Journal of Business Ethics (2022) 175:413–425
https://doi.org/10.1007/s10551-020-04645-8

ORIGINAL PAPER

Losing More than Money: Organizations' Prosocial Actions Appear Less Authentic When Their Resources are Declining

Arthur S. Jago[1] · Nathanael Fast[2] · Jeffrey Pfeffer[3]

Received: 10 July 2019 / Accepted: 5 October 2020 / Published online: 15 October 2020

Abstract

Companies often benefit from others' attributions of moral conviction for prosocial behavior, for example, attributions that a company has a sincere moral desire to improve the environment when behaving sustainably. Across four studies, we explored how organizations' changing resource positions influenced people's attributions for the motivations underlying prosocial organizational behaviors. Observers attributed less moral conviction following prosocial behavior when they believed an organization was losing (vs. gaining) economic resources (Studies 1 and 2). This effect was primarily a "penalty" assessed against organizations that were losing resources, as opposed to a "reward" given to organizations gaining resources (Study 3). Finally, we found that this effect occurred because people perceive organizations that are losing resources as more situationally constrained, leading them to attribute less dispositional moral conviction (Study 4). We discuss theoretical and practical implications stemming from how changes in resource access can lead people to be more skeptical of organizations' motivations following prosocial behavior.

Keywords Moral conviction · Attribution · Impression management · Signaling

Introduction

Organizations often engage in prosocial behaviors that benefit society. However, the fact that a company engages in prosocial behavior does not necessarily mean it actually holds prosocial values. For example, an organization could behave sustainably because it authentically cares about the environment, but also as a way of boosting profits through managing its reputation or enhancing its brand (e.g., "greenwashing"; Lauber 2003; Leslie et al. 2006; Parguel et al. 2011; Ramus and Montiel 2005). If observers do not believe that prosocial actions truly reflect an organization's actual values, those observers may not respond as positively—or may even react negatively (e.g. Ashforth and Gibbs 1990; Berrone et al. 2017).

Organizations' real motivations for engaging in prosocial activities are not always readily apparent, in part, because signaling social values can represent either an authentic desire to benefit others or a strategic attempt to improve organizations' profits, brand equity, reputation, and/or legitimacy (Connelly et al. 2011; Dowling and Pfeffer 1975; Pfeffer and Salancik 1978). Because of this, people sometimes view corporate prosocial initiatives in a somewhat skeptical light: does a company really care about a moral cause, or is it simply trying to gain credibility and "look good" to stakeholders (Brown and Dacin 1997; Morsing and Schultz 2006)? This ambiguity raises the question of what information people use to infer organizations' motivations following prosocial behavior. We address this question by exploring an important situational factor—perceived changes in the organization's resources—that may influence observers' attributions of *moral conviction*, or sincere beliefs about moral right and wrong given a specific issue and/or behavior, to organizational actors (Kreps and Monin 2011; Skitka 2010; Skitka and Morgan 2014).

We first discuss how and why organizations signal moral conviction to others as well as the potential importance of resource changes prior to prosocial behavior as a factor that could shape observers' attributions of moral conviction. We

✉ Arthur S. Jago
ajago@uw.edu

1 University of Washington-Tacoma, 1900 Commerce St., Tacoma, WA, USA

2 University of Southern California, 3670 Trousdale Pkwy., Los Angeles, CA, USA

3 Stanford University, 655 Knight Way, Stanford, CA, USA

next consider theoretical predictions derived from attribution theory about how losing (versus gaining) resources might impede attributions of moral conviction, before describing four empirical studies testing these predictions. Finally, we discuss the theoretical and practical implications stemming from our findings that people perceive the motivations behind otherwise-identical prosocial behaviors differently depending on prior changes in resources.

Signaling Moral Conviction

Organizations can both intentionally and unintentionally signal values, motivations, and traits to stakeholders in their environments (Spence 1973). Successfully signaling positive attributes benefits organizations in a variety of ways, such as establishing market legitimacy or increasing the value of the organization's brand, whereas signaling negative attributes can detract from these goals (e.g. Cohen and Dean 2005; Firth 1998; see Connelly et al. 2011, for a review). Among other things, companies often benefit from signaling moral conviction about prosocial causes. While research on moral conviction typically focuses on the consequences of actual internal moralization (for example, how moralizing something changes a person's behaviors, thoughts, or emotions relevant to that issue, e.g. Rozin 1999), there are also consequences when a person, group, or organization signals moralization to others (Kreps and Monin 2011). Research addressing this question has shown that signaling sincere prosocial motivations inspires trust and can encourage stakeholders to support organizations' goals (Dutton and Ashford 1993; Kreps and Monin 2014; Servaes and Tamayo 2013; Van Zant and Moore 2015). However, attempting to signal moral motives can also lead to perceptions of hypocrisy when organizations renege on moral commitments, or possibly also signal a lack of competence (Kreps and Monin 2011).

Researchers have noted the importance of understanding how people respond to prosocial organizational behaviors: In their overview of the literature, Bhattacharya and Sen (2004) pointed out that more than 80% of *Fortune 500* companies referred to various prosocial initiatives on their websites as both moral and business imperatives, arguing that it is important to understand how various stakeholders respond to such messaging (also see Du et al. 2010; Petrenko et al. 2016). Although organizations can express these values by simply claiming to have them (e.g., "we installed these solar panels because we value sustainability"), people might not always believe such potentially self-serving communications. Thus, it is important to understand what kinds of situations will encourage people to attribute sincere moral conviction (or not) to an organization following prosocial behavior.

Attributions After Resource Changes

When people observe an organization behave in moral or prosocial ways, they generally make an attribution for that behavior: whether the organization behaved in this way for authentic and/or internal reasons (e.g. a potential expression of moral conviction, such as building solar panels because a company believes they have a moral obligation to be sustainable), or for situational and/or external reasons (e.g. to appease stakeholders in its environment, such as building solar panels to attract sustainability-minded investors; see also Alicke 2000). Foundational research in attribution theory posits that when observers perceive that an individual has freely chosen certain behaviors, they are likely to categorize that person's behaviors as stemming from stable dispositional sources (Jones and Davis 1965; see also Gilbert and Malone 1995; Kelley and Michela 1980; Ross 1977; Sjovall and Talk 2004; Weiner et al. 1971). Although this research has focused primarily on people judging other individuals, it provides a theoretical foundation for predicting when and why people are likely to view a for-profit organization as engaging in prosocial behavior because of authentic values.

First, we note that organizations' ability to secure resources determines their likelihood of surviving (e.g., Hannan and Freeman 1977; Pfeffer and Salancik 1978). Although people often think of for-profit organizations as powerful agents with substantial resources (e.g. Burson-Marsteller 2014), they also recognize that those organizations' resource levels can increase or decrease over time. Through qualitative reports in the media, personal experiences with products and services, direct communications from organizations, and possibly even via public markers such as stock prices, lay observers might infer that some organizations are generally doing well and "gaining" resources, whereas other organizations are doing poorly and "losing" resources (also see Study 1, where we empirically examine these natural assumptions). Furthermore, research suggests that people pay particular attention to rates of change, sometimes even above and beyond base rates or starting points (Hsee and Abelson 1991; Hsee et al. 1991).

Relevant to attribution theory, we hypothesize that people view resource losses as constraints that reduce organizations' abilities to act freely. This could occur for at least two different reasons. First, organizations that are losing resources might appear to have less literal capacity, in the form of resources, to resist environmental demands. For example, an organization losing resources could appear particularly forced to change in response to new stakeholder preferences because it seems to have less capacity to influence those preferences directly (e.g. to run an advertising campaign or hire lobbyists) or survive if it ignores environmental changes. Second, resource losses might create new situational pressures in and of themselves. For example, losing resources could lead to new stakeholder expectations that the organization makes changes that lead to increased profitability or a better reputation given the negative signals resource loss might send (see Bhattacharjee et al. 2017; Burson-Marsteller 2014). In contrast to these two logics, when an organization is experiencing resource gains (or no particular change in resources; see Study 3), observers may correspondingly perceive it as having more freedom to act on its values.

When observers see an organization's behaviors as situationally constrained, attribution theory suggests that they will make fewer internal attributions for those behaviors. Given that "authentic" moral conviction is a strong internal driver of both human and organizational prosocial behavior (and is correspondingly perceived by others to be a strong antecedent to prosocial behavior; Kreps and Monin 2011; Skitka 2010), our logic suggests that resource losses (and the constraints they appear to create) will lead observers to attribute organizations with relatively less moral conviction following those organizations' prosocial behavior(s).

H1 When an organization is losing (versus gaining) resources, people will attribute relatively less moral conviction to the organization following its prosocial behavior.

H2 When an organization is losing (versus gaining) resources, people will judge it as more situationally constrained, and this attribution of constraint will explain their diminished attributions of moral conviction.

Overview

Across four studies, we asked participants to evaluate the motivations behind organizations' prosocial behaviors. We were particularly interested in laypeople's attributions, given that prosocial initiatives are most often communicated to—or even targeted toward—such audiences (e.g. Bhattacharya and Sen 2004). We used a variety of prosocial behaviors in an effort to ensure that any effects were not due to the idiosyncrasies of some particular domain; our objective in doing so was not to investigate differences between different kinds of behaviors, but rather, to better ensure generalizability across situations (Monin and Oppenheimer 2014). In all studies, we report all experimental manipulations and all dependent measures and/or items. In each study where we could directly control sample size, we aimed for $N = 100$ participants per experimental cell (save for Study 2, where we aimed for $N = 50$ per cell, given that participant recruitment took longer). Data are available online at https://osf.io/ks6u3/?view_only=004d6b0b67f8442ead634ac441783f00.

We first employed a correlational design and asked participants about one of a number of different companies (Study 1). We measured participants' assumptions about those companies' changing resources, and then asked them about the motivations behind those companies' ostensibly real prosocial behaviors. This study not only allowed us to test H1 in a correlational fashion; it also allowed us to investigate whether changes in resources was something laypeople naturally noticed among real companies. We then used an experimental design where participants evaluated an organization that was either explicitly losing or explicitly gaining resources, after which we measured the extent to which they attributed moral conviction to that organization following it engaging in prosocial behavior (Study 2). We next investigated whether this effect was a "penalty" assessed against organizations losing resources—in the form of less attributed moral conviction compared to a baseline—or a "reward" granted to organizations gaining resources (Study 3). Finally, we explored the role of situational constraint in shaping people's attributions of moral conviction using a moderated mediation design (Study 4).

Study 1

In Study 1, our goal was to test H1 using a correlational design. By including a variety of real organizations in our materials, we capitalized on participants' natural perceptions of whether those organizations were either gaining or losing resources. We did so by asking people to guess about the degree to which familiar, large corporations were either gaining or losing resources. After asking participants about a specific organization's resource changes, we informed participants that the organization had ostensibly engaged in one of five characteristically prosocial behaviors. We predicted that participants would attribute less moral conviction following an organization's behavior when they believed that organization was losing, as opposed to gaining, resources. In addition, Study 1 also permitted us to explore the extent to which people perceive different organizations as experiencing resource changes in a natural setting. In our subsequent studies, we experimentally manipulated, rather than measured, resource changes.

Participants

Two hundred and forty-three students across two community colleges (69 male, $M_{age} = 24.32$) completed the survey along with other unrelated questionnaires for course credit as part of an open-enrollment research experience program affiliated with a private university.

Procedure

We randomly assigned participants to answer questions about one of ten different organizations (see "Appendix").[1] At the beginning of the survey, we asked participants five questions concerning the degree to which they believed that the particular organization was either gaining or losing resources. Specifically, participants read: "Below, please tell us your guesses.[Company], relative to similar companies, is…", after which they responded to five items along a 1 to 7 scale. For each item, the low end of the scale (1) represented losing resources ("Losing Resources", "Losing Money", Decreasing in Value", "Decreasing in Stock Price", and "Failing") whereas the high end of the scale (7) represented gaining resources ("Gaining Resources", "Making Money", "Increasing in Value", "Increasing in Stock Price", and "Succeeding"). We combined these items into a composite of perceived resource change ($\alpha = 0.93$). Participants' average ratings ranged from 1 (the lowest possible score) to 7 (the highest possible score; $M = 4.74$, $SD = 1.26$), suggesting that there was some variance in terms of laypeople's beliefs about whether familiar, large corporations were broadly gaining or losing resources.

After indicating their estimates about whether the company was losing or gaining resources, participants read 1 of 5 characteristically prosocial behaviors that the company had ostensibly recently engaged in: donating $100,000 to a sustainability charity, cleaning up 4000 lb. of trash from a river, offering dental insurance to all employees, helping other organizations renovate 40 soup kitchens, and initiating a yearly $20,000 donation to local community organizations. We sampled across a variety of companies and prosocial behaviors for generalizability (Monin and Oppenheimer 2014). After reading about this behavior, participants indicated the degree to which they attributed moral conviction to that organization using a scale from 1 ("Extremely Unlikely") to 7 ("Extremely Likely") adapted from Jago et al. (2019): "[Company] has moral values about this decision" and "[Company] has moral convictions about this decision".[2] These items formed a composite of moral conviction ($r = 0.60$, $p < 0.001$). At the end of the survey, we also asked participants to indicate using a 1 ("Strongly Disagree") to 7 ("Strongly Agree") scale how much they liked the specific company. As such, although our primary analysis was correlational, this survey utilized an experimental design to help rule out the idea that reading about a specific company or a specific prosocial behavior would influence any effects. At the end of the survey, we debriefed participants, informing them that the information provided was not actually real, although we used real organizations.

Results and Discussion

Collapsing across organizations and behaviors, participants' estimates of resource changes positively correlated with their moral conviction attributions following prosocial behavior, $r = 0.31$, $p < 0.001$: When participants believed an organization was losing resources, they attributed less moral conviction following prosocial behavior (and vice versa when participants believed an organization was gaining resources). A generalized linear model using resource change as a continuous numeric predictor, but also controlling for both the company and the behavior we randomly assigned participants to answer questions about as dummy-coded fixed factors, indicated that perceived resource access still positively predicted moral conviction when accounting for the various sampled stimuli, $b = 0.29$, $p < 0.001$. As we expected, participants' liking of the company correlated with both guesses about resource changes ($r = 0.38$, $p < 0.001$) and attributed moral conviction ($r = 0.39$, $p < 0.001$). A partial correlation controlling for participants' liking of the company indicated that there remained a significant relationship between perceptions of changing resources and attributed moral conviction following the behavior, $r = 0.18$, $p = 0.007$, insinuating that this relationship was not simply due to liking the gaining-resources organizations more.

Study 1 provided initial support for H1 using real organizations and plausible prosocial behaviors. When participants assumed companies were losing resources but chose to behave prosocially, they attributed less moral conviction following those behaviors compared to participants who assumed those companies were gaining resources. Importantly, this study also suggested that people naturally perceive variation in resource access, serving as a reliable predictor of moral conviction. In Studies 2–4, we tested our hypotheses while directly manipulating, rather than measuring, information about changes in resources.

Study 2

In Study 2, our goal was to experimentally test H1: that people attribute less moral conviction following prosocial behavior to companies that are losing resources. To test this idea, we recruited participants at a local museum located on the campus of a private West-Coast American University and asked them to provide attributions for an ostensibly-real prosocial behavior: engaging in a river cleanup project.

[1] We conducted this study before Whole Foods was acquired by Amazon.

[2] We opted to shorten this scale because of the simplicity of the construct as well as research indicating that even single-item measures can be useful when assessing some psychological constructs, including moral conviction (see Loo 2002; Skitka 2010).

While people might be more comfortable supporting successful organizations for purely instrumental reasons (e.g., they are higher status or more reliable), people also tend to praise and advocate for organizations that they admire on moral grounds (e.g., Kreps and Monin 2011). Therefore, in addition to measuring participants' attributions for the organization's prosocial behavior, we explored whether or not they believed the university should grant this organization an ostensibly-real contract.

Method

Participants

We recruited 100 people visiting a museum on a private university campus (41 male, M_{age}= 40.62) to complete a paper survey in exchange for a candy bar.

Procedure

Over the course of the survey, we posed as market researchers from the university's business school trying to learn what the public's opinion would be about a decision the school was ostensibly facing at the time. We asked participants about "Equitran", a "…large data management organization". As our resource change operationalization, we randomly assigned participants to read that Equitran either had an increasing or decreasing stock price: "In the past year, Equitran's stock price increased [decreased] by 34.12%. Compared to similar companies, it is doing well [poorly]". Participants next read that: "Last month, Equitran had engaged in a cleanup project that removed 4,000 lb of trash from a river in the Midwest". As we conducted this experiment on the West Coast of the United States, we changed the location of the river cleanup in an effort to avoid a potential ceiling effect associated with an ostensibly-real organization helping participants' own community.

Following this information, we asked participants about the degree to which they attributed the organization with moral conviction using two items adapted from Study 1, but specifically mentioning the behavior in question as opposed to "this decision": "Equitran has moral values about this cleanup" and "Equitran has moral convictions about this cleanup", both along a 1 ("Extremely Unlikely") to 7 ("Extremely Likely") scale. These items again formed a composite of moral conviction ($r=0.56$, $p<0.001$). Next, we asked participants whether or not they believed the business school conducting the survey should contract with this particular organization: "[School conducting the survey] likes to affiliate with companies that have engaged in ethical behaviors. Based on this behavior, do you think that we should contract with Equitran?" Participants could indicate either "Yes" or "No" to this petition. We mentioned that the university cared about ethics to try and draw participants' attention away from other reasons the university might wish to contract with the company as a function of resources (e.g. business success). Following the experiment, we fully debriefed participants.

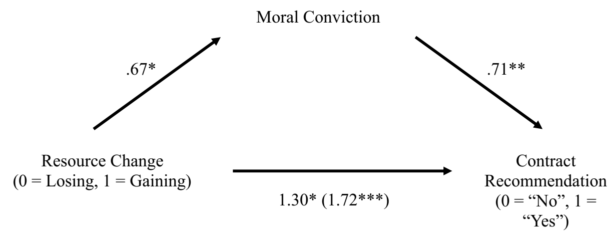

Fig. 1 Mediation to contract recommendation through perceived moral conviction (Study 2)

Results and Discussion

Consistent with H1 and the results of Study 1, participants in the losing-resources condition attributed less moral conviction following the prosocial behavior ($M=4.18$, $SD=1.35$) compared to participants in the gaining-resources condition [$M=4.83$, $SD=1.10$; $t(98)=2.65$, $p=0.009$, $d=0.53$]. In addition, participants were less likely to indicate that the business school should contract with the organization when it was losing resources (25/47; 3 non-responses) compared to when it was gaining resources (39/46; 4 non-responses), $\chi^2(1, 93)=10.81$, $p=0.001$, $\varphi=0.34$. We next created a 5000-iteration bootstrapped mediation model exploring whether or not participants' moral conviction attributions mediated their contract recommendations. This model indicated that moral conviction mediated participants' willingness to sign the petition (CI_{95}= [0.08, 1.22]): People assumed the organization's behavior reflected less moral conviction when it was losing (vs. gaining) resources, which mediated their recommendation that the business school should not contract to the same extent with the organization losing resources (Fig. 1).

Study 2 provided experimental support for H1. When we asked patrons visiting a museum about an organization with a decreasing (vs. increasing) stock price, they attributed to that organization less moral conviction following a recent, ostensibly-real prosocial behavior. Although organizations that are either losing or gaining resources can engage in meaningful prosocial behaviors (e.g., cleaning up a specific amount of waste from a river), these results again suggested that people may not make the same attributions about their moral motivations.

These lower moral conviction attributions also mediated lower support for the low-resource organizations when it came to a contract with the university. This result is consistent with the notion that people tend to admire and reward companies they attribute with moral conviction (e.g. Kreps and Monin 2011). However, it is worth noting that changing resource access predicted participants' contract recommendations even when we accounted for attributions of moral conviction; people are likely more comfortable recommending contracts with successful organizations for reasons unrelated to moral conviction as well.

Study 3

In Study 3, our primary goal was to investigate whether the effect we observed in Study 2 was a "benefit" granted to organizations that were gaining resources or a "penalty" assessed against organizations that were losing resources, compared to what participants' attributions would have been otherwise. To study this, we included what was essentially a baseline condition in-between explicit resource losses vs. explicit resource gains: we asked participants about a company that was doing very well, poorly, or average, compared to analysts' financial expectations. Participants again read that this company engaged in a prosocial behavior, after which we measured their attributions of moral conviction.

Our theorizing suggests that people might see baseline organizations as more similar to organizations that are gaining resources, given that these organizations are not necessarily facing the same level of situational constraint as one that is doing poorly, which could create particular vulnerability towards and/or new stakeholder pressures. Conversely, people could also see baseline organizations as more similar to organizations that are doing poorly, if substantial access to resources appears to free organizations to actively pursue their own interests, an effect that has been documented for individual actors (e.g., Fast et al. 2009; Keltner et al. 2003).

Method

Participants

Three hundred and three American adults (120 male, M_{age}= 36.97) completed the experiment online using Amazon's Mechanical Turk.

Procedure

Participants answered questions about "Stuza", an organization whose name we ostensibly withheld for anonymity. At this point, we randomly assigned participants to one of three different resource change conditions: exceeding expectations, meeting expectations, or falling short of expectations. Participants read: "Over the past year, Stuza has done very [well / poorly / average] financially and [exceeded / fallen short of / neither exceeded nor fallen short of] analysts' expectations." We opted to use this different manipulation, as opposed to stock price, as people might not see a stock price remaining the same as "average" and/or be confused as to what amount of growth is neither particularly good nor particularly bad. After this manipulation, participants read that the corporation had engaged in one of five new prosocial behaviors (see "Appendix"): pledging to hire more minority job candidates, releasing a statement that they wanted to rely more on sustainable energies, strengthening its ethics code, outlining its social mission, or supporting a "fair treatment" doctrine for employees. Following this, participants rated the degree to which they attributed moral conviction to the organization following the prosocial behavior using the same 2 items as Study 1 ($r=0.62$, $p<0.001$).

Results and Discussion

We conducted a 3 (resource change: falling short vs. meeting vs. exceeding analyst expectations) × 5 (behavior) ANOVA predicting participants' estimates of moral conviction. Central to H1, this model indicated an omnibus main effect of the resource change manipulation, $F(2, 288)=4.12$, $p=0.017$, $\eta_p^2= 0.03$, suggesting that there existed differences among the three resource conditions when it came to participants' moral conviction attributions. A Tukey HSD post hoc test indicated that participants attributed significantly less moral conviction from the organization that "fell short" of analysts' financial expectations ($M=4.72$, $SD=1.22$) compared to both the organization that met ($M=5.15$, $SD=1.41$) or exceeded ($M=5.25$, $SD=1.22$) those expectations, ps = 0.029 and 0.005; ds = 0.36 and 0.43, respectively. However, participants did not significantly distinguish between the companies that either met or exceeded expectations, $p=0.818$, $d=0.08$. As such, participants made relatively similar moral conviction attributions to the organizations that were doing average or well, in terms of resource changes. This model also indicated a significant omnibus effect of the different behaviors, $F(4, 288)=2.45$, $p=0.047$, $\eta_p^2= 0.03$, suggesting that participants inferred different levels of moral conviction from the different prosocial activities, but there was no interaction between resource change and the different behaviors participants saw, $F(8, 288)=0.73$, $p=0.668$, $\eta_p^2= 0.02$.

Study 3 provided evidence about whether people tend to "penalize" organizations that are losing resources or "reward" organizations that are gaining resources when it comes to their attributions of moral conviction following prosocial activity. Using a different resource change operationalization from Study 2 (which was better suited to create and examine a baseline condition in-between explicit resource losses and gains), we found evidence for the former: participants attributed an organization that was failing to meet resource expectations with relatively less moral conviction, compared to organizations that were either exceeding or meeting those expectations. This particular result suggested that organizations invoke the most moral skepticism when they are losing resources, whereas organizations that are doing particularly well might not gain extra moral credit. As such, initiating or communicating about prosocial initiatives when a company is in a period of growth or success might not carry any additional signaling benefit above and beyond just initiating or communicating those same initiatives when business is "as usual", although it is worth noting that, in all conditions—including the resource loss condition—participants attributed somewhat high levels of moral conviction to the organization following prosocial behavior (all Ms > 4.71).

In addition, while the similarity between the "meeting expectations" and "exceeding expectations" conditions could reflect an attribution that the baseline organizations faced similar levels of situational and/or external pressure compared to organizations that were gaining resources, it is also important to note that stakeholder expectations of organizations may often involve growth and/or resource gains. As such, this baseline condition was not necessarily equidistant from the resource loss and gain conditions in terms of participants' lay understandings.

Study 4

In Study 4, our goal was to investigate H2, the role of attributed situational constraint when it comes to people's attributions of moral conviction following resource changes. According to Attribution Theory (e.g. Kelly and Michela 1980), people are more likely to make internal attributions (e.g. moral conviction as an explanation for prosocial behavior) when actors are not situationally constrained. Following this logic, people may attribute less moral conviction to organizations that engage in prosocial behavior after losing resources because they see them as more situationally and/or externally constrained than organizations that are gaining resources.

To investigate this question, we utilized a moderated mediation design. In this design, we measured participants' attributions of situational constraint while also experimentally manipulating situational constraint. To design this manipulation, we drew on the principle of distinctiveness within attribution theory (Kelley 1973, 1980): when an actor behaves similarly across all situations, people are likely to make internal (dispositional) attributions for that behavior. Conversely, when an actor behaves in a particular way only in particular situations, people are likely to make external and/or situational attributions for that behavior. We asked participants again about a company that was either losing or gaining resources, but in a "low constraint" moderating condition, explicitly indicated that this organization had a reputation for ignoring situational pressures and marching "…to the beat of its own drum". The logic of this manipulation was to explicitly address participants' assumptions that losing resources creates a situational constraint on an organization's behaviors: instead, they read that the organization tended to behave in line with its internal dispositions across situations. As such, this design included two orthogonal experimental manipulations: changes in resource access (losing vs. gaining) as well as situational constraint (control vs. low constraint).

We predicted that participants would attribute less moral conviction to an organization after engaging in prosocial behavior if it had previously lost, rather than gained, resources (H1), and that attributions that the losing-resources organization was more situationally constrained would mediate this effect (H2). However, we also predicted that this main effect and mediation would both attenuate in the moderating condition where participants read that the organization tended to ignore situational pressures, explicitly addressing participants' potential assumptions about the degree to which situational constraints prompted the prosocial action.

Method

Participants

Four hundred and four American adults (215 male, M_{age}= 35.17) completed the experiment online using Amazon's Mechanical Turk.

Procedure

Participants read that we would ask them about a corporation, "Equitran". They continued to read that the company was formed in 1970 and works in manufacturing, "…building a variety of electronic and computerized products for other business' needs."

Conditions This study utilized a 2 (resource access: gaining vs. losing) × 2 (situational constraint: control vs. low constraint) design. Firstly, we randomly assigned participants into either a control or low constraint condition. Participants in the control condition saw no additional text and proceeded with the survey. Participants in the low constraint condition, conversely, saw direct information that this particular company tended to ignore situational pressures and behave in line with its dispositions in an unconstrained fashion: "Equitran tends to 'march to the beat of its own drum'. When making all sorts of decisions, it is well known for ignoring situational and market pressures." We designed this moderation in an effort to manipulate the mechanism (e.g. Spencer et al. 2005) by providing explicit justification to prompt an internal attribution for this organization's behavior.

Following the manipulation, we next randomly assigned participants to either a losing-resources or gaining-resources condition, both identical to Study 2: participants read that the organization's stock price had decreased or increased in the past year, and that it was doing either "poorly" or "well" compared to similar companies.

After these manipulations, participants read that Equitran had recently updated its public mission statement with additional information regarding sustainability, and that they would see an excerpt. The updated statement read:

> …At Equitran, we also have an imperative to provide for our planet's health. By 2020, we aim to use entirely green energy, operate at a carbon deficit, and offer recycling and composting services in all of our corporate offices. Equitran has an important role to play in helping to create a sustainable world.

Measures After these manipulations and the description of the prosocial behavior, we asked participants to respond to four items indicating the degree to which the organization's decision to update its mission statement was affected by situational and/or external constraints along a 1 ("Extremely Unlikely") to 7 ("Extremely Likely") scale. Each item began with, "In all likelihood, this decision…": "Was strongly affected by situational forces", "Was to conform to external pressures", "Was in response to situational constraints", and "Was dictated by circumstances". These items formed a reliable composite of situational constraint ($\alpha = 0.92$). After this, we also asked participants the same two moral conviction items used in Studies 1 and 3, which also formed a reliable composite ($r = 0.80$, $p < 0.001$).

Results

Situational Constraint

We created a 2 (resources: losing vs. gaining) × 2 (constraint: control vs. low constraint) ANOVA predicting how constrained participants believed the organization's behavior was. This model indicated no significant main effect of the resource change manipulation [$F(1, 400) = 2.64$, $p = 0.105$, $\eta_p^2 = 0.01$], a significant effect of the constraint manipulation [$F(1, 400) = 45.85$, $p < 0.001$, $\eta_p^2 = 0.103$], and crucially, a significant interaction between the two [$F(1, 400) = 7.75$, $p = 0.006$, $\eta_p^2 = 0.02$]. Simple effects analyses in the control condition revealed that participants attributed significantly more situational constraint when the organization was losing resources ($M = 5.28$, SD = 1.11) compared to when it was gaining resources [$M = 4.65$, SD = 1.37; $F(1, 400) = 9.71$, $p = 0.002$]. However, as we expected, participants did not distinguish between the losing-resources ($M = 3.92$, SD = 1.77) and gaining-resources organization ($M = 4.08$, SD = 1.43) in the "low constraint" condition where they read that the organization tended to ignore situational and/or external pressures, $F(1, 400) = 0.67$, $p = 0.413$. Analyzed differently, while the low constraint information reduced attributions of constraint in both the losing resources [$F(1, 400) = 46.33$, $p < 0.001$] and gaining resources [$F(1, 400) = 7.84$, $p = 0.005$] conditions, the effect of this information was significantly stronger when the organization was losing resources.

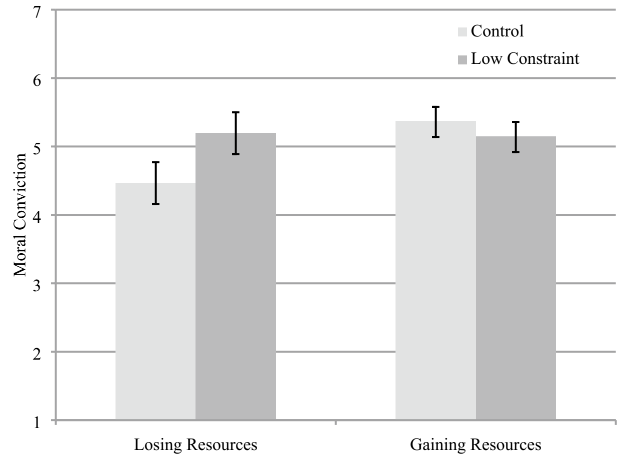

Fig. 2 Moral conviction as a function of constraint and resource change conditions (Study 4). Error bars represent 95% confidence intervals of means

Moral Conviction

We next created an identical ANOVA predicting participants' attributions of moral conviction. We observed a significant main effect of the resource manipulation [$F(1, 400) = 9.37$, $p = 0.002$, $\eta_p^2 = 0.02$], a marginally significant main effect of the constraint manipulation [$F(1, 400) = 3.44$, $p = 0.065$, $\eta_p^2 = 0.01$], and crucially, a significant interaction between the two [$F(1, 400) = 11.87$, $p = 0.001$, $\eta_p^2 = 0.03$; see Fig. 2]. Simple effects analyses in the control condition replicated previous studies: participants attributed less moral conviction when the organization was losing resources ($M = 4.47$, SD = 1.66) compared to when it was gaining resources [$M = 5.37$, SD = 1.15; $F(1, 400) = 21.15$, $p < 0.001$]. However, this effect vanished in the low constraint condition where participants read that the organization tended to ignore situations: they no longer attributed different levels of moral conviction when the company was losing resources ($M = 5.20$, SD = 1.39) or gaining resources [$M = 5.15$, SD = 1.25; $F(1, 400) = 0.07$, $p = 0.785$]. Analyzed differently, the low constraint information boosted

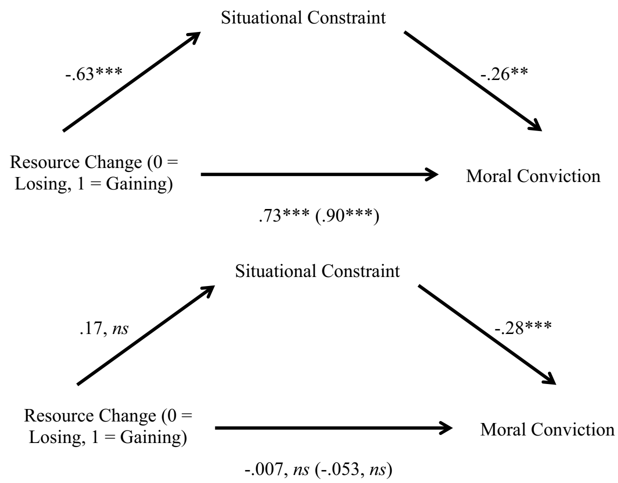

Fig. 3 Moderated mediation through situational constraint as a function of resource changes in the control (top) and low constraint (bottom) conditions (Study 4)

attributions of moral conviction when the organization was losing resources [$F(1, 400) = 14.25$, $p < 0.001$], whereas it did not significantly impact attributions when the organization was gaining resources [$F(1, 400) = 1.25$, $p = 0.264$].

Moderated Mediation Through Situational Constraint

In line with H2, we anticipated that participants' attributions of situational constraint would mediate their attributions of moral conviction. However, given that we also manipulated this construct in addition to measuring it, we expected that the situational constraint manipulation would moderate situational constraint's mediating effect (moderated mediation). Specifically, we predicted that the mediating role of situational constraint would attenuate when we provided participants with information that the organization tended to be less affected by situations when making decisions ("low constraint"). To investigate this, we created a 5000-iteration bootstrapped moderated mediation model using resource change (0 = losing resources, 1 = gaining resources) as the independent variable, moral conviction as the dependent variable, situational constraint as the mediator, and manipulated constraint (0 = control, 1 = low constraint) as the moderator between both the resource change to situational constraint link as well as the resource change to moral conviction link (PROCESS Model 8; see Hayes 2017). This model indicated that the constraint manipulation moderated the mediating effect of constraint on moral conviction, CI_{95}= [− 0.42, − 0.06]. In the control condition, participants' attributions that the losing-resources company was more constrained mediated lower attributions of moral conviction following the prosocial behavior, CI_{95}= [0.07, 0.31]. Conversely, in the low constraint condition, this mediation was no longer significant, as resource changes no longer predicted constraint (CI_{95}= [− 0.17, 0.06]; see Fig. 3).

Discussion

In Study 4, we found support for both H1 and H2 using a moderated mediation design. Consistent with H1, in the control condition, participants attributed less moral conviction to organizations when they were losing (vs. gaining) resources following their implementation of additional sustainability language in their mission statement. Consistent with H2, participants' attributions that the losing-resources organization was more situationally constrained mediated these lower attributions of moral conviction. Also consistent with H2, a low constraint condition—where we provided participants with information that the organization tended to rely on its internal values when making decisions—significantly moderated both the moral conviction main effect as well as mediating role of situational constraint.

These findings are consistent with Attribution Theory: direct information that an organization's behavior was not the result of situational influence (and thus likely dispositional in nature) restored participants' attributions of moral conviction when that organization was losing resources. Interestingly, in the control condition, there remained a direct effect of the resource manipulation predicting moral conviction even when statistically accounting for situational constraint. Combined with the moderation result, it could be that there was other information people parsed from resource losses beyond situational constraint, or potentially additional information embedded in our moderation materials (e.g. the organization having a known market "reputation" in the first place) influencing people's attributions of moral conviction. However, these data—as well as attribution theory more broadly—do provide support for attributions of situational constraint being some part of the process of attributing moral conviction.

General Discussion

Across four studies, we found evidence that people use their own beliefs (Study 1) or explicit information (Studies 2–4) about an organization's changing resources as a signal of its motivation for engaging in prosocial behavior. In Study 1, we found a correlation between the perception of losing resources and people's beliefs that real organizations' characteristically prosocial behaviors (e.g., improving employee benefits or donating to a sustainability charity) reflected relatively less moral conviction. We found evidence for this same effect with an experimental approach (Study 2), and also found that these attributions were primarily "penalties" assessed against organizations that were losing resources, compared to a baseline in-between resource losses and gains (Study 3). Finally, a moderated mediation approach to investigating mechanism provided evidence that this effect was due to the belief that resource losses constrain organizations' actions (Study 4). These results broadly suggest that changing resource access is not only something people have intuitive beliefs about (e.g., Study 1), but can influence the motivations people ascribe to organizations. Organizations that are losing resources—but still choose to behave prosocially—thus face an additional disadvantage in that people are more skeptical of their motivations. These findings are also consistent with the existing literature suggesting that people will use facets of situations above and beyond the specifics of a behavior or an organizations' actual communications to infer those organizations' "real" values and motivations (e.g., Connelly et al. 2011; Haran 2013; Rai and Diermeier 2015; Tang and Gray 2018).

These effects carry with them an ironic conclusion: organizations that lack resources—and as such, potentially make greater sacrifices in order to pursue social responsibility—might derive less benefit because individuals presume the organizations value those behaviors to a lesser extent. Indeed, resource-constrained organizations must make more difficult choices about how to spend those depleting resources, whereas organizations with increasing access to resources can logically afford to engage in a wider variety of behaviors simultaneously. Signaling theory suggests that signals are more persuasive when they are costly to engage in (Cohen and Dean 2005; Connelly et al. 2011). Therefore, one signaling perspective on how resources influence people's attributions suggests that, when organizations are gaining resources, their actions reveal *less* about their true values, as engaging in prosocial behaviors are (relatively) not as costly for the firm to engage in. Similarly, when organizations that are losing resources choose to behave prosocially, people could reasonably assume that such organizations must truly value a specific issue or decision, given the relative cost they incur given their greater levels of constraint. This logic, however, is inconsistent with the predictions we derived from attribution theory as well as our empirical results: people viewed the constraint of resource loss as an external force prompting behavior that did not necessarily reflect an authentic internal motivation (e.g. sincere moral valuation), as opposed to a circumstance where organizational behaviors reflected costly signals. It could be that, in situations where organizations appear unable to directly benefit or gain from prosocial behavior (e.g. in terms of their reputation, managing stakeholder perceptions, or adhering to regulation), observers will be more likely to see prosocial behavior as a costly signal reflecting internal dispositions, as opposed to a behavior prompted by the situation or environment.

Our findings also speak to literatures concerning impression management, specifically by highlighting how organizations should frame their behaviors to successfully signal the presence or absence of values by highlighting changes in resource access in order to sell issues above and beyond the actual content of their behaviors or communications (e.g., Dutton and Ashford 1993). For example, announcing a large-scale philanthropic effort might be more beneficial in times of public success and growth, whereas announcing that same initiative might backfire somewhat when stakeholders believe a company is not doing particularly well. Previous research has focused considerable attention on whether to or not to engage in or communicate prosocial behaviors (e.g. Morsing and Schultz 2006): the present research suggests that facets of situations—specifically, lay beliefs or direct information about resource access—is one factor that can shape people's attributions of an organizations' motivations.

Although organizations might produce the same social good by engaging in a specific prosocial activity regardless of changes in resource access, previous research also suggests that people pay somewhat unique attention to rates of change across time (Hsee and Abelson 1991; Hsee et al. 1991). Given the enormous incentives organizations have to signal values and gain and maintain legitimacy, these results showcase how even subtle shifts in communication or framing—for example, how financially healthy an organization presents itself—might aid organizations in pursuing such signals.

Limitations and Future Directions

Future research could more fruitfully explore the different kinds of attributions people make about organizations' motivations. For example, one possible moderator for the reported resources effects could be whether or not an organization engages in one or a few prosocial activities that focus on a particular issue or, instead, pursues multiple prosocial activities in unrelated areas. While showing concern about a specific issue (e.g. just sustainability) might appear to reflect sincere valuation by itself, people might be more skeptical of powerful organizations that engage in a variety of seemingly unrelated behaviors given the potential reputational benefits that can stem from them.

In addition, one important limitation inherent in our current materials is that we did not provide any explicit explanations as to why the organizations in the vignettes were losing resources. People generally see for-profit companies as agentic, and as such, might assume that they have some degree of blame and/or responsibility for any situation where they are losing resources (Rai and Diermeier 2015; see Alicke 2000 for a review). Although the present research suggests that resources can be an important signal, people also often neglect the powerful effects of situations on behavior (e.g. Gilbert and Malone 1995; Ross 1977). These research streams suggest an important potential moderator: would these effects persist when organizations' resource losses are explicitly rooted (or framed) as having external causes (e.g. uncontrollable external events, such as politics or market disruptions)? In such cases, the effects we observed—stemming from resource losses without explicit explanations or justifications—might be attenuated, as people potentially see the organization as more of a victim deserving of moral credit (Gray and Wegner 2009). In situations where other companies are also losing resources, people could also assume that stakeholders have fewer concerns about the organization's reputation, which could prompt reparative prosocial behaviors to "look good" (e.g. Connelly et al. 2011). As people are not always aware of who or what is to blame for resource losses, we believed that it was ecologically valid to simply present evidence of losses without justifications; however, future research in similar domains will likely benefit from examining or highlighting this specific boundary condition.

Future research could also broaden the scope of the phenomenon we have investigated. Organizational resource changes can be communicated in a variety of ways beyond stock prices or analyst expectations. Future research could explore other kinds of communications as well as more closely examine people's natural attributions and assumptions from different kinds of communications. In addition, we generally asked about generic, for-profit corporations. It could be that the signal value of resources differs across types of organizations. For example, attribution theory suggests that a solar company donating to a sustainability initiative—even if it happens to lack resources—might still inspire dispositional attributions (such as moral conviction) because such a behavior appears congruent with the organization's core identity, and thus is not particularly distinctive (Kelly and Michela 1980). However, an oil company engaging in this behavior might appear more distinctive based on its purpose and/or mission, inviting questions about the role of the situation and subsequently moral skepticism. While we provided objective resource information in Studies 2–4, we relied on participants' perceptions of resource changes in Study 1: this also raises the intriguing question of how accurate these perceptions might have been. Ultimately, the present studies suggest that people's perceptions of resource changes will ultimately guide their attributions, regardless of what is happening in reality (e.g. an observer may assume an organization is losing resources absent explicit communication when, in fact, it is gaining resources).

Past research on moral conviction (e.g. Skitka 2010) has tended to focus on individual moral convictions and how these shape preferences and behaviors. Here, we instead focused on people's perceptions of other agents' moral conviction (e.g. Jago et al. 2019). Importantly, people perceive organizations along dimensions other than moral conviction as well: for example, people tend to see for-profit organizations as particularly competent and less warm (Aaker et al. 2010, 2012). Although some research suggests that morality is distinct from warmth and competence (Goodwin 2015) and theory on moral conviction specifically suggests that (perceiving) moral conviction will generate distinct effects (Kreps and Monin 2011), future research could better explore the potentially-divergent effects of these attributions to organizational agents, as opposed to specific ones in isolation.

It is also worth noting that agents often have the capacity to justify or frame their behaviors in different ways. Thus, future research could usefully explore the degree to which explicit communications (e.g., "…we truly value sustainability") could trump people's natural inferences. However, people might be relatively skeptical of organizations' overt claims (e.g., Burson-Marsteller 2014) given their perceptions that such organizations might be only seeking to manage reputations. If this is the case, it may be difficult for companies that are losing resources to address people's natural attributions, especially given people's generally negative stereotypes about for-profit business organizations. In Study 4, we found that providing seemingly accurate information about an organization's broader reputation indeed attenuated resource effects. Organizations may benefit from seeking disinterested or objective evaluators to assuage people's skepticisms, as opposed to doing so themselves.

In addition, while we assessed participants' liking of different companies as a potential confound (Study 1), one possible limitation in the present studies is that we asked participants about characteristically desirable prosocial behaviors that people likely want companies to engage in. In doing so, we did not fully explore how people respond to prosocial behaviors (un)related to issues they themselves moralize (e.g. Effron and Miller 2012; Skitka 2010; Zlatev 2019). For example, people might be especially attuned to behaviors that are congruent with their own personal moral beliefs, preferentially noticing and "confirming" moral convictions similar to their own (e.g. an observer who personally values sustainability may be more likely to believe large companies value sustainability as well). In addition, the present studies did not explore responses to a company engaging in behaviors that some audiences might consider moral, but others would consider immoral (e.g. an organization donating to a pro-choice or pro-life charity). Future research could more fruitfully explore the role of observers' own moralization—or lack thereof—when it comes to these attribution processes.

Conclusion

Organizations are not only powerful agents in modern society; they face significant benefits and costs associated with the different values—or a lack thereof—that they signal to stakeholders. In this research, we found that people tend to make different assumptions about organizations' motivations following prosocial behavior as a function of natural (Study 1) and induced (Studies 2–4) perceptions of changes in resource access. As such, when it comes to effectively signaling values, organizations might do well to attend not only to what behaviors they ought to pursue, but also to people's attributions about *why* organizations chose to engage in specific behaviors, based on their environment or situation.

Compliance with Ethical Standards

Conflict of interest All authors declare that they have no conflict of interest.

Ethical Approval This article does not contain any studies with animals performed by any of the authors. All procedures performed in studies involving human participants were in accordance with the Ethical Standards of an Institutional Research Committee and with the 1964 Helsinki Declaration and its later amendments or comparable ethical standards.

Informed Consent Informed consent was obtained from all individual participants in these experiments.

Appendix

Study 1 Organizations

Adobe
Best Buy
H&R Block
Ford
Tiffany & Co.
Hewlett Packard
Southwest Airlines
Macy's
Under Armour
Whole Foods

Study 1 Behaviors

Recently, [company] donated $100,000 to a sustainability charity.

Recently, [company] initiated a river clean up that ultimately removed 4000 lb of trash from a local stream.

Recently, [company] decided to offer full dental insurance to all of its employees.

Recently, [company] decided to help some other organizations raise money to renovate forty soup kitchens in urban areas.

Recently, [company] decided to initiate an annual donation to local community organizations, such as the boy and girl scouts.

Study 3 Behaviors

Recently, [company] pledged to recruit and hire more minority candidates.

Recently, [company] released a statement that it wished to rely more on sustainable energies.

Recently, [company] strengthened its ethics code, outlining that leaders and executives must behave in moral ways.

Recently, [company] improved its mission statement, outlining the company's moral duties to society.

Recently, [company] pledged to support a "fair treatment" doctrine, outlining that it will treat all employees equally, regardless of gender, race, religion, or age.

References

Aaker, J. L., Garbinsky, E. N., & Vohs, K. D. (2012). Cultivating admiration in brands: Warmth, competence, and landing in the "golden quadrant." *Journal of Consumer Psychology, 22,* 191–194.

Aaker, J., Vohs, K. D., & Mogilner, C. (2010). Nonprofits are seen as warm and for-profits as competent: Firm stereotypes matter. *Journal of Consumer Research, 37,* 224–237.

Alicke, M. D. (2000). Culpable control and the psychology of blame. *Psychological Bulletin, 126,* 556–574.

Ashforth, B. E., & Gibbs, B. (1990). The double-edge of organizational legitimation. *Organization Science, 1,* 177–194.

Berrone, P., Fosfuri, A., & Gelabert, L. (2017). Does greenwashing pay off? Understanding the relationship between environmental actions and environmental legitimacy. *Journal of Business Ethics, 144,* 363–379.

Bhattacharjee, A., Dana, J., & Baron, J. (2017). Anti-profit beliefs: How people neglect the societal benefits of profit. *Journal of Personality and Social Psychology, 113,* 671–696.

Bhattacharya, C. B., & Sen, S. (2004). Doing better at doing good: When, why, and how consumers respond to corporate social initiatives. *California Management Review, 47,* 9–24.

Brown, T. J., & Dacin, P. A. (1997). The company and the product: Corporate associations and consumer product responses. *Journal of Marketing, 61,* 68–84.

Burson-Marsteller. (2014). *Corporate perceptions indicator.* https://www.burson-marsteller.com/press-release/cnbc-and-burson-marsteller-reveal-results-of-first-ever-cnbcburson-marsteller-corporate-perception-indicator/.

Cohen, B. D., & Dean, T. J. (2005). Information asymmetry and investor valuation of IPOs: Top management team legitimacy as a capital market signal. *Strategic Management Journal, 26,* 683–690.

Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling theory: A review and assessment. *Journal of Management, 37,* 39–67.

Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Sociological Perspectives, 18,* 122–136.

Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International Journal of Management Reviews, 12,* 8–19.

Dutton, J. E., & Ashford, S. J. (1993). Selling issues to top management. *Academy of Management Review, 18,* 397–428.
Effron, D. A., & Miller, D. T. (2012). How the moralization of issues grants social legitimacy to act on one's attitudes. *Personality and Social Psychology Bulletin, 38,* 690–701.
Fast, N. J., Gruenfeld, D. H., Sivanathan, N., & Galinsky, A. D. (2009). Illusory control: A generative force behind power's far-reaching effects. *Psychological Science, 20,* 502–508.
Firth, M. (1998). IPO profit forecasts and their role in signalling firm value and explaining post-listing returns. *Applied Financial Economics, 8,* 29–39.
Gilbert, D. T., & Malone, P. S. (1995). The correspondence bias. *Psychological Bulletin, 117,* 21–38.
Goodwin, G. P. (2015). Moral character in person perception. *Current Directions in Psychological Science, 24,* 38–44.
Gray, H. M., Gray, K., & Wegner, D. M. (2007). Dimensions of mind perception. *Science, 315,* 619–619.
Gray, K., & Wegner, D. M. (2009). Moral typecasting: Divergent perceptions of moral agents and moral patients. *Journal of Personality and Social Psychology, 96,* 505–520.
Hannan, M. T., & Freeman, J. (1977). The population ecology of organizations. *American Journal of Sociology, 82,* 929–964.
Haran, U. (2013). A person–organization discontinuity in contract perception: Why corporations can get away with breaking contracts but individuals cannot. *Management Science, 59,* 2837–2853.
Hayes, A. (2017). *Introduction to mediation, moderation, and conditional process analysis: A regression-based approach*. New York: Guilford Press.
Hsee, C. K., & Abelson, R. P. (1991). Velocity relation: Satisfaction as a function of the first derivative of outcome over time. *Journal of Personality and Social Psychology, 60,* 341–347.
Hsee, C. K., Abelson, R. P., & Salovey, P. (1991). The relative weighting of position and velocity in satisfaction. *Psychological Science, 2,* 263–267.
Jago, A. S., Kreps, T. A., & Laurin, K. (2019). Collectives in organizations appear less morally motivated than individuals. *Journal of Experimental Psychology: General, 148,* 2229–2244.
Jones, E. E., & Davis, K. E. (1965). From acts to dispositions: The attribution process in person perception. In *Advances in experimental social psychology* (Vol. 2, pp. 219–266). New Cambridge, MA: Academic.
Kelley, H. H. (1973). The processes of causal attribution. *American Psychologist, 28,* 107–128.
Kelley, H. H., & Michela, J. L. (1980). Attribution theory and research. *Annual Review of Psychology, 31,* 457–501.
Keltner, D., Gruenfeld, D. H., & Anderson, C. (2003). Power, approach, and inhibition. *Psychological Review, 110,* 265–284.
Kreps, T. A., & Monin, B. (2011). "Doing well by doing good"? Ambivalent moral framing in organizations. *Research in Organizational Behavior, 31,* 99–123.
Kreps, T. A., & Monin, B. (2014). Core values versus common sense: Consequentialist views appear less rooted in morality. *Personality and Social Psychology Bulletin, 40,* 1529–1542.
Lauber, W. S. (2003). Social accountability and corporate greenwashing. *Journal of Business Ethics, 43*(3), 253–261.
Leslie, A. M., Knobe, J., & Cohen, A. (2006). Acting intentionally and the side-effect effect: Theory of mind and moral judgment. *Psychological Science, 17,* 421–427.
Loo, R. (2002). A caveat on using single-item versus multiple-item scales. *Journal of Managerial Psychology, 17,* 68–75.
Monin, B., & Oppenheimer, D. M. (2014). The limits of direct replications and the virtues of stimulus sampling. *Social Psychology, 45,* 299–300.
Morsing, M., & Schultz, M. (2006). Corporate social responsibility communication: Stakeholder information, response and involvement strategies. *Business Ethics: A European Review, 15,* 323–338.
Parguel, B., Benoit-Moreau, F., & Larceneux, F. (2011). How sustainability rating might deter "greenwashing": A closer look at ethical corporate communication. *Journal of Business Ethics, 102,* 15–28.
Petrenko, O. V., Aime, F., Ridge, J., & Hill, A. (2016). Corporate social responsibility or CEO narcissism? CSR motivations and organizational performance. *Strategic Management Journal, 37,* 262–279.
Pfeffer, J., & Salancik, G. R. (1978). *The external control of organizations: A resource dependence perspective*. New York: Harper and Row.
Rai, T. S., & Diermeier, D. (2015). Corporations are cyborgs: Organizations elicit anger but not sympathy when they can think but cannot feel. *Organizational Behavior and Human Decision Processes, 126,* 18–26.
Ramus, C. A., & Montiel, I. (2005). When are corporate environmental policies a form of greenwashing? *Business and Society, 44,* 377–414.
Ross, L. (1977). The intuitive psychologist and his shortcomings: Distortions in the attribution process. In *Advances in experimental social psychology* (Vol. 10, pp. 173–220). New Cambridge, MA: Academic.
Rozin, P. (1999). The process of moralization. *Psychological Science, 10,* 218–221.
Servaes, H., & Tamayo, A. (2013). The impact of corporate social responsibility on firm value: The role of customer awareness. *Management Science, 59,* 1045–1061.
Sjovall, A. M., & Talk, A. C. (2004). From actions to impressions: Cognitive attribution theory and the formation of corporate reputation. *Corporate Reputation Review, 7,* 269–281.
Skitka, L. J. (2010). The psychology of moral conviction. *Social and Personality Psychology Compass, 4,* 267–281.
Skitka, L. J., & Morgan, G. S. (2014). The social and political implications of moral conviction. *Political Psychology, 35,* 95–110.
Spence, M. (1973). Job market signaling. *The Quarterly Journal of Economics, 87,* 355–374.
Spencer, S. J., Zanna, M. P., & Fong, G. T. (2005). Establishing a causal chain: Why experiments are often more effective than mediational analyses in examining psychological processes. *Journal of Personality and Social Psychology, 89,* 845–851.
Tang, S., & Gray, K. (2018). CEOs imbue organizations with feelings, increasing punishment satisfaction and apology effectiveness. *Journal of Experimental Social Psychology, 79,* 115–125.
Van Zant, A. B., & Moore, D. A. (2015). Leaders' use of moral justifications increases policy support. *Psychological Science, 26,* 934–943.
Weiner, B., Frieze, I., Kukla, A., Reed, L., Rest, S., & Rosenbaum, R. M. (1971). *Perceiving the causes of success and failure*. Morristown, NJ: General Learning Publishing Group.
Zlatev, J. J. (2019). I may not agree with you, but I trust you: Caring about social issues signals integrity. *Psychological Science, 30,* 880–892.