The Antecedents and Consequences of CSR Attribution

Sara Osama Hassan a,▪ · Gamal Sayed AbdelAziz a

a Faculty of Commerce, Cairo University, Giza, Egypt
▪ Corresponding author: saraosama@foc.cu.edu.eg

Abstract

Corporate Social Responsibility (CSR) has become an integral pillar of any successful organisation’s activities. However, consumers’ scepticism towards firms' CSR has almost become a hostile companion to CSR. Hence, attribution of firms’ CSR practices becomes a variable of immense relevance. This study aims to explore and propose a conceptual model of the antecedents and consequences of consumers' CSR attribution. An exploratory study along with a review of extant literature were conducted to reach the model. The research proposes the following variables as antecedents of CSR attribution: duration of commitment to CSR initiatives, type of CSR initiatives, the approach to CSR communication, the amount of invested resources in CSR, past corporate social performance, and the call for customers' participation. The model further proposes that CSR attribution is going to exert an indirect effect on consumers' positive word of mouth (PWOM), purchase intention, and brand loyalty intentions through brand attachment and trust.

Keywords

Corporate Social Responsibility (CSR); CSR Attribution, Antecedents of CSR Attribution; Consumer Outcomes

Article history

Received: 26 February 2022 · Accepted: 20 May 2022
1. Introduction

Corporate Social Responsibility (CSR) has become a fundamental undertaking in most thriving organisations. CSR refers to "activities taken voluntarily by corporations to enhance economic, social, and environmental welfare" (Pai et al., 2015, p. 686). Yet, between firms’ attempts to be socially responsible and consumers’ scepticism, consumers’ CSR attribution becomes a concern.

Despite the expected and actual positive outcomes of CSR, how consumers receive firms’ CSR is quite inconsistent and is often associated with some degree of scepticism especially when there are contradicting signs e.g. between what a firm claims to be doing and what it actually is doing. As a result, CSR has become an ambiguous signal, i.e. its underlying motives have become unknown to the consumer. Hence, it is essential to know how CSR attribution is formed (Ginder et al., 2021; Ogunfowora et al., 2018). This variable stems from attribution theory.

Attribution theory is concerned with how individuals explain the reasons for their successes and failures (e.g. Heider, 1958; Weiner, 1985) and that such attribution affects their responses to their outcomes (Martinko et al., 2011). Kelley and Michela (1980) showed that people perceive and try to interpret others’ behaviours to form a judgement which affects their attitudes and behaviours (Ogunfowora et al., 2018).

Attribution theory, then, began to be utilised in other contexts such as that of CSR attribution. Even this context has been studied from two perspectives; the perspective of firms’ employees (e.g. Donia & Sirsly, 2016; Gond et al., 2017; Story & Neves, 2015) and that of firms’ consumers (e.g. Vlachos, 2012; Zasuwa, 2016). The consumer perspective is going to be adopted in this study.

When firms engage in CSR, consumers are usually more concerned about the firm’s motivation behind such CSR engagement than about what this CSR initiative is (Choi et al., 2016; Kim & Choi, 2018). Hence, the term CSR attribution which Bhattacharya & Sen (2004, p. 14) defined as the process of “causal reasoning consumers engage in when trying to understand a company's CSR activities” (Andreu et al., 2015). Such CSR attribution plays an important role in influencing consumers’ responses – whether attitudes or behaviours – to the different CSR initiatives and their sponsoring firms (Ellen et al., 2006; Osakwe & Yusuf, 2020; Skarmeas & Leonidou, 2013).

2. Literature Review

2.1. Types of CSR Attribution

CSR attribution has been classified into several categories. Yet, most categories reflect the same essence; whether firms are perceived as seeking their own interests “extrinsic attribution” or seeking the society’s well-being “intrinsic attribution” (Habel et al., 2016). That is, CSR efforts are attributed to intrinsic motives when such efforts are perceived as beneficial to society rather than the CSR-adopting firm and
when the sponsoring firm is perceived as sincere in its efforts. In contrast, extrinsic CSR motives are attributed when the CSR-adopting firm is perceived as the main benefitting party from the initiative and that it is being cause-exploitative (Choi et al., 2016). Back to the many labels, there is self-serving vs. other serving attribution (e.g. Barone et al., 2000; Ellen et al., 2006; Zasuwa, 2016); another is public-serving and firm-serving (e.g. Kim & Choi, 2018; Kim & Lee, 2012); there is, also, the altruistic vs. egoistic attribution (e.g. Vlachos, 2012); in addition, there is moral motive vs. instrumental motive CSR attribution (e.g. Ogunfowora et al., 2018).

The reason why consumers attribute firms' CSR to extrinsic motives could mainly be due to scepticism. Consumer scepticism refers to "consumer distrust or disbelief of marketer actions" (Forehand & Grier, 2003, p. 350). Forehand and Grier (2003) distinguished between two types of consumer scepticism; dispositional scepticism and situational scepticism which was defined as “a momentary state of distrust of an actor's motivations” (p. 349). An example of how consumer scepticism could be situational is when there is inconsistency between a firm’s CSR claims and actions. Hence, consumers contemplate the CSR motives and could engage in extrinsic attribution.

Ellen et al. (2006) saw that CSR attribution is a complex process where self-centred attribution could be either strategic; that is, in line with the firm’s strategy (positively viewed) or egoistic; seeking pure self-serving motives (negatively viewed) and other-centred attribution could be either values-driven; reflecting care about the cause (positively viewed) or stakeholder-driven; reflecting the firm’s response to stakeholders’ calls (negatively viewed) (Austin & Gaither, 2017). Evidently, different adjectives were employed to describe CSR attribution, yet, they mostly reflect the same idea.

In this research, the simple dichotomous typology of intrinsic and extrinsic attribution is going to be adopted. The reason is that these two types will provide two extremes of the concept of CSR attribution which will facilitate respondents’ judgement or evaluation in a future empirical study.

It is expected that intrinsic CSR attribution would lead to more positive consumer outcomes than extrinsic CSR attribution (Hur & Kim, 2017; Kim & Choi, 2018). Many studies emphasise emphasize that consumers are more prone to reward CSR-adopting firms when they perceive their underlying motives as sincere and altruistic rather than egoistic or exploitative (e.g. Ellen et al., 2006; Ogunfowora et al., 2018). Hence, the importance of intrinsic attribution becomes evident.

2.2. Factors Affecting CSR Attribution

In trying to form a CSR attribution, consumers seek informational cues – or signals – that could help them understand the motive that drove the firm to adopt CSR, which in tum plays a role in shaping their attitudes and behaviours towards such firm (Ogunfowora et al., 2018). Numerous variables could act as antecedents of CSR attribution and this has been shown in several previous studies.
For example, the fit between the firm’s core business and the CSR initiative was found to result in higher values-driven and strategic-driven attributions as opposed to low fit ones (Marín et al., 2016; Yang et al., 2015). Yet, Austin & Gaither (2017) found that in stigmatised industries, high fit CSR results in firm-serving attributions while low-fit CSR elicits more values-driven attributions.

Also, firms’ long-term commitment to CSR initiatives was found to elicit higher values-driven and strategic-driven attributions compared to short-term commitment which results in more stakeholder-driven attributions (Yang et al., 2015). Furthermore, long-term commitment to CSR was found to alleviate the negative effects of bias against foreign CSR adopting firms (Choi et al., 2016).

Moreover, CSR attribution was examined in light of cultural orientation and it was revealed that collectivistic consumers are more likely to attribute domestic CSR efforts to altruistic motives than individualistic consumers. It was also found that collectivists were biased against foreign firms' CSR as opposed to domestic ones (Choi et al., 2016). Yet, in another study, Lim et al. (2018) argued that western cultures are individualistic and therefore were more likely to engage in dispositional attribution, while Asian collectivistic consumers were prone to engage in situational attribution.

Furthermore, the type of sponsored cause and message appeals were found to affect CSR attribution; if the CSR initiative is environmental, using a rational message appeal will lead to a positive CSR attribution. Yet, an emotional appeal would be more suitable for an employee-related initiative (Andreu et al., 2015). Corporate ability and interpersonal trust were also found to have a positive effect on CSR attribution while corporate hypocrisy had a negative effect (Marín et al., 2016).

Leonidou & Skarmeas (2017) found that industry norms, CSR, and corporate history are vital factors that influence CSR attribution. They also showed how attribution cues can be used to determine firms’ CSR. For example, they explained that if consumers saw that a specific firm is the only one in the market adopting CSR (consensus cues), they would attribute such initiative to intrinsic motives. In addition, if this firm adopts CSR in more than one field (distinctiveness cues), and if it has a long history in CSR (consistency cues), intrinsic CSR attribution could be elicited.

In addition, CEO ethics (Ogunfowora et al., 2018) and prior ethical reputation (García-De Los Salmones & Perez, 2018) were found to influence CSR attribution.

2.3. The Impact of CSR Attribution

Intrinsic CSR attribution is a vital prerequisite to positive responses to CSR. Consumers need to feel that the CSR-adopting firm is sincere and intrinsically motivated towards altruism (Howie et al., 2018). For example, CSR attribution as egoistic or strategic driven was found to have a negative effect on consumers’ recommendation and patronage intentions (Vlachos et al., 2009).
It was also found that positive motivational attribution indirectly predicts consumer responses to cause-related marketing (CrM) (Hammad et al., 2014; Tsai, 2009). Similarly, other-serving attribution of CSR practices, namely CrM, could have a positive effect on consumer responses such as the initiative evaluation and purchase intention (Zasuwa, 2016). Moreover, CSR motivational attribution was found to exert some influence on customers’ positive responses to CSR messages in stigmatised industries (Miller & Lellis, 2015). Furthermore, altruistic CSR attribution was found to lead to positive consumer attitudes towards the CSR-adopting firm (Choi et al., 2016).

Wongpitch et al. (2016) found that altruistic motives have a positive effect on consumers’ attitudes towards the sponsoring firm. They also found that attitude towards the firm has a positive indirect effect on purchase intention through perceived quality and attitude towards the brand.

In a qualitative study by Alhouti et al. (2016), it was deduced that CSR attribution may have an effect on consumers’ perception of the authenticity of a firm’s CSR efforts. Also, Ahn & Soeiro (2021) explored the role of CSR attribution on customers’ behavioural intentions in the hotel industry and found that intrinsic CSR attribution exerts a stronger effect than extrinsic attribution on brand authenticity which, in turn, influences customers’ behavioural intentions.

Additionally, García de los Salmones & Perez (2018) found that intrinsic CSR attribution results in positive emotions while profit motivational attribution generates negative emotions. They also found that intrinsic attribution could reduce distrust and scepticism emotions. These emotions, in turn, affect attitude towards the CSR advertisement, which affects attitude towards the brand which, in turn, affects purchase intentions, brand loyalty, and PWOM as a dual mediation.

Yet, it is imperative to note that some studies in the context of stigmatised industries and ones with a bad reputation – which is not the focus of the current research – have shown that consumers can positively receive and accept perceptions of self-serving or extrinsic attributions so long as the firm is perceived to be dedicated as well to serving society (Kim, 2014; Kim & Lee, 2012).

Also, it was found that intrinsic CSR attribution has a significant negative effect on green scepticism which, in turn, could trigger consumers to seek more information about the firm’s products, spread negative WOM, and could reduce purchase intention (Leonidou & Skarmeas, 2017).

### 2.4. The Moderating Role of CSR Attribution

According to Austin and Gaither (2017), Miller and Lellis (2015) found that consumers’ favourable responses to CSR in stigmatised stigmatized industries are affected by their perceptions of the company’s underlying motivations for engaging in CSR. Moreover, Pai et al. (2015) investigated the moderating role of industrial buyers’ attribution of suppliers’ CSR activities on the relationship between CSR and...
brand advocacy in the B2B context. They found that the effect of CSR perceptions on brand advocacy and industrial brand equity is stronger when industrial buyers perceive the motives behind suppliers’ CSR engagement as intrinsic rather than extrinsic.

Habel et al. (2016) investigated the effect of CSR on customers’ perceived price fairness considering the moderating role of CSR attribution through three studies. For example, in study 1, they found that firms’ CSR had a positive effect on perceived price fairness when customers perceived intrinsic CSR motives. However, when customers did not attribute firms’ CSR activities to intrinsic motives, CSR had a negative effect on perceived price fairness. Similarly, the moderating effect of CSR attribution was confirmed in the two subsequent studies.

2.5. The Mediating Role of CSR Attribution

The mediating role of CSR attribution has been examined in an experimental study by Groza et al. (2011) who found that CSR attribution mediates the effect of the type of CSR strategy on corporate outcomes such as attitude towards the firm and purchase intention. In addition, Hur & Kim (2017) found that intrinsic CSR attribution fully mediates the positive relationship between collectivism and CSR perceptions. Moreover, the negative relationship between masculinity and CSR perceptions was found to be also mediated by intrinsic CSR attribution.

Moreover, Choi et al. (2016) found support for the mediating effect of CSR attribution on the relationship between cultural orientation and sponsoring firm’s nationality and consumer attitudes. Furthermore, Ogunfowora et al. (2018) found support for the mediating role of CSR attribution and cynicism, respectively, on CSR expected outcomes such as consumers’ intention to volunteer to support the CSR activity, CSR donation behaviour intention, and purchase intention.

Evidently, the investigation of CSR attribution has mostly been marginal and largely fragmented. Thus, more than one research gap could be noted: there seems to be scant research presenting a concise model of the most relevant antecedents and consequences of CSR attribution despite the variable’s significance in many CSR-related relationships. Most studies investigated a single antecedent of CSR attribution or two (e.g. Andreu et al., 2015; Choi et al., 2016; Yang et al., 2015 ...etc.), yet studies examining multiple antecedents and consequences simultaneously are rarely found. Also, to the best of the researchers’ knowledge, a CSR attribution-centric study is almost lacking in Egypt. An exception to these gaps is Hammad, et al. (2014) who attempted to provide a comprehensive model of the antecedents and consequences of consumers’ attitudinal dispositions towards CrM in Egypt and examined factors affecting consumers’ motivational CSR attribution.

Moreover, many studies suggested an in-depth study of CSR attribution, the reasons behind CSR attribution (Pai et al., 2015), how consumers’ judgements about CSR motives are shaped, and the underlying psychological and cognitive processes
(Alhouti et al., 2016; Hur & Kim, 2017; Pérez & del Bosque, 2013) to be able to influence such attributions (Habel et al., 2016). Hence, the purpose of this study is to explore and gain an understanding of the antecedents of CSR attribution and the psychological mechanism behind consumers’ perceptions of and responses to CSR.

This research is mainly concerned with exploring the antecedents and consequences of CSR attribution. In addition, this research contributes to the CSR literature by incorporating the variable brand attachment into the model to explain the relationship between intrinsic CSR attribution and its consequences. However, it is worth noting that Koh & Fang (2012) investigated the mediating effect of brand attachment on the effect of CSR on purchase intention. Yet, this was not a model of the antecedents and consequences of CSR attribution.

The rest of the paper is organised as follows. In the next section, the exploratory study is going to be presented and discussed. Then, the development of the research hypotheses and the conceptual model are presented. Finally, the paper ends with a conclusion and a future path for this research.

3. Methodology

This research was executed through two stages. The first stage was a review of extant research. The second stage was a qualitative study conducted through a preliminary exploratory study. The main purpose of the exploratory study was exploring the potential and relevant antecedents of intrinsic CSR attribution especially those that are relevant to the Egyptian culture since most of the previous studies about CSR attribution were conducted in Western cultures (e.g. Andreu et al.; 2015; Austin & Gaither, 2017; Marín, et al., 2016). In addition, the study aimed to uncover the possible consequences of firms’ engagement in CSR in terms of consumers’ attitudinal responses and behavioural intentions. The exploratory study depended on seven interviews, a focus group interview of three respondents, and another focus group of five respondents (7 females). Each interview lasted for an average of 12 minutes except for the last focus group which lasted for about 38 minutes since it included 5 respondents. The sample was a convenience sample composed of university students. The responses were analysed through a manual coding process and a search for common themes has been conducted. The insights developed from the exploratory study are presented in the following section.

4. The Exploratory Study

A preliminary exploratory study was conducted and led to the following insights:

4.1. CSR Awareness and Attitude towards CSR-Adopting Companies

All respondents were aware that there are some companies that engage in CSR in the form of charitable activities such as donations of specific percentages of their products’ prices, renovating poor villages...etc. However, the respondents were
almost equally divided into two groups: one of which is not aware of specific firms’ names that engage in CSR (7/15 respondents) and another that can recall specific names of firms that engage in CSR (8/15). Therefore, there seems to be a sign that firms do not advertise their CSR efforts enough to make their current and potential customers aware of their CSR. In addition, respondents D and M showed how important advertising is in making customers aware of companies’ CSR activities. For example, respondent D said:

“I know companies like Coca Cola and Pepsi, in Ramadan, they make charitable activities.... Those are the companies that I know of especially from their ads.... Coca and Pepsi are the biggest companies in their ads.”

Also, in general, there is a positive perception of and attitude towards firms engaging in CSR (12/15). CSR could also have a positive effect on the firm’s public image (5/15).

Yet, two respondents expressed complete disinterest in such CSR initiatives and their adopting firms as a result of a conviction that such initiatives are undertaken either for tax reduction purposes or for showing off which indicates extrinsic CSR attribution. For example, respondent K said: “I see that these activities [referring to CSR initiatives] are ordinary things and that firms do them only to reduce taxes, nothing else...exploiting”. Respondent L said: “I can say that if I see a company doing this [referring to CSR initiatives], I think it will be showing off. And I’d say why wouldn’t you do it and not talk about it?”

4.2. Perception of Firms’ CSR Motives (CSR Attribution)

Apparently, a segment of customers usually sees firms’ engagement in CSR as driven by extrinsic motives e.g. improving the firm’s public image, public opinion, reducing taxes, for marketing purposes e.g. attracting more customers, increasing market share, promotion, to gain a competitive advantage over competing firms or even for showing off as one respondent put it ...etc. (12/15). Another segment thinks that it depends (2/15); some firms are perceived to be driven by extrinsic motives – especially those that incur large expenditures in their advertising campaigns, do not sufficiently highlight their CSR, and focus more on advertising their product (1/15) and others are perceived to be driven by intrinsic motives such as helping society (3/15).

Stakeholders-driven motives were also found to be one of the drivers of CSR whether these stakeholders are customers, the government, or even the public (3/15). For example, respondent C said: “the company is trying to satisfy the needs of the different stakeholders....a segment of the stakeholders, that is, the community itself and to improve its public image.” In addition, gaining customers’ or the public’s (stakeholders) sympathy has been mentioned more than once as one of the motives behind firms’ CSR (Respondents K and M).

Also, it was noticed that it may be possible that customers perceive firms to have more than one motive behind their engagement in CSR (extrinsic and intrinsic at
the same time) (4/15). Still, there could be a small segment of customers that is not sceptical of companies’ motives behind engaging in CSR and they view it in a positive way (Respondent: A).

However, a degree of scepticism was evident in the words of two respondents (M & O) as they noted that their attitude towards the CSR-adopting firms will depend on whether these claims are fake or real. Thus, respondent O said: “They say we went somewhere and we distribute so and so. This is an intangible thing; something I haven’t seen with my own eyes. So, for sure, most of it could be fake or it could be not fake. It could be a real thing and they donate these amounts of money. So, if it is real, for sure, it would be a very good thing.”

Thus, the aforementioned words that reflected scepticism and the large segment that attributed firms’ CSR to extrinsic motives all point to the value of intrinsic CSR attribution in reaping the positive outcomes of CSR. Hence, it becomes vital to explore the antecedents of intrinsic attribution.

4.3. Potential Antecedents of CSR Attribution

Evidently, things companies do can either reflect an intrinsic or an extrinsic motive. For example, spending huge amounts of money on extravagant advertising campaigns gives the impression that the firm’s motive is not the well-being of society or a desire to genuinely serve society. Respondent D said “one could feel they are a bit fake...this one aims to increase its e.g. its market share... I feel that it is impossible that their main objective is to help the people.”

Apparently, firms should focus more on displaying their CSR in their campaigns rather than focusing on advertising their products (1/15). Respondent D said “A company should focus more on displaying its CSR activities than it would make a big hustle around it that is useless”

Moreover, 7 respondents emphasised the importance of firms’ not advertising their CSR efforts or rather advertising it in a minimalist way. Furthermore, respondent G said that she preferred social media ads saying:

“Coca-Cola did that in 2017 I remember. It depended on the small ads on the margin of Facebook and said that it won’t make ads this year because the potential advertising budget will be given away as donations... Social Media... It has become the easiest means of communication nowadays.”

Then, respondent H seconded respondent G’s opinion saying “Instead of paying millions of pounds to celebrities. They should use these millions in helping the community in something that benefits society.”

Also, both respondents M & O seemed to recall the same campaign by Coca-Cola. Hence, a major antecedent of CSR attribution could be the approach to CSR communication.
In addition, a factor that may contribute to customers’ intrinsic CSR attribution is long-term commitment of firms to CSR (2/15). Respondent C said that the history of the company would be a factor affecting his CSR attribution. He said: “... has it always been caring about its social responsibility?... What are its previous achievements in the field of CSR?...” Respondent D also said: “... there are other companies that you feel its objective is that it is used to doing something like this. It is used to providing a lot of services to the people. They are not fake.”

Consequently, this is an indicator of the importance of the duration of firms’ commitment to CSR as an antecedent of CSR attribution.

However, surprisingly, another respondent had a totally opposite opinion. He saw that if the CSR initiatives were repeated many times, this would reflect a systematic tactic that is undertaken for profit objectives and not out of an intrinsic motive. He said: “if, the first time I felt it so [he means intrinsic attribution], if it was repeated many times, then I won’t feel that it is so. I won’t feel that it is coming out of an intrinsic motive.” However, it is preferred that this single opinion be left aside for a while and regarded as an outlier since many studies concluded that long-term commitment to CSR contributes to intrinsic CSR attribution.

4.4. Potential Antecedents of Intrinsic CSR Attribution

Furthermore, when respondents were asked about their opinion regarding whether there are specific things that companies can do to reflect intrinsic motives rather than extrinsic ones, the following was deduced:

A key factor that leads to intrinsic CSR attribution is the existence of a visible evidence of CSR achievements e.g. improving the social levels of the poor and seeing a team actually going to a poor village to help rebuild it (5/15). Also, respondent I stressed the importance of including before and after evidence of CSR achievements “…to show the people that their efforts are real and the people can see that this is real. That is the best thing.”

This opinion has been mirrored by Marín et al.’s (2016) instrumental recommendation about CSR communication in that it should display the positive impact of such initiatives in terms of improving society instead of only stating that certain CSR actions have been executed.

Another factor is the percentage of profits/ budget dedicated to CSR which should be relatively large and this shows that the amount of invested resources in CSR can be an antecedent of intrinsic CSR attribution. Respondent B said:

“Usually any company pays a check of 50,000 for example to AbulRish hospital and that’s it. On the other hand, I would feel that a company is dedicated to serving the community if it takes half or two-thirds of its profits to establish a not-for-profit hospital.”
Respondent J also recommended that a CSR-adopting firm be proactive and allocate a fixed budget for CSR regardless of disasters to reflect intrinsic motives. He said: “It should allocate a fixed amount. Not necessarily that it participates only after a disaster has happened.”

Again, there is an emphasis on long-term commitment to CSR. Respondent C stressed the importance of prior CSR achievements by the firm e.g. providing employment opportunities and helping poor villages. He said: “If it has a long history in actually serving the community. That is, it did previous CSR activities e.g. helped in providing employment opportunities, helped poor villages, any charitable work.” This may be a sign of the value of past corporate social performance as an antecedent of intrinsic CSR motivation as suggested by Hammad et al. (2014).

Another antecedent that has been heavily emphasised was the type of cause sponsored in CSR and the approach to CSR (5/15). This indicates that the type of CSR could be a factor that affects CSR attribution. For example, it may make a difference whether the firm adopts philanthropic or business-process CSR (4/15). Thus, respondent B stressed that establishing a charitable hospital would be a CSR initiative that would reflect intrinsic motives. Respondent C gave special emphasis to CSR type in two ways; first, he emphasised that when firms sponsor causes that satisfy people’s vital needs, then he would feel that the firm has intrinsic motives. Then, he specifically differentiated between CSR activities that would result in a direct benefit to the firm and others that would not result in a direct benefit to the firm. He said:

“Yes, if it builds houses in poor villages ... this would make me feel that its motives are truly for serving the community because it won’t result in a direct return to the company. But if it provides employment opportunities, it will be a good thing but the company will benefit from it as well. Thus, I think that the motive will not be purely to serve the community.”

Respondent E again pointed out that it is important that she feels that the CSR benefits the people more than it benefits the firm. She said: “...if there are poor villages and the like and it helps in establishing their infrastructure. Things that benefit the people more than they benefit the company.” She also mentioned specific causes that if firms sponsored she would feel their motives are intrinsic e.g. supplying clean drinking water to poor villages, establishing sanitary drainage ...etc. She further noted that CSR activities such as empowering the underprivileged – e.g. orphans – with education and skills are more important than mere donations. This opinion is similar to that of respondent B who preferred establishing a charitable hospital to donations.

Moreover, respondent L preferred CSR that is related to protecting the environment such as cleaning the beach stating that such initiatives would lead to intrinsic attribution. She said:

“... For us, they are not going to benefit from cleaning up the beach except that they are actually helping the environment and the eco and so on. So, in the end, it is...”
not that much of a showing-off activity for they actually benefited the community and cleaned the beach.”

Hence, all the previous words emphasise the possible impact of the type of CSR – whether philanthropic or business-process – on CSR attribution.

A possible factor influencing intrinsic attribution may be a firm’s ethical reputation. Respondent B said that when a company has a strong internal control e.g. immediately firing an employee who steals, this could improve his perception of CSR motives in an indirect way. He said: “....because for example, if the corrupt employee stayed in the company, he may make an act that would harm the environment in an indirect way.” Also, ethical reputation was determined as a factor affecting CSR attribution (García-De Los Salmones & Perez, 2018). Yet, it was noted that to improve ethical reputation, firms engage in CSR. This raises the question of whether ethical reputation is an antecedent or a consequence of intrinsic CSR attribution. Especially that respondent N said that CSR engagement could improve a firm’s reputation.

The size of the company could also somehow be related to intrinsic CSR attribution. However, this was only noted by respondent G who argued that when the CSR-adopting company is a large company such as Coca-Cola, there is a higher probability of perceiving intrinsic motives behind the CSR engagement.

Respondent F pointed out the importance of the nature of the product itself in intrinsic CSR attributions. He said that, for example, if the company is supporting environmental causes, the product’s design and packaging should be environmental friendly e.g. recyclable to reflect intrinsic motives behind CSR engagement. This opinion reflects the importance of fit between the product and the supported cause (1/15). Also, Du et al.’s (2010) analysis of possible CSR communication channels showed that CSR can be communicated via packaging.

As previously mentioned, a major antecedent of CSR attribution could be the approach to CSR communication. More than one respondent (7/15) implied that indirect, silent, implicit, or a minimalist form of CSR communication could lead to perceptions of intrinsic CSR attribution. For example, respondents G, H, and I emphasised not advertising CSR efforts or advertising it in a minimalist way. Beside what respondents G and H previously said, respondent K said:

“If... I [CSR-adopting firm] didn’t talk about it myself, but spread the word that I did that. So, the news will spread on its own that I do CSR but I didn’t talk about it myself..... So I can depend on the suppliers to talk about my CSR for example... I make other people talk about it. Like the word of mouth WOM...”

Also, respondent L preferred that CSR communication reaches her indirectly; yet, she asserted that it is difficult for her to perceive CSR as intrinsically motivated saying:

“maybe if it came in an indirect way but then again as K said some companies pay to others so that they take photos of them while doing their CSR or to talk
about it, so again, I won’t be very trusting but as long as the money is going to people in need, going to good people, then fine.”

Additionally, six respondents preferred social media as a channel for CSR communication because this is the medium they spend most of their time on and it reflects a minimalist channel since they wanted the CSR communication to be in the form of a simple written post on the firms’ social media and not paid advertisements like videos on YouTube, for example.

Another possible antecedent of intrinsic CSR attribution could be calling for the customers’ or public’s participation in the CSR efforts in the form of volunteering (5/15). Apparently, due to a relatively salient degree of scepticism of CSR, consumers feel that a call for the people’s volunteering could reflect firms’ sincere intentions behind their CSR. They think that if members of the public participated in the process, this will contribute to providing some sort of visible evidence of the firms’ actual achievements which could increase trust in the CSR-adopting firm. Such visible evidence of CSR can then be communicated when the normal participant citizens will talk about it, e.g. on their social media pages or with their family and friends. Thus, the resultant indirect communication could reflect a higher degree of credibility of the firms’ CSR which could lead to intrinsic CSR attribution. But here comes a question: “does trust lead to intrinsic attribution or does intrinsic attribution lead to trust?”

Respondent (M) suggested and four others (K, L, N, & O) completely cheered this suggestion of calling for the people’s volunteering and participating in the firms’ CSR. Respondent M suggested:

“They can possibly call for recruitment on their social media page for conducting some CSR activities in a certain area… They can choose from the recruitment form a certain number of youth. These youths can go with the CSR team of the sponsoring company … And they would be members of the community as volunteers and not only the sponsoring company. In this case, the people will feel that they are doing the CSR themselves and not just Coca Cola [for example] and at the same time, these members when asked … they’d respond, “I’m volunteering with Coca Cola to do so and so” but in that case who is doing the CSR, I as a member of the community. At that time, he will feel that everything is fine”.

Moreover, respondent O said: “some youth can get involved themselves in these firms’ CSR efforts and do the activities themselves. So that there appears that there is a factual and real thing and a tangible thing that has actually been done. In that case, it would appear that it is intrinsically motivated.”

Thus, a call for customers’ participation could serve two purposes: first, it could be a sign of the firm’s intrinsic motives, and second, it could result in an indirect form of CSR communication via the volunteers as a form of PWOM on their personal social media or with their family and friends “I [he means the volunteer] am the one who’s going to start the talk [he means the CSR communication] and not the
company... So, the talk is going to come from the people and that will be better.”

Then, respondents K and M suggested that only after the PWOM is spread about the firm’s CSR, can the firm communicate its CSR directly preferably through social media via simple posts and not through high-budget advertisements. Also, they preferred customers to employee volunteering.

Calling for customer participation in CSR could be effective since many studies showed that involving customers in the production process of products and services could lead to positive consumer outcomes which raises the issue of customer co-creation. Hence, by applying the concept of co-creation to CSR, positive outcomes could be expected (Howie et al., 2018). However, despite the almost unanimous opinion regarding the value of calling for customer participation in CSR among the focus group members, some studies discussed the downsides of calling for customer participation, how it can negatively affect CSR attribution, and how to overcome them (e.g. Howie et al., 2018). Thus, suggesting that the call for customer participation in CSR would lead to intrinsic CSR attribution is susceptible to investigation and validation.

Interestingly, two respondents suggested that CSR communication be done through word of mouth (WOM). This brings us to a dilemma; “Is WOM an antecedent of intrinsic CSR attribution or is it one of its consequences?”.

4.5. Potential Consequences of Intrinsic CSR Attribution

When asking the respondents about how they feel towards companies engaging in CSR, the following conclusions were reached:

CSR adoption may result in increasing customers’ purchase intentions (4/15) as a result of increased trust in the firm (1/15). Respondent A said:

“I will buy the product even if I don’t need this product... just because I trust this company...”

Yet, respondents M and O emphasised that their positive feelings towards CSR-adopting firms would not affect their brand choice, brand preference, or purchase intention especially if they had an initial specific brand preference. Respondent M said: “But my preference is for PEPSI, so the issue is done for me [His decision is final]. I wouldn’t buy Coca Cola just because it does a charitable thing”. Also, respondent O said: “Of course I’ll feel good about the company. But again this has nothing to do with my opinion or my choice”.

Nevertheless, respondent F emphasised the impact of CSR engagement on his trust in such firms, their products, and their after-sale services. He said:

“When it gives me the impression that it is performing its CSR activities or role even if it is as a result of a contractual obligation, then I have no problem with that... I would feel trust towards it of course.”

In addition, there is a brand preference for companies that engage in CSR (4/15) especially if the level of quality is equal (1/15).
Furthermore, CSR could be also related to increased brand loyalty (5/15). For example, respondent C emphasised that if he knew that the motive behind the firm’s CSR is intrinsic, he will be loyal to this brand “If I am an existing customer, I will feel that there is loyalty...”.

CSR may have a positive effect on PWOM (2/15). Respondent B: “Even if I didn’t buy its products, I may encourage my friends to buy from this company. That is, I will advertise the company.” Respondent F also had a similar opinion.

CSR could have a positive effect on brand prominence – one of the dimensions of brand attachment and refers to “the perceived ease and frequency with which brand-related thoughts and feelings are brought to mind” (Park et al., 2010, p. 2) – and brand equity. For example, Respondent D said: “It will make the brand in the customers’ minds ... So the promotion of the product increases in the mind of the customers, they [the company] make a great brand.”

CSR engagement could have an effect on brand love and consequently brand attachment. For example, respondent D said:

“Yes, I like it. For example, it is possible if it does CSR, I feel that it is a charitable company that does good things for the people. So, my love for it increases even... it is possible to love it as a company.”

Respondents G, H, & I (3/15) said: “We will like it more” and respondent G, when talking about a CSR-adopting firm, said: “Yes, I felt that I loved them.” Also, when asked directly about his attachment to the CSR-adopting firm, respondent F said: “If I am an existing customer of the company, and I began to know that it engages in CSR, my attachment to the company will increase.”

In addition, some of the respondents said that they will have positive feelings towards the companies and that they will respect them (11/15). Moreover, two respondents (L and M) emphasised that, regardless of the motives behind CSR, they will feel good about such firms since at least some good deeds have been done and some people in society benefited.

On the other hand, respondent K (1/15) emphasised that her feelings towards such CSR-adopting firms would depend on the type of CSR activity. The more the adopted CSR is related to something that she’s – speaking on behalf of the youth – interested in, the more she will like such CSR-adopting firm and she mentioned sponsoring students’ activities such as organising play-station tournaments as an example. In her opinion, such activities would be much better than donating money to charities which she views as a clear move to evade taxes. She further emphasised that instead of donating to charitable organisations, she’d rather prefer that they would pay their due taxes which, by default, will benefit society and contribute to its development.

Another interesting point is that two respondents (F & J) associated CSR adoption with a perception of adequate and better quality of products and services. For example, respondent F said: “I will feel that this care and concern about society reflects a similar concern and care given to its products.”
In a further attempt to uncover the possible consequences of intrinsic CSR attribution, the respondents were asked whether perceiving intrinsic motives affects their relationship with the CSR adopting firm. The next insights were inferred:

Intrinsic CSR attribution could have a positive impact on attitude towards the CSR adopting firm regardless of whether the consumer deals with the brand or not. Respondent M said: “As for me, my relationship with the company will improve whether I know them or not but my view or perception of the company will be a positive thing, it is something that they should take credit for.”

Consequently, again, a relatively common consequence of intrinsic CSR attribution could be spreading PWOM (6/15). For example, respondent B said:

“So, when I am talking with my friends, I’d say Samsung [as an example] is a good company, in addition to its high quality products, it engages in charitable work and helps the community.... It is as if I am making an advertisement for the company.”

Moreover, respondent D said:

“even if someone talked unfavourably of the company, I’ll tell him no it is a good company, it did so and so.... even if I did not buy its product, my word of mouth about the company will be good.”

Also, when asked directly about PWOM, respondent E said: “Sure, it is possible that I will talk with them [her friends] about it.” Also, respondent K said: “I will talk about them favourably normally... because to me they are good, then fine.” Finally, respondent L said: “it is possible if we’re arguing which is better Vodafone or Etisalat, for example, I can use the CSR thing as a strength.”

As previously mentioned, intrinsic CSR attribution could have a positive effect on purchase intention, brand choice, and brand preference (9/15). For example, respondent A said: “I select the best one that provides a good product and service e.g. after-sale and in addition it serves the community through charitable work and things that contribute to society.” Respondent C said: “in addition to the fact that I will want to deal with it.” While, respondent E said:

“It will become a brand with a priority to me. Yes, I will select the brand that adopts CSR if it provides a product or a service that I need and with the specifications that I want.”

Furthermore, respondent D said: “I’ll try its product” and respondents G, H, & I said “We will always buy Coca-Cola only” (4/15). Also, respondent N said: “it is possible if I saw the ad or the features of the new product [he means the new CSR-adopting brand] or this thing, it is possible that I try it out and see it.”

Yet, respondents K, L, & O stressed that intrinsic CSR attribution is not going to influence their purchase intention. However, respondents L & O conditioned this opinion on the sustainability of the current firm’s good reputation. Respondent L said: “The CSR is not going to make a difference for me unless the current company that I deal with did something that would ruin its reputation.”

Again, intrinsic CSR attribution could have a positive effect on customer loyalty (7/15). This has been shown by the words of respondents B, G, and J in addition to the previously mentioned respondents C, D, E, & N. Respondent B said: “had my
loyalty to this company been 60%, it will increase and become 80%”. Also, he mentioned that it could affect product acceptance. Moreover, respondent G said: “There will be more loyalty and more trust towards the company.” Furthermore, respondent J said: “The relationship [between him and the firm] will be strong...I will want to continue with them.”

Yet, four respondents emphasised that intrinsic CSR attribution could hardly exert an influence on brand loyalty and each stated a factor that he/she considers key in determining loyalty e.g. customer service, service quality...etc.

Brand positioning could also be one of the consequences of intrinsic CSR attribution. Respondents G, H, and I (3/15) said: “It will be stuck in our minds that it is a good company that helps the community”.

Also, a few consequences were observed but only once e.g., product acceptance (B), customer satisfaction (D), brand image (K), and tolerance of products and services’ failures (F).

There is a possible effect of intrinsic CSR attribution on brand attachment (5/15). For example, when asked directly about brand attachment, respondent D said: “Yes, my attachment to the company could increase…” Also, respondent F said: “I will hold on to it more.” Moreover, G, H, and I said: “…we will love it more…” and when asked directly on about brand attachment, they said: “Yes, sure.”

Trust also has been mentioned more than once as a consequence of intrinsic CSR attribution (3/10). For example, respondent E said: “If it provides a service, I will trust it....Yes, there will be trust in the company, I trust values.”

Brand prominence, again, is a possible consequence of intrinsic CSR attribution. Respondent E said: “It will become a brand with a priority to me... regarding respect, it will be a priority.”

Finally, interestingly, respondent L was at the start of the interview against CSR and she viewed it as hypocritical. Yet, after the discussions among the focus group about CSR, she began changing her view of CSR and discovered that she can perceive CSR as intrinsically motivated under certain conditions of execution and communication. Thus, this is a real-life example that there is both hope and possibility of overcoming scepticism towards firms’ CSR.

**4.6. Potential Moderating Variables**

Three variables that could moderate the relationship between intrinsic CSR attribution and positive consumer outcomes such as purchase intention were noticed during the talk of respondents M & O. The type of product whether convenience, specialty...etc. is the first possible moderating variable. If the product is a convenience product, intrinsic CSR attribution could have a positive effect on purchase intention. Respondent M’s reasoning for choosing the intrinsic CSR-adopting brand could be based on a perspective of viewing firms as either good or evil. He also said: “If I don’t have a specific preference regarding a specific company, yeah, it could have an influence.”
According to respondent O, the type of consumer decision making whether emotional or rational could moderate the relationship between intrinsic CSR attribution and brand attachment or any positive outcome. He said: “It won’t affect the relationship with the company except in one case; if the people in front of me are thinking in an emotional way”. But based on rational decision-making, respondent O thinks that intrinsic CSR attribution could never affect opinions or preferences. Respondent L further added that some companies depend on emotional appeals such as retail shops that provide reusable bags. She said: “In general, there are companies that make the emotional... I have seen friends of mine who can prefer to buy from a specific shop because they offer reusable bags better than the plastic bags.”

A third possible moderating variable is previous brand preference. Respondents M and O showed that intrinsic attribution could have a positive influence on positive outcomes if they had no previous brand preference.

### 5. Theoretical Background and Research Hypotheses

#### 5.1. Antecedents of Intrinsic CSR Attribution

##### 5.1.1. Duration of Commitment to CSR

Firms’ long-term commitment to CSR helps in shaping consumers’ intrinsic CSR attribution as it reflects a genuine dedication to the sponsored cause (Choi et al., 2016; Ellen et al., 2006; Groza et al., 2011; Webb & Mohr, 1998). Also, long-term commitment to CSR initiatives could help in reducing consumers’ scepticism (Pandukuri et al., 2017). Moreover, long-term commitment to CrM in Egypt was found to influence positive motivational attribution (Hammad et al., 2014). Also, Choi et al (2016) proposed and found support for the moderating effect of CSR duration on the relationship between cultural orientation and corporate nationality, and consumer attitudes towards the sponsoring company. They found that even though collectivist consumers attribute foreign firms' CSR efforts to extrinsic motives. This bias was reduced when the duration of the foreign firms' CSR was long. Furthermore, it was found that long-term commitment leads to higher values and strategic-driven attribution. Yet, stakeholder-driven attribution was related to short-term commitment to CSR (Yang et al., 2015). The exploratory study also reflected the importance of firms’ long-term commitment to CSR in contributing to customers’ perception of intrinsic attribution. Therefore:

**H1**: Long-term commitment to CSR initiatives leads to higher intrinsic CSR attribution than short-term commitment.

##### 5.1.2. CSR Type

There are different types of CSR initiatives. In this study, two different approaches to CSR are examined; philanthropic and business-process CSR. Business-process CSR refers to CSR initiatives that aim at serving the firm’s primary...
stakeholders whose continuous exchange with the firm is vital for its survival e.g., customers and employees. In contrast, philanthropic CSR refers to CSR initiatives targeted to firms’ secondary stakeholders such as the community and not-for-profit organisations (Habel et al., 2016; Homburg et al., 2013). Habel et al. (2016) proposed that philanthropic CSR improves the positive effect of CSR engagement on customers’ perceptions of the level of the firm’s CSR costs. They based their argument on two premises: first, business-process CSR is prone to reflect a direct benefit to the firm. Yet, philanthropic CSR reflects an indirect benefit to the firm. Second, conversely, the positive effect of business-process CSR on the community tends to be indirect, while the positive effect of philanthropic CSR on the community tends to be direct and can even be measured in monetary terms.

In fact, these two premises have been further emphasised in the exploratory study, where respondents C, E, and L stressed that they would prefer CSR initiatives that would have a direct benefit to the community rather than to the firm. Therefore, it is proposed here analogically that philanthropic CSR is going to have a more positive effect on intrinsic CSR attribution than business-process CSR.

H2: Philanthropic CSR leads to higher intrinsic CSR attribution than business-process CSR.

5.1.3. Approach to CSR Communication

A major factor that could be affecting CSR attribution is CSR communication. CSR communication is often used by consumers as a cue for assessing the firm's CSR or the firm itself (Du et al., 2010). Kim & Choi (2018) noted that a major source of consumers’ judgements of firms' CSR is the information provided through CSR communication. CSR could be communicated with the purpose of informing relevant stakeholders or stakeholders in general or of improving the branding of the company, which is not a crime. Yet, the problem occurs when the communication is executed extravagantly. There are different approaches to CSR communication ranging from silence to deliberate extravagant communication e.g. advertising. Ostentatious and deliberate communication could give an impression of extrinsic CSR motives (Dhanesh, 2015). On the other extreme, silence may not be the best option there is either. Some companies believe that “silence speaks louder than words”. Nonetheless, CSR silence leads adopting firms to miss out on the expected benefits of CSR especially those related to positive consumers’ attitudes and behaviours (Van de Ven, 2008, p. 393). Even more, Du et al., (2010) stated that stakeholders’ limited awareness of firms’ CSR is an obstacle to the realisation of the business benefits of pursuing CSR. Moreover, Ginder et al. (2021) warned that silent CSR communications strategies such as green-hushing could lead to a lack of inspiration in the business environment for more sustainability practices. Du et al. (2010) further called for an investigation of methods to improve the effectiveness of CSR communication and stressed that communicating CSR in a way that could elicit positive CSR attributions is a major challenge.
Yet, Ogunfowora et al. (2018) noted that when firms advertise their CSR, consumers often engage in an attributive process to get an idea of such firms’ personalities. In addition, CSR communication is often accompanied by some degree of consumer scepticism. Thus, many firms lately began to resort to a silent approach to CSR communication. For example, some firms adopt a green-hushing strategy in the field of environmental sustainability CSR where they depend on lesser CSR communication than the firm's actual engagement (Ginder et al., 2021). Ginder et al. (2021) investigated the impact of firms’ internal CSR actions and external CSR communication’s congruence on CSR attribution and purchase intention across three different CSR domains. The results showed that congruence-based CSR positioning plays a significant role in shaping consumers’ CSR attribution and their behavioural intentions towards the firm. They found that uniform CSR resulted in higher extrinsic CSR attribution than discreet CSR. As a result, they recommended that firms’ should pursue discreet CSR communication rather than publicising their CSR.

Ginder et al. (2021) differentiated between four types of CSR positioning: uniform, apathetic, discreet, and CSR washing. Uniform CSR occurs when there is congruence between the firms' internal CSR and external CSR communication. Apathetic CSR also refers to when there is congruence but in a passive form. Regarding discreet CSR, this is when the company does not publicise its CSR actions, even though it actually practices CSR. As for the CSR washing position, the firm claims that it is practicing CSR, while it actually does not. It is expected that when there is congruence between a firm’s actual CSR and its CSR communication, consumers are more likely to perceive intrinsic CSR motives. They verified that uniform and discreet CSR positioning would lead to higher intrinsic CSR attribution than apathetic or washing CSR positions. Yet, they showed that both uniform and CSR-washing lead to higher extrinsic CSR attribution than apathetic and discreet CSR positioning due to the former's use of external CSR communication.

Apparently, there are many labels of the approaches to CSR communication. Yet, they almost reflect the same idea; CSR communication could take different forms that could be stretched on a continuum with two extremes: minimalist CSR communication (which could include discreet or silent) and ostentatious (which could include CSR-washing, extravagant, conspicuous, or deliberate).

Hence, CSR-adopting firms face a dilemma between realising the positive consumer outcomes of CSR through informing the public and avoiding or reducing consumer scepticism towards firms’ CSR through silent communication. Therefore, this study proposes that a compromise between both approaches could be the solution. This compromise is proposed to be a minimalist approach to CSR communication where consumers still get informed of firms’ CSR but via non-ostentatious methods.

In a Danish study, it was found that the Danish public is more critical of CSR advertising and public relations than other minimalist CSR communication channels such as annual reports and company websites (Morsing et al., 2008). Morsing et al.
(2008) developed a CSR communication model that is composed of two CSR communication processes: (1) the expert CSR communication process and (2) the endorsed CSR communication process. The former refers to an exclusive CSR communication targeted to elite CSR experts such as politicians, the media, investors… etc. The latter represents the second stage of CSR communication and is targeted to the public and consumers indirectly through third-party experts to whom the CSR message has been initially directed in the first process. Endorsed CSR communication is expected to help in eliciting intrinsic CSR attribution.

Also, Vanhamme et al. (2015) determined the independence of the source of the CSR communication as a contingency factor moderating the effect of CSR communication in case of accusations of social irresponsibility. In contrast to Morsing et al. (2008), they found that the independent third-party source of CSR communication led to aggravating effects while the company-controlled source resulted in buffering effects of the allegations of social irresponsibility. Nevertheless, the two studies should not be considered as producing conflicting results since, unlike Morsing et al. (2008), Vanhamme et al. (2015) examined the effect of the source of CSR communication under exceptional conditions; social irresponsibility claims.

Moreover, it was found that silent CSR communication is more salient in Europe and Asia than in the United States of America where explicit communication is almost the norm (Dhanesh, 2015). Egyptian firms seem not so different from European ones regarding their CSR communication. The exploratory study showed that almost half the respondents were unaware of firms engaging in CSR. This shows a lost link between firms’ CSR adoption and their approach to its communication.

Most studies about the approach to CSR communication based their argument of why firms resort to silent CSR communication on the idea of consumer scepticism of CSR motives (e.g. Morsing et al., 2008; Ogunfowora et al., 2018), yet another another study by Font, et al. (2017) interpreted such choice based on a different perspective; consumers could be not interested in CSR and are sarcastic or are not concerned about the environment and, thus, whenever they are confronted with a green message, for example, they are concerned more about how such practice could benefit them, that is, consumers may view it from a “what’s in it for me” perspective. Hence, some firms choose implicit CSR communication rather than an explicit one.

Also, one respondent in the exploratory study stressed that extravagant advertising of CSR reflects extrinsic motives. He specified certain characteristics of such advertising; involving large expenditure, not sufficiently highlighting their CSR, and focusing more on the product or the brand.

Furthermore, as previously mentioned, it was noticed in the words of more than one respondent (7/15) that indirect, silent, implicit, or a minimalist form of CSR communication could contribute to perceptions of intrinsic CSR attribution. Also, six of them expressed their preference of social media as a channel for CSR communication because they spend most of their time on it and since it can be considered a minimalist form for CSR communication.
In a related respect, spending huge resources on advertising firms’ green CSR practices instead of actually spending these resources on the claimed green practices is usually perceived as green-washing (Marín et al., 2016). Furthermore, Ogunfowora et al. (2018) stressed that spending more on promoting the CSR initiative than on the initiative itself often sends contradicting signals to stakeholders and could prompt scepticism regarding the underlying CSR motives.

Consequently, between silence and ostentatious communication, a minimalist approach to CSR communication may be the most appropriate strategy (Dhanesh, 2015). Also, since green-washing was shown to elicit more extrinsic CSR attribution, therefore, it could be expected that a minimalist approach to CSR communication could result in a higher level of intrinsic CSR attribution (Chen & Chang, 2013). Also, an instrumental method to improve the effect of the CSR message could be focusing on the adopted cause rather than the brand (Dhanesh, 2015; Du et al., 2010).

\( H3: \) A minimalist approach to CSR communication leads to higher intrinsic CSR attribution than ostentatious CSR communication.

5.1.4. Amount of Invested Resources

It is expected that the higher the amount of resources invested in CSR, the higher the intrinsic attribution will be. Hoeffler & Keller (2002) recommended that for the success of corporate social marketing activities and in an attempt to alleviate consumers’ scepticism, the initial amount of resources invested in the supported cause should be relatively high. The positive impact of large donations has been substantially verified and evident in the context of CrM (e.g., Dahl & Lavack, 1995; Müller et al., 2014; Wilson, 2017). Similarly, Moosmayer & Fuljahn (2010) found that consumers’ goodwill towards the CrM campaign and consumers’ perception of the degree to which a non-profit organisation benefits from the CrM campaign are significantly enhanced by large donations. Also, it was deduced in an exploratory study that the amount of monetary contribution to the sponsored cause could influence consumers’ perception of the authenticity of a company’s CSR, and this inference was further validated empirically (Alhouti et al., 2016).

The amount of invested resources factor has also been highlighted in the exploratory study for its effect on CSR attribution. For example, respondent B stressed that the percentage of profits or the percentage of the budget dedicated to the CSR activities should be relatively high. Also, respondent J emphasised the necessity that firms become proactive and allocate a fixed amount for CSR whether or not disasters occur. By this, the firm’s CSR motives could be seen as intrinsic.

\( H4: \) Larger amounts of resources invested in CSR lead to higher intrinsic attribution than lower amounts of invested resources.
5.1.5. Past Corporate Social Performance

Du et al. (2010) emphasised that past corporate social performance could be an indicator of how stakeholders will perceive a firm’s CSR communication. This could also be referred to as “CSR consistency”, that is, the degree of consistency of a firm’s CSR across its history (Ginder et al., 2021). Leonidou & Skarmetas (2017) showed that if a firm has a long history in CSR in the environmental domain, whenever it adopts a new green initiative, intrinsic CSR attribution could be elicited. Yet, if a firm suddenly engages in a green action without previous history, consumers could perceive extrinsic CSR motives since there is no consistency. Here, it can be deduced that the previous history of a firm in a certain practice corresponds to the consistency cue in attribution theory.

It was also found that if the company has a strong prior ethical reputation, consumers may perceive intrinsic motives even if a degree of extrinsic motivation was perceived as long as the intrinsic attribution is the dominant one as explained by the discounting principle (García-De los Salones & Perez, 2018).

Hammad et al. (2014) stated firm’s previous corporate social performance as one of the determinants of positive motivational attribution. They proposed that if the current CSR performance is higher than the previous one (progress) then consumers would evaluate the CrM efforts positively. Yet, if the current CSR performance is lower than past performance (decline), then there will be a negative evaluation.

Also, Lyu (2017) investigated the effect of prior CSR record on CSR attribution and how it could have an indirect effect on consumer outcomes. It was found that when a firm has a positive prior CSR record, its CSR initiative is more likely to be attributed to altruistic motives than a firm that has a negative record. It was also found that CSR attribution played a mediating role between prior CSR record and consequent positive public outcomes such as PWOM and purchase intention.

Similarly, in the exploratory study, two respondents (C & D) stressed the importance of past corporate social performance. They said that the more the company has a long history in CSR, the more they would perceive its CSR motives as intrinsic. Yet, if it is just a one-time thing, extrinsic attribution would be elicited.

Thus, it is proposed that, regardless of progression or decline, consumers will perceive intrinsic motives (intrinsic attribution) behind a firm’s CSR engagement if it has a long history in CSR. In contrast, if the firm has no previous history in CSR, then consumers are more likely to perceive extrinsic motives (extrinsic attribution).

H5: The existence of a firm’s previous CSR engagement will lead to more intrinsic attribution than if the firm had no previous CSR engagement.

5.1.6. Call for Customer Participation in CSR

Cha et al. (2016) investigated the moderating role of customer participation in CSR on the relationship between CSR-brand fit and service brand loyalty. They
found that personal identification has a stronger effect on service brand loyalty in case of customers' participation in firms' CSR. Also, Cha et al. (2016) proposed that customers' participation in firms' CSR could lead to feelings of personal identification, which in turn could result in brand attachment which ultimately leads to brand loyalty. Thus, a call for customers' participation in CSR is proposed in this study as an antecedent of intrinsic CSR attribution and its consequent positive outcomes.

Moreover, as previously mentioned, the exploratory study showed the enthusiasm of five respondents (K, L, M, N, & O) towards firms’ calling for customers’ volunteering or participation in their CSR initiatives. They believed that this could be one of the main factors that could lead to intrinsic CSR attribution. 

*H6: Calling for customers’ participation in firms’ CSR will lead to more intrinsic attribution than if the firm did not call for customers’ participation.*

### 5.2. Intrinsic CSR Attribution and Brand Attachment

Brand attachment refers to “the bond connecting the consumer to the brand” or in other words, connecting the brand to the self (Park et al., 2010, p. 1). This bond is formed as a result of both thoughts and feelings about the brand. Brand attachment is manifested by two dimensions: brand-self connection and brand prominence. *Brand-self connection* refers to the cognitive and emotional bond between the brand and the self. *Brand prominence* refers to “the perceived ease and frequency with which brand-related thoughts and feelings are brought to mind” (Park et al., 2010, p. 2).

Vlachos (2012) investigated the impact of corporate social performance on emotional attachment and the moderating role of personality characteristics on such relationship. They also investigated the moderating role of attribution on the other moderation effects of personality characteristics. They found that corporate social performance affects emotional attachment to the firm.

Moreover, the exploratory study indicated that brand prominence is a possible consequence of intrinsic CSR attribution and that CSR may have a positive impact on brand prominence (Respondents E, D, G, H, & I). The potential impact of intrinsic CSR attribution on brand attachment was also hinted at by a number of respondents’ words (F, G, H, & I). Thus, this research proposes that intrinsic CSR attribution further explains the relationship between CSR and brand attachment.

*H7: Intrinsic CSR attribution has a positive impact on brand attachment.*

### 5.3. Intrinsic CSR Attribution and Trust

Vlachos et al. (2009) conducted a study to investigate the impact of CSR attribution on consumers’ recommendations intentions and patronage intentions. They further examined such relationship indirectly through trust and the mediating effect was evident. According to Miller & Lellis (2015), perceptions of advertiser
trust is composed of two dimensions: perceptions of the intent of the campaign and perceptions of the advertiser’s transparency. Perceptions of the intent of the campaign resemble customers’ attribution of campaigns. This is a signal that CSR attribution and trust are highly related. Also, intrinsic attribution could have a strong effect on trust because perceptions of intrinsic motives make consumers believe that the firm holds values of sincerity and philanthropic care about society (Leonidou & Skarmeas, 2017). In addition, Moscato & Hopp (2019) emphasised that studying CSR attribution could give practitioners an indicator of the bases on which consumers tend to trust firms’ CSR. Moreover, it was found that CSR-washing – which results in extrinsic CSR attribution – could lead to a lower level of trust (Ginder et al., 2021). Hence, it could be expected that intrinsic CSR attribution could lead to a higher level of trust. Furthermore, Chen & Chang (2013) showed that green-washing resulted in a lower level of trust. Thus, it could be suggested that extrinsic CSR attribution is associated with a lower level of trust than intrinsic CSR attribution.

Also, the exploratory study showed that CSR adoption and its accompanying intrinsic CSR attribution could result in increasing customers’ purchase intentions (Respondents A, B, C, & D) as a result of increased trust in the company (Respondent A). Furthermore, trust has been mentioned more than once as a consequence of intrinsic CSR attribution by respondents E, F, & G.

**H8: Intrinsic CSR attribution has a positive impact on consumers’ trust in the firm.**

### 5.4. Brand Attachment and Positive Word of Mouth (PWOM) Intentions

Word of Mouth is considered a more effective, reliable, and credible source of information to consumers than intentional firms’ CSR communication. It also plays a major role in shaping consumers’ opinions of firms and their products (Leonidou & Skarmeas, 2017). Vlachos et al. (2009) found that CSR attribution influences consumers’ recommendations intentions. Karaosmanoglu et al. (2016) also showed that consumers are more likely to exert extra-role behaviours e.g. PWOM when they perceive public-serving CSR motives than firm-serving ones. In addition, Park et al. (2010) stressed that when consumers exhibit high levels of both dimensions of brand attachment, they are more likely to engage in relationship sustaining behaviours such as brand loyalty and promoting the brand which is a manifestation of (PWOM).

Based on self-expansion theory, consumers are inclined to expand themselves by adding brands to the self. Park et al. (2010) further suggested that consumers not only passively accept the brand as part of the self, but also are prone to expend resources to sustain their brand relationship. Moreover, they stressed that high brand attachment could induce consumers to engage in and even become a better predictor of difficult-to-enact behaviours (e.g. brand loyalty and brand defence) than brand attitude strength to maintain the relationship and could be a predictor of actual purchase behaviour.
In addition, the exploratory study showed that intrinsic CSR attribution could have a substantial effect on PWOM (Respondents B, C, D, F, K & L).

**H9**: Brand attachment has a positive impact on PWOM intentions.

### 5.5. Brand Attachment and Purchase Intention

Park et al. (2010) differentiated between brand attachment and brand attitude strength and showed that brand attachment is a better predictor of consumers’ intentions to perform difficult behaviours (that is, those that require consumers to expend more of their resources whether social, financial, or physical) and actual purchase behaviours among others. Furthermore, Koh & Fang (2012) examined the impact of CSR on purchase intention. They found that CSR has an effect on purchase intention and they further found that brand attachment plays a partial mediation role in the relationship between CSR and purchase intention.

Also, it was deduced from a relatively large number of respondents in the exploratory study that CSR and its intrinsic attribution could have a positive effect on consumers’ purchase intention, brand choice, and brand preference (9/15 Respondents A, B, C, D, E, G, H, I & N).

**H10**: Brand attachment has a positive impact on purchase intention.

### 5.6. Brand Attachment and Brand Loyalty Intention

Emotional attachment was found to be a better predictor of brand loyalty than attitude (Thomson et al., 2005). Park et al. (2010) stressed that brand attachment influences brand loyalty and that consumers who are strongly attached to a brand are more likely to be loyal to the brand. Moreover, as previously mentioned, Vlachos (2012) found that corporate social performance affects consumers’ attachment to the CSR adopting firm, which, in turn, affects consumers’ loyalty intentions.

It is worth mentioning that most respondents in the exploratory study strongly emphasised that CSR and its accompanying intrinsic attribution would affect and improve their loyalty to the CSR adopting brand (Respondents B, C, D, E, G, H, I, J & N). Thus, it is proposed here that the relationship between CSR adoption and brand loyalty is not direct and that a number of mediating variables explain this relationship.

**H11**: Brand attachment has a positive impact on brand loyalty intentions.

### 5.7. Trust and Positive Word of Mouth (PWOM) Intention

Trust has been known to influence PWOM in many studies (cf. Barreda et al., 2015; Lien & Cao, 2014). Moreover, it was found that both consumers’ CSR attribution and trust influence positive responses to CSR messages (Miller & Lellis, 2015). Furthermore, Leonidou and Skarmeas (2017) stressed that green scepticism is
positively related to negative WOM. They also showed that intrinsic attribution is negatively related to green scepticism. Hence, it is expected that if consumers perceive intrinsic CSR attribution, their trust in the firm will increase, and thus, they are prone to spread PWOM about the CSR-adopting firm.

**H12: Trust has a positive impact on PWOM intentions.**

### 5.8. Trust and Purchase Intention

Many studies investigated the relationship between trust and purchase intention (e.g., Lin & Lu, 2010). Trust has also been found to influence purchase intention in the context of CSR (cf. Samuel & Chandra, 2014; Tian et al., 2011). In addition, based on Chen and Chang (2013) and Ginder et al. (2021), it can be deduced that CSR washing leads to a higher level of extrinsic CSR attribution which, in turn, results in a lower level of trust. As a result, it can be suggested that intrinsic CSR attribution could be associated with a higher level of trust than extrinsic CSR attribution. Moreover, Ginder et al. (2021) showed that intrinsic attribution is related to a higher level of purchase intentions than extrinsic attribution. Furthermore, Leonidou & Skarmeas (2017) showed that scepticism of green practices leads to consumers’ declining purchase intentions. Consequently, it is proposed here that if consumers perceive intrinsic CSR attribution, this will lead to a higher level of trust towards the CSR-adopting firm which, in turn, will lead to a higher level of purchase intentions.

Also, as previously mentioned, the exploratory study showed that CSR could have a positive impact on purchase intention as a result of trust. That is, CSR may have an impact on trust which, in turn, influences purchase intention.

**H13: Trust has a positive impact on purchase intention.**

### 5.9. Trust and Brand Loyalty Intention

The relationship between trust and brand loyalty has long been tested and validated (e.g. Sirdeshmukh et al., 2002). Choi & La (2013) found that CSR perception has a significant impact on consumer trust and that trust has a significant impact on brand loyalty. Also, Homburg et al. (2013) found that business-process CSR has a positive effect on trust which has a positive effect on customer loyalty.

**H14: Trust has a positive impact on brand loyalty intentions.**
6. Conceptual Model

Figure 1: Conceptual Model
7. Conclusion and Direction for Future Research

Based on the previous literature and the qualitative exploratory study, it can be proposed that a number of factors could act as antecedents of CSR attribution; duration of commitment to CSR, type of CSR, approach to CSR communication, amount of invested resources in CSR, past corporate social performance, and the call for customers’ participation in CSR. Moreover, CSR attribution could be related to several positive consumer outcomes such as PWOM, purchase intention, and brand loyalty intentions. Nevertheless, these relationships might be further explained through brand attachment and trust. An experimental study is going to be conducted for hypotheses testing. Hopefully, this is going to be the purpose of the future research. An additional idea for future research could be conducting another qualitative study with a larger sample size to be able to further explore the underlying dimensions of CSR attributions in different contexts industrially and culturally.

8. Research Implications

A number of theoretical and practical research implications could be discussed here. Regarding the theoretical contribution, the research represents one of a few attempts at providing a concise model of the most relevant antecedents and consequences of CSR attribution in Egypt from a consumer perspective except for Hammad et al. (2014) – as was previously explained in the research gap section. In addition, the current study helped in cultivating most of the relevant antecedents of CSR attribution which contributes to understanding the reasons and the psychological mechanism underlying the formation of consumers' intrinsic CSR attribution as opposed to extrinsic ones as called for by several studies (e.g. Alhouti et al., 2016; Hur & Kim, 2017; Pérez & del Bosque, 2013). Moreover, the qualitative study uncovered an antecedent that was not sufficiently studied in the previous literature which is firms' call for customers' participation in their CSR. Finally, this study hopes to have contributed to the CSR literature by including the brand attachment variable in the model to explain the relationship between CSR attribution and its consequences even though this variable has been examined before as a mediating variable between CSR and purchase intention by Koh & Fang (2012), however, their study did not involve a model of the antecedents and consequences of CSR attribution.

As for the practical implications, if this model of the antecedents of CSR attribution can be empirically validated, such model could be a guide for marketing managers or CSR officials to the proper application of CSR. Hence, firms can be more certain that customers attribute intrinsic motives to their CSR. Thus, CSR could result in the desired positive outcomes.

Also, being able to determine the factors that lead to intrinsic CSR attribution would facilitate an improved allocation of firms’ resources to yield the positive results of CSR (Karaosmanoglu et al., 2016).
References


