006) and expectations for CSR influence consumer willingness to reward CSR (Creyer and Ross, 1997). By exploring how firm size influences the impact of CSR on perceptions of social responsibility and subsequent consumer behaviour, we both highlight the opportunity for small firms to engage in CSR and offer alternatives to managers in larger firms who seek to avoid negative attributions.

In the sections that follow, the literature related to consumer attributions for both socially responsible and socially irresponsible behaviour is presented. Next, the results from 30 in-depth, exploratory consumer interviews are presented, followed by discussion and implications for researchers and practitioners.

## LITERATURE REVIEW

### The role of attributions in the consumer response to corporate social responsibility

Although consumers typically reward firms who engage in CSR activities, and punish firms for their CSiR behaviour, consumers' attributions mediate the relationship between CSR and consumer support. Consumer perceptions are shaped by the attributions they use to infer the motive of the firm behind the CSR activity. Attributions represent how consumers try to understand why a firm engages in CSR (Bhattacharya and Sen, 2004), and motives consumers infer can be more important than the act itself (Gilbert and Malone, 1995).

Initially, attributions for CSR were simple and dichotomous. Firms engage in CSR either to help themselves (self-oriented) or to serve society (other oriented). Ellen *et al.* (2006) expand this dichotomy and find that consumers hold more complex and

often mixed attributions. Notably, other-oriented attributions are not always positive. One form of other-oriented attribution – values driven – infers that the firm cares about the cause it supports and the firm's decision to invest in CSR is driven by altruism. Because the CSR activity is viewed as motivated by a benefit to others, consumers view the activity positively. However, the second form of other-oriented attributions – stakeholder driven – assumes that the activity is simply a concession to stakeholder demands. Accordingly, consumers do not positively evaluate CSR activities when they perceive stakeholder-driven motives. Similarly, Ellen *et al.* (2006) find that consumers have two distinct self-oriented attributions. Strategic attributions are made when the decision to invest in a CSR activity, such as being more energy efficient, is perceived as a means of reducing costs and increasing profits. These are generally acceptable to consumers. However, negative self-oriented attributions occur when consumers feel that the CSR activity is motivated by the opportunity to exploit a cause.

Consumer attributions for CSR activities are influenced by a number of factors. For example, in the case of cause-related marketing, the size of a donation impacts consumers' perception of the motives of the firm (Garretson Folse *et al.*, 2010). In addition, the type of donation can also impact consumer attributions, with donations of products (versus cash) more likely to receive other-oriented attributions. Particularly relevant to the current study is that the perceptions of the firm behind the CSR activity impact consumer attributions for that activity. For example, Bhattacharya and Sen (2004) find that if a firm has a well-established reputation for being socially responsible, consumers make more favourable (other-oriented) attributions. In addition, brands that have differentiated themselves as the 'CSR' brand in a product category receive more positive attributions for their engagement in CSR activities (Du *et al.*, 2007).

### Consumer attributions for corporate socially irresponsible behaviour

Socially irresponsible behaviour typically has a much greater impact on consumers attitudes than CSR activities, and consumers are much more likely to punish firms that they perceive as unethical than they are to reward firms that they perceived as ethical (Creyer and Ross, 1996). Firms that engage in socially irresponsible behaviour are often the subject of negative word of mouth and consumer boycotts. Nike's use of sweatshop labour and Nestlé's infant formula scandal are well-known examples in which firms' socially irresponsible behaviour resulted in widespread public backlash (Carrigan and Attalla, 2001).

Weiner (1980) identified three causal dimensions of attributions that ultimately lead to an overall evaluation of blame of the firm in the event of negative behaviour. The three dimensions are the locus of the behaviour, the stability of the behaviour (i.e. temporary or stable) and finally the controllability of the behaviour. Folkes (1988) suggests that attributions are influenced by a combination of consumers' prior beliefs and event-related information (i.e. recent socially irresponsible behaviour). More recently, Klein and Dawar (2004) examined the impact of prior CSR beliefs of firms on the consumer response to a product harm crisis.

They found that firms with positive CSR reputations receive less blame compared with those with negative reputations. Further, this difference is driven by consumers' judgements of the locus, stability of the firms' behaviour and controllability when assessing blame.

The current research seeks to better understand how the size of a firm influences consumer perceptions of social responsibility and behaviours in response to socially responsible activities (CSR) and socially irresponsible (CSiR) behaviour by examining consumers' attributions for both. Through a series of in-depth consumer interviews, we identify several emerging factors that are influenced by firm size, including two key antecedent factors – trust and expectations – that directly influence the perceived motives for CSR and CSiR behaviours. In addition, we also identify emerging factors that highlight the opportunity for large organisations to develop positive attributions – the consistency of support for CSR and local community engagement. The following sections detail our methodology, which is composed of our sample, data collection and data analysis.

## METHODOLOGY

As the current research is relatively broad and exploratory, with a relative lack of previous research exploring the influence of organisation size on the consumers' behaviours related to socially responsible and irresponsible behaviours, the research takes an exploratory approach through personal interviews. Arnold *et al.* (1996) suggest that qualitative research can add an important sense of realism to the examination of consumer responses to CSR, and similar qualitative methods have been used by other researchers examining consumer behaviours related to CSR activities (e.g. Carrigan and Attalla, 2001; Mohr *et al.*, 2001; Brunk, 2010a).

### Interview sample

The informants were recruited from multiple cities within North America, including New York, Boston, Toronto and Vancouver. During the recruitment period, the participants were advised that the interest of the researchers was to explore the consumer response to CSR and CSiR. We took care, however, to clarify that our interest was in their experiences and attitudes, including indifference. We also asked informants to provide specific examples where social responsibility factored into their consumption decisions, in order to avoid the potential for social desirable responding.

The interviews that took place in Canada were completed in person, whereas the interviews conducted with participants from the USA were conducted via Skype. The demographics of the sample are summarised in Table 1 and represent a diverse population. In total, 14 women and 16 men were interviewed ranging in age from 22 to 57 years, with an average age of 34 years. The participants were recruited using a purposive sampling approach (Patton, 1990) in an effort to develop a diverse sample that would provide significant variance across the participants' responses (i.e. Brunk, 2010a). For example, as previous research suggests that women are more likely to respond favourably to CSR activities (i.e.

Trimble and Rifon, 2006), we sought additional male participants when our sample was unbalanced across gender.

In addition, the participants work across a wide variety of industries, including insurance, education, healthcare, publishing, not-for-profit, financial services, land development and travel and tourism working in a variety of occupations (i.e. senior management, middle management and administrative function). Importantly, because the interest of the current study is to examine the influence of organisation size on the consumer response to CSR activities, we recruited informants who worked in organisations that varied significantly in size from large, multinational organisations to sole proprietors.

### Data collection

The interviews ranged from 25 to 55 minutes in length and were recorded and transcribed verbatim. Previous research suggests that consumers may be prone to socially desirable responses when discussing topics such as the consumer response to CSR and ethical consumption behaviours (i.e. Mohr *et al.*, 2001; Brunk, 2010a; Oberseder *et al.*, 2011). Accordingly, in-depth interviews were selected in order to avoid the potential for self-presentation concerns that may result in focus groups (i.e. Wooten and Reed, 2000). Further, the participants were offered the opportunity to have the interviews conducted at either their residences or their offices for the purposes of developing a level of comfort and rapport. In addition, the participants were reminded at the beginning of the interview that we sought honest opinions and that there were no right or wrong answers (Oberseder *et al.*, 2011). Importantly, several participants suggested that they were not interested in or supportive of CSR activities and did not factor CSR-related products and service attributes into their consumption decision-making process, providing evidence of rapport and the ability of participants to express their honest opinions.

Following the methodology of Kohli and Jaworski (1990), a standardised interview format was generally followed for the interview. The semi-structured interview guide was developed through the review of the existing literature with the goal of discovery in mind in this relatively unexplored phenomenon (Strauss and Corbin, 1990). In addition, discussion took place between the authors related to the effectiveness of the questions being used during the interviews and were updated accordingly (Mohr *et al.*, 2001). As suggested by Miller and Crabtree (1992), the use of a semi-structured interview guide allows participants to situate the influence of CSR activities through actual experiences and consumption decisions. Specifically, the participants were asked general questions such as to provide examples of socially responsible organisations and to discuss the influence of CSR and CSiR behaviours on their consumption behaviour. Additionally, the participants were asked to provide examples of specific purchase decisions they have made that were influenced by both socially responsible and irresponsible firm behaviours. Finally, the follow-up questions were asked to explore the general response to CSR and CSiR behaviours and, more specifically, to allow the participants to discuss the attributions they ascribed to firms' CSR activities and CSiR behaviour.

Table 1. Sample demographics

Informant number	Age (years)	Gender	Occupation	Industry
I1	30	F	Graphic designer	Publishing
I2	27	F	Salon technician	Beauty and well-being
I3	37	M	Business development	Insurance/financial services
I4	31	F	Owner, operator	Food and beverage
I5	27	F	Administrative assistant	Healthcare
I6	51	F	Assistant	Healthcare
I7	31	F	Occupational therapist	Healthcare
I8	22	F	Communications officer	Architecture
I9	30	F	Graphic designer	Education
I10	32	M	Director of communications	Education
I11	26	F	Financial planner	Financial services
I12	27	M	Consultant (unemployed)	Finance/accounting
I13	28	M	Unemployed	Financial services
I14	30	M	Travel agent	Tourism/travel
I15	28	M	Project manager	Healthcare
I16	43	F	Account manager	Insurance/financial services
I17	51	M	Professor	Education
I18	38	M	Manager	Insurance/financial services
I19	43	M	Communications professional	Public services (library)
I20	25	M	Researcher	Non-profit
I21	27	M	Fundraiser	Non-profit
I22	32	M	President	Financial services/insurance
I23	31	F	Finance manager	Pharmaceuticals
I24	34	M	Researcher	Professional services
I25	57	M	Research assistant	Consulting
I26	27	M	Entrepreneur	Land development
I27	34	M	Marketing communications	Technology
I28	47	F	Director	Healthcare
I29	47	F	President	Food distribution
I30	38	F	Manager, health services	Healthcare

## Data analysis

Analysis followed the grounded theory approach of Glaser and Strauss (1967), which requires that generated data and theory be contrasted and compared through both the data generation and analysis processes in a fluid movement between theory and data. This analytic approach is similar to the hermeneutic approach described by Thompson (1997) in which 'provisional understandings are formed, challenged, revised, and further developed through an iterative movement between individual transcripts and the emerging understanding of the entire set of textual data' (Thompson and Arsel, 2004, p. 632).

In addition to transcripts from the interviews, the researchers' notes from the interviews and subsequent debriefing sessions were examined to identify emerging themes. As themes emerged, verbatim sections from the transcripts were coded under general themes or categories and subsequently reviewed to capture the nuances under the general themes identified (Table 2). In sum, 334 pages of transcripts were reviewed individually along with any accompanying field notes taken during the interview process in order to better understand the influence of firm size on consumers' attributions towards CSR activities and CSiR behaviour. Transcripts were reviewed separately by each author, followed by discussion of the individual transcript and emerging themes following the iterative process suggested by Spiggle (1994). Further, the transcripts were coded across a number of themes, including how the size of the firm influenced the examples of socially responsible and irresponsible organisations that our

participants provided and the types of attributions developed by the consumers (i.e. egoistic, strategic, stakeholder driven and values based). The influence of firm size on consumer responses such as willingness to pay a premium and referral behaviour was also coded across each transcript. Finally, the participants were provided a copy of the interview transcript to verify the authors' interpretation (i.e. Brunk, 2010a).

## RESULTS

In the sections that follow, we discuss the following themes that vary on the basis of the size of the organisation: (i) examples of socially responsible and irresponsible organisations; (ii) antecedents to consumer attributions for CSR in general; (iii) the attributions ascribed to firm engagement in CSR behaviour; and finally (iv) the attributions regarding socially irresponsible behaviour. An overview and model for how organisation size impacts consumer perceptions of CSR and CSiR, and subsequent behaviours, is presented in Figure 1.

### *Examples of socially responsible organisations*

Contrary to previous research that suggests that consumers are not interested in the social and environmental performance of small firms (i.e. Hillary, 2000), the participants often cited small firms as examples of socially responsible organisations. Further, it is important to note that none of the interviewees suggested that they perceived CSR initiatives undertaken by large organisations to be more positive



Table 2. Additional verbatim quotes across key themes

Theme	Informant	Example(s)
Example of small business corporate social responsibility (CSR)	I4	<i>When I think of CSR related to products, I think of smaller batch, I think of more of an artisan approach. Those are some of the things I think of.</i>
	I2	<i>I bought a handbag that was made by a small Fair-Trade Company and it was made in India. It's a burlap bag made with organic cotton in the inside. It had a little story along with it about the woman who created the bag and all of the materials and what they were made from and that was important. It made me feel good; I thought it was really cool.</i>
Consumer trust – large organisations/firms	I3	<i>Every time I hear about corporate agriculture, and everything that has happened in the last two or three decades, the more I hear about it, the more it horrifies me. I thought it was bad enough they were feeding cattle corn in these, well not really farms, but feed lots. It turns out they were turning them into cannibals too. It just gets worse and worse everything I know about it.</i>
Consumer expectations for CSR engagement – large organisations/firms	I9	<i>I always go back to Wal-Mart and I just know how huge they are and I think they should be doing more (investment in CSR).</i>
Consumer expectations for CSR engagement – small organisations/firms	I25	<i>I feel small businesses are more socially responsible even if they don't acknowledge it because they are working directly in the community and they are more accountable.</i>
Lack of trust in large firms leadings to negative attributions for CSR engagement	I14	<i>I think now that you read a lot about some of these corporations and what's happened to them, it makes them less credible with regards to their social responsibility so it takes a lot more to sway me to think it's worth purchasing once I know more about the company.</i>
Large firms engaging in local CSR initiatives leading to positive attributions	I21	<i>I don't necessarily think of the Timberland model where they are corporately socially responsible because they are sending our employees outside the company. However, if it was a local initiative (done by a big company) that would be different.</i>
Large firms engaging in consistent, committed CSR activities leading to positive attributions	I13	<i>I would say Tim Horton's is one in the Canadian market, they are socially responsible. They have their children's charities.... the reason I said Tim Horton's is because they have the Camp Day every year and I go out of my way to buy three coffees that day instead of one.</i>
	I19	<i>I think Starbucks is a very, very responsible organisation... I have intimate knowledge of what they do for the community. I like the way that they engage young people. I like the way that everyone in the company has a sense that they have to do some degree of community service.</i>
The consumer response to small firms discontinuing CSR activities	I24	<i>If a corner store was donating money or sponsoring a softball team or something to that effect and then suddenly they couldn't, I would understand that but with a large corporation that would be harder to accept. If it was the corner store that had to drop something and I could see the reason for it, I would still support them... But a big corporation no, I can do without them or buy from anywhere else.</i>
	I14	<i>Well the big corporations, they normally have the budgets to do these things (CSR investments), I would definitely go with a small business that was actually less environmentally conscious or whatever then the bigger ones (companies) because the big companies should definitely be the ones leading the way. They have the ability to do that and should be making the advancements the rest of us should be following.</i>
The consumer response to corporate socially irresponsible behaviour – small organisations	I1	<i>An independent grocer or a small business, that would definitely affect how I would respond to them....I would probably be a lot more generous with how I handled a smaller business (that acted socially irresponsible) based on the</i>

(Continues)

Theme	Informant	Example(s)
		value they bring to the community...it's all complicated but I would be a lot more generous to a smaller, privately owned business, family owned or not.
	I21	If it's a small organisation, which by default has more of an emotional connection, you can picture the people... So going back to community-supported agriculture, if they all started engaging in heavy pesticide abuse, well you know the people. Maybe you'd be more interested in understanding why they did that. 'Oh, well, we were losing all of our crops. We were going out of business.' Okay, I have a bit more understanding. If it were a major factory farm and they started going there, you think it's because they're a bunch of bastards out to get me.

than those undertaken by small businesses. In sum, over two thirds of the sample specifically identified small firms as examples of socially responsible companies. In addition to specific examples, several participants referred to small business in general as representing a sector that is socially responsible:

*I support my local business. I think, for me, that local is more important than corporate social responsibility in the broader scope. In some ways you have international CSR and you also have micro CSR. And for the micro CSR, that's actually huge for me....I'm supporting something local here and trying to help it out. If you think of CSR as being community oriented, creating jobs in your neighbourhood, the more stakeholder approach then I'd say those sorts of decisions, very much so matter. (I21, male, 27)*

Further, participants also discussed examples of organisations they felt exhibited CSiR. Consistent with previous work, a negativity bias exists as organisations that are perceived to be irresponsible are recalled with less effort than organisations with positive CSR reputations (Carrigan and Attalla, 2001). The vast majority of socially irresponsible organisations discussed by participants were large and quite often multinational organisations, including Wal-Mart, Nestlé, American Apparel and General Motors. In the next section, we explore two antecedents to consumer attributions of CSR, which are impacted by organisation size: trust in the organisation and baseline expectations for CSR behaviour.

#### Antecedents of consumer attributions

In the discussion of organisation size and CSR behaviour by both large and small firms, two antecedents to consumer perceptions emerged during the course of the interviews. Analysis of the transcripts reveals that participants incorporate both the level of trust in the organisation and the baseline expectations from the organisation into their attributions for the CSR behaviour.

**Consumer trust.** The role of trust has been included in the literature examining consumer perceptions of CSR and has been identified as a key mediating mechanism that determines whether firms receive credit for their CSR activities (i.e. Yoon *et al.*, 2006; Castaldo *et al.*, 2009; Vlachos *et al.*, 2009). For example, Yoon *et al.* (2006, p. 378) note that 'unless consumers trust the company's pro-social position, they are not willing to reward the company for its CSR activity'. In addition, previous research examining the role of trust has suggested that a company's existing reputation for being socially responsible results in greater trust towards specific CSR initiatives such as the introduction of fair trade products by retailers (i.e. Castaldo *et al.*, 2009).

However, the current study finds that trust was influenced by the size of the organisation and was a general evaluation of the organisation rather than in response to a specific CSR activity. Notably, previous research finds that consumers are generally less trusting of larger organisations (e.g. Lantieri and Chiagouris, 2009) when compared with smaller counterparts.

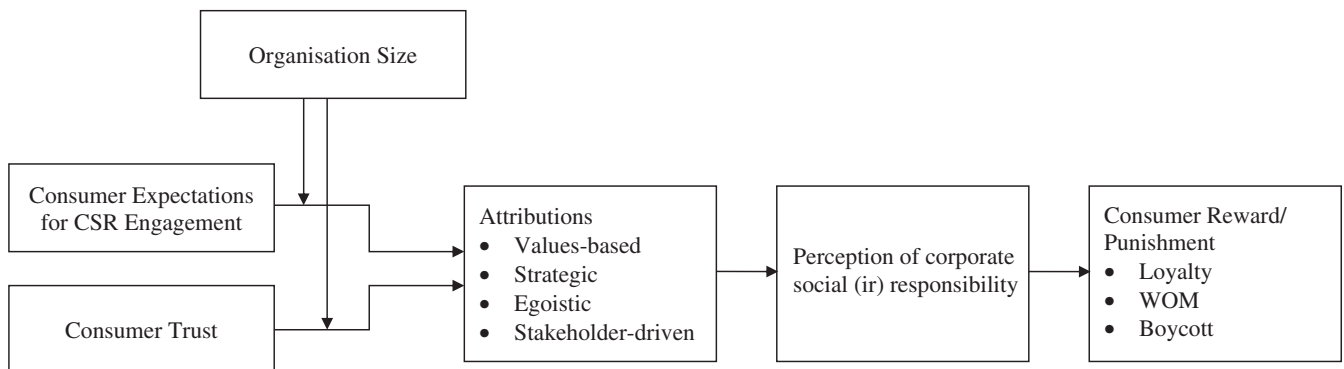


Figure 1. The influence of organisation size on the consumer perceptions of corporate social responsibility (CSR)/corporate socially irresponsible (CSiR) behaviour.

This lack of trust is evidenced by a recent Gallup poll conducted in the summer of 2009 that found that 67 per cent of respondents expressed a great deal and/or quite much confidence in small business, whereas just 16 per cent of respondents expressed similar levels of confidence in big business (Saad, 2009). One reason that has been cited for the decline in levels of trust amongst consumers is that they have witnessed 'the burst of the internet bubble in the late 1990s and the corporate malfeasance at the beginning of the decade via Adelphia Cable, Enron, MCI Global and Tyco (Lantieri and Chiagouris, 2009, p.79)'. The following quotation demonstrates a general lack of trust amongst our participants:

*I think my values have shifted as you read about what's happening with corporations, in general driving out small businesses. I look for people who are invested in their product and obviously, I steer away from big-box stores as much as I can...I really value an artisan approach to products and things people are doing... it just seems if I can have that assurance that there is something about it I trust...it makes more sense to stand behind it. (I1, female, 30)*

Conversely, as it relates to their small counterparts, Spence (1999) suggests that small organisations have more potential for developing close and personal relationships with their immediate stakeholders in the community, including customers. The development of these direct relationships 'may enable the building of trust relationships which can act as bedrock of open and honest dialogue in a way which is impracticable in the larger firm (p.165)'. Similarly, our participants suggest that they had higher levels of trust in small firms specialising in products such as organic foods. For example,

*There are also instances where I really like talking to the person [who made the product] before I make a purchase. There's a farmers' market that is all natural and organic products and you talk directly to the farmer [about their products] and I like that. (I13, male, 28)*

On the basis of the accompanying field notes, this informant felt that CSR-related products such as organic foods require a level of trust that the product is produced naturally and meets the requirements of organic certification. The opportunity to meet the producer of organic foods and ask them directly about their methods provided a greater level of trust as compared with purchasing organic products from large grocery chains.

In addition to organisation size impacting consumers' trust in the organisation, analysis also reveals that another emerging theme from the data is that organisation size plays a major role in determining the level of baseline expectations for CSR behaviours.

**Consumer expectations.** Previous research exploring consumer expectations for CSR has often focused on general expectations of firms to engage in CSR versus expectations for specific forms of CSR activities or expectations of firms on the basis of the size of the organisation. For example, Creyer and Ross (1997) found that consumers expect businesses to conduct themselves in an ethical manner and avoid behaving socially irresponsibly. Similarly, Mohr *et al.* (2001) conducted consumer interviews and found that, in

general, consumers have fairly high expectations of firms to engage in CSR. Notably, Creyer and Ross (1996) suggested that behaving ethically represents the *status quo* for firms. As firms currently face increasing demands from stakeholders to donate money to charitable organisations, to engage in initiatives that protect the environment and to help address social problems in the communities that they operate in (Mohr *et al.*, 2001), understanding expectations is of vital importance to firms.

Although expectations to engage in CSR appear to be increasing in general, participants suggested they hold a different set of standards and expectations for large firms compared with smaller firms. For example,

*I think the bigger the company is, the more influence, the more exposure, or awareness there is, the more responsibility they have because they are taking so much from society, I think they have more of an obligation or power to do something about it so I definitely hold them to a higher standard of duty. (I9, female, 30)*

However, participants' expectations from small businesses were markedly lower. For example,

*I don't expect 'Bob' who owns the corner store to do any charity work unless he does it outside of his business. (I12, male, 27)*

The above quote from one participant is reflective of a broad theme uncovered through analysis, which suggests that a lack of expectations from small business is rooted in the perception that small businesses are socially responsible even in the absence of any specific information about CSR behaviour. For example,

*When I look at a local business, I don't necessarily look at how much they are giving back socially versus just supporting the fact that it is a small business which makes it seem like a socially responsible organisation in itself. (I7, female, 31)*

With participants clearly interested and aware of CSR behaviour from both large and small firms, and using trust and expectations as two key antecedents, consumers used organisation size as a determining factor in ascribing attributions for CSR behaviour. How organisation size impacts consumer attributions is discussed in the next section.

#### *Consumer attributions for socially responsible activities behaviour*

When discussing the motives of small firms that invest in socially responsible activities such as charitable donations and community development, the participants uniformly held positive attributions. Previously, Berger *et al.* (2007) found that small, private companies are more likely to use social values when directing CSR investments. Similarly, the participants held values-based attributions towards small firm CSR. The participants in our sample also suggested that a strong sense of trust in small organisations leads to the belief that small firms engage in CSR for 'right' reasons. For example,

*I like Origin Bakery [small, organic and gluten-free bakery in Canada], they are a good company and they have good practices...I work with a lot of companies that have faces to them so to purchase with a person in mind or whoever created it, or a name there, that means a lot to me; if it has more of a personal connection [than a large firm]. (I4, female, 31)*

This view was shared by a participant who suggested that while no major corporations met her criteria of being a socially responsible company, a local store near her hometown that helped community members recover from difficult times was driven by a sense of responsibility for improving the welfare of the community at large:

*All of their employees were people that needed help themselves in the local community; they were either ex drug addicts or parolees and that kind of thing so I would try to do a lot of shopping there when it was open. I actually bought products I really didn't need just because I wanted to support it. (I6, female, 51)*

In addition to higher levels of trust influencing the participants' positive attributions towards small firm CSR, the lack of pre-existing expectations for small firms to engage in CSR activities also led to values-based attributions:

*Large corporations definitely have the power to do a lot more than smaller places so I have higher expectations for them. I feel for small places because they want to do more [in CSR] but they can't because of their size. (I29, female, 47)*

Conversely, when consumers ascribed negative attributions to CSR by larger firms, they were often based on the perception that these companies are merely enacting the minimum expectations of stakeholders (i.e. stakeholder-driven attributions). For example,

*I think the big banks are being corporately responsible because they want to preserve a good image for themselves and let them enjoy their oligopolistic places...they are thinking, 'we are making \$2 billion per quarter so we better give something back because if the public gets mad at us, they are not going to let us make \$2 billion per quarter.' So are they charging more? If you want to twist it around, they are getting more so they are obliged to being nicer. (I17, male, 51)*

In addition, the belief that large companies are merely posturing is strengthened by recent high-profile corporate scandals and ethical lapses such as Enron and BP, which cause a general lack of trust amongst consumers towards large firms that engage in CSR activities. When large firms such as Phillip Morris spend more on the advertising of its charitable donations than the donations itself, consumers begin to question the true motives behind large firms' engagement in CSR activities (Vlachos *et al.*, 2009). The general lack of trust towards large firms directly influenced the development of egoistic attributions towards CSR engagement by large firms:

*I am beginning to doubt how much these companies are actually able to contribute to the organisations that they*

*sponsor, or they advertise they are sponsoring, just because if you are almost near bankrupt, how can you possibly be contributing that much money? It kind of makes you think maybe this organisation isn't actually giving computers to women in say Ethiopia. (I8, female, 22)*

In addition, several informants openly questioned the motives of specific large companies:

*I don't think all of Coca-Cola's good work with water over in Africa has anything to do with water in Africa. It has to do with selling more cola. You give stuff away to sell more of your stuff later. It's not like they're benevolent. A corporation answers to its shareholders and has a goal of making more profit. That's what they do. Are any of their activities really socially responsible when they're really out of self-interest doing them? Sure, it looks good for the media, but at the end of the day... (I26, male, 27)*

Additionally, one participant suggested that large firms, specifically automobile manufacturers, had the capabilities to produce more environmentally friendly options but chose not to until they were faced with underwhelming financial results. The participant suggested they merely sought to take advantage of the 'green' trend in consumer behaviour:

*I find it interesting that now when the car companies (such as General Motors) today have big financial problems and people have been telling them for years that they should be making more economical vehicles instead of continuing to perpetuate the whole SUV thing. Only when they were in big financial trouble, suddenly they come out with the Volt. And they've had an electric car for years. Economics aside from whether those vehicles make sense, I just think the timing is interesting. (I27, male, 34)*

Those participants who held positive attributions towards large firm CSR engagement noted specific aspects of the CSR activity as having influenced their response. For example, participants suggested that one such way for large firms to make a more positive impact through their CSR initiatives was to engage at the local level. Ross *et al.* (1992) found that local CSR initiatives were rated slightly more positive compared with national CSR initiatives; however, they did not represent a significant difference. More recent work by Brunk (2010b) found that consumers expect community involvement to be a part of firm's CSR activities, including the creation of foundations and donations to local institutions such as libraries and schools. There was general agreement across the interviewees that they tend to evaluate CSR initiatives much more positively when large organisations are engaged with CSR initiatives in the local community. Specifically, participants who provided examples of large organisations that they believe to be socially responsible cited local CSR initiatives and active sponsorship roles that embed the organisation in the local community as the reason why they suggested that the organisations are socially responsible. As a result, some participants assigned values-driven attributions to large firms when they engaged in the local community. For example,



*They are just in the public eye and involved in causes or trying to contribute to the community more broadly; particularly ScotiaBank with their sponsoring of Nuit Blanche, which is a new arts thing in Toronto, and they do a lot with Illuminato. Not that I am a big arts person but they are clearly trying to contribute to society and the city. (I17, male, 51)*

In addition to citing the importance of engaging at the local level in order to develop positive attributions, previous research has suggested that CSR activities such as cause-related marketing campaigns are more positively received by consumers when they are run consistently and over the long-term (i.e. Cui *et al.*, 2003; Ellen *et al.*, 2006). For example, Hoeffler *et al.* (2010) highlight McDonalds' support of its Ronald McDonald houses for over 30 years as a high-profile example of a well-established and widely recognised company-cause relationship. Further, Ellen *et al.* (2006) note that consumers develop more positive attributions when firms engage in continuous support of charitable causes. Notably, a number of participants suggested that large organisations benefit when they demonstrate long-term commitment to CSR activities through consistent annual campaigns. For example,

*I used to work for HSBC Bank...they would donate a staff person every year to help run the local United Way campaign. It was always important that they're being part of the community and doing everything they can. (I27, male, 34)*

Although consumers will reward CSR behaviour, previous research suggests that consumers are much more highly attuned to irresponsible behaviour by firms and much more likely to punish when they perceive CSiR. As outlined in the next section, participants in our study also made a distinction between the two and highlighted a similar distinction on the basis of corporate size.

*Consumer attributions for socially irresponsible behaviour*  
Previous research has found that while consumers may not choose to reward companies they perceive to be ethical or socially responsible, they will often punish socially irresponsible behaviour through boycotts, negative word of mouth and demanding lower prices (i.e. Miller and Sturdivant, 1977; Creyer and Ross, 1996; Trudel and Cotte, 2009). Furthermore, Folkes and Kamins (1999) found that unethical firm behaviour leads to negative product evaluations by consumers regardless of the quality of product. However, a number of participants suggested that their higher level of trust towards small firms provides them with a 'buffer' that results in relative protection from CSiR and they would choose not to punish small firms that behave irresponsibly. Indeed, informants suggested that they would be more willing to accept small businesses engaging in socially irresponsible behaviour relative to larger firms and would seek to understand why they engage in this behaviour. For example,

*I would look to support kind of smaller businesses who have good business ethics ...I would say I am pretty sceptical but once I am won over, they [small businesses] would have to do something pretty bad to lose me. (I3, male, 37)*

In addition to ascribing more blame towards large firms in the face of CSiR behaviour, many interview informants suspect large firms would engage in damage control or even cover-ups following socially irresponsible behaviour as evidenced by the following quote:

*If a large firm no longer sourced their products ethically... so they were a clothing or footwear retailer, and they were instead buying it cheaply somewhere in the third world in dubious circumstances...well it would depend on who the company was. If it were a large corporation, I would question it. But they probably would not be very open about it. If it were a small company, then I would have to overlook that as long as they are doing what they can. (I22, male, 32)*

In addition to consumer reactions to commonly cited and high-profile examples of socially irresponsible behaviour such as unethical product sourcing or practices that harm the environment, the decision to discontinue CSR activities was viewed as a unique form of CSiR specific to large firms. For example,

*I would feel disappointed in them I guess. They are massive companies that should be doing a lot for these kinds of things so if they cut a program like a CSR initiative I would think twice about purchasing stuff from them...especially if they already had something in place, it's like they are going backwards and you don't want to be moving backwards. (I18, male, 38)*

Conversely, participants suggested that small firms, because of a lack of pre-existing expectations for CSR engagement, would not be branded as socially irresponsible organisations should they discontinue CSR activities such as charitable donations and environmentally friendly policies. For example,

*I could see the business ramifications [of cutting CSR activities] more easily on a small, private company than I could on a large, public company. I would say a small company would be more understandable than a larger company [if they were not committed to CSR]...I would be more willing to accept the fact that they had to trim costs wherever they could whereas a larger company, it would be harder to understand. (I10, male, 32)*

Finally, a number of participants also noted that they have responded to behaviours they perceive to be socially irresponsible through boycotts and negative word of mouth. For example,

*There is a large, chain supermarket in our area that was trying to overthrow the union and bringing in part-time employees... replacing all the full-time with part-time and I boycotted them and am still boycotting them two years later. (I6, female, 51)*

In addition to the themes noted earlier, our sample included several participants who expressed a lack of interest in the CSR activities of organisations. Furthermore, they did not base their purchase decisions on CSR-related attributes regardless of the size of the organisation. These participants provided similar reasons cited in previous research for not including CSR in

their consumption behaviour, including the belief that socially responsible goods and services were overpriced and/or that they did not have enough information to distinguish the socially responsible companies from the less responsible firms in the marketplace (i.e. Carrigan and Attalla, 2001). In addition, these participants evidenced an unwillingness to sacrifice quality for CSR-related products supporting previous research (i.e. Auger *et al.*, 2008). As the focus of the current research is on the influence of the organisation size and the attributions associated with CSR engagement across both small and large organisations, we address this segment of consumers further in the following section.

## DISCUSSION AND IMPLICATIONS

Previous research establishes a strong link between a reputation for CSR and consumer support for the firm through behaviours such as loyalty and positive word of mouth. Similarly, a strong link exists between CSiR behaviour and consumer responses such as boycotts. However, relatively little is known about how consumers develop their perceptions of CSR. The current research explores the impact of organisation size on the development of consumer perceptions of CSR. The preliminary findings presented here suggest that the business case for CSR may be greater for small firms than previously believed. Notably, in their review of small business social responsibility literature, Lepoutre and Heene (2006) found evidence that small business owners often defend a lack of CSR engagement due to both financial constraints and a lack of immediate financial benefits associated with CSR activities. However, we provide evidence that consumers do in fact recognise the importance of small firms engaging in CSR activities and appear ready to reward this engagement.

As it relates to large firms, the primary business case justification for CSR by managers of large firms is the promise of enhanced relationships between customers and brands (Haanes *et al.*, 2011). Importantly, if this effect is contingent on firm size, it suggests that larger firms must take consumer attributions into account when designing and communicating CSR activities. Whereas, on the surface, the findings from the current research suggest that large firms are expected to engage in CSR behaviours to a greater level than small firms, meeting those expectations puts them at risk for negative stakeholder-driven attributions. However, we provide evidence of opportunities for large firms to overcome negative consumer perceptions. Specifically, we find that when large firms invest in CSR activities that address local community issues and are conducted on a consistent, committed basis, consumers develop positive values-based attributions for large-firm CSR engagement.

### Limitations and future research opportunities

Since this research is exploratory in nature, further work is needed to more broadly understand the role of organisation size in inference making for CSR and CSR inferences more broadly. For example, future research could seek a more diverse sample across such variables as age and level of

education while considering the views of participants from outside of North America. Further, our data suggest the existence of specific market segments that either support or do not support CSR activities, and that this support might be further moderated by the size of the firm.

In addition, Austin and Leonard (2008) suggest that the acquisition of smaller, socially responsible icons such as Tom's of Maine and Ben and Jerry's would spur other large, multinational firms to pursue similar acquisitions. Future research could examine how consumers respond to these acquisitions and determine whether the halo of small, socially responsible firms remains intact in the event of an acquisition by large firms. In a similar vein, the small organisations cited by our participants as examples of socially responsible organisations may experience significant future growth, and it will be important for these firms to maintain positive attributions towards CSR engagement.

Future research that determines whether small firms are consistently protected and sheltered from blame in the event of socially responsible behaviour would also be beneficial. For example, Lepoutre and Heene (2006) note that small-business owners are typically much more concerned with activities that impact internal stakeholders such as employees, customers and suppliers and do not typically engage in CSR activities related to the external community. As a result, perhaps socially irresponsible behaviour such as mistreatment of staff or a lack of transparency with customers and suppliers would result in negative attributions. In addition, future research could examine whether small firms have varying levels of expectations across different types of CSR activities. Although our sample held typically low expectations for CSR engagement by small firms, CSR expectations often reflect a wide range of issues, including but not limited to environmental protection, ethical sales and communication practices, the avoidance of child labour and non-discriminatory employment practices (Golob *et al.*, 2008). Identifying the types of CSR activities that consumers expect small firms to invest in will also assist in determining the types of CSiR behaviours that consumers will unlikely be willing to forgive.

Another future research opportunity concerns the means by which consumers infer company size. Although the participants in our sample all readily identified examples of both large (e.g. HSBC and General Motors) and small companies (e.g. locally owned coffee shops), how they inferred company size was not the focus of our research. Still, consumers' inferences of size may not always be aligned with actual company size, and this is worthy of further study. Indeed, marketers may alter perceptions of size in order to appear small, which can provide a number of benefits. For example, when Starbucks launched its Roy Street Coffee and Tea store in New York, consumers likely inferred that the shop was locally owned.

A final opportunity for future research to build upon the current study includes the use of experimental design studies that manipulate characteristics of the CSR activities, including the level of commitment and the

proximity of the cause being supported (i.e. local versus national). In addition, future research could also examine whether specific types of CSR activities are more likely to lead to large firms developing positive attributions. For example, Creyer and Ross (1996) found that some forms of CSR activities, such as cause-related marketing campaigns, are less successful than others at overcoming negative information about the firm. Conversely, Ellen *et al.* (2000) found that the donations of products are more likely to result in attributions of genuine altruism. Finally, future research examining the interaction between firm size and other key moderators such as the fit between the company and the cause (i.e. Ellen *et al.*, 2006), the product type (Strahilevitz and Myers, 1998) and the consumer affinity towards the cause (Barone *et al.*, 2007) would provide greater insight into how large firms should engage in CSR activities when seeking to develop positive attributions.

#### BIOGRAPHICAL NOTES

*Dr. Todd Green* is a first-year lecturer of marketing at the University of Stirling who completed his PhD at Simon Fraser University in Vancouver, Canada. His research interests include the consumer response to corporate social responsibility (CSR) and how firms choose to communicate their CSR activities to consumers. Dr. Green enjoys exploring these topics through a variety of methods, including interviews, content analysis and experimental design. His work has been published in the *Journal of Consumer Marketing* and has been presented at the Academy of Marketing Science and the European Academy of Marketing conferences.

*Dr. John Pelozo* is Associate Professor of Marketing at Florida State University. His research interests focus on CSR and prosocial consumer behaviour and are characterised by interdisciplinary theories and methods. His work has been published in leading marketing and management journals including *Journal of Marketing*, *Journal of Consumer Research*, *Journal of the Academy of Marketing Science*, *Journal of Management*, *Journal of Business Ethics*, *Journal of Public Policy & Marketing*, *California Management Review* and *Corporate Reputation Review*.

#### REFERENCES

- Arnold SJ, Handelman JM, Tigert DJ. 1996. Organisational legitimacy and retail store patronage. *Journal of Business Research* 35: 229–239.
- Auger P, Devinney TM, Louviere JJ, Burke PF. 2008. Do social product features have value to consumers? *International Journal of Research in Marketing* 25: 183–191.
- Austin JE, Leonard HB. 2008. Can the virtuous mouse and the wealthy elephant live happily ever after? *California Management Review* 51(1): 77–102.
- Barone MJ, Norman AT, Miyazaki AD. 2007. Consumer responses to retailer use of cause related marketing: is more fit better? *Journal of Retailing* 83(4): 437–445.
- Berger IE, Cunningham P, Drumwright ME. 2007. Mainstreaming corporate social responsibility: developing markets for virtue. *California Management Review* 49(4): 132–157.
- Bhattacharya CB, Sen S. 2004. Doing better at doing good: when, why, and how consumers respond to corporate social initiatives. *California Management Review* 47(1): 9–24.
- Brown TJ, Dacin PA. 1997. The company and the product: corporate associations and consumer product responses. *Journal of Marketing* 61(January): 68–84.
- Brunk KH. 2010a. Reputation building: beyond our control? Inferences in consumers' ethical perception formation. *Journal of Consumer Behaviour* 9(July–August): 275–292.
- Brunk KH. 2010b. Exploring origins of ethical company/brand perceptions – a consumer perspective of corporate ethics. *Journal of Business Research* 63(3): 255–262.
- Carrigan M, Attalla A. 2001. The myth of the ethical consumer – do ethics matter in purchase behaviour? *Journal of Consumer Marketing* 18(7): 560–577.
- Castaldo S, Perrini F, Misani N, Tencati A. 2009. The missing link between corporate social responsibility and consumer trust: the case of fair trade products. *Journal of Business Ethics* 84(1): 1–15.
- Clemens B. 2006. Economic incentives and small firms: does it pay to be green? *Journal of Business Research* 59(4): 492–500.
- Creyer E, Ross, Jr. WT. 1996. The impact of corporate behaviour on perceived product value. *Marketing Letters* 7(2): 173–185.
- Creyer E, Ross, Jr. WT. 1997. The influence of firm behavior on purchase intentions: do consumers really care about business ethics? *Journal of Consumer Marketing* 14(6): 421–432.
- Cui Y, Trent ES, Sullivan PM, Matiru GN. 2003. Cause related marketing: how generation Y responds. *International Journal of Retail & Distribution Management* 31(6): 310–320.
- Du S, Bhattacharya CB, Sen S. 2007. Reaping relational rewards from corporate social responsibility: the role of competitive positioning. *International Journal of Research in Marketing* 24(3): 224–241.
- Du S, Bhattacharya CB, Sen S. 2010. Maximizing business returns to corporate social responsibility (CSR): the role of CSR communication. *International Journal of Management Review* 12(1): 8–19.
- Ellen PS, Mohr LA, Webb DJ. 2000. Charitable programs and the retailer: do they mix? *Journal of Retailing* 76(3): 393–406.
- Ellen PS, Webb DJ, Mohr LA. 2006. Building corporate associations: consumer attributions for corporate socially responsible programs. *Journal of the Academy of Marketing Science* 34(2): 147–157.
- Federation of Small Business. 2013. Available at <http://www.fsb.org.uk/stats> [Accessed on 3 March 2013].
- Folkes VS. 1988. Recent attribution research in consumer behavior: a review and new directions. *Journal of Consumer Research* 14(4): 548–565.
- Folkes VS, Kamins MA. 1999. Effects of information about firms' ethical and unethical actions on consumers' attitudes. *Journal of Consumer Psychology* 8(3): 243–259.
- Garretson Folse JA, Niedrich RW, Landreth Grau S. 2010. Cause-related marketing: the effects of purchase quantity and firm donation amount on consumer inferences and participation intentions. *Journal of Retailing* 86(4): 295–309.
- Gilbert DT, Malone PS. 1995. The correspondence bias. *Psychological Bulletin* 117(1): 21–38.
- Glaser BG, Strauss AL. 1967. *Discovery of Grounded Theory: Strategies for Qualitative Research*. Aldine: Chicago.
- Golob M, Lah M, Zancic Z. 2008. Value orientations and consumer expectations of corporate social responsibility. *Journal of Marketing Communications* 14(2): 83–96.
- Haanes K, Balagopal B, Kong MT, Velken I, Arthur D, Hopkins MS, Kruschwitz N. 2011. New sustainability study: the 'embracers' seize advantage. *MIT Sloan Management Review* 52(3): 23–35.
- Hillary R. 2000. The eco-management and audit scheme, ISO 14001 and the smaller firm. In Hillary R (ed), *Small and Medium-Sized Enterprises and the Environment*. Greenleaf: Sheffield, UK: 128–147.
- Hoeffler S, Keller KL. 2002. Building brand equity through corporate societal marketing. *Journal of Public Policy & Marketing* 21(2): 78–89.
- Hoeffler S, Bloom PN, Keller KL. 2010. Understanding stakeholder responses to corporate citizenship initiatives: managerial guidelines and research directions. *Journal of Public Policy and Marketing* 29(1): 78–88.



- Jenkins H. 2006. Small business champions for corporate social responsibility. *Journal of Business Ethics* 67: 241–256.
- Klein J, Dawar N. 2004. Corporate social responsibility and consumers' attributions and brand evaluations in a product-harm crisis. *International Journal of Research in Marketing* 21: 203–217.
- Kohli AK, Jaworski BJ. 1990. Market orientation: the construct, research propositions, and managerial implications. *Journal of Marketing* 54(April): 1–18.
- Lantieri T, Chiagouris L. 2009. Brand trust in an age without trust: expert opinions. *Journal of Consumer Marketing* 26(2): 78–86.
- Lepoutre J, Heene A. 2006. Investigating the impact of firm size on small business social responsibility: a critical review. *Journal of Business Ethics* 67: 257–273.
- Luo X. 2005. A contingent perspective on the advantages of stores' strategic philanthropy for influencing consumer behaviour. *Journal of Consumer Behaviour* 4(5): 390–401.
- Miller WL, Crabtree BF. 1992. Primary care research: a multimethod typology and qualitative roadmap. In Crabtree BF, Miller WL (eds). *Doing Qualitative Research*. Sage Publications: Newbury Park, CA; 3–28.
- Miller KE, Sturdivant FD. 1977. Consumer responses to socially questionable corporate behavior: an empirical test. *Journal of Consumer Research* 4(1): 1–7.
- Mohr LA, Webb DJ, Harris KE. 2001. Do customers expect companies to be socially responsible? The impact of corporate social responsibility on buying behaviour. *Journal of Consumer Affairs* 35(1): 45–72.
- Oberseder M, Schlegelmilch BB, Gruber V. 2011. Why don't consumers care about CSR? A qualitative study exploring the role of CSR in consumption decisions. *Journal of Business Ethics* 104: 449–460.
- Patton MQ. 1990. *Qualitative Evaluation and Research Methods*. Sage: Beverly Hills, CA; 169–186.
- Peloza J, Loock M, Cerruti J, Muyot J. 2012 Sustainability: how stakeholder perceptions differ from corporate reality. *California Management Review* 55(2): 74–97.
- Ross, Jr. JK, Patterson LT, Stutts MA. 1992. Consumer perceptions of organisations that use cause-related marketing. *Journal of Academy of Marketing Science* 20(1): 93–97.
- Saad L. 2009. Americans' Confidence in military up, banks down: surge in confidence around presidency reflects new administrations. *Gallup Inc.* Available at <http://www.gallup.com/poll/121214/Americans-Confidence-Military-Banks-Down.aspx> [Accessed online on 6 November 2009].
- Sen S, Bhattacharya CB. 2001. Does doing good always lead to doing better? Consumer reactions to corporate social responsibility. *Journal of Marketing Research* 38(May): 225–243.
- Spence LJ. 1999. Does size matter? The state of the art in small business ethics. *Business Ethics: A European Review* 8(3): 163–174.
- Spence LJ, Jeurissen R, Rutherford R. 2000. Small business and the environment in the U.K. and the Netherlands: towards stakeholder cooperation. *Business Ethics Quarterly* 10(4): 945–965.
- Spiggle S. 1994. Analysis and interpretation of qualitative data in consumer research. *Journal of Consumer Research* 21(3): 491–503.
- Strahilevitz M, Myers JG. 1998. Donations to charity as purchase incentives: how well they work may depend on what you are trying to sell. *Journal of Consumer Research* 24: 434–446.
- Strauss AL, Corbin J. 1990. *Basics of Qualitative Research: Grounded Theory Procedures and Techniques*. Sage Publications: Newbury Park, CA.
- Thompson C. 1997. Interpreting consumers: a hermeneutical framework for deriving marketing insights from the texts of consumers' consumption stories. *Journal of Marketing Research* 34: 438–455.
- Thompson C, Arsel Z. 2004. The Starbucks brandscape and consumers' (anticorporate) experiences of globalization. *Journal of Consumer Research* 31: 631–642.
- Trimble CS, Rifon NJ. 2006. Consumer perceptions of compatibility in cause related marketing messages. *International Journal of Nonprofit and Voluntary Sector Marketing* 11(1): 29–47.
- Trudel R, Cotte J. 2009. Does it pay to be good? *MIT Sloan Management Review* 50(2): 61–68.
- U.S. Small Business Administration. 2010. First quarter 2010: the economy and small business. Available at <http://www.sba.gov/advo/research/sbqei1001.pdf> [Accessed on 15 June 2010].
- Udayasankar K. 2009. Corporate social responsibility and firm size. *Journal of Business Ethics* 83: 167–175.
- Vlachos PA, Tsamakos A, Vrechopolous AP, Avramidis PK. 2009. Corporate social responsibility: attributions, loyalty, and the mediating role of trust. *Journal of the Academy of Marketing Science* 37: 170–180.
- Weiner B. 1980. *Human Motivation*. Holt, Rinehart and Winston: New York.
- von Weltzien Hoivik H, Mele D. 2009. Can an SME become a global corporate citizen? Evidence from a case study. *Journal of Business Ethics* 88: 551–563.
- Wooten DB, Reed, II AR. 2000. A conceptual overview of the self-presentational concerns and response tendencies of focus group participants. *Journal of Consumer Psychology* 9(3): 141–153.
- Yoon Y, Gurhan-Canli Z, Schwartz N. 2006. The effect of corporate social responsibility on companies with bad reputations. *Journal of Consumer Psychology* 16(4): 377–390.