

## Effect of Attributions on Consumer Response to CSR Efforts with Consumer Trust as the Moderator

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**Abstract:** This study aims to examine the effect of other and self-serving attributions on the consumer response to corporate social responsibility (CSR) efforts with consumer trust as the moderator. This study also examines the differences in perceptions between men and women in assessing the motives of CSR efforts. Data were collected through a questionnaire survey of 122 students at a private university in Bandung. Multiple linear regression, independent simple T-Test, and F test were used for data analysis. Results prove that other-serving attributions have a positive effect on consumer response to CSR efforts. Meanwhile, self-serving attributions have a negative effect on consumer response to CSR efforts. When moderated by consumer trust in the firm, other-serving attributions will increase the consumer response to CSR efforts, whereas self-serving attributions will further reduce the consumer response to CSR efforts. Differences in perceptions are found between men and women regarding the consumer response to CSR efforts. This study implies that the development of CSR efforts needs to consider attributions and consumer trust in the firm.

**Keywords:** consumer response to CSR efforts, consumer trust, other-serving attributions, self-serving attributions.

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## INTRODUCTION

The most successful organizations are those which demonstrate corporate social responsibility (CSR) effort as an inherent part of their core business identity. CSR is not just a collection of “good” behaviors, but as a central to achieving business goals (Erdiaw-Kwasie, 2018). The business objective is to achieve a corporate reputation that is responsible, competent, sustainable, transparent, well-intentioned, honest, and cares about the environment (Hillenbrand et al., 2012).

Up to this point, CSR efforts are interpreted as an investment (Musah et al., 2022) and the main target is consumer. Consumer responses to CSR efforts are complex (Yoon et al., 2006), namely that some consumers react negatively to CSR efforts and question the company’s motives behind CSR efforts while some give positive responses (Bae & Cameron, 2006). The success of CSR efforts is highly dependent on the attributions/perceived beliefs of the public about the sincerity of the motives of CSR efforts (Sen et al., 2006; Yoon et al., 2006). CSR efforts made by the company can produce different beliefs/attribution from consumers about the underlying motives.



Attribution theory assumes that individuals have a general desire to understand the world so that they tend to explain the causes of behavior or events including actions taken by organizations (Heider, 1958). In the context of CSR and referring to attribution theory, it can be said that individuals also tend to show their attribution/belief to the cause of the company's CSR efforts.

Attribution refers to other-serving attributions and self-serving attributions (Kim & Lee, 2012). Other-serving attributions refer to the individual's belief that the company is making CSR efforts to help those in need and benefit the environment (value-driven attributions to meet societal expectations). Self-serving attributions refer to the individual's belief that CSR efforts aimed at business performance (attributions driven by egoistic motives and business interests to meet shareholder expectations).

Consumers' attributions about the company's motives for conducting CSR will determine consumers' responses (Story & Neves, 2015; Vlachos et al., 2009). Other-serving attribution increases consumer reactions to brands, purchase intentions, and loyalty (Myers, 2013), while self-serving attribution perceived by consumers has a neutral effect on consumers' responses because people would see CSR efforts as an economic motive (Vlachos et al., 2009). When consumers believe that the company conducts CSR-effort with the motive of self-serving attribution, then the CSR-effort has a negative effect on the company, even though the company insists that they do it for public services (Forehand & Grier, 2003).

Consumer trust in the company has already existed before the company conducts CSR efforts, which is called consumer trust in the firm (Tsai & Joe, 2015). Consumer trust in the firm is the customer's belief that the company is working consistently in accordance with their expectations (Park et al., 2014) and the higher the consumer trust in the firm will increase the confidence in the reliability of the brand and promote strong purchase intentions for the company's products. In addition to consumer trust in firm, consumer responses to corporate image and purchase intentions are also affected by consumer beliefs/attributions to the credibility of CSR efforts (Yoon et al., 2006). CSR efforts help to maintain consumer trust in firm at companies and the products produced by the company (Castaldo et al., 2009).

However, how consumer trust in firm can affect the consumer response of CSR effort is still a question. Tian et al, 2017 said that not all industries are successful in winning consumers' hearts with their CSR efforts. Only a few consumers consider CSR efforts in making buying decisions (Pradhan, 2018). Therefore, empirical evidence is needed to conclude the relationship between consumer trust in firm, attribution-CSR efforts, and consumer response of CSR efforts.

Previous studies have considered consumer trust in firm as a moderation variable that associates CSR efforts with business profits (Du et al., 2007). The current study examines the moderator role of consumer trust in firm on the effect between CSR attributions and consumer response of CSR efforts, by examining the effects of other-serving attributions and self-serving attributions.

As for the research conducted till date, there is no CSR literature in Indonesia that focuses on consumer response of CSR efforts. Studies in Asia, such as in India and China, example Pradhan, 2018; Chi et al., 2009 show that CSR efforts are not always positively correlated with CSR response because there are differences in consumers' perspectives on CSR efforts conducted by companies in each country.

This study aims to examine the effect of other-serving attributions and self-serving attributions on consumer response of CSR efforts in Indonesia with consumer trust in firm as moderation. The study also aims to determine the differences in perceptions between men and women about the company's motivation in conducting CSR efforts and differences related to consumer response of CSR efforts.

A previous study on the relationship between attributions and consumer response of CSR efforts (Zasuwa, 2018) was conducted on the European continent, namely in Eastern Poland, with a sample of family companies

that have strong and well-known brands locally. This study uses samples of products from national companies that are well known to the public, namely HM Sampoerna with products such as Sampoerna, Dji Sam Soe, and Marlboro cigarette which have made CSR efforts in the form of donations for Covid-19 handling. The tobacco industry is an industry that is often stigmatized socially and is the target of public criticism because it causes social and health problems (Sinclair & Irani, 2005). This study provides empirical evidence of how consumers perceive CSR motives conducted by companies with socially stigmatized products.

This study contributes in a practical way, namely providing an understanding of how the initial trust in a company can moderate the relationship between the attributions of sincerity of CSR efforts and consumer response of CSR efforts. The results of this study help managers address the risks associated with campaigning CSR practices. This study also answers the criticism of CSR efforts so that companies have a consideration to implement CSR efforts. The results of this study are also useful for investors in making investment decisions. This is a recent study in Indonesia that systematically and empirically examines the effect of the motives behind CSR effort on consumer response of CSR efforts with consumer trust in firm as moderation.

## METHODS

Consumers tend to show their attributions/beliefs to the cause of the company's CSR efforts. Attributions here refer to other-serving attributions and self-serving attributions (Kim & Lee, 2012). Other-serving attributions refer to the individual's belief that the company is making CSR efforts to help those in need and benefit the environment. Other-serving attributions are measured by 3 (three) question items adapted from Rifon et al. (2004), such as the Company conducts a CSR campaign to help those in need; The company conducts a CSR campaign to give something back to the community; The company sincerely cares for people in need by supporting non-profit organizations.

Self-serving attributions refer to the individual's belief that CSR efforts are aimed at business performance. Self-serving attributions are measured by 3 (three) question items adapted from Rifon et al. (2004), such as the Company conducts a CSR campaign to build a positive image; The company conducts a CSR campaign to increase sales; The company conducts a CSR campaign to achieve competitive advantage.

Consumer trust in the firm is the consumer's belief that the company is working consistently in accordance with their expectations (Park et al., 2014). Consumer trust in the firm is measured by 4 (four) question items adapted from Obermiller & Spangenberg (1998) and Pivato et al. (2008), namely in general, this company presents a true picture of its products and activities; I can count on this company; I feel I have been accurately informed by this company; This company is trustworthy.

Consumer response of CSR efforts is the response that affects the overall customer attitudes and behavior, including buying decisions (Abbas, 2018). Consumer response of CSR effort is measured using 3 (three) question items developed by Miniard et al. (1990), namely I like the company's CSR efforts; I fully support the company's CSR efforts; In my opinion, CSR is very useful for the community. To measure purchase intentions, this study uses a single scale adapted from Sen et al., 2006 namely I will definitely buy the company's product.

Interval scale is used to measure respondents' responses to all question items, namely from a scale of 1 (strongly disagree), scale 2 (disagree), scale 3 (somewhat disagree), scale 4 (neutral), scale 5 (somewhat agree), scale 6 (agree), and a scale of 7 (strongly agree).

Questionnaires which are being distributed via google form are used for Data Collecting. The research sample is postgraduate students majoring in Accounting at a University in Bandung, who knows the products of PT HM Sampoerna Tbk, such as Sampoerna, Dji Sam Soe, and Marlboro Cigarettes. The reason for choosing

HM Sampoerna Tbk is because the company has a CSR program titled “Sampoerna Untuk Indonesia”, which is an initiative CSR program of PT HM Sampoerna Tbk during the Covid-19 pandemic and the new normal era. The reason for choosing postgraduate students in accounting is because they study the topic of CSR in the Management Accounting subject, so they are considered to have adequate knowledge about the topic of CSR. The reason for choosing University in Bandung for the purpose of generalizing results in big cities. Simple random sampling technique is used for sample selection technique because the characteristics of the subject are relatively homogeneous so that the sample can be taken randomly, easily, and still represent the population.

Product moment Pearson correlation is used for validity test. The result of  $r$  count is compared with  $r$  table where  $df = n-2$  with sig 5%. If  $r$  table < count then the question item is valid (Sujarweni, 2016). Reliability test is measured by Cronbach’s alpha and the construct is considered reliable if the Cronbach’s alpha value is > 0.70. Multiple regression analysis is used for hypothesis test and independent simple T-Test is used for discrimination test. The F test is also conducted to test the significant/insignificant effect on the quadratic regression equation using a significance degree of 5%.

## RESULTS AND DISCUSSION

A total of 135 questionnaires were distributed and as many as 122 questionnaires were filled out and could be analyzed. The number of male respondents was 66 (54%) and the number of female respondents was 56 (46%).

**Table 1 Validity Test & Reliability Test Results**

No	Variable	r-count value	r-table value	Cronbach Alpha
1	Other-serving attributions	0.829	0.361	0.862
2		0.811	0.361	
3		0.870	0.361	
4	Self-serving attributions	0.716	0.361	0.809
5		0.613	0.361	
6		0.480	0.361	
7	Consumer trust in the firm	0.763	0.361	0.819
8		0.790	0.361	
9		0.848	0.361	
10	Consumer response of CSR efforts	0.892	0.361	0.788
11		0.629	0.361	
12		0.726	0.361	
13		0.592	0.361	
14		0.748	0.361	

Table 1 shows that the score of each statement is significantly correlated with the total score (the  $r$ -count value obtained from all questionnaire items is greater than the  $r$ -table value). This means that all questionnaire items are valid. Cronbach’s alpha value for all variables is greater than 0.7. The results indicate that the respondents’ answers are consistent and reliable.

**Table 2 Descriptive Statistical Results**

Variable	Mean	Std.Deviation
Other-serving attributions	5.566	1.326
Self-serving attributions	5.792	1.256
Consumer trust in the firm	5.418	1.382
Consumer responses of CSR effort	5.668	1.443
	5.611	1.352

Table 2 shows that the mean obtained from all variables is 5,611 with a standard deviation of 1,352. This shows that the respondents slightly agree with the statements of other-serving attributions, self-serving attributions, consumer trust in the firm, and consumer responses of CSR efforts.

Equation 1: The effect of other-serving attributions and self-serving attributions on consumer response of CSR efforts

**Table 3 Multiple Regression Test Results**

Variable	B coefficient	Beta coefficient	t	Sig.	Coefficient of Determination
Constanta	5.245		3.345	0.001	0.555
Other-serving attributions ( $X_1$ )	0.629	0.582	8.734	0.000	
Self-serving attributions ( $X_2$ )	-0.399	0.289	-4.331	0.000	

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

$$Y = 5.245 + 0.629X_1 - 0.399X_2 + \varepsilon$$

Table 3 shows that the t-count value for  $X_1$  is 8,734 with a significance value of  $0.000 < 0.05$ , meaning that other-serving attributions have a positive and significant effect on consumer response of CSR efforts. Like wise with  $X_2$  which has a t-count value of -4.331 and a significance of  $0.000 < 0.05$ , meaning that self-serving attributions have a negative and significant effect on consumer response of CSR efforts.

Equation 2: The effect of other-serving attributions and self-serving attributions on consumer response of CSR efforts moderated by consumer trust in the firm.

**Table 4 Moderating Test Results**

Variable	B Coefficient	Beta Coefficient	t	Sig.	Coefficient of Determination
Constanta	13.823		19.050	0.000	
Other-serving attributions( $X_1$ ) *Consumer trust in the firm (Z)	0.015	0.590	4.756	0.000	0.611
Self-serving attributions ( $X_2$ ) *Consumer trust in the firm (Z)	-0.008	0.257	-2.216	0.029	

$$Y = a + \beta_1 X_1 * Z + \beta_2 X_2 * Z + \epsilon$$

$$Y = 13.823 + 0.015 X_1 * Z - 0.008 X_2 * Z + \epsilon$$

Table 4 shows that the t-count value of the interaction between  $X_1$  and  $Z$  is 4.756 with a significance value of  $0.000 < 0.05$ , meaning that other-serving attributions moderated by consumer trust in the firm have a positive and significant effect on consumer response of CSR effort. Furthermore, the t-count value from the interaction between  $X_2$  and  $Z$  is -2.216 with a significance of  $0.029 < 0.05$ . These results indicate that self-serving attributions moderated by consumer trust in the firm have a negative and significant effect on consumer response of CSR Efforts.

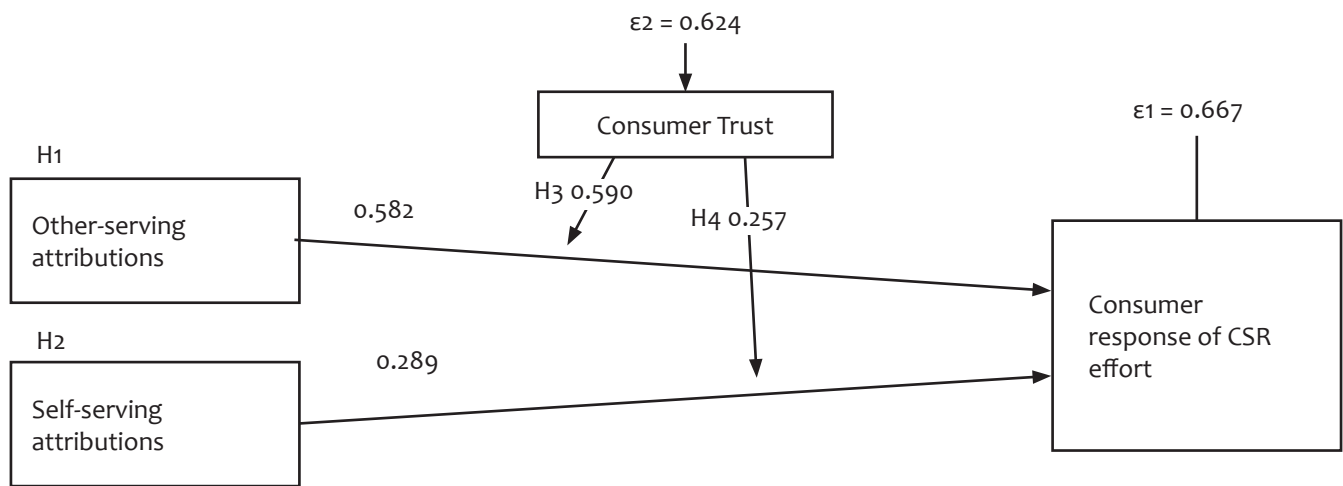


Figure 1 Model and Test Results

Table 5 Result Summary

Variable	Sig.	Notes
$X_1$ on $Y$	0.000	H1 is accepted
$X_2$ on $Y$	0.000	H2 is accepted
$X_1 * Z$ on $Y$	0.000	H3 is accepted
$X_2 * Z$ on $Y$	0.029	H4 is accepted

A significance value of  $0.000 < 0.05$  is obtained from the results of F test. It can be concluded that simultaneously, other-serving attributions, self-serving attributions, and consumer trust in the firm affect the consumer response of CSR efforts.

The coefficient of determination value is 0.603, meaning that the variation consumer response of CSR efforts can be explained by the variation of other-serving attributions, self-serving attributions, and consumer trust in the firm by 60.3%.



**Table 6 Discrimination Test Result**

	F	T	Probability	Sig. (2-tailed)
Consumer response of CSR effort	1.888	3.585	0.05	0.000

Table 6 shows the results of the discrimination tests.  $0.000 < 0.05$  is obtained as the significance value, this means that there are differences in perceptions between male and female consumers on the consumer response of CSR efforts.

The results show that other-serving attributions have a positive effect on consumer response of CSR efforts. This indicates that CSR efforts that prioritize other-serving attributions have received good and positive responses. CSR efforts are considered to have a good influence on the community hence, it provides a confidence to the consumers and eventually gives full support by buying the company's products.

This finding is in accordance with Griskevicius et al., 2010, who reveals that consumers positive respond to the company's CSR efforts is by buying products. Consumers tend to accept attributions based on motive value because they believe that companies design CSR efforts with sincere and kind intentions and care for the community. This study is also in accordance with Andreu et al., 2015 who states that CSR efforts with other-serving attribution motives can increase business profits. This finding is also consistent with Sen et al. (2006) which is, that positive perceptions of CSR efforts have an impact on higher commitment from consumers and society and lead to favorable assessments for companies.

The results show that self-serving attributions have a negative effect on consumer response of CSR efforts. This shows that the CSR efforts made by the company with the aim of improving the image tend to make the consumers to be unsure, causing hesitation and suspicion. Companies with self-serving attribution motives are seen as unethical, resulting in a negative evaluation of the company. Companies with egoistic motives and only focus on pursuing excessive profits and not paying attention to the mutual interests of the environment and society have an impact on the emergence of a negative image of consumers and society.

The results of this study are in accordance with Cornelliissen (2014) who explains that when a company fails to integrate its CSR efforts with business goals, it tends to get a negative response because people would think that all actions taken are only for business interests. This finding also supports Znider et al., 2014, namely that consumers would refuse to buy products from where the CSR efforts are considered socially irresponsible, or which refer to self-serving attributions

The results show that other-serving attributions when moderated by consumer trust in firm can increase consumer response of CSR efforts and vice versa, self-serving attributions will further reduce consumer response of CSR efforts when moderated by consumer trust in firm. Consumer trust can affect the perception of the company's social initiatives and is followed by the results (initiative evaluation and purchase intention).

This finding supports Fein, 1996, namely that self-serving attributions raise suspicion and hesitation from consumers, so that a high consumer trust in the firm tends to reduce the effect of CSR attributions because it reduces hesitation. Consumer trust in firm can moderate the effect of this attribution on consumer response of CSR efforts. The finding is also in accordance with Zasuwa, 2018 which is that when consumers trust in the firm is low and consumers believe that CSR efforts refer to self-serving attributions, consumers will give a negative response to purchase intentions. In accordance with these results, Chiou et al., 2009 explains that consumer

trust in the firm precedes the establishment of consumer satisfaction, in which if consumers do not trust the company, it is almost certain that consumers are dissatisfied with the products offered. Wang et al., 2013 also explains that consumer trust in the firm can reduce the hesitation that they feel about the CSR effort motives.

Given that the attribution process is affected by suspicion and uncertainty from the consumers, consumers trust in the firm moderates the attribution effect related to the company's motivation for CSR efforts. A high level of trust reinforces the positive effect of other-serving attributions on CSR effort. On the other hand, a low level of trust and self-serving attributions will further reduce the consumer response of CSR efforts.

The results show that there are differences in perceptions between male and female consumers in assessing and evaluating the attributions or motives behind the CSR efforts. Gender differences also provide different perceptions of the CSR motives. The results support Wong (2011) who states that there are differences in perceptions between women and men in assessing the attribution of CSR. The results of this study support Gilligan (1982) that women generally use a caring orientation while men use a justice orientation in approaching ethical issues.

The finding is also in accordance with Burton & Hegarty (1999), which is that women have higher CSR expectations than men. Women tend to have higher concern and tend to engage in social behavior more often than men. Smith et al., 2001 also added that men are basically more likely to focus on economic problems. Women are generally more supportive of CSR efforts than male consumers (Jones et al., 2017). All of these arguments clearly show that men and women have different perceptions in seeing the CSR effort motives made by the company. Women are generally more supportive of CSR efforts than men (Jones et al., 2017).

## CONCLUSION

The purpose of this study is to examine the effect of other-serving attributions and self-serving attributions on consumer response of CRS efforts with consumer trust in the firm as moderation. The results show that other-serving attributions have a positive effect on consumer response of CSR efforts and will increase consumer response of CSR efforts when moderated by consumer trust in the firm. Another result is that self-serving attributions have a negative effect on consumer response of CSR efforts and will further reduce consumer response of CSR efforts when moderated by consumer trust in the firm. The study also shows that there are differences in the perceptions between male and female consumers in assessing the motives of the company's CSR efforts. This study provides contributions by enriching the literature on attribution to CSR which is associated with consumer response of CSR efforts and consumer trust in the firm. The results of the study have practical implications by providing an understanding of what and how consumer trust in the firm can interact with attribution and affect consumer response of CSR efforts. This research provides input for managers or companies in managing CSR efforts, namely considering the perceived attribution of consumers to CSR efforts because it can affect consumers response. This study provides recommendations for future research, first, to examine other variables such as stakeholder-driven attributions, values-driven attributions, strategic-driven attributions, and egoistic-driven attributions; second, this study is limited to a relatively small sample, limited to postgraduate students, this may reduce the power of the statistical test. Future studies may expand the sample data to generalize the results; fourth, this study uses a survey method which has limitations in obtaining a representative and unbiased sample, so it is recommended that future studies would utilize the interview method; Fifth, this study uses an example of a product from a socially stigmatized company, namely a cigarette company. To get a better understanding of the results of this study, future studies can use companies with products that have a good image within the community.



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