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Consumers' ethical orientation and pro-firm behavioral response to CSR

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Abstract

This study identifies the roles of consumers' ethical orientations and CSR (perceived corporate social responsibility) motives and the dynamics of these two variables on the subsequent consumers' attitudinal and behavioral responses to CSR—perceived corporate authenticity and pro-firm behavioral intentions. To examine the impact of individual consumers' ethical orientations, the authors measured consumers' ethical orientations such as deontology and consequentialism through a Web-based survey conducted in Korea and in the USA. Further, to investigate the role of perceived CSR motives, the authors measured the perception of a company's business-oriented motives and society-oriented motives in conducting CSR. Results demonstrate the different role of ethical orientation in impacting consumers' responses across these countries. Consumers' consequentialist orientation appears to be positively associated with pro-firm behavioral intention in both the Korean and the US studies. In the Korean study, Consumers' deontological orientation reduces perceived corporate authenticity when corporate motives seem business-oriented. Theoretical and practical implications are discussed.

Keywords Corporate authenticity · Corporate social responsibility · Consequentialist ethics · CSR motives · Deontological ethics · Strategic CSR

In modern society, many organizations invest substantial efforts and resources in their Corporate Social Responsibility (hereinafter CSR) programs, hoping to create positive outcomes (Schwepker Jr and Good 2011; Singh et al. 2008). Yet, the CSR

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influence on various business benefits, such as corporate reputation, brand, and sales, is considered conditional and contextual (e.g., Hur et al. 2014; Singh et al. 2008). One reason for this might be the rise of skeptical consumers who will not blindly accept firms' CSR initiatives (Kim and Lee 2009; Rim and Kim 2016; Sen and Bhattacharya 2001; Skarmeas and Leonidou 2013; Wagner et al. 2009). For example, firms' CSR messages are not necessarily viewed as altruistic even when those messages seem value-neutral or public-serving overall (Ban 2016).

To explain why consumers may or may not favor CSR initiatives, some scholars have looked into different types of CSR motives (e.g., Alcaniz et al. 2010; Kim and Lee 2012; Werther and Chandler 2005). Along this line, Alcaniz et al. (2010) suggested that consumers tend to reward companies with sincere CSR motives, whereas those same consumers tend to punish companies projecting egoistic CSR motives. Prior research confirmed this notion (Groza et al. 2011; Ellen et al. 2006; Sen and Bhattacharya 2001). However, this linear relationship between the ethical appreciation of CSR motives and its subsequent influence on consumers' behaviors should be construed carefully. Some marketing research has observed a *paradox* in the ethical public, given that its ethical beliefs and judgment of business practices do not match its actual buying behaviors (Carrigan and Attalla 2001; Creyer and Ross 1997; Eleni et al. 2015). Notably, Sen and Bhattacharya (2001) warned against a uniform approach to ethical CSR outcomes, considering "the potential diversity in consumers' responses to the myriad of CSR initiatives" (p. 225). So it is crucial to identify additional factors or conditions, such as individuals' predispositions about business or cultural factors, which better may explain the diversity of consumers' responses to CSR.

Thus, this study's central inquiry is how and why diverse consumer segments across countries perceive and respond to CSR initiatives in different modes. If a firm's ethical conduct does not always generate consumers' positive attitudes and behaviors toward that firm, what factors could explain this phenomenon? Specifically, what thought processes and specific personal beliefs could engender this phenomenon? In addition, between Western countries and Asian countries do any differences exist regarding consumers' attitudinal and behavioral responses to CSR motives?

In answering these questions, the authors are interested in the roles of consumers' ethical orientations. In this study, *deontology* and *consequentialism* are proposed as two types of ethical orientation affecting decision-making and information behavior (Tanner et al. 2008). Deontology-oriented individuals tend to focus on process and duty, while the consequentialism-oriented believe that ends justify means and that consequences are the basis for evaluating the ethicality of one's action (Broad 2014). Still lacking in extant research is how such discrepant ethical views differentiate consumers' reactions to CSR initiatives, especially when those views interact with consumers' perceptions of CSR motives. More academic effort is needed in explicating the roles of an individual's ethical predisposition in the ethical attribution of CSR and ensuing behaviors (Sen and Bhattacharya 2001). Specifically, the impact of individuals' different ethical orientations (Auger and Devinney 2007; Auger et al. 2007; Vermeir and Verbeke 2008) have not yet been investigated thoroughly in the context of perceived corporate authenticity and pro-firm behavior as CSR outcomes. The following section reviews pertinent literatures and presents the research hypotheses.

Literature review

Consumers' responses to CSR: perceived corporate authenticity and pro-firm behaviors

The concept of authenticity is not yet defined clearly (Napoli et al. 2014), and confusion still exists regarding its nature and use (Beverland 2006). Research is also lacking for understanding authenticity in the CSR context (Alhouti et al. 2016). In general, authenticity refers to the genuineness, sincerity, honesty, and originality of something (Napoli at el. 2014). It also is understood as an individual's behavior being congruent with his/her own traits and values (Sheldon, Ryan, Rawsthorne, & Ilardi, 1997). Operating without pretense is an important component of authenticity, as masking could imply deceptive and inauthentic behavior (Schaefer and Pettijohn 2006). When the concept is applied in the organizational context, authenticity means that organizations behave genuinely for their stakeholders and the public (Shen and Kim 2012). If a consumer perceives a firm as authentic, the firm's behaviors are seen as truthful, transparent, and consistent. A firm's behaviors should match its core values and beliefs (Shen and Kim 2012), and values are realized through its actions (Freeman and Auster 2011).

Previous research has demonstrated the inverse relationship between consumers' skepticism of CSR campaigns and the success of those campaigns (e.g., Kim and Lee 2009; Mohr et al. 2001). For example, consumers' suspicions about a firm's sincerity lead them to develop negative attitudes (Vaidyanathan and Aggarwal 2005; Webb and Mohr 1998) or to evaluate the firm's CSR programs negatively (Skarmeas and Leonidou 2013), which in turn will affect their supportive behavior to, or hostile behavior against, the firm. Hence, firms often suffer from a self-promoter's paradox when consumers distrust CSR messages (Rim and Kim 2016).

Considering this skepticism of CSR among consumers, Alhouti et al. (2016) argued that socially responsible behavior itself is not enough for a firm to win consumers' minds. Becker-Olsen et al. (2006) also suggested that positive CSR outcomes derive from consumers' *evaluations* of the CSR initiative, rather than from the behavior itself. In addition, consumers' perceptions of authenticity are often subjective (Napoli et al. 2014). Hence, securing and managing consumers' perceptions of authenticity is important to help organizations attain success in their CSR campaigns (Alhouti et al. 2016).

In addition to creating an authentic image in consumers' minds, authors also view pro-firm behavior as a CSR campaign's main outcome. To note, discussion of the effects of CSR and cause-related marketing on consumers' behaviors has been limited primarily to purchase intentions and behaviors. However, affecting and engaging a target public through CSR practices could foster a broader range of supportive behaviors. For example, Murray and Vogel (1997) suggested that CSR might boost consumers' legal and political supportive actions. To clarify, consumers' goodwill toward a firm can prompt wide-ranging actions including contacting elected officials, writing letters-to-the-editor, and voting in favor of that firm's business operations. Drawing upon previous literature (e.g., Furaiji et al. 2012; Murray and Vogel 1997), authors define pro-firm behavioral intention as consumers' intention to purchase stock, to use products/services, and to provide favorable references about the firm.

CSR often is used as a prima facie strategic marketing tool. In situations where skepticism about CSR negatively influences the business outcome, it is crucial to understand different motives, contexts, and mechanisms of CSR activities influencing consumers' favorable perceptions of a firm (i.e., corporate authenticity) and those consumers' supportive behaviors (i.e., pro-firm behavior). In the following subsection about personal ethical orientation, consumers' ethical orientations and CSR motives are discussed in detail as two main factors influencing consumers' decision-making and their subsequent behaviors.

However, we should keep in mind that corporate authenticity is not synonymous with corporate social responsibility (Alhouti et al. 2016). While companies run CSR campaigns to boost reputation and relationships with customers, but perceived authenticity is subject to the way people judge ethical motivations behind the CSR campaign, therefore we believe personal ethical orientation will be significantly associated with the link between corporate social responsibility and perceived authenticity.

Personal ethical orientation: deontological ethics and consequentialist ethics

Considering all existing research findings, it is presumed that CSR, CSR-related company issues, and company ethicality might be received and perceived quite differently according to different ethical traits rooted in diverse consumer groups. Several studies explored the effect of individual ethical orientation on ethical decision-making in terms of deontological versus teleological perspectives (Hunt and Vasquez-Parraga 1993; Mayo and Marks 1990).

Kantian ethical orientation and utilitarian ethical orientation offer useful perspectives for understanding deontology and consequentialism. Deontology states that consequences are not a determinant of ethical behavior; instead, an action is either moral or immoral in and of itself, which Immanuel Kant dubbed the *Categorical Imperative* (Kant 1797; Tanner et al. 2008). Deontological principles focus on consideration of one's duty or obligation (De George 1999). Consequentialism, in brief, assumes that the ends justify the means; that is, consequences are the basis for evaluating the ethicality of one's actions (Birnbacker 2003; Tanner et al. 2008). Among consequentialists, actions producing the greatest benefits for individuals and society are considered morally right and ethical (Schwartz and Carroll 2003). As Schwartz and Carroll (2003) suggest, "consequentialism includes both egoism (promoting the good of an individual) and utilitarianism (promoting the good of society) (p. 512).

In this regard, authors specifically look at the effects of deontological ethics and consequentialist ethics. To illustrate, authors assume *deontological* ethics and *consequentialist* ethics can provide scholars and practitioners with an effective theoretical framework for observing and predicting consumers' attitudinal and behavioral responses to CSR. We believe a deontological versus consequential framework will help better understanding of public reaction to the CSR campaign by analyzing the underlying ethical thinking process of corporate good deeds.

Several scholars (Bowen 2002, 2005; Heath and Coombs 2006) claimed that normative ethics—i.e., Kantian ethical orientation—should be heightened in corporation citizenship. In light of concern about ethical consumerism, scholars support the deontology-driven view that unless a firm responds promptly and appropriately to social obligations and disasters, its CSR fails to yield consumers' positive attitudes toward it, fails to lead to beneficial purchasing behavior, and, even worse, can cause product boycotts (e.g., Carrigan and Attalla 2001; Creyer and Ross 1997).

Deontology purists might decline to acknowledge the ethicality in CSR efforts if firms seem to seek any sort of advantage from it deliberately, such as posturing for a favorable reputation and image through philanthropic deeds. For those purists, firms should perform CSR not for fruitful business outcomes, but only for the purpose of fulfilling social obligations (Beauchamp et al. 2004; Tanner et al. 2008). Consumers with this rigorous ethical belief may have the highest level of CSR expectations, i.e., they may expect so-called *discretionary* CSR responsibilities, which are beyond *basic* economic, legal and ethical CSR responsibilities (Vanhamme and Grobben 2009). Therefore, merely meeting society's generally-expected moral standards with a series of CSR programs might not be satisfactory for this segment of consumers, as the firm's CSR goals should be altruistic even if addressing ethical concerns may negatively affect financial performance. Hence, the firm's broad contribution to society that goes beyond mere profits generation is important to deontology-oriented consumers.

On the other hand, because consumers espousing consequentialism focus on the causal consequences and generation of maximum efficiency as a whole, as long as local communities benefit from CSR campaigns, a firm's business-oriented (or egoistic) motives and outcomes might be excused or considered simply a non-issue. In other words, the firm's fulfilling both economic and ethical responsibilities (Maignan 2001) driven by business-oriented motives may be considered positive among consumers with consequentialist orientation. As long as a firm's CSR effort promotes the good of society, it will be considered ethical (Schwartz and Carroll 2003). Simply put, this notion justifies a firm's CSR effort to benefit both communities and business *simultaneously*—in modern parlance, a *win-win* situation. In other words, for stakeholder groups with consequential ethical traits, a firm's CSR effort can be viewed as strategic as well as ethical.

While other marketing communication has focused on various kinds of consumer motives in explaining consumer behaviors this study particularly focused on the 'deontology and consequentialism' framework as it helps gauge the effects of individual ethics and behaviors in response to CSR effort (Shim 2013). Consumers' ethics might be useful to capture the way in which people have different views on morality in CSR and are willing to respond to corporate communication as ethical/unethical decisions (Hunt and Vasquez-Parraga 1993). Deontological principles guide behaviors such as one's duties, obligations, and responsibilities (De George 1999; Hunt and Vasquez-Parraga 1993). In contrast, consequentialist principles draw from teleological notions of ethics, and believe that producing the greatest benefit for the individual and society is most morally ethical (Hunt and Vasquez-Parraga 1993; Schwartz and Carroll 2003) and that the consequences decide the ethicality of one's behavior (Anscome 1958; Tanner et al. 2008), rather than the behavior itself.

Therefore, authors can assume that *deontological* traits will relate to rigorous evaluations of ethics in CSR motives and to high moral expectation about CSR, while *consequentialist* traits will relate to generous evaluations of ethics in CSR motives (Birnbacher 2003; Broad 2014; Tanner et al. 2008) and to practical expectations about CSR, such as meeting business goals and CSR goals at the same time to benefit both the community and the firm. To be specific, deontological ethical attribution of CSR motives might be more critical of a firm's CSR initiatives, while consequentialist ethical attribution might regard those CSR activities highly as long as they contribute to society as a whole. Accordingly, this study formulates the following hypotheses:

H1: Consumers' deontological ethical philosophy will be associated negatively with a) perceived corporate authenticity and b) consumers' willingness to engage in pro-firm behavior.
H2: Consumers' consequentialist ethical philosophy will be associated positively with a) perceived corporate authenticity and b) consumers' willingness to engage in pro-firm behavior.

Perceptions of CSR motives

Several scholars have suggested that consumers evaluate CSR based on a firm's motives behind its CSR initiatives, including the impact on their business outcomes (Du et al. 2010; Ellen et al. 2006). To be specific, Alcaniz et al. (2010) suggested that consumers would not want to deal with a company if those consumers perceive selfish motives from that firm's CSR programs. And the public would like to reward a firm whose CSR initiatives are driven by altruistic motives. Similarly, Werther and Chandler (2005) supported the idea that a firm's egoistic approach to CSR courts the possibility of consumers' negative responses to CSR. Furthermore, a merely benefit-seeking CSR strategic perspective might worsen customer relationships if a CSR approach is perceived as insincere. Becker-Olsen et al. (2006) argued that the public tends to punish firms that seem disingenuous.

In this regard this study presumes that if CSR sincerely and responsibly seems to address social problems and issues without any business or marketing related purposes, consumers might perceive the firm as authentic and are more likely to engage in supportive behavior for the firm. In contrast, if consumers perceive the firm's CSR motives are intrinsically for business interests, they might not trust the firm, as they would feel manipulated by the firm's CSR activities. Hence, this study expects to confirm the findings of previous research (e.g., Alcaniz et al. 2010) on CSR motives and consumer responses.

However, the authors aim to explore a question about how perceived CSR motives play a different role in forming attitudes and behaviors based on a consumer's ethical philosophy. In general, CSR programs address both social and business needs (i.e., both economic and ethical responsibilities, Schwartz and Carroll 2003); thus, business-oriented CSR might not necessarily be considered selfish among some segments of stakeholders. According to Ellen et al. (2006), self-centered CSR motives can be perceived not merely as egoistic but also as strategic. Forehand and Grier (2003) also suggested that consumer skepticism is not necessarily driven by firms' profit-motived actions. Similarly, Becker-Olsen et al. (2006) argued that firm-centered interests do not reduce perceived corporate credibility. These mixed results in previous research cast considerable doubt on the generalizability of the impact of CSR's normative aspects. Hence, in this study, the authors would like to test the role of CSR motives along with individuals' ethical orientations that affect their judgments on the ethicality of CSR programs. So, this study formulates the following research question.

RQ1: How will ethical orientation and perceived CSR motives interact in evaluating corporate authenticity and forming pro-firm behavioral intentions?

To answer this research question, the authors posit the following hypotheses:

H3: Deontological orientation would interact with perceived CSR motives in forming (a) perceived corporate authenticity and (b) consumers' willingness to engage in pro-firm behavior based on rigorous ethical standards.
H4: Consequentialist orientation would interact with perceived CSR motives in forming (a) perceived corporate authenticity and (b) consumers' willingness to engage in pro-firm behavior based on practical consideration of the outcome of activities.

Understanding different consumer behaviors in two countries

Previous studies have found the influences of diverse culture-based ethics on business practices and decision-making (Etheredge and Erdener 1999; Kim 2003; Sison 1999; Swart et al. 2005; White 1999). For example, Buddhist culture emphasizes the value of compassion (White 1999) while trust is strongly emphasized in Filipino family business traditions (Sison 1999). Moreover, one comparative study revealed that, in performing good deeds, American students tend to have more self-promoting attitudes than their Asian counterparts, preferring to act ethically when their ideal behaviors will be visible to others; the study demonstrated that Asians value a humble and modest mindset where people eschew self-promotion or social recognition in return for ethical endeavors (Swart et al. 2005). Also, a study on the ethics of Korean public-relations practitioners indicated that they are more affected by idealism than by relativism in ethical judgment, in contrast to the US case, which revealed relativism as a more significant factor in ethical judgment (Kim 2003).

Not only does cultural difference, inherent to nationality, affect ethical judgment and behaviors, but also national social and economic contexts might account for ethical attribution. Kim and Choi (2013) found that culture and nationality play a role in identifying CSR practices; their study showed that young US participants had more favorable attitudes toward CSR than did young Korean participants. Also, the latter are more specifically concerned about relational CSR in evaluating their relationship with the organization, while US participants were concerned about a wide range of CSR practices.

The comparative study by Etheredge and Erdener (1999) on ethical decision patterns in four countries—China, Korea, Mexico, the USA—proposed the concept of non-consequentialist orientation in ethical decision patterns driven by the value of justice and human rights. Their findings indicated that in business the traditional dichotomy between utilitarian consequentialism and Kantian deontology prevails in consumers' ethical decision-making. To be specific, among those four countries, China is contrasted against the other three, showing a different ethical pattern where it assigns greater weight to utilitarianism than to non-consequentialism. The study's authors concluded that cultural, political, and economic variance across the nations studied might relate to differences in ethical decision patterns (Etheredge and Erdener 1999).

As such, assuming the combined effect on ethical judgment and practices of culture-based ethics, as well as differences in economic and social contexts embedded in nationality, it is easy to speculate that national identity influences the perception of CSR based on peculiarities inherent in local history and conventions. Donaldson (1992) pointed out that cultural or economic differences put global business operations into

potential conflict. Therefore, the result of the following research question might produce more detailed observation and subsequent analysis of factors in cultural and national effects upon CSR perceptions. Thus, the study formulates the following research question:

> RQ2: To what extent do the US consumers and South Korean consumers differ in their perceptions of corporate authenticity and their pro-firm behavioral intention?

Method

Sampling method

Data was collected in the USA ($N = 200$) and in Korea ($N = 261$) in May, 2013. In each country, a survey company recruited participants from the general population above age 18. We believe that a 200+ sample size is large enough for regression analysis.[1] An online survey was disseminated to the participants in the USA and Korea, respectively. Upon their participation, those participants were given credit according to the individual reward policy of the survey company.

Survey design

Before launching the main survey, authors conducted the pretest. Authors explored a total of the CSR cases of four leading global pharmaceutical companies, *Novartis*, *Merck*, *Abbott*, and *Pfizer*—to create one CSR coverage to be used in our survey. Selection of the companies for the pretest was based on their scoring in official social-performance indices (i.e., sustainability index) that attest to the social performance of global healthcare companies. Recruited participants were asked to read the *fictional* vignette about CSR coverage of *a real pharmaceutical company* (i.e., those named above) and its work in developing market-free drug access programs for patients with fatal diseases such as human immunodeficiency virus (HIV). Participants read the CSR information plus a brief introductory statement about the firm, and received additional information, including the firm's financial and social performance as well as its issues with global health activism in developing countries (see Appendix 1). Next, working at their own pace, participants completed a survey of dependent measures, encompassing perceived self-oriented and society-oriented motives of the CSR campaign, corporate authenticity, and their intentions for pro-firm behaviors.

Although four companies were used for the survey, the amount and structure of content were the same across participants. Of interest is that the company name and awareness of the company did not show a statistically significant effect on the result. We also measured awareness of the CSR campaign of each company and found no significant impact on the result. Thus, our main survey used only one company, *Pfizer*, because it was the most well-known in the pretest. In pursuit of more enhanced external and internal validity of the study, the actual data collection showed one company case using *Pfizer* as successful and exemplary in both financial and social performance in

[1] https://www.ncss.com/software/pass/regression-in-pass/#MultipleReg

the global pharmaceutical industry. To eliminate any perceptual advantage of *Pfizer* on the dependent variables we measured awareness of the company, and awareness of the *Pfizer* CSR campaign, and the findings did not show any significant results on the results.

Measurement

Scales of independent and dependent variables were developed by adopting previous literature, and reliability was tested before proceeding with data analysis (see Table 1). Likert scales of 5 (1 = strongly disagree, 5 = strongly agree) were used. The following measurement subsections explain the details regarding the development of measures.

Personal ethical orientation

This study has identified the concept of personal ethical orientation using two dimensions: *deontological orientation* and *consequentialist orientation*. To measure personal ethical orientation, authors initially used scales adopted from previous literature (Reidenbach and Robin 1988) to measure deontology and consequential scales; however, the pretest yielded a statistically-unsatisfactory result of less than .40 for Cronbach's alpha; thus, authors tested self-developed scales based on the ethical concepts in the previous literature (Reidenbach and Robin 1988) using a vignette to create the business context to help participants to answer more intuitively. The method of giving a vignette to the survey participants is based on the moral foundation theory (Graham et al. 2009) indicating that contextualizing questions might be more effective to help respondents' introspection (Nisbett and Wilson 1977) and intuitive quality (Haidt 2001).

To explain the process in detail, one vignette was used describing a fictitious company, HUMAN-TECH, facing an ethical dilemma and problems in global business practices causing human labor/environmental/crisis issues (see Appendix 2). Ethical orientation was measured before the stimuli for measuring dependent variables. After reading about HUMAN-TECH's issues, participants were asked to respond to questions measuring their deontological and consequential ethical judgment relative to the company's business practices.

To measure *deontological orientation*, conceptualized as ethical duty- and motives-based thinking in judging corporate ethics in global business practices, seven self-developed items were used (see Appendix 2). Similarly, to measure *consequentialist orientation*, conceptualized as beneficial outcome- and performance-based thinking, seven self-developed items were used (see Table 1 for reliability, M and SD).

CSR motives perception

This study measured two types of CSR motives perception: business-oriented and society-oriented. Business-oriented motives are conceptualized in this study as internal strategies for increased sales and profit; society-oriented motives are conceptualized as a genuine intention for improving a local community's and society's wellbeing in CSR. To measure two types of motives in CSR, the study adopted and modified items from the literature search (Graafland and Mazereeuw-Van der Duijn Schouten 2012; Jahdi

Table 1 Descriptive statistics for variables

Items	USA			Korea		
	M	SD	Reliability (Cronbach α)	M	SD	Reliability (Cronbach α)
Business-oriented motive						
BO1	3.74	.90	.83	3.92	.72	
BO2	3.28	.93		3.79	.72	.76
BO3	3.51	.96		3.53	.82	
BO4	3.56	.87		3.51	.75	
Total	$N = 200$			$N = 261$		
Society-oriented motive						
SO1	3.26	.98	.87	3.10	.89	.84
SO2	3.16	.99		2.82	.95	
SO3	3.13	.99		2.99	.91	
SO4	3.04	1.15		3.36	.97	
Total	$N = 200$			$N = 261$		
Corporate authenticity						
CA1	3.02	1.05	.86	2.77	.86	.89
CA2	3.25	.89		2.81	.87	
CA3	3.09	1.01		2.89	.89	
CA4	3.13	.89		2.93	.82	
Total	$N = 200$			$N = 261$		
Pro-firm behavior						
PF1	3.19	.96	.90	2.97	77	.84
PF2	2.79	1.19		2.81	.91	
PF3	3.23	1.00		3.06	.80	
Total	$N = 200$			$N = 261$		
Consequentialist						
CT1	2.14	1.14	.86	1.99	.92	.73
CT2	2.39	1.32		2.32	.93	
CT3	2.73	1.20		3.31	.95	
CT4	2.73	1.18		3.91	.88	
CT5	2.05	1.14		1.99	.99	
CT6	2.38	1.21		2.29	.91	
CT7	2.73	1.16		2.98	1.06	
Total	$N = 200$			$N = 261$		
Deontology						
DT1	3.7	1.11	.89	3.86	.78	.86
DT2	3.84	1.03		4.19	.73	
DT3	3.81	1.01		3.83	.79	
DT4	3.90	1.03		3.96	.79	
DT5	3.93	1.05		3.99	.75	
DT6	4.12	.86		4.06	.70	

Table 1 (continued)

Items	USA			Korea		
	M	SD	Reliability (Cronbach α)	M	SD	Reliability (Cronbach α)
DT7	3.95	1.05		4.13	.70	
Total	$N = 200$			$N = 261$		

(1) BO1: I think the company is operating the CSR program to reap benefits that come with such an image

(2) BO2: I think the company is operating the CSR program to keep out new entrants

(3) BO3: I think the company is operating the CSR program to avoid damages for unethical behavior

(4) BO4: I think the company is operating the CSR program to pre-empt the impact of future legislation

(1) SO1: I think the company is operating the CSR program to meet its social obligations

(2) SO2: I think the company is operating the CSR program to pursue ethical causes

(3) SO3: I think the company is operating CSR program to help develop local communities

(4) SO4: I think the company is operating CSR program because it has genuine concerns for the basic human right to access life-saving medication

(1) CA1: The company pretends to be something that it is not ®

(2) CA2: I believe that the company's actions are genuine

(3) CA3: I believe that the company's behavior matches its core values

(4) CA4: The company's beliefs and actions are consistent

(1) PF1: I would recommend Pfizer's products to others

(2) PF2: I would buy Pfizer's stocks

(3) PF3: I would use Pfizer's products if possible

(1) CT1: I feel the company HUMAN-TECH has no reason to worry about the critics of its management as long as it continues its success

(2) CT2: I believe it is more important for a business to be concerned with successful outcomes than the means to achieve those outcomes

(3) CT3: I feel that successful managerial outcomes are the most important aspect by which to judge a corporation

(4) CT4: I think ethical business is mainly based on market success for the greatest good for the greatest number

(5) CT5: Based on my moral standard, the company HUMAN-TECH is an ethical business

(6) CT6: In order to turn profits, ethical managerial process can be compromised at times

(7) CT7: I think an ethical business should not inflict a loss on investors by any means

(1) DT1: I feel the company HUMAN-TECH is a bad business even though it continues its success

(2) DT2: I believe the successful outcomes cannot justify the means to those outcomes

(3) DT3: I believe that following moral obligations in managerial process is the most important aspect by which to judge a corporation

(4) DT4: Based on my idea of fairness, the company HUMAN-TECH is an unethical business

(5) DT5: I think this company is unethical because it has little ethical concerns in labor rights

(6) DT6: I think the company should abide by law in order to be an ethical company rather than to avoid criticism

(7) DT7: Although the company did not directly hire the overseas labor, the company should be responsible for the poor working conditions

and Acikdilli 2009; Murray and Vogel 1997; Sprinkle and Maines 2010). A total of four items each for business-oriented motive and for society-oriented motive respectively were used (see Table 1 for reliability, M and SD).

Corporate authenticity and pro-firm behavioral intention

Scales for measuring perceived corporate authenticity and pro-firm behavioral intention were adopted from previous literature (Shen and Kim 2012 for corporate authenticity; Murray and Vogel 1997 for pro-firm behavioral intention) (see Table 1 for reliability, M and SD). Four items were used for measuring corporate authenticity and three for pro-firm behavior.

Demographic information of research participants

The 200 participants in the US survey comprised 103 males (51.5%) and 97 females (48.5%). The 261 participants in the Korean survey comprised 129 male (49.4%) and 132 female (50.6%). A full breakdown of participants' ages is referenced in Table 2. Regarding race/ethnicity, most research participants from the US survey reported they are Caucasian ($n = 157$, 78.5%, see Table 2 for full breakdown of race/ethnicity). All Korean respondents defined their race as East Asian ($n = 261$). Age, gender, and race distributions in the dataset reflect the US census from 2010 without significant deviation. Survey respondent characteristics seem representative compared to census data from both countries (see Table 2).

Table 2 Research participants' age and gender

		USA ($n = 200$)			Korea ($n = 261$)		
		n	Percent	Census	*n*	Percent	Census
Age	25 and under	6	3.0	8.9	29	11.1	9.35
	26 to 35	46	23.0	18.2	46	17.6	19.68
	36 to 45	28	14.0	18.2	56	21.5	22.39
	46 to 55	49	24.5	20.0	61	23.4	21.41
	56 to 64	48	24.0	16.1	53	20.3	13.46
	65 and over	23	11.5	17.85	16	6.1	14.75
Gender	Female	97	48.5	49.16	129	49.4	49.68
	Male	103	51.5	50.84	132	50.6	50.32
Ethnicity	African American	17	8.5				
	Caucasian	157	78.5				
	East Asian	7	3.5				
	South Asian	2	1.0				
	Hispanic/Latino	12	6.0				
	Native American/Pacific Islander	2	1.0				
	Declined to indicate	3	1.5				

Census data from the 2010 US census and 2010 Korean census

Data analysis

Bicorrelations of summated items of tested variables were examined (see Appendices 3 and 4). Then, hierarchical multiple regression analysis was used to test hypotheses on relationships between consumers' perceptions of CSR motives, consumers' ethical orientations, corporate authenticity, and consumers' pro-firm behavior. Two hierarchical multiple-regression analyses were performed (one for predicting perceived authenticity, the other for predicting pro-firm behavior). Independent variables were centered for each model. Regression analysis results with variance inflation factor (VIF) and tolerance indices are reported in Tables 3 and 4. An examination of VIF for variables in our model showed that multicollinearity was not a potential problem, as a VIF greater than 10 generally is considered multicollinearity (Myers 1990).

Results

Study 1 (USA)

The study conducted in the USA shows that American consumers highly value a firm's altruistic motives. This result aligns with previous findings (Du et al. 2010; Ellen et al. 2006). Results show no significant relationships between other independent variables and perceived corporate authenticity, except one between society-oriented CSR motive and perceived corporate authenticity (B = .66, SE = .05 $p < .001$). In addition, while business-oriented CSR motive has a negative relationship with pro-firm behavior (B = − .19, SE = .05 $p < .01$), society-oriented CSR motive has a positive relationship with pro-firm behavior (B = .67, SE = .07, $p < .001$). This means that American consumers are willing to support firms with society-oriented motives while they tend to be vigilant regarding firms with business-oriented motives. These findings confirm previous research on the positive relationship between the public-serving CSR motive and the consumers' positive attitude (Ellen et al. 2006). Total variance accounted for by the model was 62%.

Regarding the effect of individuals' ethical orientations, results show that hypotheses for the relationship between deontological consumers and perceived corporate authenticity (H1a) and for the relationship between deontological consumers and their pro-firm behavioral intentions (H1b) are not supported. While consequentialist ethics does not affect consumers' perception of corporate authenticity (H2a), it still affects consumers' intentions to engage in pro-firm behaviors (H2b) (B = .23, SE = .08, $p < .01$). There are no significant interaction effects of consumers' perceptions of CSR motives and their ethical orientations (H3a, H3b, H4a and H4b) (Table 3). Total variance accounted for by the model was 59%.

Study 2 (Korea)

Of interest is that, compared to the US study, the Korean study shows slightly different patterns in consumers' perceptions and behaviors. As for the roles of the two different CSR motives in predicting perceived corporate authenticity and pro-

Table 3 Correlations (USA)

	SO1	SO2	SO3	SO4	BO1	BO2	BO3	BO4	CT1	CT2	CT3	CT4	CT5	CT6	CT7
SO1	1														
SO2	.517**	1													
SO3	.461**	.788**	1												
SO4	.454**	.746**	.768**	1											
BO1	.189**	− .104	− .085	− .140*	1										
BO2	.068	− .204**	− .174*	− .216**	.550**	1									
BO3	.078	− .132	− .137	− .123	.539**	.462**	1								
BO4	.111	− .104	− .062	− .128	.611**	.537**	.642**	1							
CT1	.200**	.192**	.184**	.214**	− .088	.068	− .072	− .026	1						
CT2	.245**	.348**	.336**	.326**	− .130	− .087	− .114	− .062	.447**	1					
CT3	.292**	.300**	.337**	.280**	− .042	− .013	− .068	− .091	.415**	.605**	1				
CT4	.246**	.356**	.394**	.407**	.041	.038	.026	.073	.378**	.447**	.446**	1			
CT5	.278**	.328**	.335**	.327**	− .023	− .063	− .076	− .031	.676**	.569**	.513**	.496**	1		
CT6	.187**	.262**	.252**	.290**	.091	.066	.003	.031	.540**	.459**	.404**	.349**	.560**	1	
CT7	.388**	.338**	.302**	.344**	.090	.053	.044	.124	.523**	.345**	.398**	.353**	.450**	.497**	1
DT1	− .071	− .174*	− .184**	− .117	.268**	.372**	.280**	.244**	− .290**	− .246**	− .212**	− .229**	− .378**	− .261**	− .210**
DT2	.052	− .062	− .043	− .033	.337**	.262**	.186**	.295**	− .233**	− .222**	− .223**	− .190**	− .266**	− .212**	− .059
DT3	.122	.171*	.186**	.163*	.187**	.064	.149*	.109	− .257**	− .124	− .069	− .079	− .141*	− .125	− .042
DT4	− .025	− .113	− .052	− .120	.320**	.431**	.309**	.315**	− .367**	− .295**	− .241**	− .200**	− .472**	− .247**	− .238**
DT5	.065	− .057	− .055	− .069	.301**	.388**	.217**	.201**	− .358**	− .293**	− .222**	− .209**	− .400**	− .247**	− .148*
DT6	.081	.013	.058	.005	.254**	.145*	.115	.179*	− .395**	− .252**	− .212**	− .126	− .332**	− .243**	− .133
DT7	.031	.026	− .014	.018	.327**	.223**	.197**	.166*	− .297**	− .313**	− .269**	− .140*	− .359**	− .233**	− .172*
AUTH1	.421**	.699**	.708**	.708**	− .133	− .198**	− .087	− .163*	.266**	.277**	.348**	.476**	.375**	.363**	.292**
AUTH2	.301**	.444**	.556**	.527**	.093	− .012	.109	.117	.163*	.130	.147*	.222**	.278**	.251**	.246**
AUTH3	.401**	.627**	.683**	.661**	− .100	− .095	− .067	− .023	.249**	.335**	.340**	.426**	.415**	.336**	.311**
AUTH4	.426**	.469**	.516**	.515**	.011	.022	.023	.126	.247**	.232**	.219**	.360**	.317**	.242**	.315**

Table 3 (continued)

	SO1	SO2	SO3	SO4	BO1	BO2	BO3	BO4	CT1	CT2	CT3	CT4	CT5	CT6	CT7
PRO1	.449**	.608**	.628**	.612**	− .140*	− .213**	− .166*	− .136	.228**	.301**	.419**	.405**	.315**	.267**	.270**
PRO2	.450**	.545**	.551**	.556**	− .121	− .201**	− .054	− .077	.418**	.429**	.420**	.441**	.421**	.363**	.371**
PRO3	.467**	.649**	.600**	.648**	− .151*	− .238**	− .134	− .117	.254**	.297**	.400**	.399**	.315**	.273**	.309**
	DT1	**DT2**	**DT3**	**DT4**	**DT5**	**DT6**	**DT7**	**AUTH1**	**AUTH2**	**AUTH3**	**AUTH4**	**PRO1**	**PRO2**	**PRO3**	
DT1	1														
DT2	.612**	1													
DT3	.367**	.458**	1												
DT4	.701**	.556**	.469**	1											
DT5	.642**	.567**	.413**	.813**	1										
DT6	.402**	.487**	.504**	.498**	.528**	1									
DT7	.460**	.453**	.416**	.585**	.606**	.597**	1								
AUTH1	− .190**	− .118	.140*	− .143*	− .145*	− .024	− .045	1							
AUTH2	− .091	.088	.205**	− .018	− .047	.085	.039	.561**	1						
AUTH3	− .168*	− .048	.189**	− .127	− .108	− .030	− .076	.767**	.653**	1					
AUTH4	− .092	.002	.084	− .068	.014	.012	.001	.513**	.484**	.602**	1				
PRO1	− .122	− .080	.115	− .144*	− .087	.052	.018	.717**	.382**	.616**	.435**	1			
PRO2	− .242**	− .135	− .031	− .283**	− .215**	− .146*	− .140*	.631**	.406**	.551**	.493**	.733**	1		
PRO3	− .151*	− .080	.133	− .189**	− .120	.003	− .005	.723**	.367**	.609**	.468**	.841**	.742**		

SO society-oriented motive, *BO* business-oriented motive, *CT* consequentialist, *DT* deontologist, *AUTH* authenticity, *PRO* pro-firm behavior

*Correlation is significant at the 0.05 level (two-tailed)

**Correlation is significant at the 0.01 level (two-tailed)

Table 4 Correlations (Korea)

	SO1	SO2	SO3	SO4	BO1	BO2	BO3	BO4	CT1	CT2	CT3	CT4	CT5	CT6	CT7
SO1	1														
SO2	.556**	1													
SO3	.561**	.599**	1												
SO4	.527**	.591**	.556**	1											
BO1	− .167**	− .206**	− .166**	− .114	1										
BO2	− .169**	− .244**	− .160**	− .109	.509**	1									
BO3	− .220**	− .210**	− .248**	− .200**	.352**	.456**	1								
BO4	− .131*	− .036	− .167**	− .124*	.365**	.441**	.561**	1							
CT1	.201**	.171**	.129*	.104	− .018	− .088	.008	.064	1						
CT2	.149*	.124*	.052	.056	− .095	− .152*	.006	− .008	.528**	1					
CT3	.043	− .014	.024	.048	.013	.077	− .096	.014	.293**	.368**	1				
CT4	− .082	− .040	− .005	.065	.087	.161**	.017	.011	.023	.014	.239**	1			
CT5	.239**	.311**	.235**	.223**	− .184**	− .158*	− .044	.003	.541**	.434**	.262**	.025	1		
CT6	.106	.092	.072	.035	− .001	− .040	.016	.012	.443**	.468**	.236**	− .014	.367**	1	
CT7	.071	.031	.088	.130*	− .007	− .075	.012	− .031	.267**	.272**	.202**	.192**	.288**	.266**	
DT1	− .133*	− .194**	− .115	− .091	.179**	.222**	.078	.050	− .438**	− .367**	− .144*	.096	− .517**	− .329**	− .216**
DT2	− .065	− .176**	− .097	− .022	.195**	.283**	.110	.112	− .385**	− .398**	− .176**	.143*	− .429**	− .268**	− .173**
DT3	.046	.067	.015	.124*	.092	.242**	.102	.108	− .244**	− .380**	− .135*	.196**	− .110	− .351**	− .054
DT4	− .098	− .085	− .086	− .039	.225**	.176**	.139*	.133*	− .464**	− .383**	− .232**	.035	− .485**	− .297**	− .157*
DT5	− .142*	− .103	− .130*	− .014	.199**	.196**	.096	.112	− .455**	− .351**	− .182**	.063	− .443**	− .354**	− .164**
DT6	− .107	− .013	− .090	.093	.230**	.235**	.139*	.140*	− .457**	− .384**	− .155*	.113	− .423**	− .334**	− .159*
DT7	− .059	− .050	− .090	.098	.203**	.228**	.128*	.087	− .350**	− .351**	− .145*	.223**	− .367**	− .302**	− .017
AUTH1	.531**	.505**	.498**	.430**	− .134*	− .180**	− .248**	− .137*	.212**	.240**	.108	− .040	.307**	.060	.101
AUTH2	.489**	.454**	.434**	.368**	− .121	− .150*	− .224**	− .133*	.220**	.212**	.046	.036	.273**	.090	.100
AUTH3	.481**	.454**	.409**	.297**	− .187**	− .207**	− .276**	− .146*	.285**	.257**	.182**	.107	.311**	.114	.164**
AUTH4	.485**	.389**	.403**	.371**	− .204**	− .171**	− .327**	− .182**	.233**	.195**	.175**	.147*	.234**	.046	.100

Table 4 (continued)

	SO1	SO2	SO3	SO4	BO1	BO2	BO3	BO4	CT1	CT2	CT3	CT4	CT5	CT6	CT7
PRO1	.481**	.387**	.373**	.368**	− .100	− .077	− .184**	− .046	.210**	.128*	.147*	.076	.279**	.070	.248**
PRO2	.371**	.317**	.265**	.303**	− .050	− .009	− .071	.047	.246**	.279**	.195**	.082	.265**	.230**	.243**
PRO3	.425**	.376**	.333**	.327**	− .092	.000	− .127*	− .043	.254**	.176**	.108	.099	.174**	.178**	.159*
	DT1	**DT2**	**DT3**	**DT4**	**DT5**	**DT6**	**DT7**	**AUTH1**	**AUTH2**	**AUTH3**	**AUTH4**	**PRO1**	**PRO2**	**PRO3**	
DT1	1														
DT2	.501**	1													
DT3	.273**	.426**	1												
DT4	.608**	.521**	.378**	1											
DT5	.529**	.454**	.322**	.627**	1										
DT6	.358**	.463**	.392**	.509**	.583**	1									
DT7	.454**	.546**	.380**	.465**	.533**	.561**	1								
AUTH1	− .248**	− .174**	.011	− .181**	− .216**	− .131*	− .159*	1							
AUTH2	− .206**	− .144*	− .033	− .194**	− .154*	− .128*	− .017	.716**	1						
AUTH3	− .275**	− .191**	− .091	− .240**	− .190**	− .119	− .100	.640**	.699**	1					
AUTH4	− .181**	− .107	.007	− .199**	− .143*	− .107	− .078	.653**	.677**	.714**	1				
PRO1	− .132*	− .060	.100	− .183**	− .165**	− .075	− .023	.454**	.439**	.442**	.432**	1			
PRO2	− .218**	− .052	− .037	− .243**	− .197**	− .140*	− .082	.408**	.419**	.373**	.384**	.604**	1		
PRO3	− .165**	− .032	− .027	− .184**	− .165**	− .094	.014	.431**	.488**	.480**	.465**	.632**	.664**	1	

SO society-oriented motive, *BO* business-oriented motive, *CT* consequentialist, *DT* deontologist, *AUTH* authenticity, *PRO* pro-firm behavior

*Correlation is significant at the 0.05 level (two-tailed)

**Correlation is significant at the 0.01 level (two-tailed)

firm behavioral intention, patterns are similar to the US study. Consumers perceive a high level of corporate authenticity when they feel the firm has society-oriented CSR motives (B = .51, SE = .053, $p < .001$), and they are willing to engage in pro-firm behaviors for the firm with society-oriented CSR motives (B = .39, SE = .08, $p < .001$). In the Korean study, the negative relationship between business-oriented CSR motives and consumers' perceived authenticity also was identified (B = − .17, SE = .07, $p < .05$). When Korean consumers perceive the firm's CSR initiatives as business-oriented, they perceive the firm as inauthentic. The findings of the Korean study align with the Alcaniz et al. (2010) study. Total variance accounted for by the model was 45%.

The study generates contrasting effects of two different types of ethical orientations on consumers' perceived corporate authenticity and pro-firm behaviors. The result demonstrates no significant effects of deontological ethical philosophy on dependent variables (H1a and H1b); conversely, consequentialist ethical philosophy is associated positively with perceived corporate authenticity (H2a) (B = .19, SE = .075, $p < .05$) and with pro-firm behavioral intention (H2b) (B = .34, SE = .08, $p < .001$). Therefore, both hypotheses H2a and H2b are supported. Contrary to the US study, a significant interaction effect of business-oriented CSR motive and philosophy of deontology on perceived corporate authenticity is found in the Korea study (B = − .26, SE = .12, $p < .05$) (H3a). That is, when a consumer with a deontological ethical orientation perceives CSR as business-oriented, he or she might be likely to respond more negatively to the company than average (RQ1). There are no significant interaction effects on pro-firm behaviors (Table 4). Total variance accounted for by the model was 34%.

Aligned with previous findings, perceived altruistic CSR motives play positive roles in building company authenticity and consumers' pro-firm behaviors. Also, variation exists between the two countries as consequentialist ethical orientation works differently. In the US study, consequentialism has strong influence on behavioral decision-making yet no significant effect on attitude. However, in the Korean study, consequentialist ethical orientation showed valid effects on both authenticity perception and behavioral intention (RQ2) (Table 5 and 6).

Conclusions

Discussion and implications

In several aspects, this study aims to advance CSR scholarship and practices alike. First, this study reexamined and confirmed previous research on public responses to different types of CSR motive in two different countries. While CSR initiatives are diverse and not unidimensional in nature (Brunk 2010), critical elements in CSR communication are *how* motives are received and ethically evaluated in the public eye. Moreover, by shifting scholarly attention from how companies' behaviors increase consumers' negative perceptions to a consumer-oriented framework—an individual ethical framework—this study attempts to explore underlying mechanisms in consumers' reactions to CSR. Accordingly, this study provides practical insights into CSR communication and reputation management. The study's results help enlighten practitioners by providing a clear picture of the influence of consumers' ethical beliefs on forming positive perceptions and supportive behavior: the key

Table 5 Regression analysis (USA)

	Perceived corporate authenticity		Pro-firm behavior	
	B	SE	B	SE
Business-oriented CSR motive	.016	.054	− *.148**	.070
Society-oriented CSR motive	*.657****	.048	*.713****	.062
Philosophy of deontology	− .032	.064	.023	.082
Philosophy of consequentialism	.096	.057	*.203***	.073
Business-oriented CSR motive × philosophy of deontology	− .034	.061	− .034	.078
Business-oriented CSR motive × philosophy of consequentialism	.074	.062	.083	.079
Society-oriented CSR motive × philosophy of deontology	− .76	.062	.003	.079
Society-oriented CSR motive × philosophy of consequentialism	.49	.050	.097	.064
R^2	.625		.582	
F	40.539***		33.93***	
Total	$N = 200$			

success factor in CSR communication might *not* be framing or manipulating CSR motives in a positive light, as today's public is already well-versed in the strategic competitiveness embedded in CSR campaigns geared toward both the wellbeing of business and society. Hence, firms not only need to communicate their CSR programs in more transparent, consistent and genuine ways, but also to consider how to use their understandings and insights of consumers' beliefs and predispositions in their (the firms') design of CSR programs and CSR communication.

Our study has contributed to the body of knowledge in CSR communication and consumer ethics by using two types of ethical orientation. Authors have examined the roles

Table 6 Regression analysis (Korea)

	Perceived corporate authenticity		Pro-firm behavior	
	B	SE	B	SE
Business-oriented CSR motive	− *.167**	.069	.060	.073
Society-oriented CSR motive	*.505****	.053	*.387****	.055
Philosophy of deontology	− .095	.079	.001	.083
Philosophy of consequentialism	*.193**	.075	*.337****	.079
Business-oriented CSR motive × philosophy of deontology	− *.257**	.115	− .230	.120
Business-oriented CSR motive × philosophy of consequentialism	− .024	.104	.064	.109
Society-oriented CSR motive × philosophy of deontology	− .041	.106	.012	.111
Society-oriented CSR motive × philosophy of consequentialism	.099	.095	− .028	.100
R^2	.445		.339	
F	25.288***		16.137***	
Total	$N = 261$			

of deontological ethics and consequentialist ethics in explicating consumers' attitudinal and behavioral responses to CSR. Many studies explained the effects of CSR motives; however those studies did not address how consumers judge the ethicality of firms. By looking at the joint effects of individuals' ethical orientation and their perception of CSR motives, this study was able to help reduce gaps in previous CSR research. The study's results were conducive to suggesting key concepts and frameworks to help reduce or remove disparities about ethical influence on consumers' attitudes and behaviors. We believe the suggested framework is particularly effective in understanding "audience-centered" CSR outcomes. While consumer behavior scholarship has begun to point out the attitude-behavior gap (Creyer and Ross 1997; Carrigan and Attalla 2001; Eleni et al. 2015), much of business ethics scholarship has focused on the importance of normative ethics in business operations (e.g., Alcaniz et al. 2010; Bowen 2002; Werther and Chandler 2005).

Also, this study pursues an alternative model to address the gap by differentiating consumers' ethical sensitivities beyond company-centric perspectives.

In both the US and Korean sample, results indicate that consumer's consequentialist orientation leads to pro-firm behaviors in response to CSR communication. This supported previous views on the functionality of consequentialism that values the benefit society can earn from companies' social investment without consideration of corporate motives of CSR (e.g., Schwartz and Carroll 2003). On the other hand, it is found that deontological orientation might reduce the positive outcome of CSR. In the Korea study, deontology interacts with perceived business-oriented motives to decrease perception of corporate authenticity but does not impact behavioral difference. This result implies that if CSR effort is not seen as genuine by having ulterior business motives, deontological consumers could become more suspicious about corporate authenticity that might lower corporate reputation. As this result uniquely emerges in the Korean sample not in that of the USA, practitioners should consider the different ethical traits in regional markets across the globe.

More important, the findings indicate that while attitudes toward a company (i.e., authenticity perception) are apt to rely on normative ethics (i.e., deontology), consumers' actual behaviors tend to follow the rule of practicality (i.e., teleology). In both countries, deontological ethical philosophy alone did not present a significant role in inducing pro-firm behaviors. In contrast, when considering individuals' actual purchasing practices or recommendations of a firm (i.e., pro-firm behavior), consequentialist philosophy emerged as a key player. To illustrate, in the US study, consequentialism led to a favorable behavioral response to CSR but not to attitudinal difference.

Based on the results both from both the US and the Korean studies, consumers appear *rigorously* ethical in their perceptions and evaluations of corporate authenticity, while *pragmatically* ethical in their behaviors. To explain, while consumers expect companies to behave ethically, their buying behavior does not necessarily reflect a firm's ethicality (Creyer 1997; Carrigan and Attalla 2001). Put another way, a firm's ethical conduct does not necessarily create consumers' supportive behaviors (e.g., Carrigan and Attalla 2001) and, under certain conditions, CSR initiatives might even *decrease* consumers' purchase intentions (Sen and Bhattacharya 2001). So it is assumed that this audience-centered ethical framework will help us better to understand consumers' perceptions and behaviors.

As aforementioned, authors found Korean consumers and the US consumers display differing thought processes and behavioral intentions. While responses to CSR across these

nations reflect the positive influence of society-oriented CSR motives, discrepancies are obvious in terms of whether the influence is on attitude or on behavior. Overall, the US consumers are more negatively-responsive to business-oriented CSR motives when making behavioral decisions, whereas Korean consumers are more negatively-responsive when forming authenticity perceptions. To elaborate, a business-oriented CSR motive negatively affects Korean consumers' perceptions of corporate authenticity, but does not affect their pro-firm behavioral intentions. However, the US consumers tend to punish firms by clearly showing their negative intentions against those firms when they feel those firms use CSR strategically. The same pattern emerges regarding the effect of individual consequential traits. The US consumers' consequentialism significantly impacts behaviors only, while Korean consumers' consequentialism impacts both attitude and behavior consistently. Comparing the results of regression models in these two countries, the total variance of the Korean model was slightly lower than that of the US model. This may imply that other potential cultural factors exist which may better explain Korean consumers' reactions to CSR initiatives. Of course, authors cannot rule out sample discrepancy or bias issues between the two countries as the main cause behind this discrepancy but the result can be valuable to national and cultural exploration of the attitude-behavior gap in the CSR context. These findings may provoke further academic interest in the differing influences of ethical philosophy in diverse regional or national contexts.

This study's findings offer practical implications in mainly two aspects. First, company CSR should be implemented via thorough understanding of consumer psychology in forming attitudes and behaviors. While companies seek added business and reputational value in global or local markets through CSR, it might be improper to overemphasize society-oriented motives in achieving these goals. While firms should be mindful about decreasing CSR skepticism associated with a deontological perspective, they also carefully should consider regional and national differences that may explain the varying degree to which moral orientations and social norms come into play and influence consumers' ethical evaluation of CSR.

Next, the study's framework provides a tool by which firms can evaluate CSR efficacy in building reputational assets by increasing consumer perceptions of authenticity and by improving supportive consumer behaviors. By delineating diverse and different patterns in consumer assessments of company authenticity and in forming behaviors, CSR managers may be empowered to identify new CSR-positioning opportunities based on ethical values (deontological value and utilitarian value of CSR) thus possibly contributing to consumers' stronger endorsement. Knowledge of consumers' ethical perceptions across different markets allows managers to formulate CSR programs to either reinforce or otherwise change consumer CSR perceptions. Nowadays, firms increasingly encounter high consumer demands for authenticity in products (Lewis and Bridger 2000), in marketing communications (Coombs and Holladay 2009; Shen and Kim 2012), and even in salespeople (Schaefer and Pettijohn 2006). With increasing demands for corporate integrity, the concept of authenticity is becoming a fluctuating one dependent on the eye of the beholder. Therefore, rather than changing consumers' minds with manipulated messages highlighting company ethics and morals, it would be more desirable to take an audience-centered approach to determine the formulation and tone of CSR programs. Also, we should consider that consumers' ethical preferences are reliant on the various contexts in which corporations conduct

business. Subsequently this knowledge can assist managerial decisions on future CSR extension where appropriate CSR motives are perceived by its target stakeholders.

This study is not exempt from limitations. Although the suggested model produced statistically reliable concepts of two different ethical philosophies, additional variations for categorization and exploration of consumers' ethical orientations are still possible. The proposed ethical concepts may have missing components in predicting attitudes and behavioral intentions in response to CSR. Accordingly, the validity of suggested ethical philosophies such as deontology and consequentialism is limited to the role of ethical appraisal of CSR in forming positive attitudes and behaviors toward a firm. However, notwithstanding the aforementioned shortcomings, we authors believe this study can serve as a key preliminary step for future studies that might confirm the suggested conceptual and relational paths in this study and further investigate other ethical frameworks relative to consumers' ethical judgments of CSR.

Another limitation as cross-cultural research might be that authors examine only two countries—the USA and Korea—and we authors cannot rule out simple sampling fluctuation as a main generator of discrepancy between the two countries. It appears that variability within individual ethics is greater in the Korean group than in the US group. This may be due to the complex culture of Korean society where Confucian tradition remains strongly influential, in high contrast to Western society, yet at the same time Korea's economic structure successfully has transitioned to mirroring the mature capitalism of Western economies. That is, we authors can interpret how Western and non-western values coexist in Korean society, and the result reflects its multiplicity. In this regard, future endeavors can replicate this study in different nations, thereby deriving useful insights into the broader impacts of ethics, culturally and nationally, on CSR communication.

To conclude, this study's findings strongly reexamine the value of ethical principles as a CSR foundation with a fresh approach to consumer-driven ethics. As we authors have seen, where numerous global enterprises attempt to use CSR as a green-washing to erase dark shadows they cast on local communities and global society only to have it backfire, CSR without proper understanding of the public and its skepticism might even endanger company reputations and images. Plus, it is crucial to avoid ethical lapses in CSR implementation and communication via a more genuine and modest approach to achieving CSR outcomes, one in alignment with consumers' ethical principles (Fig. 1).

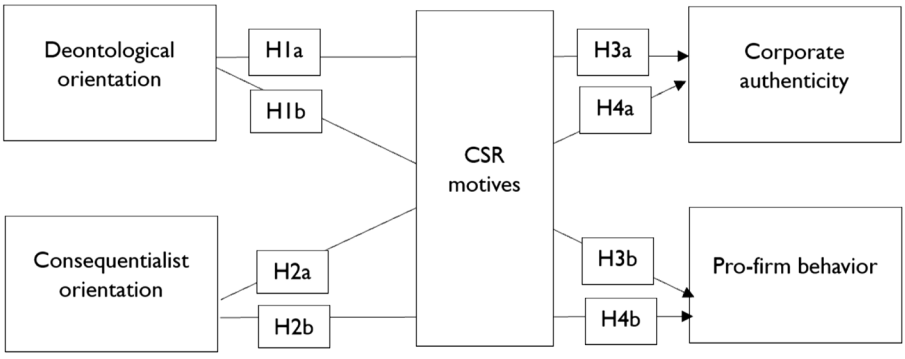

Fig. 1 Hypotheses

Appendix 1. The vignette used to measure individual response to CSR

About Pfizer

Pfizer is one of the largest healthcare companies, ranked first in the medicine and health care industry, operating in more than 150 countries with around 100,000 employees. Its core businesses are pharmaceuticals, vaccines, consumer health, and generics.

Pfizer press releases

The CSR (corporate social responsibility) approach undertaken by Pfizer Corporation uses international corporate volunteering to build capacity for service delivery in low-resource settings. An evaluation of the Pfizer Global Health CSR program found that the program has had positive effects on recipient organizations, and has enhanced the personal and professional skills of participating employees. The company has expanded its philanthropic "SECURE THE FUTURE" program by pledging an additional $15 million. This will allow it to continue developing innovative ways to prevent and treat HIV/AIDS among women and children and to help communities deal with the crisis. This initiative works with African governments and communities to bring local solutions to the epidemic.

Successful performance of Pfizer

- Is honored to receive numerous awards for progress in research and development, product sales and employees' benefits and welfare.
- In 2013, has received top social responsibility campaign honors from PRWeek, a leading communications trade publication.

Criticism against Pfizer

- High price of AIDS treatment (much more than annual income of household) and monopoly in developing countries.
- Faced with pressure for compulsory licenses that allow an individual or company to use Pfizer' intellectual property and pay a set fee in order to expand the access to AIDS treatment in poorer countries.

News article on this issue

While Pfizer officials announced that their generous and philanthropic plan to donate the antifungal medication "Diflucan" to government clinics in South Africa, many AIDS advocates pointed out the program, calling it a "very conditional gift," Forbes reports... Pharmacy patients must pay the annual retail price of $3600 for Diflucan and those who cannot afford to pay this sum "could turn to the public clinics," but those clinics are "already hugely overburdened and not equipped to handle private sector patients," Forbes reports. Since the program was announced in 2010, only 4000 South Africans have received Diflucan in 120 of the nation's "several thousand public clinics and hospitals," well below the company's projection of 50,000 recipients over 2 years.

Appendix 2. Vignette for measurement of personal ethical orientation

Let us assume that you own about 1000 shares of stock for a consumer goods manufacturer named HUMAN-TECH. Please read the following information about the company and answer the questions.

Successful market performance of HUMAN-TECH

HUMAN-TECH has grown continuously over the last 10 years and the business growth allowed the stock value to increase about 30% every year due to global market demands. Because the firm's services and products are of higher quality and more reasonably priced than competitors, the company will be likely to boast an increasing sales record in the coming 3–5 years.

However, HUMAN-TECH has been criticized for making contracts with factories in developing countries with poor working conditions, exploiting cheap overseas labor. Employees in those factories have to work excessive overtime, and are forced to stand for 24 h. Also, it is claimed that the firm's suppliers allegedly wrongly dispose of hazardous waste, and two explosions last year killed four people while injuring more than 150.

Measurement of deontological ethics

The following statements ask about your opinion regarding the above case. Please indicate if you agree or disagree with the following statements.

1. I feel the company HUMAN-TECH has little reason to worry about the critics of its management as long as it continues its success.
2. I believe it is more important for a business to be concerned with successful outcomes than the means to achieve those outcomes.
3. I feel that successful managerial outcomes are the most important aspect by which to judge a corporation.
4. I think ethical business is mainly based on market success for the greatest good for the greatest number.
5. Based on my moral standard, the company HUMAN-TECH is an ethical business.
6. In order to turn profits, ethical managerial process can be compromised at times.
7. I think an ethical business should not inflict a loss on investors by all means.

Measurement of consequentialist ethics

The following statement asks about your opinion regarding the above case. Please indicate if you agree or disagree with the following statements.

1. I feel the company HUMAN-TECH is a bad business even though it continues its success.
2. I believe the successful outcomes cannot justify the means to those outcomes.
3. I believe that following moral obligations in managerial process is the most important aspect by which to judge a corporation.
4. Based on my idea of fairness, the Company HUMAN-TECH is an unethical business.
5. I think this company is unethical because it has little ethical concerns in labor rights.
6. I think the company should abide by law in order to be an ethical company rather than to avoid penalty.
7. Although the company did not directly hire the overseas labor workers, the company should be responsible for the poor working conditions.

Appendix 3. Correlations (USA)

Correlations

	SO	BO	CT	DT	AUTH	PRO
SO	1					
BO	− .111	1				
CT	.474**	− .017	1			

Correlations

	SO	BO	CT	DT	AUTH	PRO
DT	− .016	.391**	− .410**	1		
AUTH	.773**	− .045	.477**	− .046	1	
PRO	.722**	− .192**	.519**	− .135	.701**	1

SO society-oriented motive, *BO* business-oriented motive, *CT* consequentialist, *DT* deontologist, *AUTH* authenticity, *PRO* pro-firm behavior

**Correlation is significant at the 0.01 level (two-tailed)

Appendix 4. Correlations (Korea)

Correlations

	SO	BO	CT	DT	AUTH	PRO
SO	1					
BO	− .267**	1				
CT	.192**	− .040	1			
DT	− .090	.276**	− .527**	1		
AUTH	.608**	− .286**	.303**	− .223**	1	
PRO	.500**	− .093	.349**	− .165**	.570**	1

SO society-oriented motive, *BO* business-oriented motive, *CT* consequentialist, *DT* deontologist, *AUTH* authenticity, *PRO* pro-firm behavior

**Correlation is significant at the 0.01 level (two-tailed)

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