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A Cross-Cultural Evaluation

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Understanding Corporate Social Responsibility and Product Perceptions in Consumer Markets: A Cross-cultural Evaluation

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ABSTRACT. The concept of corporate social responsibility is becoming integral to effective corporate brand management. This study adopts a multidimensional and cross-country perspective of the concept and analyses consumer perceptions of behaviour of four leading consumer products manufacturers. Data was collected from consumers in two countries – Spain and the UK. The study analyses consumers' degree of interest in corporate responsibility and its impact on their perception about the company. The findings here suggest a weak impact of company-specific communication on consumers' perception. The implications of this study are relevant to companies for strengthening their social responsibility associations with the consumers.

KEY WORDS: Corporate Social Responsibility, consumer perceptions, corporate communication, product evaluations

Introduction

Corporate brand image management has become a key strategic activity for many companies today. The importance of corporate social responsibility (CSR) for companies is seen in the form of numerous initiatives, forums and associations arising in public and private sector environments. Examples include The European Multi-stakeholder Forum for CSR, the European Commission Green Paper and the OECD guideline directives for multinational companies. International networks have also been created to develop the concept, e.g. CSR Europe, the European Ethic Business Network, along with the appearance of financial indices composed of companies that fulfil a series of social criteria, such as the FTSE4Good and the Dow Jones Sustainability. Currently there are over 2200 members supporting the United Nations World Pact¹. Around 90 companies are following Global Reporting Initiatives Principles² as guidelines for drawing up their annual reports.

Frederick (1994) foresaw the birth of a new era in which a sense of proactive corporate responsibility would mature. In more recent times, academic research has focused on understanding the nature of corporate social behaviour as a part of overall corporate brand image. In this respect, a number of

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studies (e.g. Barich and Kotler, 1991; Barich and Srinivasan, 1993; Marckwill and Fill, 1997) have identified corporate image as a multidimensional concept. Two important dimensions of this concept identified by the researchers are – corporate social and commercial responsibilities (e.g. Brown and Dacin, 1997; Berens et al., 2005; Sen and Bhattacharya, 2001).

The purpose of this study is twofold – to estimate the degree of interest aroused in consumers through a company's CSR information reaching to them, and to verify how perceptions of a company's socially responsible behaviour affects its corporate image. Specifically, the study examines the direct effects and the possible existence of a non-linear relationship between CSR perception and the brand image. The relationship between variables could be affected by external factors, such as demographic and behavioural features. These factors are also taken into consideration here.

This study has been carried out across two countries – United Kingdom (UK) and Spain. A cross-cultural analysis could help identify the similarities and the differences between the consumers' perceptions of CSR issues. Specifically, four leading manufacturers of frequently bought consumer products were chosen on the basis of their market-share leadership in their respective product categories. The choice of leading and well-known brands enabled better responses with higher levels of accuracy about recall of how the companies' social actions are perceived and also how they affect various associations of their image. The primary data analysed here were collected through personal surveys.

Corporate social responsibility: Current state of research

A majority of the large corporations function under an obligation to maximise shareholder earnings by undertaking actions that increase business profit (Friedman, 1962). However, in order to create value they are also increasingly taking other interest groups into account, such as their employees, customers, suppliers, the government and the community in which they operate (e.g. Clarkson, 1995; Donaldson and Preston, 1995; Esrock and Leichty, 1998). The idea started taking shape from the 1960s onwards

with the realisation that firms have responsibilities towards their environment that go beyond their legal and economic obligations (McGuire, 1963). Thus companies have ethical obligations with all their stakeholders and are expected to be society-oriented, having voluntary activities aiming to raise the well-being of the society as a whole (e.g. Carroll, 1979, 1991; Lewin et al., 1995; Maignan and Ferrell, 2001). Together these aspects constitute the basis for corporate social responsibility.

The economic dimension is supposed to be a part of the CSR. However, the way this dimension is perceived and its relationship with CSR differs greatly amongst companies and the consumers. Some studies (e.g. Maignan and Ferrell, 2001) have cast doubt on the way the construct of CSR is understood by the companies. Aupperle et al. (1985) suggest that the economic dimension inversely correlates to ethical, legal and philanthropic associations. These authors also consider the categories of 'concern for society', which include the three dimensions, along with the 'concern for economic results'. Garcia de los Salmones et al. (2005) demonstrated that for consumers, the economic dimension need not be included in the overall CSR construct.

The economic responsibility, however, does not merely suggest a pursuance of profit. It also includes generating value and it translates into training and motivating the staff involved in the sales process, innovation and improvement of the productive processes to offer quality products (De la Cuesta and Valor, 2003). Thus from the consumer viewpoint it is closely related to product commercialisation (Graafland et al., 2004). This dimension may therefore be termed "commercial responsibility".

The management of socially responsible behaviour is important because of its impact on the perception of the corporate brand. This is often evident in the corporate brand dominance strategies where brand associations include both attributes pertaining to the product and those related to the company's social activities (Balmer, 1995; Brown and Dacin, 1997). Rust et al. (2000) suggest enriching a brand with ethical and social questions increases its value. These associations may influence the consumer in their assessment of products and in their recommendations or brand loyalty (e.g. Brown and Dacin, 1997; Berens et al., 2005; Handelmann and Arnold, 1999; Lafferty and Goldsmith, 1999; Maignan et al.,

1999), as well as their evaluation of a brand manufacturer (e.g. Brown and Dacin, 1997; Fombrun and Shanley, 1990; Swaen and Vanhamme, 2005).

Most studies testing consumers' perceptions of socially responsible behaviour are usually experimental in nature. This means that the respondents are presented with contrived scenarios, often with fictitious brands and their responses are subsequently measured (e.g. see Berens et al., 2005; Brown and Dacin, 1997; Handelsmann and Arnold, 1999; Sen and Bhattacharya, 2001; Swaen and Vanhamme, 2005). In a real context (with well-known consumer brands) the results may vary, because CSR practices are not well-known, either due to their complexity and their multidimensional nature (Mohr et al., 2001), or due to the lack of communication forthcoming from the companies about these matters. Thus, it would be interesting to determine, first, to what extent consumers know about the social responsibility records of some CSR-oriented corporations (Maignan, 2001).

Another significant issue is the possible existence of cross-cultural differences in perceptions and positioning about CSR. Culture has been documented as one of the most important variables influencing ethical decision-making (Rawwas, 2001; Rawwas et al., 2005). Crucially, consumer ethics has been reported to vary from nation to nation due to historical patterns of behaviour (Babakus et al., 1994) and different concepts, norms and values (Rawwas et al., 2005). This has previously been studied in works generally focused on students and other groups from dissimilar cultures. For instance, Vitell and Paolillo (2004) and Vitell and Ramos (2006) measured the perceived role of ethics and social responsibility as a component of business decisions on a sample of marketing professionals from Europe and the United States. Similarly, Quazi and O'Brien (2000) tested a two-dimensional model of CSR with a survey of chief executive officers from Bangladesh and Australia.

With students as sample, some of the studies have analysed differences in attitudes towards business ethics (e.g. Grünhaum, 1997; Lysonski and Gaidis, 1991), ethical beliefs and moral philosophies (Ahmed et al., 2003; Babakus et al., 2004; Rawwas et al., 2005). Other studies, such as Burtin et al. (2000) and Maignan (2001) are more focused on the CSR concept and they examine differences in eco-

nomic, ethic, legal and philanthropic orientation between students from different cultural settings – USA and Hong Kong in the first case and between U.S. and Europe in the second one.

The studies cited above have covered several aspects of CSR, however most are focused on countries or continents that are economically and culturally divergent. Little is known about the cross-cultural perceptions in culturally homogeneous settings, such as countries within one trading block or economic area. Analysing differences in a culturally less-distant setting would have more relevance, primarily because the differences are less evident *a priori* (Polonsky et al., 2001). Studies by Polonsky et al. (2001), Rawwas et al. (1994) and Al Khatib et al. (2005) compare neighbouring countries, but they focus on ethics only. More work is needed to understand this aspect of cross-cultural CSR perceptions.

Moreover, the existing literature does not have many studies focused on consumers. Rawwas et al. (2005) gathered data of a sample of individuals, but they analyse the ethical and moral positioning, not their perceptions about the business in CSR matters. This study aims to fill this gap.

Research hypotheses

This study is centred on CSR perceptions of consumers from two European countries – UK and Spain. Their geographical location, in northern and southern Europe, marks differences on several issues. The two are culturally similar to an extent being part of the European Union. At the same time, they have differences that make their comparison interesting. For instance, these are countries with their own political traditions, historical and cultural developments (Bohata, 1997) that explain cultural (Hofstede, 1983) and ethical differences (Al Khatib et al., 1997; Polonsky et al., 2001; Rossouw, 1994). Besides their location in the north and south of Europe, marked differences exist in overall economic development and growth (Polonsky et al., 2001).

Even though a number of studies have attempted to establish the link between CSR and a corporate brand's market performance, not much is known about how consumers perceive socially responsible behaviour of frequently bought consumer goods brands. Generally, consumers may show a high level

of awareness about a brand in a product category, and at the same time might not know about the manufacturer's activities for the society's benefit. Therefore it is appropriate to determine the extent to which consumers perceive the manufacturers of well-known brands inform them about their social practices and analyse if they show an interest in information about their social and ethical practices. This knowledge of the consumers' perceptions could be crucial for developing an informed communication strategy for a CSR-minded company.

The corporate social communication directed to consumers is still at an early stage of development (Bigne et al., 2005). Mostly information on these matters are found in the companies' annual reports. In fact several studies (e.g. Gray et al., 1995) consider the CSR information to be directed to the financial segment. However, consumers are known to notice the more tangible aspects that might influence their buying decisions directly, such as, quality, innovation, compliance to standards, guarantees and other information provided about the product (Fombrun, 1996; Maignan and Ferrell, 2001) – issues generally subsumed under commercial responsibility. The ethical and social associations go relatively unnoticed because the influence is usually indirect and the concepts being of secondary importance for most customers.

The impact of this commercial responsibility is that businesses try to reach the consumers with a concerted marketing effort, because this is easily perceived. This is independent of the country or cultural differences. However in different countries, differences about the perception of CSR information may appear. For example, UK is ahead of Spain in the development of CSR, and it is considered an exemplary case in its promotion. In Spain this concept arrived much later, and it did not have credibility until 2002 (Fundación Ecología y Desarrollo, 2004). In fact, the concept is still unknown to a wide percentage of Spanish people (Forética, 2006). Therefore, it may be said that:

H1: Consumers from Spain consider communication about CSR practices to be less visible than consumers from UK.

Each interest group has its own expectations and a relationship with firms. The attributes of the latter

will, therefore, be valued to a greater or lesser extent in certain situations, depending on the company's interaction with its audiences (Caruana, 1997; Keller, 1993). Consumers are generally more interested in information about marketing practices, a logical attitude which also a reason why CSR is not a dominant criterion in buying decisions (Boulstridge and Carrigan, 2000). While accepting the importance of commercial perceptions, the question arises about the interest generated by information on corporate social responsibility. In this sense and considering a different perspective on the concept, it is proposed that Spanish consumers may have a minor knowledge, which can cause a smaller public awareness and interest for CSR. Therefore, it may be said that:

H2: Consumers from Spain are interested to a minor extent in obtaining information about companies' CSR than consumers from UK.

While evaluating a company, perceptions regarding commercial responsibility are most commonly taken into consideration. In spite of companies responding to social needs in a variety of ways, these efforts seem to lack a unified collective impact on public opinion (Robin and Reidenbach, 1987). The ethical and social association go relatively unnoticed mainly because the influence is usually indirect and the concepts being of secondary importance for most customers. This lack of awareness may become an inhibitor of consumer sensitivity and explain why they might not be taken into account while appraising a company (e.g. Maignan and Ferrell, 2004).

This suggests that the commercial responsibility dimension, given its greater visibility and the fact that it is more customer-focussed, will exert a greater effect on overall perception of the company, independent of the country analysed. Differences may appear with the importance of CSR activities involved in image generation. Taking into account the same reasoning discussed on the previous hypothesis, it is possible to say:

H3: CSR will have a minor influence on the overall evaluation of a company in the case of consumers from Spain than consumers from UK.

Independent of the country differences, the influence of CSR dimensions on image may be conditioned by various moderator variables. A moderator variable can be defined as a variable that systematically modifies either the form and/or the strength of the relationship between a dependent variable and an independent variable (Anderson, 1986). Several issues could be proposed as moderators of the relation between the corporate image and corporate social responsibility dimensions. One of them is the demographic profile of the individual (Arlow, 1991; Maignan and Ferrell, 2001; Miesing and Preble, 1985). The findings show that working experience affects perceptions of these issues (Arlow, 1991) as younger people are found to be usually more sensitive to the companies' social behaviour (Arbuthnot, 1977; Van Liere and Dunlap, 1980). Similarly it has been shown that students see themselves as more concerned about social responsibility than professionals (Beggs and Lane, 1989) while they are less exposed to ethical questions (Miesing and Preble, 1985). Therefore, it may be said that:

H4: The occupation of consumers moderates the influence of CSR on the overall company image.

The corporate social behaviour is linked to loyalty. Many proactive corporations monitor customer satisfaction closely and as a result individuals may express their trust and appreciation of the CSR efforts by continuing to buy its products (Maignan et al., 1999). On the other hand, the familiarity or the degree of general user knowledge of a company resulting from their experiences with that firm and their loyalty may lead to conditioning the perception of corporate behaviour (Park et al., 1992). Customers' experience could allow them to develop strong beliefs and a more elaborate cognitive structure (Mitchell and Dacin, 1996) which implies possible reference schemes to make different appraisals, as compared to the customers at a lower awareness level (Soderlund, 2002), and stronger ties (Sen and Bhattacharya, 2001). It is foreseeable then, that those with closer relations with a company will have more information about it and will be able to make a more conscious judgement of its behaviour. It might also influence customer loyalty – the more proactive the corporate citizenship, the greater the

loyalty. On the contrary, people who are less familiar with that company will base their evaluations on more subjective and less elaborate judgements, and the influence of socially responsible behaviour will be less acute. Therefore the hypothesis:

H5: User experience with a company moderates the influence of CSR on the overall company image.

Lastly, another moderator variable is the personal values of the consumers (Maignan and Ferrell, 2001) or their predisposition towards the socially responsible practices of the companies (Sen and Bhattacharya, 2001). It follows that the consumers who consider these practices as a purchasing criterion will focus on them to a bigger extent. It is possible then that they might take into account this behaviour strongly in the valuation of a company, i.e.,

H6: The support to socially responsible business when shopping moderates the influence of CSR on the overall company image.

Methodology

This study investigates the above hypotheses for four market leaders in their respective product categories – dairy products (Danone), soft drinks (Coca Cola), cereals (Kellogg) and toothpaste (Colgate). These brands represent a wide range of consumer products and have high market shares. The selection of well-known brands facilitates responses that correspond to the respondent's preference for the brands and their awareness of the brands' CSR activities. The survey carried out in this research, therefore, is less contrived as it includes brands that are well-known to the consumers because of their market size. This is also supported by the literature on attitude-behaviour link. A number of behavioural studies have suggested that customers show stronger attitudes towards bigger brands (e.g. Barnard and Ehrenberg, 1990; Barwise and Ehrenberg, 1985). The choice of brands from across the categories obliterates the comparisons within the product category. Moreover consumers take activities of strong and powerful organisations into account more easily and are more affected as compared to the smaller companies

(Schröder and McEachern, 2005). These companies are all active in the field of CSR, as evident from the detailed profiles provided on their websites. They have an ethical code of conduct and they draw up annual company reports that give a breakdown of all the actions they undertake for their interest groups.

Data was collected through surveys in the UK and Spain. Altogether 144 and 148 valid questionnaires were obtained from the two countries respectively, through fieldwork carried out in the summer of 2005 at a number of busy public places. The respondents were chosen through convenience sampling. Table 1 shows the sample profile. Since the hypotheses are tested in both countries, a homogeneous sample was created.

Corporate image is measured with a single-dimension question (e.g. Brown and Dacin, 1997; Sen and Bhattacharya, 2001) which records the general appraisal of each company on a ten-point scale (1: highly unfavourable, 10: highly favourable). The CSR scale is based on a commercial dimension, which measures consumer perceptions about product commercialisation strategy, an ethical dimension referring to complying with the law and being honest on their relations with the other interest groups and a social dimension, which includes issues referring to environmental protection and investment in the community (see Appendices).

For the questionnaire design, the reference variables taken are based on previous studies, such as Brown and Dacin (1997), Lafferty and Goldsmith (1999), Rust et al. (2000), Maignan (2001), Maignan and Ferrell (2001) and Bigné et al. (2005). The experience with each brand is measured by a cate-

gory question that records their purchase level: regular purchaser, non-regular purchaser (knows the brand and has tried it) and non-purchaser (knows the brand but has never tried it). Consumers' support to responsible businesses was measured with Maignan's scale (2001). Lastly, the survey analyses whether consumers perceive that the communication on commercial, ethical and social issues is adequate with a categorical variable (yes/no) and the interest that information on CSR dimensions arouses is evaluated on a scale from one to ten (1: I am not interested at all, 10: I am very interested).

Findings and analysis

For hypothesis 1, consumers recorded their opinion on the level of communication about CSR practices of the businesses. The information provided by the companies concerning social and, above all, environmental and ethic issues is perceived as insufficient by the vast majority of individuals. This is reflected in the results shown in Table 2 below. However communication on questions related to product commercialisation was generally considered adequate. There are no statistically significant differences between consumers from UK and Spain with regard to the communication on marketing issues. In the same way, the degree of social communication is perceived as similar in the two countries. It is noteworthy that high-percentages consider the information about social activities to be very poor, although the other social responsibility issues (ethical

TABLE I
Sample profile

Population		Percent UK	Percent Spain
Gender	Male	50.0	50.0
	Female	50.0	50.0
Age	Upto 34 years	25.7	28.4
	34–54 years	43.7	45.3
	More than 54 years	30.6	26.3
Employment status	Student	17.4	15.0
	Worker (self – employed or employed)	59.7	63.5
	Unemployment, pensioner, homemaker	22.9	21.5

TABLE II
Information on CSR activities

	Appropriate Information				χ^2
	London		Spain		
	Yes (%)	No (%)	Yes (%)	No (%)	
Commercial issues	78.5	21.5	76.4	23.6	0.634
Ethical behaviour	26.2	73.8	19.6	80.4	6.868***
Environmental behaviour	34.7	65.3	25.7	74.3	10.922***
Social behaviour	41.0	59.0	42.6	57.4	0.243

***One tailed significance < 0.01

and environmental matters) are even less known. This opinion was evident more prominently in the Spanish consumers. There are significant differences, so the hypothesis 1 can be partially supported. This result could be because of the perspective taken in this study – the minor public awareness, or simply because Spanish people pay less attention on this issue or, are less exposed to the information.

For hypothesis 2, an assessment is made for the interest aroused by each dimension (Table 3). Commercial responsibility specifically attracts the greatest degree of interest, followed by the environmental activities, social issues and ethical matters. These issues have an intermediate interest in both countries, but there are differences in the levels of emphasis. Specifically, the consumers from the UK are more interested than their Spanish counterparts on environmental and social issues, with significant differences in the level of interest on these matters. There are no significant differences in the rest of issues, therefore, hypothesis 2 is partially supported. The interest regarding ethical issues is higher for the British consumers, but the differences are not significant. Therefore, hypothesis 2 is partially supported.

For other hypotheses, the validity and reliability of the scales (CSR dimensions and support) is assessed using a confirmatory factor analysis with estimation for maximum likelihood in EQS 5.7 (Bentler, 1995). Firstly the goodness of fit of the model is observed to be close to its reference values (Hair et al., 1999). With respect to scale reliability, the Cronbach's alpha and composite reliability coefficients (Bagozzi and Yi, 1988) lie, in all cases, above the minimum acceptance value of 0.7, thus assuring their validity. On the other hand, all standardised lambda values are statistically significant and above 0.5 confirming a strong convergent validity and therefore the best fit of all the measurements (Steenkamp and Van Trijp, 1991). Lastly, the analysis of confidence intervals for correlation between pairs of latent factors (Anderson and Gerbing, 1998) confirms that none of the confidence intervals defined contains the unit, which allows us to confirm the discriminatory validity of the measurements, i.e. the three social responsibility dimensions are statistically significantly different despite being correlated. All these results guarantee the validity of the

TABLE III
Degree of interest on CSR activities (scale from 1 to 10)

	Interest UK	Interest Spain	T-test*
Commercial issues	8.13	8.07	0.557
Ethical behaviour	6.09	5.91	0.226
Environmental behaviour	7.43	6.63	0.000
Social behaviour	6.93	6.39	0.000

* (No similar variances have been assumed, Levene Test)

dimensions (Tables 4 and 5) and thus they become our working tools³.

In order to test the remaining hypotheses a moderated regression analysis is used. This is one of the most frequently used methods to identify the moderator variables (e.g. Aydin et al., 2005; Bloemer and De Ruyter, 1998; Bobko and Russell, 1994; De Ruyter et al., 1998) and it has been recommended over multiple group analysis by a number of authors (Micheals and Dixon, 1994; Sharma et al., 1981). Moreover, for the purpose of this study, the moderated regression analysis is considered more appropriate in comparison to multiple-group analysis because relationships among latent constructs are not taken into account.

A full model for each country is elaborated, including the companies' overall image as the dependent variable. The dimensions of corporate responsibility and the moderating effects are explicative variables. The variables of occupation and

loyalty are dummy variables, showing the results over a reference variable base⁴. In order to minimise the risk of multicollinearity resulting from the correlation between the main and interaction effects, when calculating the full effects model the "residual centering" regression approach was used (Lance, 1988). With the restricted models it was proved that the occupation and the support do not have a direct effect on image, and therefore they cannot be considered predictor variables. Nevertheless, the level of loyalty was significant. This result seems logical also because positive relationship between loyalty and image has been reported widely (e.g. Andreassen and Lindestad, 1998; Selnes, 1993).

Our main interest is with regards to the behaviour of the variables as possible moderators (and we did not include any hypothesis regardless), the models presented only introduce the interaction term (Tables 6, 7). First of all, it notices how commercial responsibility has a significant influence on overall

TABLE IV
Confirmatory Factor Analysis of Corporate Social Responsibility (UK)

Latent variable	Measured variable	Standard lambda	R ²	Cronbach's α	Composite reliability	Goodness of fit indices
Commercial R. (CR)	CR1	0.52	0.27	0.78	0.80	BBNFI = 0.85
	CR2	0.60	0.34			BBNNFI = 0.86
	CR3	0.86	0.74			CFI = 0.88
	CR4	0.84	0.71			IFI = 0.88
Ethical R. (ER)	ER1	0.64	0.38	0.78	0.81	RMSEA = 0.07
	ER2	0.77	0.59			
	ER3	0.73	0.53			
	ER4	0.74	0.55			
Social R. (SR)	SR1	0.76	0.59	0.84	0.83	
	SR2	0.83	0.69			
	SR3	0.70	0.49			
	SR4	0.71	0.52			
Support (SUP)	SUP1	0.72	0.72	0.83	0.84	
	SUP2	0.84	0.71			
	SUP3	0.72	0.52			
	SUP4	0.63	0.40			
	SUP5	0.66	0.43			

Confidence intervals for the correlations

CR – ER	CR – SR	CR – SUP	ER – SR	ER – SUP	SR – SUP
0.861	0.654	–0.112	0.77	–0.023	0.048
0.805, 0.917	0.574, 0.734	–0.192, –0.032	0.710, 0.803	–0.123, 0.077	–0.052, 0.148

TABLE V
Confirmatory Factor Analysis of Corporate Social Responsibility (Spain)

Latent variable	Measured variable	Standard lambda	R ²	Cronbach's α	Composite reliability	Goodness of fit indices
Commercial R. (CR)	CR1	0.59	0.35	0.79	0.80	BBNFI = 0.86 BBNNFI = 0.88 CFI = 0.90 IFI = 0.90 RMSEA = 0.06
	CR2	0.79	0.62			
	CR3	0.70	0.48			
	CR4	0.74	0.54			
Ethical R. (ER)	ER1	0.71	0.57	0.77	0.76	
	ER2	0.75	0.56			
	ER3	0.69	0.47			
	ER4	0.50	0.25			
Social R. (SR)	SR1	0.71	0.50	0.77	0.77	
	SR2	0.71	0.51			
	SR3	0.66	0.44			
	SR4	0.64	0.41			
Support (SUP)	SUP1	0.66	0.44	0.84	0.85	
	SUP2	0.84	0.70			
	SUP3	0.81	0.66			
	SUP4	0.82	0.82			
	SUP5	0.50	0.26			
Confidence intervals for the correlations						
CR – ER	CR – SR	CR – SUP	ER – SR		ER – SUP	SR - SUP
0.771	0.602	0.277	0.780		0.319	0.272
0.703, 0.839	0.506, 0.698	0.181, 0.373	0.626, 0.790		0.219, 0.419	0.172, 0.372

ratings. Innovation, quality, accurate information and the perception of honesty in their relations with customers, as well as other issues related to product commercialisation, all have a positive and direct effect on company image. The social behaviour also influences the overall valuation, although to a lesser extent. However, the companies' ethics in relation to other interest groups was not significant. This behaviour is less visible and people perceive that the information is not enough. Besides, it generates less interest in the consumers, the poor perception explains that ethical behaviour has no influence. People's perception on information about social issues is relatively high. Here reinforced environmental associations might help. The results in this case are very similar in both countries. The hypothesis 3 may therefore be rejected.

On including possible moderator effects, occupation explains the differences between groups, i.e. the strength of the relationship between image and the CSR dimensions is not similar in all the intervals.

In the case of UK consumers, it is observed that the individuals who are in a working environment or individuals who are not working for different reasons (e.g. pensioners, temporarily unemployed, etc.) attach greater importance to the perceptions of ethical behaviour when it comes to appraising a company (as compared to the students).

However, in such groups, issues of a social nature are given less weight. These findings seem to confirm that people have knowledge about the companies in general, they notice or give greater importance to companies' ethical behaviour when it comes to appraising them, whereas they give less importance to their social activities. The students are a contradiction, more likely because either they are less knowledgeable about the ethical issues or less exposed to them, or conversely because they might have a greater social awareness.

In the Spanish market the relation between the perception of social issues and the image is stronger in the case of students as compared to other seg-

TABLE VI

Effect of CSR dimensions on global image and moderator variables (UK)

	Standardized Coefficients
(Constant)	
CR	0.599***
ER	-0.314
SR	0.312*
CR* worker	-0.282
ER* worker	0.668**
SR* worker	-0.414*
CR* not worker	-0.350
ER* not worker	0.676**
SR* not worker	-0.319
CR* not regular consumer	-0.141
ER* not regular consumer	-0.177
SR* not regular consumer	0.008
CR* not buyer	-0.308
ER* not buyer	-0.179
SR* not buyer	0.128
CR* support	0.032
ER* support	-0.269
SR* support	0.199
$R^2 = 0.458$ Adjusted $R^2 = 0.440$	

***One tailed significance < 0.01 **One tailed significance < 0.05 *One tailed significance < 0.1

ments. However, commercial responsibility has less impact in creation of the image for this group. It may include fewer actual buyers of the products; this could explain the lack of attention given to these issues. Finally, the ethical activities do not have any influence on any group in the study. Therefore hypothesis 3 is not rejected in any of the countries.

Second, the brand purchasing level does not explain differences for any group. Working with well-known companies or market leaders, might explain that the respondents have knowledge about the companies. In addition, the type of products analysed in our study (low involvement products) may justify that loyal consumers do not generate strong beliefs or different cognitive structures, which means this is not a moderator variable. Therefore hypothesis 4 cannot be accepted.

Finally, only in the Spanish market, the support to socially responsible business while shopping moderates the influence of commercial dimension on the

TABLE VII

Effect of CSR dimensions on global image and moderator variables (Spain)

	Standardized Coefficients
(Constant)	
CR	0.474***
ER	-0.110
SR	0.332*
CR* worker	1.044***
ER* worker	-0.333
SR* worker	-0.785**
CR* not worker	0.958***
ER* not worker	-0.170
SR* not worker	-0.919**
CR* not regular consumer	0.148
ER* not regular consumer	-0.220
SR* not regular consumer	-0.212
CR* not buyer	-0.012
ER* not buyer	-0.263
SR* not buyer	0.020
CR* support	-0.469*
ER* support	0.130
SR* support	0.360
$R^2 = 0.553$ Adjusted $R^2 = 0.539$	

***One tailed significance < 0.01 **One tailed significance < 0.05 *One tailed significance < 0.1

overall image. Specifically, the relation between the variables is stronger for the consumers with a smaller predisposition towards social and ethical issues. However, the support to these matters does not have any effect on other dimensions. The lack of a clear association of the companies with ethics and social issues explains the result. Therefore hypothesis 5 cannot be accepted.

Conclusions

Our study analysed the degree of interest that is aroused in consumers through information on the three responsibility dimensions (commercial, ethical and social) and the effects that these can have on company image. A cross-cultural perspective was adopted in order to identify possible differences between opinions and positioning of consumers from two European countries, UK and Spain. Several dissimilarities were anticipated, mainly because

the promotion and development of the concept varies between the two countries.

The analysis of data on four leading manufacturers in the consumer market show that consumers perceive companies as not providing enough information on their social, ethical and environment-related activities. The consumers' main interest centres around obtaining information on the companies' products, which seems logical given that individuals, in their role as consumers, attach more attention to commercial issues. Companies could benefit from maintaining continuous marketing communication for sustaining the consumers' level of awareness and enhancing purchaser preferences for CSR-minded companies. The interest on corporate social responsibility issues is relatively low, but its importance should not be underestimated. The high significance of commercial associations seems to dominate other associations and, above all, the big brands considered here do not seem to have strong ethical attributes. Well-known brand manufacturers have continuous visibility and a considerable impact on their environment. These companies would be welladvised to strengthen their associations through publicity, visible public relations exercises, socially responsible marketing campaigns, and by other means of effective marketing communication.

The findings in this study highlight the need for more emphasis on the CSR concept and its company-to-consumer communication. At present a number of companies' websites and their annual reports include information on these practices but the results show that either this information does not reach the consumers or the current communication strategy is not strong enough to link the CSR actions to brands. As suggested by Swaen and Vanhamme (2005), companies claiming to be socially responsible are more positively perceived in the market, but if any of these companies is accused of unethical behaviour, the damage to their reputation will be greater than to those companies with a lower social profile. While consumers' reaction to information about irresponsible practices is strongly negatively, they are less sensitive to positive messages (Mohr and Webb, 2005; Sen and Bhattacharya, 2001). As Bacon (2004) suggests, consumers do not believe what is told to them, they believe what the companies actually do. This means that the ethical codes of company should not be reduced to a mere declaration of principles, rather they

should underpin all the company's activities that help in avoiding negative publicity.

While in consumer markets commercial associations will always have the greatest influence on purchasing decisions and on overall appraisal of a company, it cannot be overlooked that brand positioning is also created through other impressions. The results in this study show that social issues are significant in order to create an image, unlike ethical issues. This is either due to a lack of knowledge or because of unclear perceptions. However indirect effects have also been found, explained by variables such as occupation. Loyalty does not constitute a moderator variable (the relationship with the image can be direct) and the predisposition towards the socially responsible practices of the companies while shopping does not have a clear effect either.

Regarding the differences between the consumers from Spain and the UK, several issues can be highlighted. First, Spanish consumers are more critical about valuing the degree of information on ethical and environmental activities. However, their interest towards these practices is smaller. This finding reflects a minor involvement of the Spanish consumers in CSR, perhaps motivated by a lack of general public awareness. Increasingly more companies are becoming aware of this, and are trying to raise the knowledge on CSR matters in different segments of the consumers. Second, the commercial issues do influence the global image more than the others dimensions, and the moderator variables have a similar effect in both countries.

This study has revealed several insights about the influence of CSR on the perception of frequently bought consumer brands. The study also has its limitations. Four leading companies in the consumer market have been studied in an aggregate way. Though this has given conclusions on CSR perceptions, a more specific individual brand-level analysis could help to identify the differences between brands. Moreover, the sample was from large cities, which might have an impact of the level of CSR awareness. A future line of research could assess this relationship by including further moderator variables and by working with a bigger sample. A future study could also use other methodologies, such as multi-group analysis, to determine the differences between the two countries.

Appendix

The company...(1, total disagreement with the statement; 10, total agreement with the statement)

Commercial Responsibility	is an innovator and launches new products into the market continuously its products always maintain good quality informs in a correct and truthful way about the characteristic/properties of its products behaves ethically/honestly with its customers
Ethical responsibility	is concerned to fulfil its obligations vis-à-vis its shareholders, suppliers, distributors and other agents with whom it deals is concerned to respect the human rights when carrying out its activities always respects the norms defined in the law when carrying out its activities respecting ethical principles in its relationships has priority over achieving superior economic performance
Social responsibility	is concerned about protecting natural environment directs part of its budget to donations and social works favouring the disadvantaged supports the development of the society financing social and/or cultural activities is concerned to improve general well-being of the society

Give your opinion about the following aspects (1, total disagreement with the statement; 10, total agreement with the statement)

Support to socially responsible actions	I avoid buying products from companies that don't have an ethical and socially responsible behaviour If the price and quality of two products are the same, I would buy from the firm that has an ethical and socially responsible reputation I would pay more to buy products from an ethical and socially responsible company I consider the ethical reputation of businesses when I buy I consider the social activities of businesses when I buy
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Notes

¹ <http://www.globalcompact.org>

² <http://www.globalreporting.org>

³ Values are averaged to facilitate the analyses.

⁴ The variable base of occupation is the category "student" (against the categories of "worker" [self employed or employed] and "not worker" [unemployment, pensioner, home worker]) and the base for loyalty is "regular purchaser".

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