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# The Effect of CSR Fit and CSR Authenticity on the Brand Attitude

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**Abstract:** This study examined consumer evaluation of corporate social responsibility (CSR) activities with a focus on the authenticity and fit of CSR activities and analyzed the influence of consumers' individual perception based on CSR involvement. We carried out an empirical survey to test the hypotheses presented by a scenario test using a questionnaire of 315 college students. The results showed that higher CSR fit has a positive effect on CSR authenticity and brand attitude. As a result of verifying the moderating effect of CSR involvement, the higher the CSR involvement is, the lower the impact of CSR fit on CSR authenticity. Therefore, consumers with high CSR involvement are less affected by CSR fit in evaluating the authenticity of CSR.

**Keywords:** CSR authenticity; CSR fit; CSR involvement; brand attitude

## 1. Introduction

Corporate social responsibility (CSR) activities not only involve corporate social contributions but also are considered strategic elements of the company's sustainable growth and are recognized as essential for corporate management activities. Consumers also perceive factors related to CSR activities beyond financial performance in evaluating a company, and such factors not only affect their attitude toward products but also their recommendations and purchases [1–3]. In addition, corporate CSR activities have played a role in positively shifting consumer awareness in the context of corporate crises [4].

As such, consumers' awareness of corporate CSR activities and their participation in CSR have continued to increase, but some previous studies have shown that consumer evaluations of corporate CSR activities are not positive [5–7]. This is because many consumers perceive CSR as a marketing activity to improve a company's image, and they doubt whether it truly contributes to society. In other words, when consumers perceive that a company is carrying out CSR activities for strategic gain, they are skeptical of the company's CSR activities and, as a result, negatively evaluate the CSR activities.

To study the effects of CSR activities, previous studies have mainly addressed factors such as 'CSR sustainability', whether CSR activities are performed consistently [8]; 'CSR purity', the degree of commercial motivation for the purpose of CSR activities [8,9]; 'CSR consistency', whether the company's CSR activities have lasted a long time; 'CSR fit', or 'CSR suitability', the degree to which a company's stakeholders recognize the relationship between the company and CSR activities [10]; and 'CSR authenticity', indicating that consumers believe in corporate CSR behavior and believe that a company is truly conducting CSR activities for the benefit of society [11]. Most previous studies have been conducted in a way that verifies the effectiveness of these individual factors, whereas the causal relationship between the elements has not been addressed. In addition, a few studies suggest the influence of individual consumer perception in verifying this effectiveness. Therefore,

empirical research is needed to focus on the results of various CSR activities through results focused on consumers and to provide clear and specific directions for companies to carry out effective CSR communication strategies.

Therefore, this study aims to achieve the following objectives. First, this study explores how differences in consumer perceptions of CSR activities affect their acceptance of CSR activities. In addition, we empirically examine how the difference in consumers' perceptions of CSR affect their brand attitude. Currently, many companies are participating in CSR activities, but in order to induce more active and continuous CSR activities, it is important to understand how these activities are linked to the marketing activities of the company to enhance the image of the company's brand or consumer purchases. Specifically, to examine consumer perceptions, we investigate the impact of the authenticity and fit of CSR and assume that these differences affect brand attitudes.

Second, we investigate how the evaluation of CSR activities depends on the difference in consumers' involvement in CSR activities. This study explores consumer involvement in CSR centering on cause involvement [12–14], which indicates the level of association with oneself or personal interest. Smith, Menon, and Sivakumar [13] examined the impact of task involvement, showing that the level of personal perception of the task influences decision making regarding online product purchase. In particular, Kim et al. [14] showed that consumers with high levels of CSR involvement have a high level of personal interest in the company's CSR activities and have a greater impact on CSR in evaluating companies. Based on the results of these previous studies, we assume that CSR involvement acts as a moderator of the effect of CSR fit on CSR authenticity.

Through the above discussions, this study examines consumer evaluation of CSR activities with a focus on the factors of CSR authenticity and fit and analyzes the effects of CSR involvement on these processes. In addition, through this, we comprehensively and structurally identify the factors influencing the evaluation of CSR activities, and suggest practical implications through discussion of consumer judgments and evaluation criteria for CSR activities.

## 2. Literature Review

### 2.1. CSR Fit and CSR Authenticity

Authenticity means recognizing and believing that an act is derived from sincerely caring for others rather than deriving from duty or responsibility [11]. CSR authenticity refers to consumers' actual trust in CSR behavior [15] and is considered an important factor influencing the evaluation of CSR activities [16,17]. In other words, consumers' high appreciation of the company's CSR authenticity refers to the fact that the company's CSR activities are not a part of the pursuit of corporate profits, but rather a genuine act of consideration and concern for various stakeholders.

Most previous studies on CSR authenticity have shown that the evaluation of CSR activities depends on how consumers perceive the authenticity of those activities and have treated it as an important variable, especially with regard to negative perceptions such as commercial intentions [6,18]. A study by Foreh and Grier [6] found that in a situation where consumers can easily judge that CSR activities are beneficial for the company, the effect of CSR activities is lower when consumers negatively evaluate the authenticity of the company. Yoon, Gürhan-Canli, and Schwarz [19] showed that when a company directly promotes CSR strategies, consumers perceive the motives as pure, but when they find that they spend a lot on CSR activities themselves, negative perceptions of consumers are significantly lowered. Moreover, a study by Beckman et al. [16] examined the differences between countries in terms of authenticity awareness, and the authors claimed that in developing countries such as Chile, CSR authenticity is more important as a determinant of the success and failure of CSR activities than it is in developed countries.

In consumer behavior research, authenticity assessment involves a very complex perceptual process. When assessing the degree of authenticity of CSR, consumers comprehensively observe various factors provided by the company and subjectively judge them according to their own experiences

and situations [20]. In other words, exploring these antecedents is a very important process because consumers need certain conditions or evidence to recognize the sincerity of CSR activities. O'Connora et al. [17] suggests that since the authenticity of corporate CSR activities consists of factors such as honesty, sincerity, and personality, it is difficult for consumers to actually evaluate these abstract elements of the company and thus, it is interpreted through other specific clues that can be judged.

This study examines the fit of CSR activities by firms among the determinants of CSR authenticity. High CSR fit indicates a clear relationship between a company's core areas of activity and its CSR activities [9]. For example, Nike's sponsoring of sneakers for athletes is suitable, but its sponsoring of historians' publication is less suitable. This suitability acts as a heuristic that makes it easier for consumers to process information [21] and affects their evaluation of CSR activities.

Most previous studies have shown that consumers have a more positive assessment when CSR fit is high [9,22,23]. The stronger the association between the company and its CSR activities, the more positive aspects of the activity are recognized in consumers' evaluation of the company. Menon and Kahn [23] found that consumers showed a positive attitude toward CSR activities when the content of corporate CSR was related to the corporate brand or business area. In the case of low perceived fit, negative assessment occurs because the consumer infers that there is an ulterior motive if the expectations and actual CSR activities are inconsistent with existing CSR activities, perhaps because consumers have questions about the fit of the activities. Taken together, the results from previous studies suggest that CSR fit varies widely according to the criteria and degree, and it is necessary to conduct in-depth studies in terms of consumer awareness. Therefore, this study assumes that the higher the fit of CSR activities recognized by consumers, the more authentic CSR is, which affects brand evaluation. Based on this theoretical discussion, we establish the following hypothesis.

**Hypothesis 1 (H1).** *CSR fit has a positive impact on CSR authenticity.*

**Hypothesis 2 (H2).** *CSR fit has a positive impact on brand attitudes.*

**Hypothesis 3 (H3).** *CSR authenticity has a positive impact on brand attitudes.*

## 2.2. CSR Involvement

Some studies on CSR fit have shown negative results depending on the level of conformity. Drumwright [5] found that if the relationship between a company's business and socially responsible activities is too close, it is easy for consumers to think cynically about those CSR activities. Forehand and Grier [6] also noted that when the fit between company characteristics and CSR activities is very high, consumers perceive the company as conducting CSR activities solely to pursue their own interests, and thus, they make unfavorable evaluations of the company's CSR activities. We found that these results could be due to individual differences as well as differences in the level of fit. Most of the previous studies focused only on differences in the nature and targets of CSR activities of the companies, and in-depth analysis of the individual characteristics of consumers was insufficient. Therefore, we explore how consumers perceive and judge various stimuli of CSR activities based on their individual characteristics.

Consumers reinterpret external stimuli according to their personal desires, wishes, or interests, resulting in different assessments of individuals with the same stimulus. This perceptual interpretation may lead to different perceptions of CSR activity [24]. Involvement, a representative concept representing such individual differences, refers to the internal state of an individual who expresses interest in or arousal from a specific stimulus or situation [25]. Previous studies of involvement are mainly focused on cognitive and emotional involvement [26], situational and continuous involvement [27], and self-involvement [28]. Recently, many studies have been conducted on 'cause involvement' [12–14]. Cause involvement refers to the extent to which consumers find a cause that is personally relevant to them, which is an important factor in recognizing individual differences

in marketing effects [14]. This study attempts to address the CSR involvement of consumers as one type of cause involvement. In other words, when a consumer has a high level of personal interest in a company's CSR activities and when CSR has a strong influence on the evaluation of the company, CSR involvement is high, and vice versa.

In particular, Petty and Cacioppo [29] found that the relationship between attitude and behavior is strong when involvement is high and that the relationship between attitude and behavior is relatively weak when involvement is low. These relationships are found because in the case of high involvement, there is more confidence in attitudes and more resistance to other forms of persuasion. Based on these results, this study assumes that the impact of CSR fit on CSR authenticity vary according to CSR involvement. Moreover, a study by Smith, Menon, and Sivakumar [13] showed that consumers influence the recommender's influence and decision about purchasing a product based on their involvement in the task. Based on this, we predict that the interpretation and evaluation of CSR will vary depending on how important and meaningfully consumers perceive CSR activities of companies. To specify, it is assumed that consumers with high involvement in CSR activities doubt the purity of the company's motives in cases of high CSR fit and recognize that such a company uses CSR as a strategic means. Therefore, the following hypothesis is established.

**Hypothesis 4 (H4).** *CSR involvement moderates the relationship between CSR fit and CSR authenticity.*

### 3. Materials and Methods

#### 3.1. Data Collection and Participant Characteristics

This study carried out an empirical survey to test the hypothesis presented by the scenario test method using the questionnaire. This scenario test was conducted by participants taking an opportunity to first contact and evaluate CSR activities conducted by the brand, and then measure the variables used in the study. In addition, this method has the advantage of increasing realism in evaluating the situation of study participants [30]. This method is used because it is suitable for hypothesis testing. The experiment was conducted in April 2019 for 315 college students located in Seoul, Gyeonggi, and Daejeon. Participants responded to the recognition of various concepts of CSR activities to be examined in this study. First, respondents looked at the CSR activities performed by Korean Air, Korea's representative airline brand, and then responded to the questionnaire on the concept used in this study. Specifically, respondents were asked to evaluate their CSR activities when Korean Air sponsored an airplane ticket to an athlete or a difficult neighbor (high CSR fit) and when they sponsor a massage chair (low CSR fit). After evaluating the CSR scenario, respondents were exposed to high and low levels of brand and CSR fit, which was conducted as an experiment. The survey was conducted on different respondents in each situation and the research model was verified by this experimental method. Of the survey respondents, 53.3% were males (168) and 46.7% were females (147). Respondents were all in their 20s, and 70.2% (221) were under 25 years old. This study aimed to verify the causal relationship between variables and the moderating effect of CSR involvement using PROCESS v.3.1 of the SPSS program [31]. The PROCESS is proper to test the hypotheses of this study because it provides bootstrap confidence interval (CIs) and conditional direct and indirect effects [32]. Many researchers noted that it is better to use bootstrapping procedure method through PROCESS [33] than other analytical methods such as Sobel test [34].

#### 3.2. Measurement Scales

For the purpose of this study, we aimed to test the hypothesis by using measurement items whose reliability and validity have been verified in prior studies. However, the details of the measurement items were modified for use in this study. The following CSR-related measurement variables were used in this study. CSR fit defines the concepts used in Berens et al. [31] as follows: 'CSR activity fits

into this company', 'CSR activity fits well with its industry characteristics', and 'CSR activity is related to the company's industry characteristics'.

CSR authenticity, defined based on the research by Schaefer and Pettijohn [35], was modified to reflect the context of the research: 'This company is committed to social welfare through social responsibility activities', 'I think that the company's social contribution activities are artificial' (reverse item), and 'The company's social responsibility activities are genuine'. Brand attitude was defined as a consumer's attitude toward a brand and was adjusted according to the study context: 'The service of this company will be of good overall quality', 'I like this company's service', 'I like the service of this company,' and 'I trust the service of this industry'. Last, CSR involvement was defined as the interest or importance that individuals give to CSR based on Zaichkowsky's [36] study, and it was measured with two items: 'I am usually interested in corporate sponsorship' and 'Social entrepreneurial activity is important for evaluating companies'. All items were measured on a 7-point Likert scale (1 point, not at all; 7 points, very much).

## 4. Results

### 4.1. Reliability, Validity, and Common Method Bias

We tested the measurement model using confirmatory factor analysis. We used four constructs in this study. Table 1 provides the results of correlation analysis and Cronbach's alpha, composite reliability, and average variance extracted (AVE) values. All values indicate proper convergent validity and reliability. In particular, all Cronbach's alpha and composite reliability values are higher than 0.70. These results meet the thresholds recommended by Bagozzi and Yi [37]. All AVE values are greater than 0.50 [38]. We conducted an analysis of the discriminant validity of the constructs by using Fornell and Larcker's [38] method. The results show that all AVE values exceed the squared correlations for each pair of constructs, providing sufficient evidence of discriminant validity. In addition, the results of confirmatory factor analysis (CFA) suggest a proper fit to the data ( $\chi^2 = 168.830/\text{d.f.} = 38, p = 0.000$ , CFI = 0.914, GFI = 0.912, IFI = 0.915, RMSEA = 0.07).

**Table 1.** Construct evaluation.

Constructs	1	2	3	4
<b>Correlation</b>				
CSR fit	1			
CSR authenticity	0.357 **	1		
CSR involvement	0.207 **	0.099	1	
Brand attitude	0.287 **	0.374 **	0.081	1
M	4.37	3.99	4.61	4.54
SD	1.26	0.97	1.17	1.23
Cronbach's alpha	0.824	0.736	0.775	0.898
Composite reliability	0.846	0.740	0.794	0.898
AVE	0.658	0.588	0.660	0.688

\*\*  $p < 0.01$ .

In this study, we tested for common method variance (CMV) with Harman's single-factor test [39]. As a result of an unrotated factor analysis for all variables used, more than one factor was extracted, and the factor that explained the most variance accounted for 37.524%, a substantial portion of the total variance (under 50%) explained in this study [40]. Therefore, we considered that there was no concern regarding the risk of CMV in this study. Second, we conducted a CFA using a common latent factor,

which was added to the CFA model, and then the standardized regression weights of that model were compared with those of the model without a common latent factor. The results showed that all the differences were less than 0.2. These results suggest that CMV does not pose a threat of bias in the interrelationships among the constructs used in this study [41].

#### 4.2. Hypothesis Testing

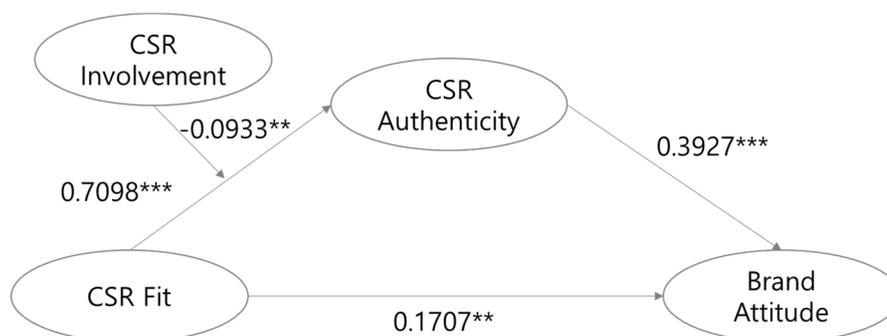
The hypothesized relationships were tested using PROCESS v.3.1. We expected that CSR fit might have a positive effect on CSR authenticity, and this effect could differ depending on CSR involvement. This means that CSR involvement plays a role of moderator in the CSR fit–CSR authenticity relationship. We also expected that CSR fit could have a positive effect on brand attitude. Thus, in this study, moderating effect analysis using Process model 7 presented by Hayes [32] was performed. The confidence interval was set at the 95% level and 5000 boot-samples were performed using bootstrapping. The test results are shown in Table 2 and Figure 1.

**Table 2.** Results of hypothesis testing.

	Hypotheses	Coeff.	p-Value	Acceptance
H1	CSR fit → CSR authenticity	0.7098	0.000 ***	Accepted
H2	CSR fit → Brand attitude	0.1707	0.0016 **	Accepted
H3	CSR authenticity → Brand attitude	0.3927	0.000 ***	Accepted
H4	CSR fit*CSR involvement → CSR authenticity	-0.0933	0.0035 **	Accepted

CI = [-0.1557, -0.0310]

Note: CI = 95% confidence level (bootstrapping), \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$



**Figure 1.** Parameter estimates for the research model (\*  $p < 0.05$ , \*\*  $p < 0.01$ ).

The study results are as follows. Higher CSR fit has a positive effect on CSR authenticity (H1), and CSR fit has a positive effect on brand attitude (H2). In addition, CSR authenticity was found to have a positive effect on brand attitudes (H3). As a result of verifying the moderating effect of CSR involvement, the results indicate that the higher the CSR involvement is, the lower the effect of CSR conformity on CSR authenticity (H4). This suggests that consumers with high CSR involvement are less affected by CSR fit in evaluating the authenticity of CSR.

In this study, the Sobel test was performed through sequential regression analysis in accordance with the method proposed by Baron and Kenny [34] to confirm the mediating role of CSR authenticity. As a result, the Z value was larger than the absolute value of 1.96 (Sobel test statistics = 4.31). Accordingly, the authenticity of CSR was found to play a significant role in the relationship between CSR fit and brand attitude.

## 5. Conclusions

Analyzing the factors that influence a consumer's assessment of a company's CSR activities and examining the relationships among them is a very important process for demonstrating the effectiveness and sustainability of a company's CSR activities. This study refines the results of previous studies by examining the CSR communication strategies of companies, by focusing on consumer behavior, and by suggesting psychological mechanisms of the influence of these activities on consumers' brand evaluation. More specifically, we investigated consumer evaluations of CSR activities by focusing on the authenticity and fit of CSR activities and analyzed the impact of consumers' individual perceptions via the impact of CSR involvement.

In this study, we focused on figuring out the relationships between CSR fit, CSR authenticity, and brand attitude. Furthermore, we suggested that CSR involvement might have an influence on the relationship between CSR fit and authenticity [12–14]. This study explores whether high CSR fit that means a clear relationship between a company's core areas of activity and its CSR activities [9] shows enough impact on CSR authenticity and brand attitude through empirical research.

As a result, CSR fit was found to have a positive effect on both CSR authenticity and brand attitude. In other words, it can be seen that the consumer's judgment that CSR activities are closely linked to the core activities of the company has a significant impact on both the CSR's authenticity and brand attitude. Companies can therefore derive the importance of designing CSR activities that are relevant to their core activities. In addition, it was found that CSR fit can have a significant impact on CSR-related corporate performance depending on how interested consumers are in CSR. In other words, in order to induce a good brand attitude to consumers through CSR activities, it is important to properly target consumers who are interested in CSR activities.

### 5.1. Implications

The implications of this study are as follows. First, we have shown a causal relationship between each of the factors that consumers consider in evaluating a company's CSR activities. The results of this study confirm the results of previous studies that the suitability of CSR activities is an important variable affecting the evaluation of CSR activities and the recognition of authenticity. Consumers perceived CSR authenticity positively as the level of CSR fit increased, and CSR authenticity had a positive effect on brand attitude. In addition, CSR fit had a positive impact on brand attitudes by itself. More specifically, companies are perceived as more genuine when they conduct CSR activities that match or relate to their industry or product characteristics, and a greater sense of authenticity also affects consumers' brand attitudes.

Second, we showed that differences in consumers' individual perceptions of a company's CSR activities are relevant in evaluating CSR activities. In general, consumers with low involvement in CSR perceive high authenticity when the level of CSR-related advertisements is high, whereas high CSR involvement has a low impact on customers' evaluation of corporate suitability. In particular, contrary to previous studies that showed negative results with regard to CSR conformance, mainly focusing on the level of conformity [5,23], our study showed that CSR activity is assessed differently according to the degree of consumer involvement in the CSR activity.

The managerial implications of this study are as follows. First, CSR activities are actively conducted in the recent marketing environment. In this activity, the company's original activities and the importance of the fit of CSR activities can be identified and introduced into the marketing strategy. Therefore, in this study, we practically suggested that CSR activities and CSR-related advertisements fit the company's activities. Specifically, companies should strive to increase the relevance between corporate or product image, and CSR activities when conducting CSR strategies. Moreover, they should adopt a strategy of more strategic positioning in consideration of the psychological mechanisms of consumers in selecting the targets and types of CSR activities.

Second, through this study, it was confirmed that fit affects CSR authenticity according to how much consumers are usually involved in CSR activities. Based on this, we can suggest that consumer

involvement in CSR should be considered when planning CSR-related marketing. Companies should focus on the individual interests of consumers in carrying out CSR activities and carry out more extensive CSR communication activities. More specifically, it is effective for companies to raise awareness of consumers' genuineness by communicating in a way that clearly shows that there is a clear relationship between the company's core activities and its CSR activities, targeting consumers who are not usually interested in CSR activities.

## 5.2. Limitations and Future Research Directions

The purpose of this study was to investigate the relationship between the factors influencing the evaluation of CSR activities in a three-dimensional manner by conducting experiments using scenario techniques. Nevertheless, this study has the following limitations. First, in this study, brand attitude was used as a dependent variable for consumers' evaluation of CSR activities. In the future, it is necessary to analyze the actual effects of CSR activities by looking at the effect on actual sales and purchase points.

Subsequently, we need to expand our research on CSR fit and authenticity in various industries. This research studied airlines, a service area, and examined how CSR fit and authenticity influence brand attitudes in manufacturing and other service industries. A further examination may help to generalize the findings of this study. Finally, this study limited the subjects to university students. In future studies, it is necessary to generalize the study results by considering different age groups and social backgrounds in measuring CSR involvement.

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