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The Role of Ethical Evaluation of Corporate Social Responsibility in the Perception of Corporate Hypocrisy, the Intention of Opinioned Communication and Behavior toward a Firm

KyuJin Shim

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ABSTRACT

Corporate hypocrisy refers to publics' negative perception of CSR (Corporate Social Responsibility) as a result of ethical attribution of CSR to normative ethics, and thus can be a useful indicator of the disappointing and ineffective role of CSR programs geared toward raising publics' goodwill toward a firm. However, scant scholarly effort has been made to explore the concept of corporate hypocrisy in relation to corporate issues and crises, publics' ethical orientation, cultural and national influence, and polarized sentiments toward global business in the media landscape. These aspects collectively constitute the unpredictable, uncontrollable public opinion, in particular the opinion of the socially minded general public, and these aspects thus generate a turbulent business arena across the globe.

To fill this void, this dissertation concurrently conducted two sets of research: one used a survey methodology on a real company's CSR case and the other used an experimental method. First, Study 1 aimed to investigate how the perception of corporate hypocrisy connects publics' ethical attribution of CSR to subsequent positive/negative opinioned communication intention and pro-firm behavioral intention. With special attention to deontology and consequentialism in normative ethics of philosophy, the current study was to empirically test a theoretical model of perceived corporate hypocrisy with two causal antecedents (i.e., the evaluation of self-orientation and other-orientation in CSR), and the mediating role of corporate hypocrisy between such antecedents and subsequent publics' communication and behavioral intention toward a firm. Personal ethical orientation was suggested to moderate effects of corporate hypocrisy on dependent measures. Moreover, to explore the cultural and national effect in the

theoretical model, this study compared U.S. and Korean data. To this end, a survey using a real company CSR case was conducted via Internet with a convenient sample (n = 603; the U.S.=406, Korea=256), including the general population (n=456) and a Northeastern university's student and alumni population (n=147).

Structural equation modeling (SEM) was used to empirically test the hypothesized mediation model of corporate hypocrisy. The results indicate several key issues regarding the role of ethics on the strategic CSR communication. First, this study found sound measurement reliability and validity of the proposed four-item scale of four dimensions in ethical CSR evaluation (i.e., self-interested motives, self-interested outcomes, altruistic motives and altruistic outcomes). Further, this study also proposed a self-developed seven-item scales for deontology and consequentialism with acceptable reliability and validity as indicators of personal ethical orientation in the context of public's ethical judgment of global business practices. The current study also found significant mediation effects of corporate hypocrisy between ethical CSR evaluation and public's communication and behavioral intention based on positive and negative opinions formed through CSR evaluation. Also, as assumed, personal ethical orientation and cultural/national difference were found to significantly moderate the role of corporate hypocrisy on dependent measures.

Study 2 aimed to test the theoretical validity of the attitudinal and behavioral influence of personal ethical orientation (i.e., deontology vs. consequentialism) and media framing of CSR approach (i.e., self-oriented CSR vs. other-oriented CSR); an experiment study (n=603) was conducted online for study 2. For the U.S. samples, the university student and alumni population was recruited (n= 347), and for the Korean

samples, the general population (n=256) was recruited via an online survey system. Study 2 also found significant effects of personal ethical orientation and media framing. Deontological publics were more influenced by media framing of CSR approach rather than consequentialist publics; more significant was the differing interaction effect across nationalities. The Korean samples were more prone to be affected by media framing of CSR approach depending on their ethical orientation than the U.S. samples.

To summarize, across the findings of the two studies, deontological publics showed more ethically idealistic and rigorous traits whereas consequentialist publics displayed a more pragmatic and business-friendly inclination in CSR judgment. This result highlighted the role of virtue ethics perceived from corporate motives and outcomes of CSR, which can play a part in forming publics which have certain opinions toward global business and its CSR activities. Also, the findings indicated that these ethical traits can be related to the cultural and national background of publics targeted in the global market; thus CSR strategy should take the ethical and cultural traits of target publics into account. Limitations and suggestions for future research were discussed with implications for both public relations scholarship and practices.

THE ROLE OF ETHICAL EVALUATION OF CORPORATE SOCIAL
RESPONSIBILITY IN THE PERCEPTION OF CORPORATE HYPOCRISY,
THE INTENTION OF OPINIONED COMMUNICATION AND BEHAVIOR
TOWARD A FIRM

By

KyuJin Shim

DISSERTATION

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CHAPTER 1: INTRODUCTION

Overview

Ethical Attribution of Corporate Social Responsibility

Over time, Corporate Social Responsibility (hereafter called CSR) has received a preponderance of scholarly and practical attention due to its economic and legal importance to business outcomes (Schnietz & Epstein, 2005; Jahdi & Acikdilli, 2009; Murray & Vogel, 1997; Deng, 2012). As many studies failed to confirm clear and direct “payoffs” from CSR to business success, CSR scholarship went through a paradigm shift from the CSR effect on financial performance to the strategic benefits to firms (Burke & Logsdon, 1996; Wertjer & Chandler, 2005; Sasse & Trahan, 2007). Burke and Logsdon (1996) identified the value of CSR’s fostering strategic interests that permit discretionary and proactive business principles in democratic society. Despite a firm belief in PR practices that “CSR efforts are part and parcel of being a good global citizen” (Sprinkle & Maines, 2010, p. 446), marketing of CSR in global business invites pitfalls by employing a self-oriented approach, and therefore tends to court possibility of publics’ negative responses to CSR (Werther & Chandler, 2005).

Ethical attribution is inclined to guide attitudes and behaviors in various business contexts (e.g., purchasing behaviors [Wahlen, Pitts, & Wong, 1991], brand perception [Signh, Sanchez, & Bosque, 2008; Deng, 2012]). Legal and strategic CSR has attracted broad appeal among practitioners and scholars, especially as a core element in global business principles. Particularly, many studies illuminated the importance of ethical approach in CSR as the most pertinent aspect in an international sphere (Albareda, 2008;

Detomasi, 2007; Keohane, 2008; Kobrin, 2008; Kolk & Pinkse, 2008; Sturchio, 2008). CSR effect has become far more complicated as a variety of demands from increasing global competition, publics' expectations and activist groups' pressure emerge (Kim & Kim, 2009; Pohl, 2006; Wertjer & Chandler, 2005). In this competitive and pressing business climate, ethics has been highlighted as an essential feature of CSR implementation as well as a precursor to publics' communication and behaviors regarding a firm. In this sense, the current research casts light on the ethical, cultural and affective disposition of general publics in the global market and their responses to CSR endeavors.

While much CSR communication literature has viewed publics as customers or beneficiaries, the current study sees a clear need to bring in the perspective of the publics as individuals who are dispassionate about the direct business practices yet who ethically attribute genuine motives and substantive outcomes of CSR to corporate ethics.

The purpose of the current study is to develop and validate a theoretical model of the role of deontological versus consequentialist orientations in corporate hypocrisy perception, in regard to CSR communication, and the influence on subsequent pro-firm behaviors. The study specifically looks at the CSR cases of global health companies that have an inherent potential for crisis-related issues and also have shown a recognizable effort in social responsibility activities. The study also aims to further explore the related questions on the effect of deontological versus consequentialist orientations on communicative and behavioral intention regarding CSR, as well as the effect of nationality on culture-based ethical attribution. In addition, through conducting another experimental study, this study looks at the interaction of the tone of CSR coverage with

publics' ethical orientation, with respect to the polarized media landscape and interest group media in the global business arena. The addition of study 2 will increase the theoretical power of personal ethical evaluation of CSR relating to extremely polarized sentiments and attitudes of local media toward a global business.

Implication

Transnational Health Industry's CSR Strategy

In corporate communication, business ethics and social responsibility can never be overemphasized for transnational health companies because the health business is related to basic human rights and dignity. If transnational health companies simply seek to increase sales in global market, their commitment to economic, social and environmental obligations will be perceived as hypocritical. In this sense, the health care industry should be aware of the tenuous line between motivations for purposes of profit and motivations for better leveraging their organizational resources for global health care (Hetherington, Ekachai, & Parkinson, 2011). At the same time, industrial ethics and CSR should be considered in local contexts, meeting their societal and cultural needs.

Yet, the global pharmaceutical industry has major concerns in third world markets on such issues as negotiations of price reductions and the execution of non-patented drugs. For example, Brazil's government AIDS treatment program, noted as the developing world's largest and most successful AIDS treatment program, produces non-patented generic antiretroviral drugs (ARVs) to replace patented drugs that are not affordable to the most of AIDS patients in Brazil (Marques, Guimarães, & Sternberg,

2005). Consequently, this government activism has led to a wide range of procurement options for ARVs with negotiated price reductions.

Grassroots activism is also one of the major issues that global pharmaceutical industry should deal with in international markets. Activism in Korean society might be a relevant example. Korean health activism is one of the widely cited successful instances of price negotiations, particularly their lowering of the drug price of GLEEVEC, a unique treatment for certain forms of cancer. After more than four years of negotiations among NGO, government authorities and Novartis Korea, the blood cancer patients in Korea ended up winning free access to GLEEVEC with support from both the public healthcare plan and cost rebate from Novartis Korea (Novartis Website, 2013).

As shown in the above, issues in the global health industry might potentially turn into crises. More often than not, issues of corporate governance and ethics, as they relate to employees and customers, have come under the widening CSR construct (Sasse & Trahan, 2007). Specifically, stakeholder theory has been used as a theoretical rationale for the strategic CSR which relates to issues management. In contrast to Friedman's suspicion of CSR's taking away stakeholders' interests, later scholars such as Post, Preston, and Sachs (2002) positioned the stakeholder theory as a rational ground for implementing CSR, asserting that "the corporation cannot—and should not—survive if it does not take responsibility for the welfare of all its constituents, and for the well-being of the larger society within which it operates" (p. 16-17).

Especially, transnational healthcare companies' CSR is related to various issues in global markets, this study calls for the redefinition of key stakeholders. That is, while previous CSR activities traditionally have focused on solidifying relationship with key

groups by addressing issues of interest to important stakeholder constituencies (Murray & Vogel, 1997), issue-related CSR might have to widen and redefine major stakeholders in consideration of characteristics of public-opinion leaders and attentive individual participants in social issues when company issues or crises break out (Kim & Grunig, 2007; Moon, 2011; Ni & Kim, 2009). As Leich and Neilson put it, publics can be defined by the shared perception of problems from the various sources of experience (2001).

Along this line, this study reframes the stakeholders in CSR as not only the publics who have strong involvement or constant relationships but also the general publics who form their own impressions, opinions and judgments about corporate activities encompassing widely known issues and/or related CSR campaigns. Although CSR campaigns are targeted to patient groups or customers who are directly connected to the operation of healthcare companies' businesses, when issues turn into conflicts between stakeholders and the company then general publics would be widely exposed to the issue through public media. Then perceived ethics and hypocrisy from CSR might help people form an opinion on the global health issue as global citizens. If people attribute CSR to self-interested tactics and not philanthropic efforts, then it is likely that a negative evaluation about corporate issues will be formed. Then the negative attitude might provoke negative communicative behaviors toward corporations.

In particular, today's media landscape and publics' communicative behaviors in forming opinions about business activities are driven by social media that facilitates two-way communication; for example, users can initiate conversations for the company on social media debate, or, defend or attack the firm in an interpersonal communication setting (Moon, 2011; Murray & Vogel, 1997). As such, people's support or hostile

communication behaviors might be critical to global health companies' issues management and operation of business and therefore, it is of interest for them to explore the effect of CSR on attitude formation and communication behaviors of general publics.

Also, It is widely known that people's perception/evaluation of a company is formed through mediated reports about the company (e.g., the news media and advertising: Fombrun & van Riel, 2004). Coombs (2007) also noted that the news media and the internet significantly affect the processing information about a crisis, thereby negatively altering attitudes toward a company. Given the previous emphasis on news coverage about corporate communications (Carroll 2004; Carroll and McCombs, 2003; Dean, 2004; Heath & Millar, 2004; Hearit & Coutright, 2003; Hollaway 2009; Lyon & Cameron, 2004; Veil & Ojeda, 2010), we can conjecture that how the news media covers CSR information is also effective in shaping the public's perception of CSR.

In this regard, this study highlights the need of reframing publics in an issue-related CSR as general publics who might possibly be active and vocal, and participating in forming the public opinion surrounding global health care companies. Thus, this study is hoped to explore the general publics' perception of CSR hypocrisy because it can bring about practical implications for global health companies who are exposed to potential crises that might draw public attention regardless of their direct connection and involvement in companies' business.

Implications for Public Relations Scholarship

This study strives to contribute to public relations scholarship in that it expands our knowledge on negative relationship management in several grounds. First off, previous studies on CSR perception studies have mainly shed a light on the

organizational situations (e.g., reputation or crisis), or organization-stakeholder relationships (e.g., consumer-corporate identification or media relations), yet, did not fully consider the audiences' judgment of corporate ethics in regards to the perception of corporate hypocrisy. As today's PR is getting involved with more fragmented and diverse stakeholders than ever, public relations is going beyond a conventional framework that has prioritized attention to positive relationship building with stakeholders or publics. Thus, the study calls for a reframing in PR approaches with a focus on sorting out the factors causing negative impressions and/or dissolved relationships in corporate communication.

Moreover, methodologically, abundant business ethics and CSR studies have been reliant on explorative case studies with insufficient attempts to build a systematical framework on publics' judgment process of CSR message in regards to ethical standard. By developing measurement scales for evaluating of CSR, it is expected to help scientifically examine the psychological process of ethics in CSR messages wherein corporate hypocrisy is perceived and judged.

Lastly, most of CSR studies have been conducted based on U.S.- or western-based perspectives while having been in limited consideration of global context. Therefore, the CSR study in connection to global health is to add up to our understanding about intercultural and transnational implications to CSR communication. This area is of importance in that corporate hypocrisy might be a key concept that uncovers a wide variety of corporate problems embedded in globalization due to the lack of understanding of the cultural and social discrepancies between local and international markets. And thus, this study hopes to significantly contribute to international public relations involving a

variety of transnational companies, global health communities, and international public relations practitioners.

CHAPTER 2: LITERATURE REVIEW

Corporate Social Responsibility

Corporate social responsibility is common terminology in the field of public relations, encompassing various forms of non-profit-seeking corporate activities in connection with business ethics and community wellbeing. CSR is part of the broad “prosocial” activities of a company. According to Murray and Vogel (1997), “prosocial” means intrinsically voluntary behavior, not having the intention to win social favor or immediate reward. CSR is the corporate citizenship by which a company conducts prosocial acts for communities’ wellbeing and development (Pride & Ferrell, 2006). Policy makers understand CSR as a concept whereby companies integrate social and environmental concerns into their business operations and in their interactions with their stakeholders on a voluntary basis, beyond compliance to mandatory, legal requirements (European Commission 2001 cited in Graafland & Mazereeuw-Van der Duijn Schouten, 2012, p. 378). Sasse and Trahan (2007) state that “a primary part of corporate citizenship is philanthropy” (p. 30). Although CSR implies “volunteered” corporate activities, CSR is deemed as a kind of mandated set of social obligations and business routines rather than volunteered philanthropic activities. Companies are pressured to invest in CSR activities and more than 80% of Fortune 500 companies announce their CSR spending in their annual reports (Bhattacharya & Sen, 2004).

The purpose of CSR is debated. Some warn against a broad definition and application of CSR that set enforceable rules for conduct as a business (Sasse & Trahan, 2007). Milton Friedman’s view on CSR states that “the social responsibility of business is to increase its profits” (Beauchamp, Bowie, & Arnold, 2004, p. 50). To put this aphorism

in another way, he may have foreseen the hypocrisy perception from corporations' claim that they are fulfilling social obligations through business itself. Because business is inherently "business" that aims for profit, and doing something else allegedly for society merely tends to be seen as "window dressing" to appease stakeholders, doing nothing but deceiving stockholders, employees and customers whose benefits are taken away by CSR activities.

Thus, CSR originally imposes managerial and ethical issues with respect to gaining consensus from other shareholders in implementing CSR programs, because some shareholders worry about the possibility that CSR might soak up the required resources for running the business (Beauchamp et al., 2004). However, in this regard, many studies have attested that CSR is an essential component in operating businesses (Jahdi & Acikdilli, 2009; Neville, Bell, & Mengüç, 2005; Sprinkle & Maines, 2010). Corporations engage in socially responsible endeavors in an attempt to achieve better financial performance, employee commitment, and corporate reputation (Rettab, Brik, & Mellahi, 2009). A number of studies have shown that CSR activities often lead to greater organizational performance in terms of both image and earnings (Graafland & Mazereeuw-Van der Duijn Schouten, 2012; Jahdi & Acikdilli, 2009; Kang, Lee, & Huh, 2010; Knox & Maklan, 2004; Lee & Park, 2009; Murray & Vogel, 1997; Neville et al., 2005; Werther & Chandler, 2005). As such, the effectiveness in CSR on corporate performance seems to reduce the gap between stockholder interests in higher profits and social demands for good corporate citizenship.

Attitudes Formation and CSR

Yet, nowadays, more concerns are raised by publics' perception of CSR rather than corporate internal views on CSR. To be specific, Godfrey illustrates that "moral capital can provide shareholders with insurance-like protection for a firm's relationship-based intangible assets, and this protection contributes to shareholder wealth" (p. 777). To note, the "strategic philanthropy" positioned by Godfrey (2005) not only set the compelling reference point to underscore the effect of moral capital for stakeholders and communities alike, but also incites negative impressions initiated by perceived self-interested risk-management intentions in CSR.

Therefore, corporations begin to think about the "backfire effect of CSR" such as potential damage to corporate reputation due to perceived self-interestedness in CSR. Previous studies in this area have also found that attribution of suspicion is a useful framework for explaining why CSR outcomes might not be as good as the firm initially expected. This question seems to be going back to Friedman's original criticism; his intended point is that philanthropic activity should be performed by individuals rather than a corporation, whose goal is the running of a business, not of a charity. Thus, what we know as so-called "green washing" activities, meaning the inappropriate overstatement of corporate ethical credits, may have led to increased cynicism and mistrust toward CSR (Jahdi & Acikdilli, 2009).

As a consequence of this suspicion, a dilemma in communication of the CSR with a variety of organizations' stakeholders is generated. More specifically, while corporations and stakeholders seek financial and social payoffs from the CSR investment, other types of stakeholders such as NGOs, local government authorities and the press,

tend to impose a greater level of suspicion onto CSR's real intentions, which might seem not genuine but self-interested. In turn, the increased suspicion also tends to make the firm's important decision makers—so called “dominant coalition” in the company—suspicious about the CSR effect on their market performance, resulting in making CSR credentials even more difficult (Jahdi & Acikdilli, 2009).

Ample research in marketing and consumer psychology commonly monitored the effects of message characteristics and narrative style in CSR communication on generating suspicion toward a company's ulterior motives (e.g., Sen & Battacharya, 2001; Wagner, Lutz, & Weitz, 2009). To illustrate, attribution of suspicion refers to the degree to which CSR intention is not perceived as what it claims to be. In general, the CSR message is likely to guide publics' perception about the firm; people may often regard CSR as typical marketing tactics for boosting sales or makeshift measures to get over reputational damage from a crisis or hostile publicity about the firm. Thus, how publics assess the ethical motives behind CSR is critical to forming one's attitudes toward the company (e.g., Bae & Cameron, 2006). For example, if an audience member perceives genuine motives regarding an example of CSR, then he or she is likely to evaluate the company's reputation positively, but if he or she perceives the motive behind the CSR as self-interested, then she or he is likely to be skeptical of the company.

Corporate Hypocrisy

There is little evidence about how negative perceptions of CSR occur and thereby how CSR messages should be managed. In order to pursue communication effectiveness in CSR, it would be useful for public relations practitioners to understand more about corporate hypocrisy perception vis-à-vis CSR. Corporate hypocrisy is the state in which a

company claims itself to be something that it is actually not (Wagner et al., 2009, p. 79). In the reality of business, many companies utilize CSR activities for business and marketing strategies. And van de Ven (2008) warned that the marketing and business purpose of CSR policy is likely to involve ethical pitfalls besides marketing opportunities. One of the perilous factors causing the debate on CSR validity is the misalignment between the company's self-claimed espousal of virtue ethics, like the promotion of environmental protection or fair trade, and the company's actual business practices (Becker-Olsen, Cudmore & Hill, 2006; Sen & Battacharya, 2001; Wagner et al., 2009). For example, The Body Shop faced criticism that they broke the condition of fair trade due to the rapid growth of the business against its upheld values, which were heavily advertised from the brand's beginning (Hartman & Beck-Dudley, 1999; Entine, 1994, 2002).

More importantly, the essence of CSR itself, connecting to the core competences and values of the firm, produces suspicion and a sense of betrayal. As Sasse and Trahan (2007) put it, effective CSR is "hardly distinguishable from good business" (p. 34), and Friedman originally affirmed that this mixture of practices cannot be termed as philanthropy or social responsibility but rather it should be called a business responsibility. That is, if the company must invest in social causes in order to eliminate possible threats to the business, claiming it to be more than a legitimate business expense is insincere and hypocritical. Hence, we can postulate that the gap between self-claimed CSR intentions for social causes and the actual CSR outcome that aligns closely to corporate performance perceived by publics might relate to the hypocrisy judgment. In this regard, the current study proposes that corporate hypocrisy is the result of the

attribution of corporates' philanthropic endeavors for society and communities through the judgment of motivation and outcome of corporate social responsibility.

In this respect, the current study looks at two ethical frameworks, one from deontology and another from consequentialism, based specifically on Kantian and Utilitarian moral philosophies respectively: Kantian moral philosophy delves into the absolutism in ethical judgment, highlighting the true virtue of the ethics in social obligation and individual duties, whereas Utilitarian moral philosophy centers on the efficiency and substantial social contribution of the ethical endeavors. From these two divergent perspectives, the current study aims to figure out which ethical framework is linked to the public's judgment of corporate ethics, how wide the gap in the judgment is among a variety of stakeholders, and how these ethical frameworks are connected to hypocrisy perception as well as goodwill toward a firm.

A great deal of CSR communication research has examined the effect of publicity of CSR information to enhance corporate image and reputation. CSR tends to deliver the specific details of CSR information, granting diagnostic cues about the underlying purpose of CSR to the public (Sen, Du, & Bhattacharya, 2009). Sen et al. (2006) noted that only a genuine and trustworthy approach in CSR for social causes and the community can bring a positive reaction to CSR, yet bragging and touting of the CSR effort might lead to unfavorable attribution of CSR as a mere "ego trip" of the firm. In this regard, previous studies in this area have found that the attribution of suspicion is a useful framework to explain an unsatisfying CSR outcome to the company. In this regards, van de Ven (2008) suggested that a company should restrict its communication about CSR, using this "low profile" tactic (p. 346) in order to build a virtuous corporate

brand and avoid the risk of receiving criticism from publics' high expectations about the corporate ethics.

A series of marketing research examined the effect of the contexts in CSR on publics' ethical evaluation of CSR (e.g., Sen & Battacharya, 2001; Wagner, Lutz, & Weitz, 2009). Conflicts and crises, whether ongoing or concluded, are likely to be detrimental to CSR outcomes as negative sentiments are often aroused by seeing CSR as a temporary measure to revamp corporate image. Another line of research has delved into the disappointingly limited role of CSR in boosting corporate reputation; Bae and Cameron (2006) have found that genuine motives appreciated by publics can guide positive evaluation of corporate reputation, whereas self-interested motives lower the company's reputation. As such, corporate hypocrisy has been a popular concept in explaining a variety of PR outcomes. Corporate hypocrisy has driven scholarly attention to the exploration of misalignment of CSR strategy and its outcome in a virtue ethical perspective. Thus the role of corporate hypocrisy in CSR evaluation is particularly important in understanding the public's collective response to CSR, in relation to the nature of strategic CSR for better business performance.

Ethical Attribution of Motives and Outcomes of CSR

Kantian moral philosophy and Utilitarian moral philosophy offer useful perspectives for understanding deontology and consequentialism. Together, these two moral philosophies are deemed as the most striking contrast in people's decision making and information processing (Tanner, Medin, & Iliev, 2008), and thus are to be expected to influence ethical judgment processes regarding CSR.

Deontology is the theory that 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). As such, deontology focuses on “duty,” which concurs with the work of Kant, who believed that reason plays a key role in being moral, overriding any other characteristics inherent in humans by informing and fulfilling duty (Anscombe, 1958; Kant, 1797; Tanner et al., 2008).

Consequentialism, in brief, assumes that the ends justify the means, that is, consequences are the basis in evaluating the morality of one’s action (Anscombe, 1958; Birnbacker, 2003; Broad, 1930; Tanner et al., 2008). Consequentialism has its roots in the work of John Stuart Mill, who espoused the idea of Utilitarianism. He contended that actions are right in proportion as they tend to promote happiness, and wrong as they tend to produce the reverse of happiness (Mill, 1976). He qualified this statement further by writing that happiness is “not the agent’s own greatest happiness but the greatest amount of happiness all together” (Mill, 1906, p. 18). In simpler terms, adherents of the philosophy of Utilitarianism believe in the greatest good for the greatest number.

These discrepant ethical views help to define and differentiate the role of motivation and outcome in CSR judgment process. Related literatures incorporated the motives and outcomes components into the ethical judgment and decision making process. Stolz (2010) proposed the systematic analysis and classification of CSR motives in two practical perspectives such as strategic CSR for business performance and moral CSR for normative duty. This study considers the former as “self-interested motives in CSR” as CSR mainly seeks long-term profit and efficiency through improved image and

competitiveness (Juholin, 2004; Panapanaan et al., 2003) and risk-managing practices aiming to keep the status quo for a stable business environment (Bondy et al., 2004). On the other hand, the latter is considered as “altruistic motives in CSR” that is attributed to the pursuit of proper economic responsibility (Maignan & Ferrel, 2003), business-society relationship (Stolz, 2010) and diverse societal welfare (Iankova, 2008).

As Kantian theory finds motives for actions to be of the highest importance, in that it expects persons to make the right decisions (Beauchamp & Bowie, 2004; Enderle, 1999; Spielthener, 2005; Tanner et al., 2008), we can assume self-interested and altruistic motives in CSR can constitute the CSR judgment framework as influencing factors in shaping goodwill or hostility toward a company.

On the other hand, Utilitarian theories hold that the moral worth of actions or practices is determined by their consequences (Beauchamp & Bowie, 2004; Enderle, 1999; Spielthener, 2005; Tanner et al., 2008; Whalen, Pitts, & Wong, 1991). Essential features in utilitarian theory are efficiency and pleasure (Mill, 1976). Also, the theory assumes that virtue ethics is quantifiable and comparable. John Stuart Mill’s “principle of utility” identifies the greatest-happiness principles as the foundation of normative ethical theory (Beauchamp & Bowie, 2004). From this perspective, irrelevant to initial motives, corporate activities can be justifiable as long as they promote happiness or the absence of pain, and undesirable insofar as they tend to produce pain or displeasure. And an action or practice is right if it leads to the best possible balance of good consequences for all the parties affected. In taking this perspective, Utilitarianism believes that the purpose or function of morality is to promote human welfare by minimizing harms and maximizing benefits.

Along these lines, ethics in global CSR might be measurable according to the degree to which people perceive the benefit of CSR for a company or local market and communities. And the quantity of benefit for both parties and comparison of the amounts might relate to the attribution of hypocrisy. If people perceive more benefit to the global company rather than to local communities, the hypocrisy perception might surge.

Thus, the consequences of CSR can be perceived and judged according to whether the CSR has self-interested or altruistic outcomes, congruent with CSR motives evaluation. A series of pertinent literatures also manifested this ethical attribution process involving outcome and motives judgment; Gao (2008) articulated means and consequences, and goals and processes as core constructs in the ethical evaluation of corporate activities; Tanner et al., (2007) explained that people's decisions are considered to concern motives as well as outcome.

To synthesize, this study proceeds to contend that these motives and outcomes of CSR tend to lead the judgment process of corporate ethics, subsequently affecting communicative actions and pro-firm behaviors toward a company. This study reframes these four types of CSR evaluations based on attribution of outcome versus motives, and who the actual beneficiary of the CSR is—the company or the community. To do this, the study will examine a wide range of CSR purposes—for example, to enhance a company's financial and reputational asset, or to fulfill the local community's development and welfare and the like—that are stereotypically shown in global CSR activities. The questionnaire items to gauge CSR evaluation were built upon the ethical framework of outcome and motives as shown in the Table 1.

Further, based on this CSR evaluation framework, the following hypotheses were tested;

Hypothesis 1: CSR Self-orientation on Corporate Hypocrisy:

a) Self-interested outcomes and b) self-interested motives will increase the perceived corporate hypocrisy.

Hypothesis 2: CSR Other-orientation on Corporate Hypocrisy:

a) Altruistic outcomes and b) altruistic motives will decrease the perceived corporate hypocrisy.

Table 2- 1. Moral philosophy and CSR perception

Moral philosophy	Consequentialism	Deontology
Beneficiary		
Company	Self-interested outcome	Self-interested motives
Society/communities	Altruistic outcome	Altruistic motives

CSR and Opinionated Publics

As noted above, this study, regarding the issue-related CSR, focuses on general publics as major stakeholders that can be shaped in terms of their awareness and activeness about with the help of a two-way communicative environment that enables publics to become fully informed about a specific issue. This supposition is supported by the transforming media landscape that empowers and educates publics more than ever with the increasing breath of information sources in the digital sphere (McCluskey & Kim, 2012).

Theoretically, part of this view can hearken back to the perspectives of the situational theory of publics that highlight the active and knowledgeable traits around a certain issue (STP, J. E. Grunig, 1997; J.E. Grunig & Hunt, 1984; Moon, 2011; Ni & Kim, 2009; Ni, Kim, & Sha, 2007; Edwards, 2006; L. A. Grunig, J.E. Grunig, & Dozier, 2002; Heath, 1997, 2006). According to STP, people become communicatively active about the issue when they have identified it as a problem. The STP distinguished four types of publics (i.e., active, aware, latent, and nonpublics) based on variables such as problem recognition, level of involvement, constraint recognition (Grunig, 1994) and referent criterion (Kim & Grunig, 2011). This typology allows for the emergence of different types of publics according to their willingness to resolve the problem. Overall, the STP's view is that publics tend to involve reasoned action in search of information that is needed to resolve personally engaging problems. In this regards, major dependent variables are the activeness and passiveness of the publics in terms of their information seeking and sharing behaviors.

Of interest, the valance of the communicative actions (e.g., positive or negative) is not a major concern in the original STP framework. As construed by Moon (2011), STP overlooks the importance of valence in communication because public relations scholarship inherently views publics as not highly opinionated, and their supportive or hostile attitudes about an organization are the outcome of their relationship with an organization, rather than the result of an antecedent factor determining their behaviors.

In this point, we can see that the apparent difference between STP and this study's focus on CSR communication motivation erupts. Particularly in the context of CSR communication, this study assumes that publics are regarded as broadly opinionated

being affected by their ethical philosophies and cultural influences. STP (Kim & Grunig, 2011) refined “referent criterion” to problem resolution as an immediate antecedent that helps to classify the public and predict their transmissive behaviors to mobilize attention and recourses from others; still, the framework did not address the ethical or emotional motivation in the collective problem-solving and referral communication; by contrast, this study expresses the idea that the active traits of general publics are transient depending on the social visibility and the nature of the corporate issue, varying in magnitude and valence (e.g., positive and negative). Further, ethical attribution is apt to trigger “moral outrage” that may induce harsh reactions toward both unethical and hypocritical others (Tetlock et al., 2000), and this phenomenon bears similarity with corporate communication. Thus, this study postulates that the violation of ethical and social norms might be one of the immediate causal factors in inducing publics’ collective action and communication intention.

The real-world impact of informed publics’ communication on shaping a business climate might be like this hypothetical scenario: Initially, publics become aware of a company’s issues or related social programs through media reporting or social media discussion. Although a person had direct business relation with the firm, ethical and cultural problems in the issue can serve to elicit favorable or negative attitudes toward a firm. Positive attitudes toward the firm occur when publics acknowledge that the firm is sincerely concerned with social interests. On the other hand, in many cases, negative attitudes toward the firm stem from the fact that the company’s business routines possess an unethical or hypocritical nature, violating normative ethics and cultural norms and moral principles.

In this regard, this study supposes that general publics are potentially active as they tend to share information and push their own opinions on an issue onto other community members as part of their daily routine. Specifically, this type of opinioned communication can take a form of “gossiping” among family members, or community members, especially when the CSR issues or relating unethical business principles rise to national attention.

Along this view, many previous scholarly works represented the notion of the transient and discussant public. In earlier literature, the nature of discussant and opinion-generating publics is characterized as “dynamic and communicative” (Vasquez & Taylor, 2001, p. 149), and this brought to light the role of publics’ “discursive interactions” in democratic society (Villa, 1992, p. 712). Price, Nir and Cappela (2006) described this feature of the communicative action as “opinion-giving.” And this inclination of publics shifts perspectives on publics’ communicative action from “information-acquisition/dissemination” to “opinion-giving/sharing.” In addition, Moon (2011) argued that public discourse on a certain issue is a driving force in the advent and constitution of “publics,” more so than relation-based or interest-sharing dimensions; examples of this type of public might be an independent watch groups or various kinds of online user groups, driven by their general goodwill toward social justice, that are concerned about and debate issues of unethical corporate practices; also, Kim (1996) and Ihlen and van Ruler (2009) stated that publics are constituted through sharing discussions and opinions on a shared problem, not necessarily bearing upon personal interest. As such, the common interest and common good that shape the nature of publics are supposed to reinforce the importance of ethical attribution in CSR communication.

More importantly, publics' opinioned communication evolves into collective discourse that often creates and affects the business ecology for corporate organizations. As Monberg (1998) noted, communicative actions set the standard of social values and traditions of a community, and thus might also guide the social evaluation and acknowledgement of global companies' ethical contribution to local development and wellbeing. Many PR scholars seem to reach an agreement that those attitudes and opinions generated on a certain issue tend to determine publics' communicative actions, and the actions might either negatively or positively affect an organization (Moon, 2011; Newsom, Turk, & Krukeberg, 2004; Cameron & Yang, 1991; Slater, Chipman, Auld, Keefe, & Kendall, 1992).

Thus, to figure out the role of ethical attribution and perceived hypocrisy in CSR communication on future issues management and the social environment of the business, this study focus on publics' opinioned communicative action in response to CSR and business practices.

Opinioned Communication Intention

In conceptualizing opinion-giving/sharing communicative action in the domain of CSR and business communication, the study adapted previously developed measurement instruments grounded in STP and CAPS. In this study, general publics' opinioned communication behaviors toward corporate social responsibility are defined as "Opinioned Communication Intention" (hereafter called "OCI"), the likelihood of individuals' voluntary or reactionary opinion-giving and -sharing about positive or negative ethical aspects in a firm's social activities and issues.

The OCI is especially indebted to the concept of the “megaphoning effect” developed by Kim and Rhee (2011) in terms of its behavioral description and operationalization of the measurement. The megaphoning effect adopted the situational theory of problem solving (STOPS; Kim & J. E. Grunig, 2011) and the theoretical model of communicative action in problem solving (CAPS; Kim, 2006).

The CAPS model has helped to produce reliable operationalization of communicative actions motivated by the need of problem-solving. Among others, *information sharing* and *information forwarding* might be components relevant to publics’ communicative action in the CSR domain. *Information forwarding* refers to the extent of planned, self-propelled information-giving to others; *information sharing* refers to “the extent of sharing information reactively only when someone requests one’s opinion, idea, or expertise about the problem” (Kim & Rhee, 2011, p.245). In applying this notion to the CSR context, communicative actions can happen as a form of opinion-giving and – sharing based on one’s ethical attribution of a firm’s business and social program.

The “megaphoning effect” was uniquely proposed as relevant to employee communication behavior; they define the concept “megaphoning” as “the likelihood of employees’ voluntary and selective information forwarding or information sharing about organizational strengths (accomplishments) or weaknesses (problems)” (p.245). The proposal of megaphoning scales extended the scope of the STP and CPAS by highlighting the valence of communicative action (positive and negative) through information sharing/forwarding behaviors. The megaphoning effect helps to build an effective concept in measuring a public’s communicative actions that represent one’s own opinion and attitude toward a firm, yet, it still regards publics as active individuals

who have strong “involvement” in the company and thus potentially spread “information” depending on their “relationship-quality” with their organization. This view stands in stark contrast to the publics’ communicative intention in the CSR context, as it is this study’s view that publics are “collective members” in society, identified by their “opinion-giving/sharing” based on an ethical attribution of “a firm’s business practices and social activities,” but, significantly, not necessarily having involvement with or knowledge about an organization.

Moreover, the terminology of megaphoning does not effectively capture the behavioral components of CSR communicative actions in that people tend to show more emotionally-charged arguments in personal and private conversations in contrast to that “megaphoning,” which well describes employees’ communication behaviors, as its literal meaning of “amplifying the voice” effectively sketches out the behavioral traits of employees; for example, “they (employees) may leak confidential information, or blame management practice as the core reason for organizational problems or issues”(Kim & Rhee, 2011, p.246).

In sum, the “Opinioned Communication Intention (OCI)” partly shares in common with megaphoning scales picturing opinionated or attitudinal aspects in communicative actions, and the course of operationalization of opinion-giving/sharing behaviors. However, due to the fundamental differences between contexts and, more significantly, perspectives on publics’ characteristics and behaviors, in a modification of megaphoning effect paradigm, a new terminology of “OCI” is proposed as publics’ communicative intention regarding CSR. Regarding the concept of OCI, this study aims to test the following hypotheses;

Hypothesis 3: CSR Self-orientation on Positive Communication Intention:

a) Self-interested outcomes and b) self-interested motives will decrease positive Opinioned Communication Intention.

Hypothesis 4: CSR Other-orientation on Positive Communication Intention:

a) Altruistic outcomes and b) altruistic motives will increase positive Opinioned Communication Intention.

Hypothesis 5: CSR Self-orientation on Negative Communicative Intention:

a) Self-interested outcomes and b) self-interested motives will increase negative Opinioned Communication Intention.

Hypothesis 6: CSR Other-orientation on Negative Communication Intention:

a) Altruistic outcomes and b) altruistic motives will decrease negative Opinioned Communication Intention.

Pro-firm Behavioral Intention

Ample research has focused on the role of ethical judgment in determining goodwill toward a company's business practices and consumer behaviors. In short, ethical attribution guides a consumer's decision making process. Whalen et al. (1991) noted that ethical expectations are incorporated into the complex consideration of price, product characteristics, perceived benefits and the like in their purchasing decision; moreover, a customer's relationship is anchored in his or her assessment about the business's past ethical behavior and potential for future ethical behavior. Given that, corporate ethical endeavors tend to receive positive perception from customers and solidify customer relationships (Singh, Salmones Sanchez, & Bosque, 2008; Schwepker & Good, 2011) and upward business-to-business sales performance (Schwepker & Good,

2011), which shows how ethical assets become business assets. Obviously, unethical behavior winds up in negative business outcomes: Whalen et al.'s study (1991) further concluded that consumers are apt to subtly catch on to dishonest and self-interested practices and carry this observation over to their decision.

In the CSR context, results are varied on the role of ethics in anticipating pro-firm behaviors. Deng's findings (2012) revealed the gap between attitude and behavior; that is, CSR awareness failed to affect purchasing behavior despite the generation of positive attitudes toward the firm. This might delimit the role that CSR plays in the generation of actual sales, for its influence is not as substantial as that of direct marketing tactics. In another light, a merely benefit-seeking strategic perspective on CSR can even worsen a customer relationship if an insincere CSR approach is primarily communicated. Becker-Olsen et al. (2006) argued that consumers tend to punish firms that are perceived as insincere with respect to their CSR initiative.

The assumption underlying the previous research focused around CSR is that publics move through the attitudinal stage and land in a belief or a doubt regarding the firm's ethical concerns, and thus become willing to engage in supportive or hostile behaviors towards the company. As such, CSR is often used as a *prima facie* strategic marketing tool, however, it has not yet found its definitive influence on publics' business-related intentions; therefore, this study attempts to examine the relationship between CSR appraisal in ethical perspectives and publics' pro-firm behavioral intention that might influence business outcomes.

Murray and Vogel (1997) suggested that CSR might be a strong booster to mobilize legal and political supportive actions from stakeholders. Specifically, consumers'

awareness of CSR can lead to greater product-purchasing intentions, and, regarding legal or political issues, consumers' goodwill toward a company can prompt a wide range of actions such as contacting elected officials, writing letters-to-the-editor, and voting.

Adapting pro-company behavioral measurements from corporate research traditions, this study proposes a scale of pro-firm behavioral intention that includes a variety of forms, specifically, the likelihood to buy stock and products, or to act for others as a favorable reference regarding the firm.

In short, it is one matter to have an intention to voice one's own opinions about ethics in CSR; it is another matter to have an intention to have a relationship with a firm's business activities—for example, purchasing goods or stock and recommending them to others. In addressing the difference between opinioned communication and pro-firm behaviors, this study examines the intention to enact pro-firm behaviors as a result of CSR judgment as a concept differing from the previously suggested OCI. As it appears reasonable to consider that ethics affect individual pro-firm behaviors in any way, this study formulates the following hypotheses and research question;

Hypothesis 7: CSR Self-orientation on Pro-firm behaviors:

a) Self-interested outcomes and b) self-interested motives will decrease pro-firm behaviors.

Hypothesis 8: CSR Other-orientation on Pro-firm Behaviors:

a) Altruistic outcomes and b) altruistic motives will increase pro-firm behaviors.

RQ1: To what extent does the perception of corporate hypocrisy mediate the effects of perceived CSR self- and other- orientation in CSR on the

positive/negative Opinioned Communication Intention and the pro-firm behavioral intention?

Deontology in CSR Evaluation and Ethically Idealistic Publics

For the most part, CSR is one of the more effective and visible tactics in business discipline, particularly when dealing with ethical and social issues by building robust and intimate community relations. However, CSR is not necessarily the panacea in the issues management process; often, CSR might be seen as a shallow marketing practice or as image manipulation for an ethical or strategic move for “knowing the enemy” (Jaques, 2011).

In this regard, many scholars (Bowen, 2002, 2005; Heath & Coombs, 2006) claim that the normative ethics—that is, Kantian moral philosophy—should be heightened in corporation citizenship. More importantly, a deontological orientation rooted in Kantian moral philosophy tends to impose a stricter and more rigorous standard in acknowledging the virtue ethics from the motives and outcomes of philanthropic endeavors.

Applying Kantian moral philosophy to the CSR context, CSR should be inherently initiated from altruistic motives and a responsible approach rather than narcissistic, promotional or self-interested motives. If these attitudes are aptly sensed by the public and stakeholders in society, the CSR is likely to backfire as opposed to its original intention, no matter how much local communities benefit from the CSR. For example, when corporate executives announce that the reason they made the morally correct decision simply because it was good for their business, this reason seems to have nothing to do with morality. According to Kantian thinking, if a corporation does the

right thing only when (and for the reason that) it is profitable or when it will enjoy good publicity, its decision is prudential, not moral.

Also, the normative ethical theories bear the perception of “ethical fairness” in comparison with corporate benefit and local communities’ benefit from CSR outcomes. Deng (2012) explained that ethical fairness means the degree to which corporate ethical behaviors match their economic power and meet consumers’ expectations toward the company’s ethical endeavors. In light of this concern, many scholars confirmed the view that unless a company responds to social obligations and disasters promptly and appropriately, their CSR fails to yield a positive attitude toward a firm and fails to lead to purchasing behavior, or even worse can cause boycotts of the product (e.g., Ceryer & Ross, 1997; Carrigan & Attlla, 2001; Huang et al., 2008). As such, people might conceive that a company should invest sufficient funds for the local community’s wellbeing in proportion to their financial earnings and huge success in the local market; otherwise, they will perceive CSR as ethically unfair, and thus hypocritical.

In this regard, deontological publics are apt to impose ethical absolutism and purity upon the philanthropic endeavors and the nature of the action, and thus might judge self-interestedness in motives and outcomes as a violation of the rule of ethics as featured in the categorical imperative. That is, even if they acknowledge that society and communities benefit from a company’s CSR campaign more or less, when the corporate motives look more self-interested, lacking in altruistic motives, then the CSR is not appreciated as a high ethical virtue of action. For example, when corporate financial performance ranked more highly thanks to CSR activities, then they might not appreciate

CSR activities as genuine ethical endeavors based on altruistic motives and social obligations.

To apply this logic to CSR perception and corporate hypocrisy judgment, a person probably will perceive more ethics when a company goes miles toward accomplishing local development in place of one's own financial gains. Yet, if a company somehow has political or economic benefits as well as initial intentions toward those benefits from CSR, a deontological orientation might see that CSR negatively, cynically attributing seeking or gaining self-interestedness to the lack of a true virtue of ethics. Tenner et al. (2007) affirmed this negative perspective of deontology on business activities because deontological persons tend to regard economic and business values as secular values, which cannot compensate for a true essence of ethics. So this leads to the proposition that demonological publics are more disposed to possessing idealistic and ethically demanding attitudes toward CSR than are others.

Consequentialism in CSR Evaluation and Ethically Pragmatic Publics

In stark contrast to the deontological perspective, the consequentialist perspective stems from hedonistic Utilitarianism, especially with its focus on the intrinsic emotional values of ethics—that is, pleasure or happiness (Beauchamp & Bowie, 2004; Mill, 1976). Specifically, hedonistic Utilitarians such as Bentham and Mill believed that the beauty of ethics lies in the happiness achieved when doing a good.

Although both consequentialism and deontology may include the same components in countering perspectives, presumably, publics highly valuing a certain orientation, whether deontology or consequentialism, may have a differing level of sensitivity on the happiness and pleasure of people performing good deeds. Thus, we can

assume that publics' reactivity to business-related benefits from CSR might vary across the personal ethical orientations—whether deontology or consequentialism.

Sticklers in deontology might not acknowledge morality of people who perform good deeds for others only because they feel happy through their own philanthropic deeds. For them, the person who performs a good endeavor for the cause should not do it for his or her own pleasure or happiness, but for the purpose of fulfilling social obligations (Beauchamp & Bowie, 2004; Enderle, 1999; Spielthener, 2005; Tanner et al., 2008). On the other hand, as consequentialism focuses on the causal consequence and generation of maximization of efficiency as a whole, in this thinking, as long as local communities are benefited by CSR campaigns, then the self-interested motives and outcomes might be well excused or even not of concern as conventions inherent to CSR, for the betterment of society.

Thus, from consequentialist perspectives, we can assume that company's benefit from CSR would not significantly affect people's judgment of corporate hypocrisy; the more important determinant is to what degree local communities benefit from the CSR. Considering the pragmatic inclination in consequentialist publics (Whalen et al., 1991), people might care less about the conflict and issues during the course of business practices than they do about the ultimate outcomes of business.

Previous scholarly endeavors demonstrated the more well-disposed nature of consequentialism toward business ethics and CSR; van de Ven (2008) construed a business-centric view on CSR as consequentialism. Consequentialism justifies strategic CSR, as "everyone benefits from a strategic approach. Notably, the good cause receives more funds, more volunteers and public awareness than it would have received without

involvement of the corporation” (p. 340); no wonder, consequentialism yields a belief that publics’ hypocritical perspective on business-related strategic CSR can be tempered by active promotion of goodwill in CSR and endorsement of non-profit parties (Kotler & Lee, 2005 cited in van de Ven, 2008).

. In this regards, in a CSR context, consequentialist publics might not be influenced by ulterior motives in CSR, whether the business is pursuing marketing or political relationships; rather, the consequentialist publics might be influenced by the degree to which society as a whole might benefit. Or, consequentialist publics might not take negative communicative actions regarding self-interestedness in CSR because business activities are inherently profit-seeking, and thus they cannot be evaluates entirely by moral values as long as publics see a goodwill to benefit the whole society through substantial business output.

Hence, it is conjectured that consequentialist publics are apt to be more acknowledging about the reality of business, and thus more friendly and amenable in ethical attribution of CSR and subsequent communicative actions and pro-firm behaviors.

Therefore, this study formulated the following research question:

RQ2: To what extent does personal ethical orientation moderate the effects of perceived corporate hypocrisy on the positive/negative Opinioned Communication Intention and the pro-firm behavioral intention?

Culture and Nationality

Although much academic attention has been paid to international business ethics with a eye to cross-cultural and comparative studies (De Geroqe 1993; Donaldson, 1992; Donaldson & Dunfee, 1994), most studies are limited in two ways: first, there is limited

focus on cultural difference specifically in terms of evaluation of a company's ethical endeavors in society, as studies have mainly covered topics about marketing and management decisions instead. Second, these studies are conducted as individual case studies on non-Western countries (Takahashi, 1999; Lee & Park, 1999; Sison, 1999; Groarkke, 2004) instead of as theoretical comparisons. Because of these limitations, the results cannot be simply delineated in a grandiose dichotomy such as the so-called "Western Protestant ethics vs. Asian values." Therefore, this study aims to explore a new establishment of a grand contrast across culture and nationality in ethical attribution in CSR communication, which is of interest for transnational companies and international public relations practitioners that are implementing CSR in overseas market.

Previous studies already discovered diverse culture-based ethics influences on business practices and decision makings (White, 1999; Etheredge & Erdener, 1999; Sison, 1999; Lee & Park, 1999; Swart, Hall, Duncan, & Chia, 2005; Kim, 2003). For example, Buddhist culture emphasizes the value of "compassion" (White, 1999, p. 174) while "trust" is remarkably emphasized in the tradition of Filipino family business (Sison, 1999). On top of that, one comparative study revealed that American students tend to have "show-off" attitude in performing good deeds more than Asian counterparts, preferring to make ethical decisions only when their ideal behavior will be visible to others, over Asians' preference for consistent behavior regardless of its visibility (Swart, Hall, Duncan, & Chia, 2005). Also, a study on Korean public relations practitioners' ethics indicated that Korean public relations practitioners are more affected by idealism than relativism in ethical judgment, in contrast to the American case, which revealed relativism as a more significant factor in ethical judgment (Kim, 2003).

Not only does cultural difference, which is inherent to nationality, affect ethical judgment and behaviors, but also the social and economic context of the nation might also be factors that account for ethical attribution. One case study on South Korean conglomerates uncovered the gap between espoused ethics and ethics-in-use which indicates a kaleidoscope of ethical standards and subjectivities, possibly due to a changing economic context and corporate dynamics in South Korea (Lee & Park, 1999) which could in some cases override culture influences over ethical decision-making. Another comparative study on ethical decision patterns in four countries conducted by Etheredge and Erdener (1999) proposes the concept of “non-consequentialist orientation” in ethical decision patterns, which are driven by the value of justice and human rights and rejects utilitarian grounds that prioritize the outcome of ethical action and setting the rules. Their findings indicate that the traditional dichotomy between utilitarian consequentialism and Kantian deontology prevails in ethical decision-making in the field of business; more importantly, national identity might be a factor determining the pattern of ethical decision-making. To be specific, among four countries—China, South Korea, Mexico and the U.S.—China is contrasted with the rest of the countries, showing the greater weight it assigns to utilitarianism over non-consequentialism while other countries give prominence to non-consequentialism when making ethical decisions. Also, the U.S. and Mexico show higher scores on both non-consequentialism and utilitarian orientations than Eastern countries such as South Korea and China. The authors concluded that cultural, political and economic variance across the nations studied might be related to the difference in ethical decision patterns.

As such, assuming the combined effect of culture-based ethics as well as differences in economic and social contexts embedded in nationality on ethical judgment and practices, it is natural to speculate that national identity influences the perception of CSR with reference to the uniqueness and peculiarity inherent in local history and conventions. Many scholars have suggested national culture tends to form people's values and norms as well as to help guide decision-making behavior (Kluckhohn & Strodtbeck 1961, Hofstede 1980, Ronen & Shenkar 1985, Trompenaars 1994). To be specific, Hofstede's cultural dimensions (2005) provides a feasible framework with which to look at national and cultural elements that influence business-related behaviors and identify ethical values to economic decision-makings, such as individualism vs. collectivism, uncertainty avoidance, power distance and the like. In this regards, there are many things to be learned about the role of ethical attribution in CSR perception in cross-cultural settings.

Publics in International Sphere

The first step to explore a CSR-derived goodwill strategy calls for identifying the target publics' characteristics in relation to the organization's course of action in the global business arena (Matten & Crane, 2005; Post, Preston, & Sachs, 2002; Murray & Vogel, 2007). This strategic management requires a thorough grasp of the social and cultural milieu of the firm, more significantly a wide range of international stakeholders—consumer-interest organizations, grassroots activists, legislators, the media, local business leaders, and, more importantly, socially minded general publics.

Theoretically, issue-related CSR might fall under the umbrella of strategic CSR because the purposes of global health companies' CSR activities are intertwined with their

public relations activities and issues management. Strategic CSR seems to have become an essential routine for corporate practice, particularly in the global market. Considering that some global companies appear to gain profits in the global market greater than the GDP of many developing nations, continuous concerns are raised that developing countries are vulnerable to unethical marketing and low bargaining power (Carrigan, Marinova, & Szmigin, 2005). Indeed, Donaldson (1992) pointed out that cultural or economic differences put global business operations into potential conflicts. Therefore, in blurring political boundaries, global companies are asked to fulfill a social obligation that was once mainly in the charge of local governments (Matten & Crane, 2005; Post, Preston, & Sachs, 2002). As such, global health and transnational companies' CSR is tightly related to local politics and public opinions, so it is critical to understand what role the locality plays in the publics' assessment of ethics in CSR.

Previous studies in business ethics have mainly focused on the cultural effect on business decisions or marketing practices (Cherry & Fraedrich, 2002; Marta & Singhapakdi, 2005; Singhapakdi, 1999; Singhapakdi, & Vitell, 2007; Valentine & Barnett, 2007). On the one hand, the corporate perspective on business ethics emphasizes utilitarian values as they seek to justify their business activities as a means of making more profits for themselves, as well as increasing employment and improvement of consumers' lives through offering cutting-edge health products and services to local markets. On the other hand, it is uncertain about how culture and local politics process and value the outcome and motivation of CSR as local markets and communities are benefited or feel exploited by transnational corporations concurrently.

For example, more often than not, global health companies' CSR giveaways are recognized as a "Faustian bargain" from recipients' point of view. This view has been shown in the Doctors Without Borders (DWB)'s refusal to accept Pfizer's CSR giveaways, instead purchasing generic versions of needed drugs (Bakan, 2004). As such, publics' CSR judgment in a recipient country might not be similar to that of consumers or key stakeholders considering the peculiarity of global business in which a company and local stakeholders' interests are typically at odds. Therefore, it appears that international publics are likely to place more deontological and rigorous ethical standards on CSR initiatives and compensations from its outcomes than are domestic publics. Hence, national identity and cultural difference may call for special attention from CSR scholarship.

And thus the result to the following research question might be able to produce a good start to lead us to yield more detailed observation and subsequent analysis of factors in cultural and national effects upon CSR perceptions. Thus, the study formulates the following research question:

RQ3: To what extent does a public's nationality moderate the effects of perceived corporate hypocrisy on the positive/negative Opinioned Communication Intention and the pro-firm behavioral intention?

CHAPTER 3: METHOD

Survey and Experiment as a Research Method

This study consisted of two sets of research: one used a survey method, and the other used an experimental method. For Study 1, a survey method was used and for Study 2, an experimental method was used. A research method should be a sound match with the purpose of the studies and type of research question (Judd, Smith, & Kidder, 1991). To test the suggested hypotheses and research questions, Study 1 suggested causal relational paths between the ethical attribution process of CSR information and the perception and attitude formation toward a firm. To fulfill Study 1's objectives, a survey method was feasible and effective for empirical testing of the proposed model that aims to explore the relational paths between the variables (Weisberg, Krosnick, & Bowen, 1996). Also, employing the real CSR cases of global healthcare companies would help better achieve external validity of the outcome of the study and thus increase its applicability to the actual CSR issues.

Survey study, for the most part, is the most useful in descriptive, explanatory, and exploratory research questions (Babbie, 2010), and thus, the study would benefit in regard to the exploration of discrepancy in the drawn models from various sub-populations, for example, the model comparisons between Korean versus American participants, and/or Western- versus non-Western participants and the like. In short, survey research is conducive to examining the perceptions or opinions of a sizable number of participants in the study (Babbie, 2010; Fowler, 2002), which is critical to obtaining statistical reliability in the study results. For Study 2, this study employed an experimental method to conduct group comparisons in the data set. All aspects of

investigations were public and described in detail so anyone who may raise a question about the results can replicate the study for him– or herself. Replication is a key component of the scientific method and unlike Study 1’s survey methodology, experimental study is effective for examining the influence of independent variables of interest on the dependent variables, outcomes of CSR, under the control of research about the CSR context and company issues across the experiment groups; therefore, reinforced internal validity can be obtained. Thus, the value of Study 2 added theoretical and confirmatory values to the exploratory values and external validity reflecting the reality of business attained from Study 1. Also, the nature of experiment that enables other researchers to replicate might be a unique value achieved by additional implementation of Study 2.

Instrumentation

Antecedent Measures

Study 1 looks at the real CSR case of Pfizer as a representative global pharmaceutical company; on the other hand, to obtain generalizability of the case, study 2 uses a fictitious company case, named GLOMEDS. Also, to measure personal ethical evaluation patterns in consideration of corporate issues and CSR in the global context, the fictitious electronic company, named HUMAN-TECH, is used.

Samples’ brand awareness (e.g., “Are you aware of the *Pfizer*?), prior knowledge about CSR (e.g., “Are you aware of the *Pfizer*’s corporate social responsibility campaigns?”) were used as antecedent measures for Study 1. If the participant was aware of the company, then he or she was asked about his or her attitude toward the company.

Perceived personal involvement to the CSR and corporate issue was measured by the following four items, which are adapted from Kim's STOPS (Situational Theory of Problem Solving, 2011) variable and Darley and Lim (1992):

1. I often stop to think about these problems.
2. I am confident about my knowledge about these problems.
3. I see the connection between myself and these problems.
4. This company's CSR activities represent my values

To measure social, political and media behaviors, this study used the following three items, which are adopted and modified from the literature (Murray & Vogel, 1997):

1. I am comfortable talking with others about social issues.
2. I tend to write posts on social media about ongoing social issues.
3. I frequently read news on major social issues.

Personal ethical orientation was measured through 14 items, which were adopted from the literature (Reidenbach & Robin, 1988) and modified for this study's global business context. After reading the given information about the fictitious company's ethical issues, named HUMAN-TECH in global business enterprises and successful business performance, participants were asked to respond to the following questions:

Deontological orientation:

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 criticism.

7. Although the company did not directly hire the overseas labor workers, the company should be responsible for the poor working conditions.

Consequentialist orientation:

1. 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. 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.

Participants answered five-point semantic differential statements anchored by bipolar adjectives or verbs (e.g., strongly disagree/strongly agree; very important/not important).

Dependent Measures

Ethical evaluation of CSR was measured through four questionnaires that indicate self-interested motives, self-interested outcome, altruistic motives, and altruistic outcome. The measurement scales were self-developed scales based on a previous literature search (Graafland & Mazereeuw-Van der Duijn Schouten, 2012; Jahdi & Acikdilli, 2009; Murray & Vogel, 1997; Sprinkle & Maines, 2010). The items were used as the following:

Self-interested motives: I think XXX [The company studied] is operating the CSR program...

1. To reap benefits that come with such an image.
2. To keep out new entrants.
3. To avoid damages for unethical behavior.
4. To pre-empt the impact of future legislation.

Self-interested outcomes: Through the CSR activities...

1. I think the company might have built strong ties with key stakeholders for the business.
2. I think the CSR campaign might have helped the company be successful in the market.
3. I think the company might have enjoyed “free” advertising.
4. I think the CSR might have eased the company’s struggle with tighter future regulations.

Altruistic motives: I think XXX is operating the CSR program...

1. To meet its social obligations.
2. To pursue ethical causes.

3. To help develop local communities.
4. Because the company has genuine concerns for the basic human right to access life-saving medication

Altruistic outcomes: Thanks to the CSR campaign...

1. I think local government might have saved substantial financial cost for the welfare of society.
2. I think many patients might have been provided with affordable access to essential medication.
3. I think local patients might have benefited from the advance of medical technology like patients in developed countries.
4. I think the CSR program might have significantly enhanced the healthy lives of local residents.

Items for corporate hypocrisy were adopted from previous literature (Wagner et al., 2009) and used the following three items:

Corporate hypocrisy: XXX [the company studied]...

1. Acts hypocritically;
2. Says and does two different things;
3. Pretends to be something that it is not.

Positive Opinioned Communication Intention (OCI) measurement items were adopted from the previous literature of Murray and Vogel's (1997) pro-company behavior, Kim and Rhee's (2010) megaphoning scales, and Moon (2011)'s public communication behaviors scales.

Positive Opinioned Communication Intention (OCI):

1. I would initiate positive conversations regarding the company's social responsibility in a social media debate.
2. I would share some articles or reports which praise the company's social responsibility to friends and people I know.
3. I would not hesitate to say about the company's philanthropic activities to friends and neighbors.
4. I would persuade people to change a biased or suspicious view about the company's social responsibility even though I don't openly express my positive opinion about it first.
5. I would defend the organization if others attack this company's social responsibility effort.
6. I would advocate for this company if there are some bad rumors about the social responsibility of corporation are not trustworthy.

Negative Opinioned Communication Intention (OCI):

1. I would distribute some negative articles or reports about the company's social responsibility to my friends or people that I know.
2. I would blame the company about its hypocritical philanthropic giving whenever I have chance to talk about it.
3. I would criticize without any hesitation how the company puts its business first, rather than patients.
4. I would correct someone who overestimates the company's philanthropic giving during any conversation about it.

5. If there is someone who says a good word for the company's social responsibility, I cannot help but give him the opposite aspect/perspective of it.

6. I would support negative aspects about the company's social responsibility that others provide.

Pro-firm behavioral intention measurement items were adopted from previous literature (Murray & Vogel, 1997). The items were used as the following:

Pro-firm behavioral intention: When XXX has issues with their global business issues, I would consider...

1. I would recommend XXX's products to others.
2. I would buy XXX's stocks.
3. I would use XXX's products if possible.

Measures were modified in the context of the current study. All items were answered on a five-point Likert-type scale ranging from "Strongly Disagree" to "Strongly agree."

Pretest Procedure

This study conducted a full-scale pretest to verify the effect of survey materials on evoking respondents' perception/evaluation of salient self-interested motives, altruistic motives, social performance, and financial performance as intended by the researcher. To test these effects, a set of questionnaires were given to participants in the pretest. All items were answered on a five-point Likert-type scale ranging from "Strongly Disagree" to "Strongly Agree." In doing so, a total of 214 college student samples were recruited for convenience. The reliability of the measurement scale was tested and the result clearly demonstrated a sound level of reliability and validity for all key variables and found

supports for all hypotheses and research questions. Therefore, no measurement instrument was modified for the actual data collection.

Measurement assessment

The scales adapted from previous literature have been shown to be both reliable and valid through peer-reviewed journal publications. While self-developed measurement scales on personal ethical orientation were proposed with adaptation to the CSR context, fundamental concepts in the scales are related to, and reflect the core concepts of deontology and consequentialism represented in previous literatures about normative and business ethics. The self-developed items in the CSR evaluation also adapted previous CSR literature. Nonetheless, to solidify the validity and reliability of the scales used in this study, reliability of each scale was assessed by Cronbach's (1951) coefficient alpha. Also, the convergent and discriminant validity of the measures was assessed using exploratory factor analysis with SPSS 18.

Ethics of Research

This study was conducted in accordance with ethical principles that are required in both survey and experiment study. Also, this study's data collection procedure was approved by the Syracuse University Institutional Review Board (IRB), and the manners of the data collection did not violate the consideration of IRB.

Before starting a survey and a survey-style online experiment, each participant was asked to read the consent form including the following information: (a) the name and contact information of the researcher and the organization where they can refer to the right of the participants; (b) a brief description of the purposes of the research; (c) the

probable risk and benefits of the research to a participant and society as a whole; (d) assurance of privacy and confidentiality; (e) assurance that participation is voluntary; and (f) assurance that respondents can skip any questions they do not want to answer and drop the survey at any time without any penalty.

After the completion of the dissertation, the collected data will be stored in a password-protected computer hardware drive, with any identifying personal information deleted to prevent any misuse of the data.

CHATER 4: SURVEY-STUDY 1

Research Design

Sampling Method

Data for this study were collected via a nationwide electronic mail survey using a reputable data collection organization. The subject pool was composed of a convenience sample of 204 respondents in the U.S. from the general population. Also, another sample of 138 was recruited from a Northeastern university's student and alumni e-mailing list. Therefore, a total of 342 responses were obtained from the U.S. And, to explore the national and cultural effect on CSR perception, another set of 261 respondents from South Korea was recruited from the general population. The Korean sample was recruited through a reputable online survey company. This number is above the minimum requirement for SEM (Structural Equation Modeling). The participants from the general population recruited through the online survey company were given credit according to the individual reward policy of the company. The participants from a Northeastern university's student and alumni e-mailing list were given a chance to enter a lottery to win a \$100 gift card as a reward for their participation.

The general public may not be directly involved with global health. However, in some cases in which a global healthcare company may be involved in a social dispute or crisis, such as the drug access of patients with fatal diseases, or price negotiation or drug patent issues, politically and socially engaged publics are likely to be concerned about the company ethics and CSR activities.

Procedure

Before reading the CSR company information, the participants were asked to complete a priori measures such as awareness of the corporation and CSR, political and social behavior, and media habits that might affect the CSR evaluation. And to measure their personal ethical orientation, participants were to read a vignette about a company facing an ethical dilemma in global business practices. After reading the given material, participants were asked to respond to questions measuring deontological and consequential ethical judgment in relation to the given issue.

The participants then read about the CSR coverage of a real company, *Pfizer*, that is operating in developing markets free drug access programs for patients with fatal diseases such as HIV. Participants read about CSR information along with a brief introductory statement about the company. Participants also received additional information about the company, including the company's financial and social performance as well as company issues with global health activism in developing countries.

The pretest explored a total of four CSR cases from leading global pharmaceutical companies (i.e., *Novartis*, *Merk*, *Abbott*, and *Pfizer*), and the selection of the companies was based on their scoring in official social performance indices (i.e., sustainability index) that attest social performance of the global healthcare companies. Although four companies are used for the survey, the amount and structure of content were the same across the participants. Interestingly, the company name and awareness of the company did not show statistically significant effect on the dependent measures. Thus, actual data collection used only one company, *Pfizer*, because *Pfizer* was the best known company in

the pre-test. In pursuit of more enhanced external and internal validity of the study, the actual data collection showed one company case using *Pfizer* as a successful and exemplary case in terms of both financial and social performance in the global pharmaceutical industry.

Next, subjects completed the dependent measures at their own pace, encompassing perceived self-interested and altruistic outcomes of the CSR campaign, perceived self-interested and altruistic corporate motives in CSR, corporate hypocrisy and communication and behavioral intention regarding the company's issue.

Statistical Procedures for Data Analysis

Research Questions and Hypotheses Testing

On the basis of previous literature review, the study formulates eight hypotheses and three research questions to be probed. This study ran multiple regression analyses and structural equation modeling (SEM) with AMOS 18 (Arbuckle, 2007) and SPSS 18 to test the research questions and hypotheses.

This research used multiple regressions and structural equation modeling as key statistical methods to analyze hypothesized causal relations suggested in the proposed model.

Hypothesis 1: CSR Self-orientation on Corporate Hypocrisy: a) Self-interested outcomes and b) self-interested motives will increase the perceived corporate hypocrisy.

Hypothesis 2: CSR Other-orientation on Corporate Hypocrisy: a) Altruistic outcomes and b) altruistic motives will decrease the perceived corporate hypocrisy.

In testing H1a/H1b and H2a/H2b, following regression model is tested.

$$\text{Corporate Hypocrisy} = \beta_1 \cdot (\text{AM}) + \beta_2 \cdot (\text{SM}) + \beta_3 (\text{AO}) + \beta_4 (\text{SO}) + D_1$$

AM=altruistic motives; SM=self-interested motives; AO=altruistic outcomes;
SO=self-interested outcomes; D=error variance of each endogenous latent variable.

Hypothesis 3: CSR Self-orientation on Positive Communication Intention: a) Self-interested outcomes and b) self-interested motives will decrease Positive Opinioned Communication Intention (OCI).

Hypothesis 4: CSR Other-orientation on Positive Communication Intention: a) Altruistic outcomes and b) altruistic motives will increase Positive Opinioned Communication Intention.

In testing H3a/H3b and H4a/H4b, following regression model is tested.

$$\text{Positive OCI} = \beta_5 \cdot (\text{AM}) + \beta_6 \cdot (\text{SM}) + \beta_7 (\text{AO}) + \beta_8 (\text{SO}) + D_2$$

Hypothesis 5: CSR Other-orientation on Negative Communication Intention: a) Self-interested outcomes and b) self-interested motives will increase Negative Opinioned Communication Intention (OCI).

Hypothesis 6: CSR Other-orientation on Negative Communication Behaviors: a) Altruistic outcomes and b) altruistic motives will decrease Negative Opinioned Communication Intention.

In testing H5a/H5b and H6a/H6b, following regression model is tested.

$$\text{Negative OCI} = \beta_9 \cdot (\text{AM}) + \beta_{10} \cdot (\text{SM}) + \beta_{11} \cdot (\text{AO}) + \beta_{12} \cdot (\text{SO}) + D_3$$

Hypothesis 7: CSR Other-orientation on Pro-firm Behavioral Intention: a) Self-interested outcomes and b) self-interested motives will decrease pro-firm behavioral intention.

Hypothesis 8: CSR Other-orientation on Pro-firm Behavioral Intention:

a) Altruistic outcomes and b) altruistic motives will increase pro-firm behavioral intention.

In testing H7a/H7b and H8a/H8b, following regression model is tested.

$$\text{Pro-firm behavioral intention} = \beta_{13} \cdot (\text{AM}) + \beta_{14} \cdot (\text{SM}) + \beta_{15} \cdot (\text{AO}) + \beta_{16} \cdot (\text{SO}) +$$

D4

Testing RQ1 (Mediation Analysis): To what extent the perception of corporate hypocrisy mediate the effects of perceived CSR self- and other- orientation in CSR on the positive/negative Opinioned Communication Intention and the pro-firm behavioral intention?

To answer the research question of a mediation analysis of corporate hypocrisy, this study compared two structural models in a hierarchical/nested relation in terms of the χ^2 -df test: a model *with* structural paths from corporate hypocrisy (Figure 4-1) and the baseline model (*without* paths via corporate hypocrisy), to see if the mediation model is statistically better than the baseline model.

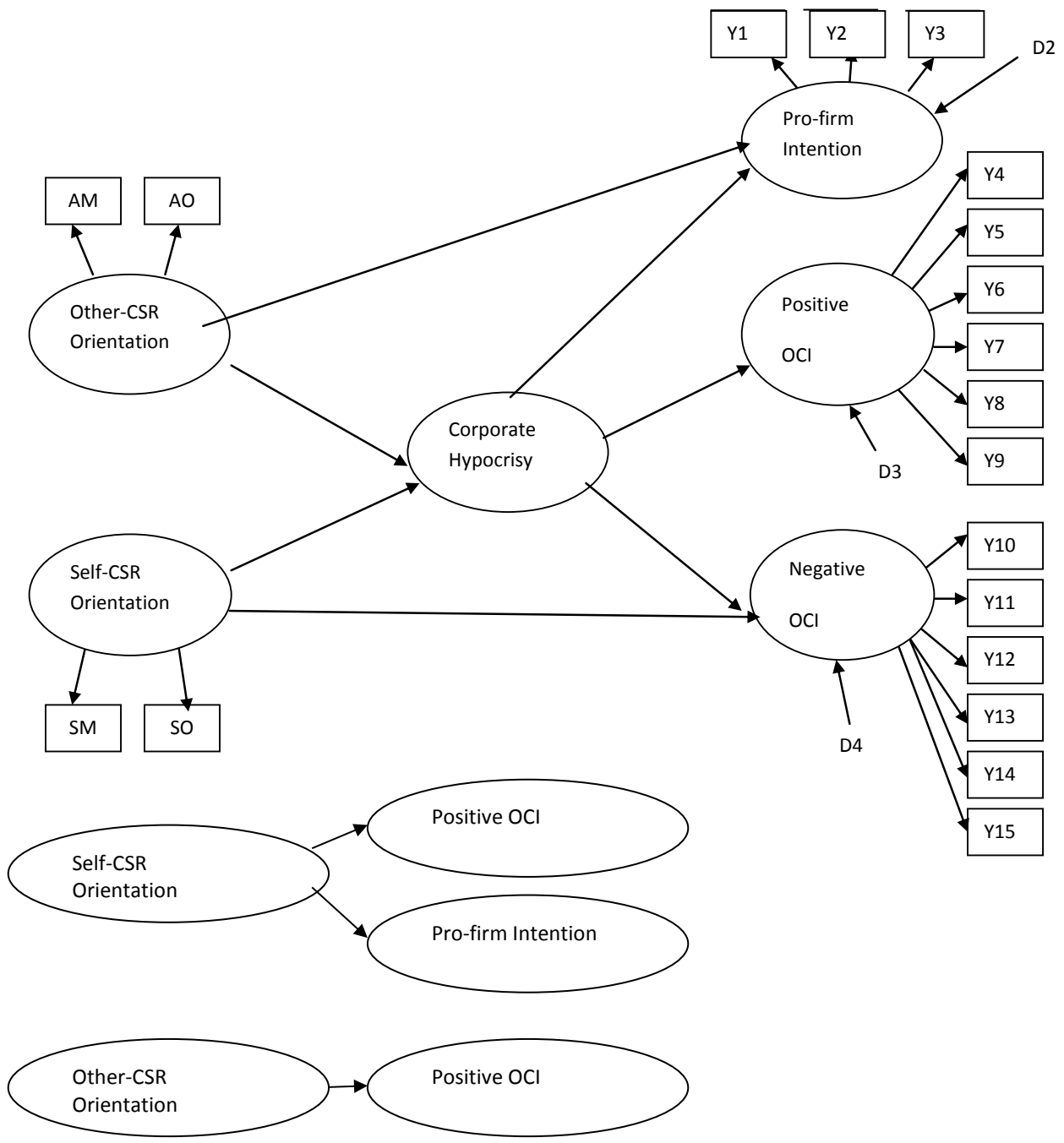
Testing RQ2 (Moderation Analysis): To what extent does personal ethical orientation moderate the effects of perceived corporate hypocrisy on the positive/negative Opinioned Communication Intention and the pro-firm behavioral intention?

After calculating the mean composite of seven measured items on deontological orientation and consequentialist orientation, the gap between two orientations was split into deontological vs. consequential vs. by the 50 percentile (median). Then the study conducted a multi-group analysis between the deontological and consequentialist groups in the suggested SEM model (Figure 4-1).

Testing RQ3 (Moderation Analysis): To what extent does public's nationality moderate the effects of perceived corporate hypocrisy on the positive/negative Opinioned Communication Intention and the pro-firm behavioral intention?

In testing RQ3, the study conducted a multi-group analysis between the two nationalities (the U.S. vs. Korea) to test a statistically significant difference of target paths in SEM. Thus, to explore these above research questions, structural equations are tested as in figure 4-1 (Testing model).

Figure 4 - 1. Suggested model for testing research question



Note. SM=Self-interested Motives; SO=Self-interested Outcomes; AM=Altruistic Motives; AO=Altruistic Outcomes; X1-X3=Corporate Hypocrisy; Y1-Y3=Pro-firm Behavioral Intentions; Y4-Y9=Positive Opinion Communication Intention; Y10-Y15=Negative Communication Intention; D=error variance of each endogenous latent variable. Error variances of each indicator were included in all the models examined.

Criteria for Evaluating Statistical Results

Standards for evaluating the validity of SEM vary slightly across scholarship. The most commonly used criteria is data-model fit indexes—including CFI (Comparative Fit Index), RMSEA (Root Mean Square Error of Approximation), SRMR (Standardized Root Mean Square Residual), Tucker Lewis Index or Non-normed Fit Index (NNFI), χ^2/df (a parsimonious fit index), and AIC (Akaike Information Criterion).

This study's criteria primarily concern the following criteria: 1) the value of χ^2/df is less than 3, 2) the value of CFI is equal to or greater than .95, and 3) the value of RMSEA is less than .08. (Byrne, 2006; Hu & Bentler, 1999; Kline, 2004). Major reference to criteria is based on join-cutoff criteria suggested by Hu and Bentler (1999). They asserted that a SEM model with “CFI (i.e., Comparative Fit Index) \geq .96 and SRMR (i.e., Standardized Root Mean Square Residual) \leq 1.0” or “RMSEA (i.e., Root Mean Square Error of Approximation) \leq .06 and SRMR \leq .10” can be assessed as an acceptable data-model fit. Bearing upon Hu and Bentler (1999)'s suggestion, Holbert and Stephenson (2002) suggested the importance of sample size in assessment of model-fit index by stating that “when a sample size is greater than 250, many researchers choose to combine SRMR with the root mean squared error of approximation (RMSEA). In this case, the SRMR should be close to .09 and the RMSEA close to .06 or less” (p. 537). Therefore, fit index, coefficient of relational path, and p-value of regression model are all to be examined to test validity and effect size of the relationship between variables and the suggested structural model.

CHAPTER 5: RESULTS – SURVEY

Demographic Information of Research Participants

The gender ratio was even among research participants who answered the gender question. 301 participants (50 percent) were female and other half was male (Table 5-1).

Table 5 - 1. Research Participants' Gender (n=602)

	n	Percent
Male	301	50.0
Female	301	50.0

In the U.S. survey, 172 participants (50.4 percent) were male and 169 participants (49.6 percent) were female. In the Korean survey, 129 participants (49.4 percent) were male and 132 participants (50.6) were female (Table 5-2).

Table 5 - 2. Research Participants' Gender (n=341, 261)

	n	Percent	Census
The U.S. Survey	341		
Male	172	50.4	49.16
Female	169	49.6	50.84
Korean Survey	261		
Male	129	49.4	49.68
Female	132	50.6	50.32

Regarding the research participants' age, the mode was the age range from 26 to 35 (n=133; 21.1 percent). The frequency for other age ranges included (Table 5-3): 25

and Under (n=119; 19.7 percent); 36 to 45 (n=97; 16.1 percent); 46 and 55 (n=114; 18.9 percent); 56 and 64 (n=101; 16.7 percent); and 65 and Over (n=39; 6.5 percent).

Table 5 - 3. Research Participants' Age (n=603)

	n	Percent
25 and Under	119	19.7
26 to 35	133	22.1
36 to 45	97	16.1
46 to 55	114	18.9
56 and 64	101	16.7
65 and Over	39	6.5

Regarding the research participants' age in the U.S. survey, the mode was the age range from 25 and Under (n=90; 26.3 percent). The frequency for other age ranges included (Table 5-4): 26 to 35 (n=87; 25.4 percent); 36 to 45 (n=41; 12.0 percent); 46 and 55 (n=53; 15.5 percent); 56 and 64 (n=48; 14.0 percent); and 65 and Over (n=23; 6.7 percent). This age distribution is almost similar to the U.S. census data from 2010. However, the 26-35 age group in the data set (22.1%) is more than the census data (18.2%), and the 36- 45 age group in the data set (16.1%) is less than the census data (18.20). The 46-55 age group (data: 18.9%; census: 19.9%) and 56-65 age group (data: 16.7%; census: 16.2%) showed percentages similar to the census.

Table 5 - 4. Research Participants' Age in the U.S. Survey (n=342)

	n	Percent	Census
25 and Under	90	26.3	8.9
26 to 35	87	25.4	18.2
36 to 45	41	12.0	18.2
46 to 55	53	15.5	20.0
56 and 64	48	14.0	16.1
65 and Over	23	6.7	17.85

Note. Census data from 2010 the U.S. census

Regarding the research participants' age in the Korean survey, the mode was the age range from 46 to 55 (n=61; 23.4 percent). The frequency for other age ranges included (Table 5-5): 25 and Under (n=29; 11.1 percent); 26 to 35 (n=46; 17.6 percent); 36 to 45 (n=56; 21.5 percent); 46 and 55 (n=61; 23.4 percent); 56 and 64 (n=53; 20.3 percent); and 65 and Over (n=16; 6.1 percent).

The median age in the Korean census in 2010 is 39.7, and the median group is 36-45, while the median group of the data set was 36-45, with a median age of 45. The survey data set has an older population in comparison to the census data when excluding 65 and Over.

Table 5 - 5. Research Participants' Age in the Korean Survey (n=261)

	n	Percent	Census
25 and Under	29	11.1	9.35
26 to 35	46	17.6	19.68
36 to 45	56	21.5	22.39
46 to 55	61	23.4	21.41
56 and 64	53	20.3	13.46
65 and Over	16	6.1	14.75

Note. Census data from 2010 Korean census

With regard to race/ethnicity, most of the research participants from the U.S survey reported that they are Caucasian (n=246; 79.60 percent). The frequency for other race/ethnicity categories included (Table 5-6): African American (n=20; 6.5 percent); Asian (n=27; 8.5 percent); Hispanic/Latino (n=14; 4.50 percent); Native American (n=2; .60 percent); and Other (n=18; 1.80 percent). All of the Korean respondents defined their race as East Asian (n=261).

Like age and sex distribution, race distribution in the data set also well reflects the U.S. census from 2010 without significant deviation. Apart from the Hispanic population in the census (because the U.S. census categorizes the Hispanic group as a different ethnicity, not as a race), the Caucasian population of the data set and census show a similar percentage (data: 74.7%; the Census: 78.4%), yet, the data set includes a greater Asian population than African-American population (data: 6.3%; the Census: 13.0%), considering that the University population might distort the race distribution.

Table 5 - 6. Research Participants' Race/Ethnicity (n=341) in the U.S. survey

	n	Percent
Caucasian	248	74.70
African American	21	6.30
Asian	42	12.60
Hispanic/Latino	18	5.40
Native American	2	.60
Other	10	2.90

The mode of the research participants from the U.S. survey reported that their education level is a 4-Year College Degree (n=106; 31.0 percent). The frequency for other educational level categories included (Table 5-7): Less than high school (n=1; 0.3 percent); High School or G.E.D. (n=59; 17.3 percent); Some College (n=69; 20.2 percent); 2-Year College Degree (n=25; 7.3 percent); Masters Degree (n=274; 27.90 percent); Some Graduate (n=13; 3.8 percent); Professional Degree (n=6; 1.8 percent); and Doctoral Degree (n=15; 4.4 percent). The education level in the data set is somewhat higher than the U.S. census data, as this study sample included the University Student Alumni population.

Table 5 - 7. Research Participants' Education Level in the U.S. survey (n=342)

	N	Percent	Census
Less than high school	1	0.3	12.9
High School or G.E.D	59	17.3	31.2
Some College	69	20.2	16.8
2-Year College Degree	25	7.3	9.1
4-Year College Degree	106	31.0	19.4
Professional Degree (e.g., MD, JD)	6	1.8	*10.5
Some graduate	13	3.8	
Master's Degree	48	14.0	
Doctoral Degree	15	4.4	

Note. *= advanced degree that includes higher education degree beyond Bachelor's degree. Note. census data from 2010 U.S census

The mode of the research participants from the Korean survey reported that their education level is a 4-Year College Degree (n=116; 44.4 percent). Frequency for other educational level categories included (Table 5-8): Less than high school (n=3, 1.1

percent); High School or G.E.D. (n=75; 28.7 percent); Some College (n=30; 11.5 percent); 2-Year College Degree (n=30; 11.5 percent); Masters Degree (n=7; 2.7 percent); Some Graduate (n=7; 2.7 percent); and Doctoral Degree (n=4; 1.5 percent).

In comparison to the Korean census data from 2010, the survey data set showed a slightly higher education level than the census data since the data set has more college graduates and fewer high school graduates than the census data. This is due to the fact that the survey sample was recruited online, which might tend to exclude socially and educationally marginalized populations.

Table 5 - 8. Research Participants' Education Level in the Korean survey (n=261)

	n	Percent	Census
Less than high school	1	0.3	6.27
High School or G.E.D	59	17.3	32.77
Some College	69	20.2	9.66
2-Year College Degree	25	7.3	14.79
4-Year College Degree	106	31.0	26.06
Some graduate	13	3.8	1.04
Master's Degree	48	14.0	3.43
Doctoral Degree	15	4.4	0.86

Note. Census data from U.S. 2009 census

Regarding the research participants' income level in the U.S. survey, the mode was the range from 0 to \$24,999 (n=110; 32.2 percent). The frequency for other income level categories included (Table 5-9): \$25,000 to \$49,999 (n=79; 23.1 percent); \$50,000 to \$74,999 (n=71; 20.8 percent); \$75,000 to \$99,999 (n=38; 11.2 percent); \$100,000 to \$149,000 (n=28; 8.2 percent); \$150,000 to \$199,999 (n=5; 1.5 percent); and \$200,000 to Above (n=9; 2.6 percent).

Income level in the data set is not significantly deviated from the U.S. Census. According to the U.S. Census Bureau, the median household income in the United States in 2012 was \$51,017.

Table 5 - 9. Research Participants' Annual Income in the U.S. survey (n=342)

	n	Percent	Census
0 to \$24,999	110	32.4	31.7
\$25,000 to \$49,999	79	23.2	29.7
\$50,000 to \$74,999	71	20.9	17.6
\$75,000 to \$99,999	38	11.2	9.1
\$100,000 to \$149,999	28	8.2	7.8
\$150,000 to \$199,999	5	1.5	2.2
\$200,000 to Above	9	2.6	1.7

For the research participants' income level in the Korean survey, the mode is the range from 0 to \$24,999 (n=94; 36.0 percent). The frequency for other income level categories included (Table 5-10): \$25,000 to \$49,999 (n=89; 34.1 percent); \$50,000 to \$74,999 (n=49; 18.8 percent); \$75,000 to \$99,999 (n=18; 6.9 percent); \$100,000 to \$149,000 (n=8; 3.1 percent); \$150,000 to \$199,999 (n=0; 0 percent); and \$200,000 to Above (n=3; 1.1 percent). According to the Korean census from 2012, the mean household income was \$44,079, which is in the median group in the data set.

Table 5 - 10. Research Participants' Annual Income in the Korean survey (n=261)

	n	Percent
0 to \$24,999	94	36.0
\$25,000 to \$49,999	89	34.1
\$50,000 to \$74,999	49	18.8
\$75,000 to \$99,999	18	6.9
\$100,000 to \$149,999	8	3.1
\$150,000 to \$199,999	0	0
\$200,000 to Above	3	1.1

The characteristics of the survey respondents seem to be representative in comparison to census data from both countries. Yet, the education and income level from the U.S. sample seems to be slightly skewed toward the upper level than the average level due to 130 participants of the total 342 being recruited from the University e-mailing list. The University student and alumni population usually showed a higher education and income level than the average population. However, samples from the University student and alumni e-mailing list and general population from the survey company recruitment did not show any significant differences in the result.

There were three survey questions that measured the nature of research participants' relationships with the organization studied. First, regarding the participants' awareness of the company, 425 participants responded that they were aware of the company while 178 participants responded that they were not aware of the company.

In the U.S. survey, 273 participants (79.80 percent) were aware of the company (Table 5-11), while in the Korean sample, 152 participants (58.20 percent) were aware of the company (Table 5-11).

Secondly, participants' awareness of the company's CSR campaigns was measured. A total of 80 participants answered that they are aware of the company's CSR campaigns (Table 5-11).

In the U.S. survey, 58 participants (16.4 percent) were aware of the company's CSR campaigns (Table 5-11), whereas 24 participants (9.1 percent) in the Korean survey were aware of the company's CSR campaigns (Table 5-11).

Table 5 - 11. The Company and CSR Awareness (n=428)

	Company awareness		CSR awareness	
	Yes	No	Yes	No
The U.S. Survey (n=342)	273(79.8%)	69(20.2%)	58(17.0%)	284(83.4%)
Korean Survey(n=261)	152(58.2%)	109(41.8%)	24(9.1%)	237(90.8%)
Total	425(70.5%)	178(29.5%)	82(13.7%)	519(86.3%)

Lastly, participants' attitude toward the company was measured. To assess the attitude toward a company, a single item was used (favorable-unfavorable) on a five-point semantic differential scale. The mean of the attitude score was 3.34 (N= 428, SD = 0.80). Regarding the 276 responses in the U.S. survey, the mean score was 3.26 (SD=.85) and, the mean score of the 152 Korean responses was 3.49 (SD=.64). Overall, the participants were aware of the company, yet did not have much knowledge of its CSR campaigns. Overall, the participants' attitude toward the company was neutral or indifferent. The U.S. participants were more aware of the company than Korean participants, but the gap was not enough to affect a statistical result.

Table 5 - 12. The Attitude toward the Company (n=428)

	n	^a N/A	Mean	SD
All responses	428	175	3.34	0.80
The U.S. responses	276	66	3.26	0.80
Korean responses	152	109	3.49	0.85

Note. ^aN/A=Don't know the company or missing data

Personal involvement in corporate issues regarding CSR was measured through four items, and both the U.S. and Korean group showed an average level of personal involvement with global health issues regarding the CSR. While U.S. participants showed a greater confidence in their knowledge about the issue than did Korean participants, in three other measures, the Korean group showed slightly more involvement in the corporate issue regarding CSR than did the U.S. group.

Table 5 - 13. T-Test of the Personal Involvement in the Corporate Issue between the U.S. and the Korean Groups (N=801)

Dimension		U.S. data		Korea data		t
		(n=342)		(n=261)		
		M	SD	M	SD	
Involvement to Issue	1. I often stop to think about these problems.	3.18	1.02	3.25	0.81	-0.90
	2. I am confident about my knowledge about these problems.	2.97	0.96	2.75	0.82	2.97*
	3. I see the connection between myself and these problems.	3.08	1.02	3.20	0.91	-1.42
	4. This company's CSR activities represent my values.	2.73	0.96	2.89	0.85	-2.22
Mean		2.99	0.99	3.02	0.85	

Note. *p<.005

Social engagement in public discourse was measured and participants showed a relatively high level of interest and engagement in public discourses. U.S. participants showed a greater engagement level than Korean participants in terms of their verbal communication about social issues. This might reside in cultural differences or education level differences across the nationalities.

Table 5 - 14. T-Test of the Social Engagement in Public Discourse between the U.S. and the Korean Groups (N=801)

Dimension		U.S. data (n=342)		Korea data (n=261)		t
		Mean	SD	Mean	SD	
Social engagement	1. I am comfortable talking with others about social issues.	4.06	0.90	3.73	0.67	5.04**
	2. I tend to write posts on social media about ongoing social issues.	2.74	1.31	2.80	0.91	-.71
	3. I frequently read news on major social issues.	3.89	1.07	3.69	0.76	2.69
Mean		3.56	1.09	3.41	0.78	

Note. **p<.001

Descriptive Statistics for Variables

Next, this section illustrates the details of descriptive statistics for variables used in the hypothesized conceptual model (Figure 4-1). In the hypothesized model, I examined variables that explained CSR evaluation and subsequent OCI (Opinion-Voicing Intention): (a) *CSR self-orientation*, a latent variable with two indicators (i.e., self-interested CSR outcomes and motives); (b) *CSR other-orientation*, a latent variable with

two indicators (i.e., altruistic CSR outcomes and motives); (c) *corporate hypocrisy*, a latent variable with three measured items; (d) *positive OCI*, a latent variable with six measured items; (e) *negative OCI*, a latent variable with six measured items; and (f) *pro-firm behavioral intention*, a latent variable with three measured items. Also, the hypotheses included a measured exogenous variable of *personal ethical orientation*, a moderator with fourteen measured items.

CSR Self-orientation

This study has identified the concept of *CSR self-orientation* using two dimensions: *self-interested motives* and *self-interested outcomes*. First, to measure self-interested motives, the study used a self-developed scale with four items modifying previously used items from the literature search (Graafland & Mazereeuw-Van der Duijn Schouten, 2012; Jahdi & Acikdilli, 2009; Murray & Vogel, 1997; Sprinkle & Maines, 2010).

Overall, research participants reported that they perceived a higher level of CSR self-orientation perception (eight-item composite $M=3.60$; $SD=.52$). First, to measure *self-interested motives in CSR*, conceptualized as a perceived intention to benefit a company's business activities through CSR investment, four items were used: "to reap benefits that come with such an image" ($M=3.87$; $SD=.81$); "to keep out new entrants" ($M=3.51$; $SD=.89$); "to avoid damages for unethical behavior" ($M=3.53$; $SD=.91$); "to pre-empt the impact of future legislation" ($M=3.52$; $SD=.82$). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These four items loaded on one factor, which explained about 55.52 percent of shared variance. The reliability score was a Cronbach's alpha of 0.79. (Table 5-15).

Next, to measure *self-interested outcomes of CSR*, conceptualized as a perceived benefit to the company's business performance through CSR investment, four items were used: "I think the company might have built strong ties with key stakeholders for the business" (M=3.55; SD=.75); "I think the CSR campaign might have helped the company be successful in the market" (M=3.66; SD=.76); "I think the company might have enjoyed free advertising" (M=3.80; SD=.79); "I think the CSR might have eased the company's struggle with tighter future regulations" (M=3.41; SD=.79). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These four items loaded on one factor, which explained about 62.82 percent of shared variance. The reliability score had a Cronbach's alpha of 0.73. (Table 5-15).

With regard to measurement reliability, the proposed eighteen-item scale of *CSR Self-orientation* turned out to perform well with a Cronbach's alpha of .80. Additionally, the proposed eight-item scale of CSR self-orientation retained two theoretical dimensions, distinguishing motives and outcomes, clearly in exploratory factor analysis. In terms of validity, approximately 60 percent of total variance was extracted by the proposed measurement system, suggesting this scale has sound explanatory power in explicating CSR self-orientation.

Table 5 - 15. Descriptive Statistics for Measurement Items on CSR Self-orientation

Dimension	Item (n=603)	M	SD	α	Variance Extracted
Self- interested Motives	1.To reap benefits that come with such an image	3.87	0.81	.79	55.52%
	2. To keep out new entrants	3.51	0.89		
	3. To avoid damages for unethical behavior	3.53	0.91		
	4. To pre-empt the impact of future legislation	3.52	0.82		
Mean		3.61	0.86		
Self- interested Outcomes	1. I think the company might have built strong ties with key stakeholders for the business.	3.55	0.75	.73	61.82%
	2. I think the CSR campaign might have helped the company be successful in the market.	3.66	0.76		
	3. I think the company might have enjoyed “free” advertising.	3.80	0.79		
	4. I think the CSR might have eased the company’s struggle with tighter future regulations.	3.41	0.79		
Mean		3.61	0.77		

CSR Other-orientation

This study has identified the concept of *CSR other-orientation* using two dimensions: *altruistic motives* and *altruistic outcomes*. To measure altruistic motives in CSR, conceptualized as genuine intention for local community and society’s wellbeing in CSR, four items were used: “to meet its social obligations” (M=3.16; SD=.95); “to

pursue ethical causes” (M=2.97; SD=.99); “to help develop local communities” (M=3.06; SD=.92); “because the company has genuine concerns for the basic human right to access life-saving medication” (M=3.13; SD=1.06). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These four items loaded on one factor, which explained about 70.25 percent of shared variance. The reliability score was a Cronbach’s alpha of 0.87. (Table 5-16).

Secondly, *altruistic outcomes* of CSR, conceptualized as perceived benefit to local communities, used four items: “I think local government might have saved substantial financial cost for the welfare of society” (M=3.11; SD=.87); “I think many patients might have been provided with affordable access to essential medication” (M=2.99; SD=.92); “I think local patients might have benefited from the advance of medical technology like patients in developed countries” (M=3.16; SD=1.01); “I think the CSR program might have significantly enhanced the healthy lives of local residents” (M=3.19; SD=.94). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These four items loaded on one factor, which explained about 71.35 percent of shared variance. The reliability score was a Cronbach’s alpha of 0.86. (Table 5-16).

With regard to measurement reliability, the proposed eighteen-item scale of *CSR other-orientation* turned out to perform well, yielding a Cronbach’s alpha of .90. As for dimensions, each of the two dimensions had sound reliability: *altruistic motives* (alpha=.86) and *altruistic outcomes* (alpha=.87). Additionally, the proposed eight-item scale of *CSR other-orientation* retained two theoretical dimensions including *altruistic motives* and *altruistic outcomes* clearly in exploratory factor analysis. In terms of validity, approximately 71.18 percent of total variance was extracted by the proposed

measurement system, suggesting this scale had sound explanatory power in explicating *CSR self-orientation*. According to the result, the level of *CSR self-orientation* (eight-item composite M=3.60; SD=.52) showed a higher mean score in comparison to the level of *CSR other-orientation* (eight-item composite M=3.09; SD=.63).

Table 5 - 16. Descriptive Statistics for Measurement Items on CSR other-orientation

Dimension	Item (n=603)	M	SD	α	Variance Extracted
Altruistic	1. to meet its social obligations.	3.16	0.95	.87	70.25%
Motives	2. to pursue ethical causes.	2.97	0.99		
	3. to help develop local communities.	3.06	0.97		
	4. because the company has genuine concerns for the basic human right to access life-saving medication.	3.13	1.06		
	Mean	3.08	0.99		
Altruistic	1. I think local government might have saved substantial financial cost for the welfare of society.	3.11	0.87	.86	71.35%
Outcomes	2. I think many patients might have been provided with affordable access to essential medication.	2.99	1.00		
	3. I think local patients might have benefited from the advance of medical technology like patients in developed countries.	3.16	1.01		
	4. I think the CSR program might have significantly enhanced the healthy lives of local residents.	3.19	0.94		
	Mean	3.11	0.96		

Corporate Hypocrisy

Corporate Hypocrisy was conceptualized as the result of the ethical attribution of misalignment between self-interestedness and altruism in corporate philanthropic endeavors. Three items were used to gauge corporate hypocrisy; “Pfizer acts hypocritically” (M= 3.26; SD=.92); “Pfizer says and does two different things” (M= 3.28, SD=.96); and “Pfizer pretends to be something that it is not” (M= 3.27, SD=.97).

With regard to measurement reliability, the proposed three-item scale of *Corporate Hypocrisy* turned out to perform well with a Cronbach’s alpha of .91. In terms of validity, three items were loaded on one factor, resulting in approximately 84.05 percent of total variance in explicating the Corporate Hypocrisy.

The mean of *Corporate Hypocrisy* (three-item composite M=3.27; SD=.87) was in between *CSR Self-orientation* (eight-item composite M=3.60; SD=.52) and *CSR Other-orientation* (eight-item composite M=3.09; SD=.63).

Table 5 - 17. Descriptive Statistics for Measurement Items on Corporate Hypocrisy

Dimension	Item (n=603)	M	SD	α	Variance Extracted
Hypocrisy	1. <i>Pfizer</i> acts hypocritically.	3.27	0.92	.90	84.05%
	2. <i>Pfizer</i> says and does two different things.	3.28	0.96		
	3. <i>Pfizer</i> pretends to be something that it is not.	3.27	0.97		

Positive Opioned Communication Intention regarding CSR

To measure *Positive OCI (Opinioned Communication Intention)*, conceptualized as supportive and protective opinion-giving and –sharing intention regarding corporate social responsibility, this study adapted Murray and Vogel’s (1997)’s *pro-company behavior*, Kim and Rhee’s (2010) Positive *megaphoning* scales and Moon (2011)’s *public communication behaviors* scales into CSR context. The study used the following six items: “I would initiate positive conversations regarding the company’s social responsibility in a social media debate” (M=2.61; SD=.99); “I would share some articles or reports which praise the company’s social responsibility to friends and people I know” (M=2.73; SD=1.01); “I would not hesitate to say about the company’s philanthropic activities to friends and neighbors” (M=2.78; SD=1.01); “I would persuade people to change a biased or suspicious view about the company’s social responsibility even though I don’t openly express my positive opinion about it first” (M=2.81; SD=1.02); “I would defend the organization if others attack this company’s social responsibility effort” (M=2.68; SD=1.02); and “I would advocate for this company if there are some bad rumors about the social responsibility of corporation are not trustworthy” (M=2.67; SD=.99).

Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These six items loaded on one factor, which explained about 70.50 percent of shared variance. The resulting scale was a Cronbach’s alpha of .92 (Table 5-18).

Table 5 - 18. Descriptive Statistics for Measurement Items on Positive OCI

Dimension	Item (n=603)	M	SD	α	Variance Extracted
Positive OCI	1. I would initiate positive conversations regarding the company's social responsibility in a social media debate.	2.61	0.99	.90	84.05%
	2. I would share some articles or reports which praise the company's social responsibility to friends and people I know.	2.73	1.01		
	3. I would not hesitate to say about the company's philanthropic activities to friends and neighbors.	2.78	1.01		
	4. I would persuade people to change a biased or suspicious view about the company's social responsibility even though I don't openly express my positive opinion about it first.	2.82	1.02		
	5. I would defend the organization if others attack this company's social responsibility effort.	2.68	1.02		
	6. I would advocate for this company if there are some bad rumors about the social responsibility of corporation are not trustworthy.	2.70	0.99		
Mean		2.72	1.01		

Negative Opinioned Communication Intention regarding CSR

Using existing measurement systems for Negative OCI (Opinioned Communication Intention) modifying Kim and Rhee's (2010) negative *megaphoning* scales and Moon (2011)'s *public communication behaviors scales* reflecting CSR context, this study used six items: "I would distribute some negative articles or reports about the company's social responsibility to my friends or people that I know" (M=2.79; SD=.95); "I would blame the company about its hypocritical philanthropic giving whenever I have chance to talk about it" (M=2.90; SD=.99); "I would criticize without any hesitation how the company puts its business first, rather than patients" (M=3.02; SD=1.05); "I would correct someone who overestimates the company's philanthropic giving during any conversation about it" (M=3.29; SD=.95); "If there is someone who says a good word for the company's social responsibility, I cannot help but give him the opposite aspect/perspective of it" (M=3.00; SD=.96); and "I would support negative aspects about the company's social responsibility that others provide (M=3.02; SD=.95). Response options ranged from 1 (strongly disagree) to 5 (strongly agree). These six items loaded on one factor, which explained about 70.54 percent of shared variance. The resulting scale was a Cronbach's alpha of .92 (Table 5-19).

Table 5 - 19. Descriptive Statistics for Measurement Items on Negative OCI

Dimension	Item (n=603)	M	SD	α	Variance Extracted
Negative OCI	1. I would distribute some negative articles or reports about the company's social responsibility to my friends or people that I know.	2.79	0.95	.92	70.54%
	2. I would blame the company about its hypocritical philanthropic giving whenever I have chance to talk about it.	2.90	0.99		
	3. I would criticize without any hesitation how the company puts its business first, rather than patients.	3.02	1.05		
	4. I would correct someone who overestimates the company's philanthropic giving during any conversation about it.	3.29	0.95		
	5. If there is someone who says a good word for the company's social responsibility, I cannot help but give him the opposite aspect/perspective of it.	3.00	0.96		
	6. I would support negative aspects about the company's social responsibility that others provide.	3.02	0.95		
Mean		3.00	0.98		

Pro-firm Behavioral Intention

Using existing measurement systems for *Pro-firm behavioral intention*, three items were used: “I would recommend *Pfizer’s* products to others” (M=3.04; SD=.88); “I would buy *Pfizer’s* stocks” (M=2.78; SD=1.05); and “I would use *Pfizer’s* products if possible” (M=3.10; SD=.91). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These six items loaded on one factor, which explained about 80.40 percent of shared variance. The resulting scale was a Cronbach’s alpha of .87 (Table 5-20).

Table 5 - 20. Descriptive Statistics for Measurement Items on Pro-firm Behavioral Intention

Dimension	Item (n=603)	M	SD	α	Variance Extracted
Pro-firm Behavioral Intention	1. I would recommend Pfizer’s products to others.	3.04	0.88	.87	80.40%
	2. I would buy Pfizer’s stocks.	2.78	1.05		
	3. I would use Pfizer’s products if possible.	3.10	0.91		
Mean		2.97	0.95		

Personal Ethical Orientation

This study has identified the concept of *personal ethical orientation* using two dimensions: *deontological orientation* and *consequentialist orientation*. This study identified the two dimensions are conceptually different and conflicting although one person can be both consequential and deontological at the same time. Thus, in this study,

personal ethical orientation was constructed by the gap between consequentialist orientation and deontological orientation in ethical judgment process. In this sense, *personal ethical orientation* is measured variable calculating the gap between two dimensions. If participants' scores on two dimensions were equal, the gap between two dimensions became zero. If the deontological score was higher than the consequentialist score, the score for the *personal ethical orientation* would be positive. In contrast, if the consequentialist score is higher than the deontological score, the score for *personal ethical orientation* would be negative. This means that a higher score in the *personal ethical orientation* indicates that she or he has a deontological trait rather than a consequentialist trait and the vice versa.

In helping participants to better understand about what the questions are meant to be answered, this study used one vignette describing a fictitious company, HUMAN-TECH that faces an ethical dilemma and problems in global business practices, yet causing human labor/environmental/crisis issues.

Deontological orientation

Deontological orientation , conceptualized as ethical duty- and motives- based thinking in judging corporate ethics in global business practices, seven items were used: “I feel the company HUMAN-TECH is a bad business even though it continues its success” (M=3.71; SD=1.00); “I believe the successful outcomes cannot justify the means to those outcomes” (M=3.99; SD=.94); “I believe that following moral obligations in managerial process is the most important aspect by which to judge a corporation” (M=3.71; SD=.95); “Based on my idea of fairness, the Company HUMAN-TECH is an unethical business” (M=3.93; SD=.90); “I think this company is unethical because it has

little ethical concerns in labor rights” (M=3.95; SD=.94); “I think the company should abide by law in order to be an ethical company rather than to avoid penalty” (M=4.07; SD=.80); and “Although the company did not directly hire the overseas labor workers, the company should be responsible for the poor working conditions” (M=4.01; SD=.93). Response options ranged from 1 (strongly disagree) to 5 (strongly agree). These seven items loaded on one factor, which explained about 70.25 percent of shared variance. The resulting scale was a Cronbach’s alpha of 0.88. (Table 5-21).

Consequentialist orientation

Secondly, *consequentialist orientation* is conceptualized as beneficial outcome- and performance-based thinking style in contrast to deontological orientation that referred to a focus on moral duties when making ethical judgments. Seven items were used for the consequentialist orientation measurement: “I feel the company HUMAN-TECH has little reason to worry about the critics of its management as long as it continues its success” (M=2.50; SD=1.05); “I believe it is more important for a business to be concerned with successful outcomes than the means to achieve those outcomes” (M=2.27; SD=1.13); “I feel that successful managerial outcomes are the most important aspect by which to judge a corporation” (M=2.92; SD=1.13); “I think ethical business is mainly based on market success for the greatest good for the greatest number” (M=3.18; SD=1.25); “Based on my moral standard, the company HUMAN-TECH is an ethical business” (M=2.00; SD=1.06); “In order to turn profits, ethical managerial process can be compromised at times” (M=2.30; SD=1.07); and “I think an ethical business should not inflict a loss on investors by all means” (M=2.75; SD=1.13). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These seven items loaded on two factors, showing subtle

difference in the carried meaning of the measurement items, which explained about 63.57 percent of shared variance. However, the resulting scale was a Cronbach's alpha of 0.82. (Table 5-21) which indicates the scale is theoretically valid and statistically reliable.

According to explorative factor analysis, three items, "I feel that successful managerial outcomes are the most important aspect by which to judge a corporation" (M=2.92; SD=1.13); "I think ethical business is mainly based on market success for the greatest good for the greatest number" (M=3.18; SD=1.25); and "I think an ethical business should not inflict a loss on investors by all means" (M=2.75; SD=1.13) are factored as one dimension and the rest of four items appear to consist of another dimension. It is conjectured that these first three items reflect more positive aspects in the business outcome with regard to the given case, while other four items are connected to the negative aspects of the business procedure in the given case. Although, the questionnaires showed somewhat diverged factors in measurement, conceptually, positives and negatives of the given case lie in the same theoretical dimension under the umbrella of consequentialist orientation, therefore, this study includes all seven items asked in the measurement scale. Synthetically, proposed 14-item scale of *Personal Ethical Orientation* showed two theoretical dimensions clearly in exploratory factor analysis. Thus, *deontological orientation* was statistically discriminant from *consequentialist orientation*.

The level of *deontological orientation* (seven-item composite M=3.91; SD=.92) showed a higher mean score in comparison to the level of *consequentialist orientation* (seven-item composite M=2.49; SD=1.12). The mean of the gap *deontological orientation* and *consequentialist orientation* was (seven-item composite M=1.41,

SD=1.27). And median score was 1.43. Two groups was generated after the median split of the gap between *deontological orientation* and *consequentialist orientation*—namely, *deontological group* (seven-item composite M=2.40, SD=.74, N=309) and *consequentialist group* (seven-item composite M=0.38, SD=.80, N=294) (Table 5-22).

Table 5 - 21. Descriptive Statistics for Measurement Items on Personal Ethical Orientation

Dimension	Item (n=603)	M	SD	α	Variance Extracted
Deontological Orientation	1. I feel the company HUMAN-TECH is a bad business even though it continues its success.	3.71	1.00	.88	70.25%
	2. I believe the successful outcomes cannot justify the means to those outcomes.	3.99	0.94		
	3. I believe that following moral obligations in managerial process is the most important aspect by which to judge a corporation.	3.71	0.95		
	4. Based on my idea of fairness, the Company HUMAN-TECH is an unethical business.	3.93	0.90		
	5. I think this company is unethical because it has little ethical concerns in labor rights.	3.95	0.94		
	6. I think the company should abide by law in order to be an ethical company rather than to avoid penalty.	4.07	0.80		
	7. Although the company did not directly hire the overseas labor workers,	4.01	0.93		

the company should be responsible for the poor working conditions.

Mean		3.91	0.92		
Consequential Orientation	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.	2.05	1.04	.82	63.57 %
	2. I believe it is more important for a business to be concerned with successful outcomes than the means to achieve those outcomes.	2.27	1.13		
	3. Based on my moral standard, the company HUMAN-TECH is an ethical business.	2.00	1.06		
	4. In order to turn profits, ethical managerial process can be compromised at times.	2.30	1.07		
	5. I feel that successful managerial outcomes are the most important aspect by which to judge a corporation.	2.92	1.13		
	6. I think ethical business is mainly based on market success for the greatest good for the greatest number.	3.18	1.25		
	7. I think an ethical business should not inflict a loss on investors by all means.	2.75	1.13		
Mean		2.50	1.12		

Table 5 - 22. Descriptive Statistics for Median Split Group Creation for Personal Ethical Orientation

Group	Variables					
	DO		CO		DO-CO	
	M	SD	M	SD	M	SD
All responses (N=603)	3.91	0.92	2.49	1.12	1.41	1.27
Deontological Group (N=309)	4.37	0.41	1.97	0.52	2.40	0.74
Consequentialist Group (N=294)	3.43	0.62	3.05	0.60	0.38	0.80

Note. DO=Deontological Orientation; CO=Consequentialist Orientation; DO-CO= Gap between DO and CO. Maximum score for deontological orientation and consequentialist orientation is 5 and minimum score is 1. Maximum score for the gap between deontological orientation and consequentialist orientation is 4 and minimum score is -4.

Interestingly, *personal ethical orientation* was significantly different across the nationalities (the U.S. vs. Korea). T-test showed that Korean participants showed more wide range of ethical orientation with more variability of the score than the U.S. participants group; that is to say, Korean participants' ethical philosophies have a broad distribution while the U.S participants have a more coherent ethical thinking pattern. Not surprisingly, when it comes to the gap between deontological orientation and consenquentialist orientation, the extreme variance of two dimensions in the Korean data set has tradeoff one another; therefore, the difference of the score of the gap between two dimensions across two nationalities disappeared (see Table 5-23).

Table 5 - 23. Nationality on Personal Ethical Orientation (t-test)

	Consequential orientation		Deontological orientation		The gap between CO & DO	
	US	KOREA	US	KOREA	US	KOREA
M(SD)	2.35(.87)	2.69(.58)	3.83(.79)	4.01(.55)	1.49(1.44)	1.32(.99)
t	-2.38(***)		-1.20(**)		0.17	

Note. US (n=342), KOREA (n=261), ***p<0.001 **p<0.01

Overview of the Hypothesized Model

Using the statistical program AMOS 17.0, the causal relationships were examined between (a) *CSR self-orientation*, a latent variable with two indicators (i.e., self-interested motives and outcomes); (b) *CSR other-orientation*, a latent variable with two indicators (i.e., altruistic motives and outcomes); (c) *corporate hypocrisy*, a latent variable with three itemized indicators; (d) *positive Opinioned Communication Intention*, a latent variables with six itemized indicators; (e) *negative Opinioned Communication Intention*, a latent variable with six itemized indicators; and (f) *pro-firm behavioral intention*, a latent variable with three itemized indicators.

Data Reduction

Before data analysis in SEM for testing the hypotheses, the researcher reduced the data to composite variables using mean scores. For the purpose of retaining the original measurement units, the researcher choose to analyze mean composite scores instead of using factor scores. As shown in Table 5-24, except moderating variable, *self-interested motives* (M=3.60; SD=.52), and *self-interested outcomes* (M=3.60; SD=.57) have the highest mean, while the variable of *positive Opinioned Communication Intention (OCI)* has the lowest mean (M=2.72; SD=.85). Correlations among all nine tested variables are statistically significant at $p < .05$, except four correlation scores—the correlation between

deontological orientation and *altruistic motives* ($r=.07$, $p=.71$); the correlation between *consequentialist orientation* and *negative OCI* ($r=-.04$, $p=.30$); the correlation between *positive OCI* and *negative OCI* ($r=-.03$, $p=.49$).

As expected, deontological orientation and consequentialist orientation were negatively correlated; deontological orientation was positively related to the perception of self-interestedness while negatively related to the perception of altruism in CSR. To note, somewhat counter-intuitively, positive OCI is not significantly correlated with negative OCI, yet both positive and negative OCI are significantly correlated with pro-firm behavioral intention.

Table 5 - 24. Correlation Matrix of Measured Variables with Descriptive Statistics

Measured Variable	<i>M (SD)</i>	1	2	3	4	5	6	7	8	9
1. DO	3.91(.92)	1								
2. CO	2.49(1.12)	-.46	1							
3. SM	3.60 (.52)	.38	-.11	1						
4. SO	3.60 (.57)	.27	.00 ^a	.39	1					
5. AM	3.08 (.83)	-.07 ^a	.30	-.20	.11 ^b	1				
6. AO	3.11 (.81)	-.09 ^b	.29	-.15	.19	.63	1			
7. Hypocrisy	3.27 (.87)	.32	-.21	.45	.19	-.53	-.40	1		
8. Po-OCI	2.72 (.85)	-.11 ^b	.37	-.15	.14 ^b	.61	.55	-.40	1	
9. Ne-OCI	3.00 (.82)	.23	-.04 ^a	.41	.21	-.30	-.21	.58	-.03 ^a	1
10. PBI	2.97 (.85)	-.19	.42 ^b	-.20	.10 ^b	.57	.52	-.51	.63	-.24

Note. DO=(personal) Deontological Orientation; CO=(personal) Consequentialist Orientation; SM=(perception of) Self-interested Motives; SO=(perception of) Self-interested Outcomes; AM=(perception of) Altruistic Motives; AO=(perception of) Altruistic Outcomes; OCI=Opinioned Communication Intention regarding CSR; Po-OCI=Positive Opinioned Communication Intention regarding CSR; Ne-OCI=Negative Opinioned Communication Intention regarding CSR; PBI=Pro-firm Behavioral Intention. Correlations for all variables are significant at $p < r .001$ except a and b, and at $p < .05$ except a.

Testing of Hypotheses and Research Questions

H1: CSR Self-orientation on Corporate Hypocrisy.

H1 posited a) self-interested outcomes and b) self-interested motives will increase the perceived corporate hypocrisy. In the suggested model testing, H1a is not supported: $B=.07$, $S.E.=.04$, $\beta=.057$, $p = .11$ (Table 5-25). In contrast, the regression analysis found that H1b is supported: self-interested motives had a significant effect on perceived corporate hypocrisy: $B=.32$, $S.E.=.04$, $\beta=.33$, $p < .001$.

H2: CSR Other-orientation on Corporate Hypocrisy

H2 posited a) altruistic outcomes and b) altruistic motives will decrease the perceived corporate hypocrisy. The study found that both hypotheses were supported. As shown in Table 5-25, the effect of altruistic outcomes on perceived corporate hypocrisy was statistically significant: $B=-.09$, $S.E.=.03$, $\beta=-.112$, $p < .05$. As posited in H2b, the effect of altruistic motives on the perceived corporate hypocrisy was also significant: $B=-.31$, $S.E.=.03$, $\beta=-.40$, $p < .001$. Therefore, all the dimensions in the ethical evaluation of CSR except the self-interested outcome of CSR significantly affected corporate hypocrisy perception.

Table 5 - 25. Ordinary Least Squares-Based Regression: Corporate Hypocrisy

	B	SE	Beta	Sig.
Constant	9.26	.684		.000
Self-Outcomes	.065	.041	.057	.110
Self-Motives	.316	.035	.326	.000
Altruistic Outcomes	-.090	.033	-.112	.007
Altruistic Motives	-.310	.032	-.395	.000

Note. N = 603. Equation: $R^2 = 40.4\%$.

H3: CSR Self-orientation on Positive Opined Communication Intention

H3 posited a) self-interested outcomes and b) self-interested motives will decrease Positive OCI. In the suggested model testing, neither H3a ($B=.123$, $S.E.=.078$, $\beta=.056$, $p = .114$) nor H3b was supported ($B=-.073$, $S.E.=.066$, $\beta=-.039$, $p = .271$) (Table 5-26).

H4: CSR Other-orientation on Positive Opined Communication Intention

H4 posited a) altruistic outcomes and b) altruistic motives will increase positive OCI. The study found both hypotheses were supported. As shown in Table 5-26, effect of altruistic outcomes on positive OCI was statistically significant: $B=.399$, $S.E.=.064$, $\beta=.253$, $p < .001$. As assumed in H4b, the effect of altruistic motives on positive OCI was also significant: $B=.671$, $S.E.=.062$, $\beta=.440$, $p < .001$. Therefore, these findings indicate that publics' perception of a company's goodwill and beneficial outcomes tend to induce supportive communicative action about CSR of the firm.

Table 5 - 26. Ordinary Least Squares-Based Regression: Positive Opined Communication Intention

	B	SE	Beta	Sig.
Constant	2.36	1.31		.072
Self-Outcomes	.123	.078	.056	.114
Self-Motives	-.073	.066	-.039	.271
Altruistic Outcomes	.399	.064	.253	.000
Altruistic Motives	.671	.062	.440	.000

Note. N = 602. Equation: $R^2 = 42.1\%$.

H5: CSR Self-orientation on Negative Opinioned Communication Intention

H5 posited a) self-interested outcomes and b) self-interested motives will predict negative OCI. In the suggested model testing, both H4a ($B=.256$, $S.E.=.087$, $\beta=.120$, $p = .003$) and H4b ($B=-.562$, $S.E.=.075$, $\beta=-.308$, $p < .001$) were supported (Table 5-27).

Whether it is motive or outcome, self-interestedness in CSR might tend to draw negative word-of-mouth or online discourse.

H6: CSR Other-orientation on Negative Opinioned Communication Intention

H6 posited a) altruistic outcomes and b) altruistic motives will reduce negative OCI. The regression analysis rejects H5a while supports H5b. As shown in Table 5-27, effect of altruistic outcomes on negative OCI was not statistically significant: $B=-.066$, $S.E.=.072$, $\beta=-.043$, $p =.361$. On the contrary, negative OCI was significantly predicted by altruistic motives: $B=-.331$, $S.E.=.069$, $\beta=-.224$, $p < .001$. Findings indicate that altruistic outcomes of CSR is not considered when publics have a willingness to say something negative about a firm's CSR. However, it is likely when people recognized genuine motives in CSR planning, negative communicative intention is deterred.

Table 5 - 27. Ordinary Least Squares-Based Regression: Negative Opinioned Communication Intention

	B	SE	Beta	Sig.
Constant	11.072	1.470		.000
Self-Outcomes	.256	.087	.120	.003
Self-Motives	.562	.075	.308	.000
Altruistic Outcomes	-.066	.072	-.043	.361
Altruistic Motives	-.331	.069	-.224	.000

Note. N = 603. Equation: R2 = 22.6%.

H7: CSR Other-orientation on Pro-firm behavioral intention

H7 posited a) self-interested outcomes and b) self-interested motives will decrease pro-firm behavioral intention. In the suggested model testing, H7a is not supported:

B=.054, S.E.=.04, β =.049, $p = .183$ (Table 5-28). However, the regression analysis found that H7b was supported: self-interested motives significantly decrease pro-firm behavioral intention: B=-.098, S.E.=.035, β =-.104, $p = .005$.

H8: CSR Other-orientation on Pro-firm behavioral intention

H8 posited a) altruistic outcomes and b) altruistic motives will predict pro-firm behavioral intention. The study found both hypotheses were supported. As shown in Table 5-28, effect of altruistic outcomes on pro-firm behavioral intention was statistically significant: B=.205, S.E.=.03, β =.261, $p < .001$. H8b also significantly predict pro-firm behavioral intention: B=.288, S.E.=.03, β =.377, $p < .001$. Besides self-interested motives, all three other factors of ethical CSR evaluation successfully predicted pro-firm behavioral intention.

Table 5 - 28. Ordinary Least Squares-Based Regression: Pro-firm behavioral intention

	B	SE	Beta	Sig.
Constant	3.457	.681		.000
Self-Outcomes	.054	.040	.049	.183
Self-Motives	-.098	.035	-.104	.005
Altruistic Outcomes	.205	.033	.261	.000
Altruistic Motives	.288	.032	.377	.000

Note. N = 603. Equation: R2 = 37.6%.

RQ1 (Mediation of Corporate Hypocrisy): To what extent the perception of corporate hypocrisy mediate the effects of perceived CSR self- and other- orientation in CSR on the positive/negative Opinioned Communication Intention and the pro-firm behavioral intention?

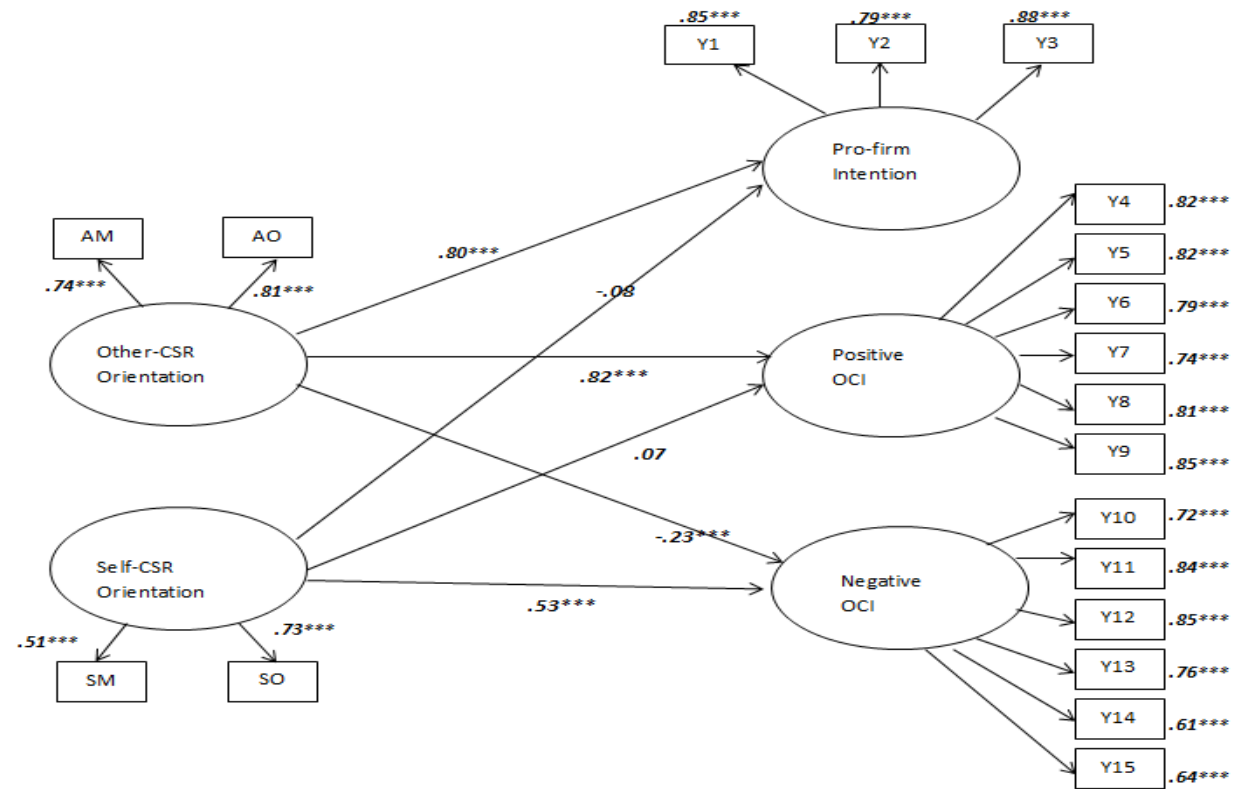
To answer the research question of a mediation analysis of corporate hypocrisy, this study compared two structural models in a hierarchical/nested relation in terms of the χ^2 -df test—a model *with* structural paths from corporate hypocrisy and another model (i.e., the baseline model) *without* such paths—to see if the mediation model is statistically better than the baseline model.

As shown in Table 5-30, both models turned out to perform well. However, According to Hu and Bentler's (1999) joint-cutoff criteria, the baseline model was not acceptable: $\chi^2(730, n=603)=2855.58, p < .001, \chi^2/df=3.912, SRMR=.08, TLI (NNFI)=.888, RMSEA=.04, and CFI=.91$. When mediating paths via corporate hypocrisy were added into the baseline model, its performance was improved: $\chi^2(167, n=603)=294.54, p < .001, \chi^2/df=1.76, SRMR=.03, TLI (NNFI)=.98, RMSEA=.036, and CFI=.99$. In the mediating model, according to the modification indices, suggested error

variables are correlated. As a result of modification, in terms of nested/hierarchical model comparison procedure, mediation model is more parsimonious by 563 df, therefore, the mediation model should be selected as a better model: $\chi^2_{\text{change}}(563, n=603)=2561, p < .001$. Figure 5-1 and 5-2 illustrate the results for RQ1.

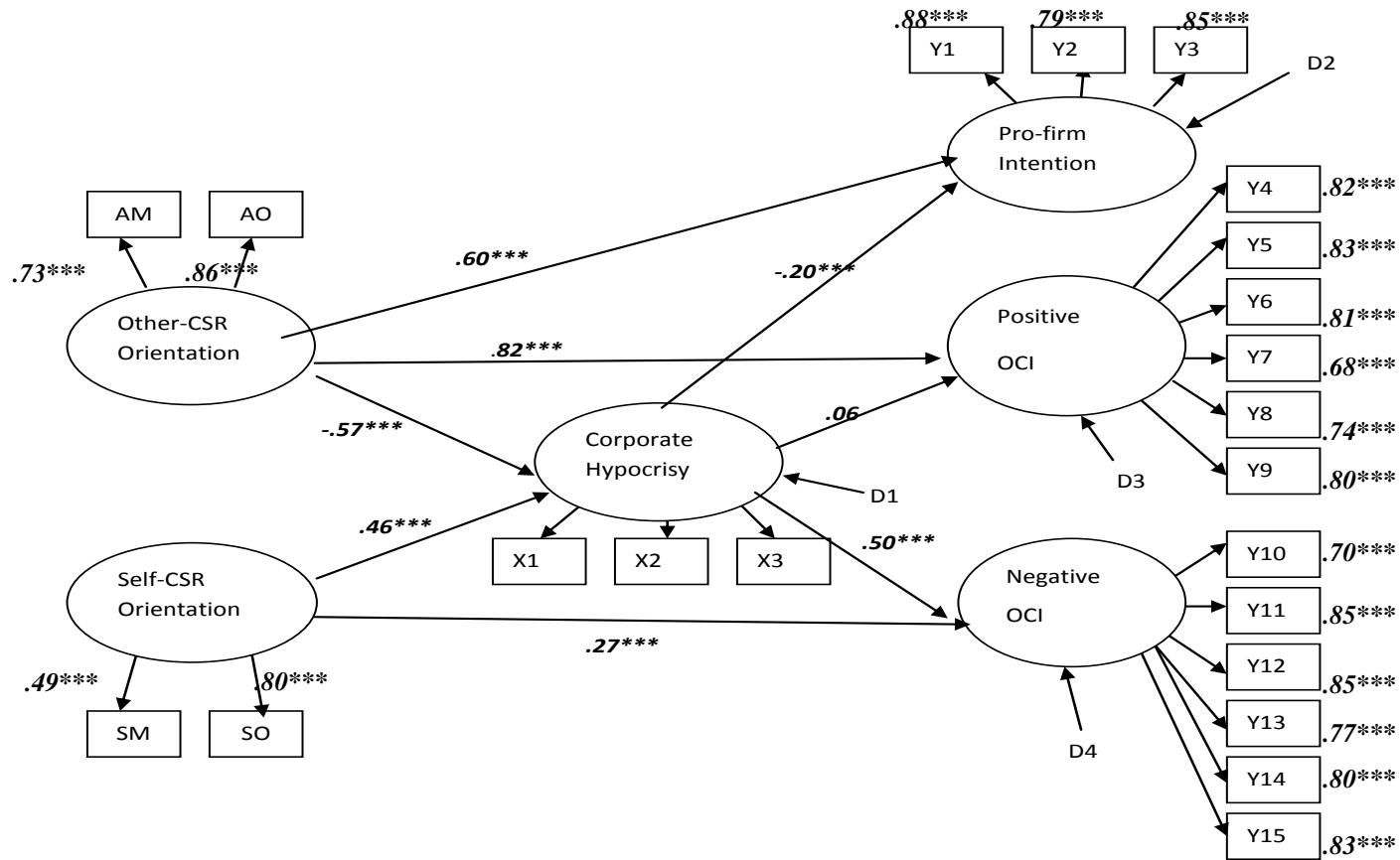
The final model (See Figure 5-2) was developed after eliminating insignificant paths: $\chi^2(178, n=603)=421.62, p < .001, \chi^2/\text{df}=2.40, \text{SRMR}=.06, \text{TLI (NNFI)}=.97, \text{RMSEA}=.06, \text{and CFI}=.97$, except one path that was insignificant but theoretically essential in the model, between corporate hypocrisy and positive OCI ($B=.062, \text{S.E.}=.035, \beta=-.104, p=.005$). As noted in the earlier section for Criteria for Evaluating Statistical Result, Hu and Bentler (1999) suggested joint-cutoff criteria to test statistically acceptable data-model fit as CFI (i.e., Comparative Fit Index) $\geq .96$ and SRMR (i.e., Standardized Root Mean Square Residual) ≤ 1.0 or RMSEA (i.e., Root Mean Square Error of Approximation) $\leq .06$ and SRMR $\leq .10$. On top of that, Byrne (2006) suggested that in a valid SEM model, the value of χ^2/df should be less than 3, and the value of RMSEA should be less than .08. Therefore, the final SEM model can be regarded as a valid model since it addresses the primary concerns in the criteria suggested by previous scholarship.

Figure 5 - 1. The results of testing research questions with standardized path coefficient (Baseline model)



Note. SM=Self-interested Motives; SO=Self-interested Outcomes; AM=Altruistic Motives; AO=Altruistic Outcomes; X1-X3=Measurement items for Corporate Hypocrisy; Y1-Y3= Measurement items for Pro-firm behavioral intentions; Y4-Y9= Measurement items for Positive Opinioned Communication intention; Y10-Y15= Measurement items for Negative Opinioned Communication intention; D=error variance of each endogenous latent variable. Error variances of each indicator were included in all the models examined. $\chi^2(730, n=603)=2855.58, p<.001, SRMR=.08, TLI (NNFI)=.89, RMSEA=.04, \text{ and } CFI=.91. ***p < .001.$

Figure 5 - 2. The results of testing research questions with standardized path coefficient (Final model)



Note. SM=Self-interested Motives; SO=Self-interested Outcomes; AM=Altruistic Motives; AO=Altruistic Outcomes; X1-X3=Measurement items for Corporate Hypocrisy; Y1-Y3= Measurement items for Pro-firm behavioral intentions; Y4-Y9= Measurement items for Positive Opinioned Communication intention; Y10-Y15= Measurement items for Negative Opinioned Communication intention; D=error variance of each endogenous latent variable. Error variances of each indicator were included in all the models examined. $\chi^2(178, n=603)=421.62, p<.001, SRMR=.06, TLI (NNFI)=.97, RMSEA=.05, and CFI=.97. ***p < .001.$

RQ2 (Moderation of Personal Ethical Orientation): To what extent does personal ethical orientation moderate the effects of perceived corporate hypocrisy on the positive/negative Opinioned Communication Intention and the pro-firm behavioral intention?

After calculating the mean composite of seven measured items on deontological orientation and consequentialist orientation, the gap between consequential and deontological orientation was split into the consequential vs. deontological groups by the 50 percentile (median). Then, a multi-group analysis was conducted to compare the two models for each group. The purpose of this multi-group analysis was to figure out if target paths are statistically different in SEM across the subsamples. The mean split scheme produced a similar number of cases in each group: deontology group (n=309; M=2.40; SD=.80) and consequentialist group (n=294; M=0.38; SD=.80).

As shown in Table 5-29, the result showed a statistically significant difference in effects of corporate hypocrisy on positive/negative OCI across deontological vs. consequentialist groups.

1. Effect of corporate hypocrisy on positive OCI: $\beta=.18$, $p < .05$, for the consequentialist group; $\beta=-.06$, $p = .60$, for the deontological group.
2. Effect of corporate hypocrisy on negative OCI: $\beta=.55$, $p < .001$, for the consequentialist group; $\beta=.34$, $p < .001$, for the deontological group.
3. Effect of corporate hypocrisy on pro-firm behavioral intention: $\beta=-.08$, $p = .34$, for the consequentialist group; $\beta=-.39$, $p < .001$, for the deontological group.

To note, the role of hypocrisy was different depending on the type of personal ethical orientation. In opposition to the deontological group, the consequentialist group tends to rather shield the firm from criticism when they perceive corporate hypocrisy from CSR activities. Also, corporate hypocrisy significantly decreased pro-firm behavioral intention only in the deontological group, not in the consequentialist group.

RQ3 (Moderation of Nationality): To what extent does public's nationality moderate the effects of perceived corporate hypocrisy on the positive/negative Opinioned Communication Intention and the pro-firm behavioral intention?

As shown Table 5-29, the result showed a statistically significant difference in effects of corporate hypocrisy on positive/negative OCI across the U.S. vs. Korean groups.

1. Effect of corporate hypocrisy on positive OCI: $\beta=.14$, $p=.18$, for the U.S. group; $\beta=.07$, $p=.45$, for the Korean group.
2. Effect of corporate hypocrisy on negative OCI: $\beta=.61$, $p<.001$, for the U.S. group; $\beta=.50$, $p<.001$, for the Korean group.
3. Effect of corporate hypocrisy on pro-firm behavioral intention: $\beta=-.12$, $p=.25$, for the U.S. group; $\beta=-.24$, $p<.001$, for the Korean group.

The multi-group SEM analysis between nationalities showed that as in RQ2, the corporate hypocrisy perception plays a different role in positive communicative and behavioral intentions depending on nationality. To note, the effect of corporate hypocrisy on pro-firm behavioral intention was different with statistical significance: while U.S. groups are not affected by corporate hypocrisy when making pro-firm behavioral intention, Korean groups were significantly affected by corporate hypocrisy.

Table 5 - 29. Standardized Coefficient of Main Effects in the Hypothesized SEM Model (n=603)

Independent Factor	Dependent Factor	B _{TOTAL}	S.E. _{TOTAL}	β _{TOTAL}	RQ2 (Consequential - Deontological) ^a		RQ3 (US-Korea) ^b	
					β _{LOW}	β _{HIGH}	β _{LOW}	β _{HIGH}
Baseline Model								
CSR Self-orientation	→ Positive OCI	.02	.02	-.04				
CSR Self-orientation	→ Negative OCI	.16	.02	.49***				
CSR Self-orientation	→ Pro-firm Intention	-.02	.04	-.04				
CSR Other-orientation	→ Positive OCI	.28	.02	.81***				
CSR Other-orientation	→ Negative OCI	-.06	.02	-.21***				
CSR Other-orientation	→ Pro-firm Intention	.29	.04	.84***				
Mediated Model								
CSR Self-orientation	→ Positive OCI	.00	.02	.00				
CSR Self-orientation	→ Negative OCI	.07	.02	.23***				
CSR Self-orientation	→ Pro-firm Intention	.15	.02	.04				
CSR Self-orientation	→ Corporate Hypocrisy	.16	.02	.42***	.45***	.35***	.47***	.36***
CSR Other-orientation	→ Positive OCI	.30	.03	.86***				
CSR Other-orientation	→ Negative OCI	.02	.02	.07				

orientation CSR Other- orientation	→ Pro-firm Intention	.25	.04	.72***				
CSR Other- orientation	→ Corporate Hypocrisy	-.19	.02	-.51***	-.46***	-.58***	-.54***	-.51***
Corporate Hypocrisy	→ Positive OCI	.08	.06	-.06	.18*	-.06	.14	.07
Corporate Hypocrisy	→ Negative OCI	.47	.06	.57***	.68***	.40***	.61***	.50***
Corporate Hypocrisy	→ Pro-firm Intention	-.18	.06	-.20**	-.08	-.39***	-.12	-.24**

Note. OCI=Opinioned Communication Intention regarding CSR. ^aTo test RQ2 (i.e., moderating effect of personal ethical orientation), multi-group analysis was conducted to compare the models with consequential vs. deontological orientation groups (split by median): M=0.38, SD = .80 for the consequentialist group (N=294); M=2.40, SD = .74 for the deontology group (N=309). ^bTo test RQ3 (i.e., moderating effect of nationality), multi-group analysis was conducted to compare the models with the U.S. vs. Korean groups. *p < .05, **p < .01, ***p < .001.

Table 5 - 30. Data-Model Fits for Comparing Baseline Model and Mediated Model (n=603)

Model	χ^2	df	p	χ^2/df	CFI	TLI	SRMR	RMSEA	$\Delta \chi^2$	Δdf
Baseline Model _a	2855.58	730	.001	3.91	.91	.89	.08	.04		
Mediated Model _b	294.54	167	.001	1.76	.99	.98	.03	.04	-2561.04	-563
Final Model _c	421.62	178	.001	2.40	.97	.97	.06	.05	127.08	11

Note. ^aBaseline model is the model without mediated paths through corporate hypocrisy.

^bMediated model is the model with mediated paths through corporate hypocrisy between exogenous variables (i.e., self-orientated and other-orientated CSR) and the dependent factor of positive and negative Opinion-Voicing Intention. For the mediated model, error variance between corporate hypocrisy, positive and negative OCI and pro-firm behavioral intention were covaried.

^cFinal model is the model eliminating three insignificant paths from the mediated model (CSR Self-orientation->Positive communication behaviors, CSR Self-orientation->Pro-firm behavioral intention, CSR Other-orientation->Negative communication behaviors).

CHAPTER 6: EXPERIMENT-STUDY 2

Polarized Media Landscape and the Framing of CSR Approach

Political communication research consistently observed that U.S. news outlets have become more politically polarized than in the past (Inyengar & Hahn, 2009; McCluskey & Kim, 2012). And this media polarity is a precursor to polarity in public opinions. The media polarization has become a universal phenomenon with the advent of global media with ever-increasing media diversity and freedom of speech (Pew Research Center, 2005).

Much research has found that the journalistic value of arbitration which pursues social consensus from the extreme and diverse political stances of interest groups has been devastatingly injured, while polarized views in media contents tend to win more favors from audiences (McCluskey & Kim, 2012). This phenomenon rests on several social and media contexts. In prevailing journalism convention, positively framed stories have less prominence than issues and conflicts in media coverage. Sheafer (2007) referred to this, saying “a negative object attribute is, therefore, expected to increase object importance and accessibility on the public agenda. A positive tone, on the other hand, is not expected to have such an effect” (p.23).

This trend becomes manifest, with the advent of digital news outlets, as many interest groups—such as public advocacy groups, professional/trade associations, and labor unions that represent a range of political ideologies—can empower themselves by generating a variety of media types. Hence, we can assume that from a corporate point of view, a favorable and supportive tone in media coverage of CSR might not necessarily occur, nor lead to supportive public opinion about the firm. Rather, CSR coverage can

easily be associated with negative issues or hostile groups' representation in the media, working against the firm, especially in a volatile and turbulent global business climate.

Theoretically, Carroll and McCombs (2003) explained that affective attribute through media exposure about an issue is part of the second-level agenda setting; specifically, many empirical analyses affirmed that publics' judgments on social issues are, in general, influenced by media-affective attributes. While the first level agenda-setting effects refers to the media effect on publics' recognition of the salience and importance of an issue, the second level agenda-setting effects, generally termed "attribute agenda setting," refers to the media effect on publics' understanding of the issue and, by extension, their attitudinal information processing about the issue.

These attribute agenda-setting effects on public's interpretation of CSR can be described in terms of two dimensions—cognitive and affective (Carroll & McCombs, 2003), which aligned with the theoretical frame of CSR evaluation dimensions suggested in this study—outcomes evaluation based on reason, and motives evaluation based on emotion.

Not only the direct evaluation about the issue, previous studies on second-level agenda setting theory argued that media agenda-setting and –framing subconsciously shape publics' behavioral decisions toward a company (Carroll & McCombs, 2003; Kim & Kiouisis, 2012; Kim & Kiouisis, 2012). In a CSR context, CSR evaluation from the relating news reports is likely to be linked to the publics' behavioral decisions regarding the firm.

Therefore, ethical values of CSR should be systematically reassessed in this changing business and media environment that is populated with a variety of polarized

interest groups, advocacy groups or pressure groups. As noted earlier in Study 1, personal ethical orientation was proposed as an important concept in predicting individual attribution of CSR components, and communicative and behavioral intention. Based on the previous literature review in chapter 2, we can presume that the deontological group might be more rigorous in its ethical evaluation of CSR, whereas the consequentialist group might be more generous in giving ethical credit to CSR endeavors; yet, it is of interest to explore the way in which this discrepancy in individual ethical traits might be related to individual responses to the positive or negative view reflected in CSR reporting; thus, Study 2 attempts to examine the interaction of target publics' ethical inclination and the framing of CSR approach. That is, the outcomes of strategic CSR implementation should be weighed in consideration of the interaction between attribute agenda-setting and publics' value systems in a more comprehensive view.

Based on attribute agenda-setting theory in a business context, presuming the extreme views toward CSR imposed on the framing of the media message, this study formulates the following research questions and hypotheses:

H1) A media framing of other-oriented CSR approach will decrease/increase a) publics' evaluations of self-orientation/b) other-orientation in CSR more than does a media framing of self-oriented CSR approach.

H2) A media framing of other-oriented CSR approach will decrease publics' evaluations of a) corporate hypocrisy and b) negative Opinioned Communication Intention more than does a media framing of self-oriented CSR approach.

H3) A media framing of other-oriented CSR approach will decrease publics' evaluations of a) positive Opinioned Communication Intention and b) pro-firm behavioral intention more than does a media framing of self-oriented CSR approach.

RQ1) How will the effects of personal ethical orientation moderate the media framing of the CSR approach in relation to a) publics' evaluations of self-orientation and b) other-orientation in CSR?

RQ2) How will the effects of personal ethical orientation moderate the media framing of the CSR approach in relation to a) corporate hypocrisy and b) negative Opinioned Communication Intention?

RQ3) How will the effects of personal ethical orientation moderate the media framing of the CSR approach in relation to a) positive Opinioned Communication Intention and b) pro-firm behavioral intention?

RQ4) How will nationality moderate the main and interaction effect of personal ethical orientation and the media framing of CSR approach on the perception of self- and other- orientation of CSR, corporate hypocrisy, positive/negative Opinioned Communication Intention, and pro-firm behavioral intention?

Sampling Method

This experimental study was conducted through an online experiment. A total number of the U.S. sample was 347 (female: 191, 55%; male: 144, 41.5%) and a total number of the Korean sample was 256 (female: 130, 50.8%; male: 126, 29.2%). The U.S. sample was recruited from a university-wide mailing list of a Northeastern University. And, to explore the national and cultural effect on CSR perception, another set of 256 respondents from South Korea was recruited from general population. Korean samples

were recruited through a reputable online experiment company. The participants from the general population recruited through the online survey company were given credit according to the individual reward policy of the company. The participants from a Northeastern university's student and alumni e-mailing list were given a chance to enter a lottery to win a \$100 gift card as a reward for their participation.

Procedure

To examine research questions presented in the earlier section, this study employed a 2 (personal ethical orientation: deontological vs. consequentialist) x 2 (the media framing of CSR approach: self-oriented- vs. other-oriented CSR approach) experimental design. Participants were randomly assigned to each CSR approach condition (other-oriented CSR approach: n=297, self-oriented CSR approach: n=304).

Before reading news articles about the company's information and CSR activities, participants were asked to answer questions about their ethical orientation, in a same manner as Study 1. The median split for the gap between the consequential and deontological scores was used to create the group conditions for personal ethical orientation (i.e., deontology vs. consequentialism). The same measurement procedure and items were used to measure ethical orientation as in the survey in Study 1. Then, for dependent measures, a hypothetical scenario was given to the participants, which included a brief introductory statement about a hypothetical pharmaceutical company, GLOMEDS, that produced and sold generics, vaccines and medications for fatal diseases in the global market. Participants then read about the company's financial and social performance as well as company issues with a high drug price debate and patent issues. Participants were provided with information, and then they were exposed to additional

news content which showed different views on the company crisis or corporate hypocrisy according to the experimental conditions. Although the two experimental conditions were manipulated differently in terms of their content and overall tone of voice regarding corporate self-interestedness and altruism in CSR, the amount and structure of the content was kept the same across the conditions.

The CSR approach framed in the media content was manipulated through a fictitious news article and a following fictitious editorial by “Corporate Watch,” an independent nonprofit research and publishing group. The other-oriented CSR approach was depicted as a news article which highlights altruistic outcomes and motives of the company for local and patient communities’ well-being and development, while the self-oriented CSR approach was depicted as a news article which shed lights on self-interested motives and outcomes for its profits and marketing. Right after reading the news articles about the company, participants were asked how they perceived the company’s selfish and altruistic motives and outcomes in its CSR activities.

Next, participants completed the dependent measures at their own pace, encompassing perceived self-interested and altruistic outcomes of the CSR campaign, and perceived self-interested and altruistic corporate motives in CSR, corporate hypocrisy and communicative behavioral intention and pro-firm behavioral intentions.

Statistical Procedures for Data Analysis

Research questions are to test the effect of ethical orientation and self- and other-oriented CSR approach on the perception of RQ1a) self-orientation and RQ1b) other-orientation in CSR, RQ2a) corporate hypocrisy and RQ2b) negative OCI, RQ3a) positive OCI and b) pro-firm behavioral intention. To examine the above research questions, this

study employed a 2 (personal ethical orientation: consequential vs. deontological) x 2 (CSR approach: self- vs. other-oriented CSR approach) experimental design. This research used analysis of variance (ANOVA) to examine the proposed hypotheses in Study 2. Because Study 2 is an experimental study, ANOVA is the most common and feasible method for probing the group differences with a statistical significance (Table 5-1). For testing the hypotheses, focusing on the role of media framing in generation of CSR perception, OCI, and pro-firm behavioral intention, the main effect of media framing of the CSR approach was examined. Research question 4 was to explore how nationality affects the effect of personal ethical orientation and CSR approach on the perception of hypocrisy and positive/negative OCI and pro-firm behavioral intentions. In doing so, the study examined the group analysis for each nationality, the U.S. vs. Korean sub-samples.

Table 6- 1. Experimental Design for Interaction Effect of Ethical Orientation and the Framing of CSR Approach

		Framing of CSR Approach (Experimental Variable)	
		Other-oriented CSR (Experimental Group A)	Self-oriented CSR (Experimental Group B)
Personal Ethical Orientation (Personal Trait)	Deontological Orientation	DO/Other-orientated CSR	DO/Self-orientated CSR
	Consequentialist Orientation	CO/Other-orientated CSR	CO/Self-orientated CSR

Note. DV: Hypocrisy/Negative OCI /Positive OCI/pro-firm behavioral intention

CHAPTER 7: RESULTS – EXPERIMENT

Demographic Information of Research Participants

Regarding research participants' age, the mode was the age range from 25 and Under (n=233; 39.1 percent). Frequency for other age ranges includes (Table 5-2): 26 to 35 (n=128; 21.5 percent); 36 to 45 (n=73; 12.2 percent); 46 and 55 (n=63; 10.6 percent); 56 and 64 (n=76; 12.8 percent); and 65 and Over (n=23; 3.9 percent).

Table 7- 1. Research Participants' Age (n=603)

	n	Percent
25 and Under	233	39.1
26 to 35	128	21.5
36 to 45	73	12.2
46 to 55	63	10.6
56 and 64	76	12.8
65 and Over	23	3.9

Regarding research participants' age in the U.S. experiment, the mode was the age range from 25 and Under (n=90; 26.30 percent). Frequency for other age ranges includes (Table 7-2): 26 to 35 (n=87; 25.40 percent); 36 to 45 (n=41; 12.00 percent); 46 and 55 (n=53; 15.50 percent); 56 and 64 (n=48; 14.00 percent); and 65 and Over (n=23; 6.70 percent).

Table 7- 2. Research Participants' Age in the U.S. Experiment (n=342)

	n	Percent
25 and Under	90	26.3
26 to 35	87	25.4
36 to 45	41	12.0
46 to 55	53	15.5
56 and 64	48	14.0
65 and Over	23	6.7

Regarding research participants' age in the Korean experiment, the mode was the age range from 46 to 55 (n=61; 23.40 percent). Frequency for other age ranges includes (Table 7-3): 25 and Under (n=29; 11.10 percent); 26 to 35 (n=46; 17.60 percent); 36 to 45 (n=56; 21.50 percent); 46 and 55 (n=61; 23.40 percent); 56 and 64 (n=53; 20.30 percent); and 65 and Over (n=16; 6.10 percent).

Table 7- 3. Research Participants' Age in the Korean Experiment (n=261)

	n	Percent
25 and Under	29	11.1
26 to 35	46	17.6
36 to 45	56	21.5
46 to 55	61	23.4
56 and 64	53	20.3
65 and Over	16	6.1

With regard to race/ethnicity, most of the research participants from the U.S experiment reported they are Caucasian (n=260; 74.90 percent). Frequency for other race/ethnicity categories includes (Table 7-4): African American (n=16; 4.60 percent);

Asian (n=34; 9.8 percent); Hispanic/Latino (n=16; 4.60 percent); Native American (n=2; 0.60 percent); and Other (n=4; 1.20 percent). All of Korean respondents defines their race as East Asian (n=256).

Table 7- 4. Research Participants' Race/Ethnicity in the U.S. Experiment (n=332)

	n	Percent
African American	16	4.6
Caucasian	260	74.9
Asian	34	9.8
Hispanic/Latino	16	4.6
Native American	2	.6
Other	4	1.2

Research participants from the U.S. experiment reported the mode of their education level is a 4-Year College Degree (n=140; 41.59 percent). Frequency for other educational level categories includes (Table 7-5): High School or G.E.D. (n=2; 0.6 percent); Some College (n=69; 20.2 percent); 2-Year College Degree (n=25; 7.3 percent); Masters Degree (n=73; 21.70 percent); Some Graduate (n=55; 16.30 percent); Professional Degree (n=19; 5.60 percent); and Doctoral Degree (n=22; 6.5 percent).

Table 7- 5. Research Participants' Education Level in the U.S. Experiment (n=337)

	n	Percent
High School or G.E.D	2	.6
Some College	55	16.3
2-Year College Degree	7	2.1
4-Year College Degree	140	41.5
Professional Degree (e.g., MD, JD)	19	5.6
Some graduate	19	5.6
Master's Degree	73	21.7
Doctoral Degree	22	6.5

Research participants from the Korean experiment reported the mode of their education level is a 4-Year College Degree (n=111; 18.4 percent). Frequency for other educational level categories includes (Table 7-6): Less than high school (n=13, 2.2 percent); High School or G.E.D. (n=72; 11.9 percent); Some College (n=3; 0.5 percent); 2-Year College Degree (n=28; 4.6 percent); Masters Degree (n=27; 4.5 percent); Some Graduate (n=1; 0.2 percent); and Doctoral Degree (n=1; 0.2 percent).

Table 7- 6. Research Participants' Education Level in the Korean Experiment (n=256)

	n	Percent
Less than high school	13	2.2
High School or G.E.D	72	11.9
Some College	3	.5
2-Year College Degree	28	4.6
4-Year College Degree	111	18.4
Some graduate	1	.2
Master's Degree	27	4.5
Doctoral Degree	1	.2

Regarding research participants' income level in the U.S. experiment, the mode is the range from 0 to \$24,999 (n=110; 32.2 percent). Frequency for other income level categories includes (Table 7-7): \$25,000 to \$49,999 (n=79; 23.1 percent); \$50,000 to \$74,999 (n=71; 20.8 percent); \$75,000 to \$99,999 (n=38; 11.2 percent); \$100,000 to \$149,000 (n=28; 8.2 percent); \$150,000 to \$199,999 (n=5; 1.5 percent); and \$200,000 to Above (n=9; 2.6 percent).

Table 7- 7. Research Participants' Annual Income in the U.S. Experiment (n=342)

	n	Percent
0 to \$24,999	110	32.4
\$25,000 to \$49,999	79	23.2
\$50,000 to \$74,999	71	20.9
\$75,000 to \$99,999	38	11.2
\$100,000 to \$149,999	28	8.2
\$150,000 to \$199,999	5	1.5
\$200,000 to Above	11	2.6

Research participants' income level in the Korean experiment, the mode is the range from 0 to \$24,999 (n=94; 36.0 percent). Frequency for other income level categories includes (Table 5-9): \$25,000 to \$49,999 (n=89; 34.1 percent); \$50,000 to \$74,999 (n=49; 18.8 percent); \$75,000 to \$99,999 (n=18; 6.9 percent); \$100,000 to \$149,000 (n=8; 3.1 percent); \$150,000 to \$199,999 (n=0; 0 percent); and \$200,000 to Above (n=3; 1.1 percent).

Table 7- 8. Research Participants' Annual Income in the Korean Experiment (n=261)

	n	Percent
0 to \$24,999	94	36.0
\$25,000 to \$49,999	89	34.1
\$50,000 to \$74,999	49	18.8
\$75,000 to \$99,999	18	6.9
\$100,000 to \$149,999	8	3.1
\$150,000 to \$199,999	0	0
\$200,000 to Above	3	1.1

The characteristics of the experiment respondents is different across both countries. Because the U.S. participants were recruited from the University-wide mailing list while Korean participants were recruited from general population who subscribed to research company's subject tool, age, education and income level of the U.S. participants were higher than Korean participants. It should be noted that University alumni usually showed high education and income level than average population.

Descriptive Statistics for Variables

CSR Self-orientation

To measure *CSR self-orientation*, this study used eight items self-developed scales modifying previously used items from the literature search (Graafland & Mazereeuw-Van der Duijn Schouten, 2012; Jahdi & Acikdilli, 2009; Murray & Vogel, 1997; Sprinkle & Maines, 2010).

Overall, research participants reported they have a higher level of CSR self-orientation perception than the median value of 3 (eight-item composite $M=3.62$; $SD=.82$): to measure the first dimension of CSR self-orientation, four items were asked in relation to *self-interested motives of CSR*, “to reap benefits that come with such an image” ($M=3.89$; $SD=.82$); “to keep out new entrants” ($M=3.43$; $SD=.89$); “to avoid damages for unethical behavior” ($M=3.49$; $SD=.92$); “to pre-empt the impact of future legislation” ($M=3.49$; $SD=.84$). Next, to measure second dimension of CSR self-orientation, *self-interested outcomes of CSR*, four items were used: “I think the company might have built strong ties with key stakeholders for the business” ($M=3.61$; $SD=.76$); “I think the CSR campaign might have helped the company be successful in the market” ($M=3.75$; $SD=.74$); “I think the company might have enjoyed free advertising” ($M=3.90$; $SD=.79$); “I think the CSR might have eased the company’s struggle with tighter future regulations” ($M=3.49$; $SD=.84$). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*).

All of the eight items loaded on two factors, distinguishing motives and outcomes dimensions, which explained about 62.82 percent of shared variance. Cronbach’s alpha

for self-interest motives was .79, and Cronbach's alpha for self-interest outcomes was .73 (Table 7-9).

Table 7- 9. Descriptive Statistics for Measurement Items on CSR Self-orientation

Dimension	Item (n=596)	M	SD	α	Variance Extracted
Self- interested Motives	1. To reap benefits that come with such an image	3.89	0.82	.79	62.82%
	2. To keep out new entrants	3.43	0.89		
	3. To avoid damages for unethical behavior	3.50	0.91		
	4. To pre-empt the impact of future legislation	3.42	0.84		
Mean		3.56	0.87		
Self- interested Outcomes	1. I think the company might have built strong ties with key stakeholders for the business.	3.62	0.76	.73	
	2. I think the CSR campaign might have helped the company be successful in the market.	3.76	0.74		
	3. I think the company might have enjoyed "free" advertising.	3.90	0.79		
	4. I think the CSR might have eased the company's struggle with tighter future regulations.	3.49	0.84		
Mean		3.69	0.78		

Note: Response options ranged from 1 (strongly disagree) to 5 (strongly agree).

CSR Other-orientation

This study has identified the concept of *CSR other-orientation* using two dimensions: altruistic motives and outcomes. To measure altruistic motives in CSR, conceptualized as a company's (fictitious company named GLOMEDS used for the experiment) genuine intention for a local community and society's wellbeing in CSR, four items were used: "to meet its social obligations" (M=3.44; SD=.91); "to pursue ethical causes" (M=3.16; SD=.97); "to help develop local communities" (M=3.21; SD=.93); "because the company has genuine concerns for the basic human right to access life-saving medication" (M=3.35; SD=1.01). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*).

Secondly, altruistic outcomes of CSR, conceptualized as perceived benefit to local communities, used four items: "I think local government might have saved substantial financial cost for the welfare of society" (M=3.35; SD=.90); "I think many patients might have been provided with affordable access to essential medication" (M=3.42; SD=.95); "I think local patients might have benefited from the advance of medical technology like patients in developed countries" (M=3.42; SD=.92); "I think the CSR program might have significantly enhanced the healthy lives of local residents" (M=3.43; SD=.90). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). All of the eight items loaded on two factors, differing outcomes and motives dimensions, which explained about 67.98 percent of shared variance. The resulting scale for altruistic motives was a Cronbach's alpha of .86. and the scale for altruistic outcome was a Cronbach's alpha of .87 (Table 7-10).

With regard to measurement reliability, the proposed eight-item scale of *CSR Other-orientation* turned out to perform well with a Cronbach's alpha of .88. The level of *CSR Self-orientation* (eight-item composite $M=3.62$; $SD=.82$) and the level of *CSR Other-orientation* (eight-item composite $M=3.35$; $SD=.94$) showed similar score.

Table 7- 10. Descriptive Statistics for Measurement Items on CSR Other-orientation

Dimension	Item (n=593)	M	SD	α	Variance Extracted
Altruistic	1. to meet its social obligations.	3.44	0.91	.86	67.98%
Motives	2. to pursue ethical causes.	3.16	0.97		
	3. to help develop local communities.	3.21	0.93		
	4. because the company has genuine concerns for the basic human right to access life-saving medication.	3.35	1.01		
	Mean	3.29	0.96		
Altruistic	1. I think local government might have saved substantial financial cost for the welfare of society.	3.35	0.90	.87	
Outcomes	2. I think many patients might have been provided with affordable access to essential medication.	3.42	0.95		
	3. I think local patients might have benefited from the advance of medical technology like patients in developed countries.	3.42	0.92		
	4. I think the CSR program might have significantly enhanced the healthy lives of local residents.	3.43	0.90		
	Mean	3.40	0.92		

Note: Response options ranged from 1 (strongly disagree) to 5 (strongly agree).

Corporate Hypocrisy

Corporate hypocrisy was conceptualized as the result of the ethical attribution of misalignment between self-interestedness and altruism in corporate philanthropic endeavors. Three items were used to gauge corporate hypocrisy; “GLOMEDS acts hypocritically” (M= 2.96; SD=.96); “GLOMEDS says and does two different things” (M= 3.01, SD=.94); and “GLOMEDS pretends to be something that it is not” (M= 3.02, SD=.96).

With regard to measurement reliability, the proposed three-item scale of *Corporate Hypocrisy* turned out to perform well with a Cronbach’s alpha of .92. In terms of validity, three items were loaded on one factor, resulting in approximately 85.55 percent of total variance in explicating the Corporate Hypocrisy. The mean of Corporate Hypocrisy (three-item composite M=3.00; SD=.96) was in between CSR Self-orientation (eight-item composite M=3.60; SD=.52) and CSR Other-orientation (eight-item composite M=3.09; SD=.63).

Table 7- 11. Descriptive Statistics for Measurement Items on Corporate Hypocrisy

Dimension	Item (n=603)	M	SD	α	Variance Extracted
Hypocrisy	1. GLOMEDS acts hypocritically.	2.96	0.96	.92	85.55%
	2. GLOMEDS says and does two different things.	3.01	0.94		
	3. GLOMEDS pretends to be something that it is not.	3.02	0.96		
Mean		3.00	0.96		

Note: Response options ranged from 1 (strongly disagree) to 5 (strongly agree).

Positive Opinioned Communication Intention regarding CSR

To measure *positive OCI (Opinion-Voicing Intention)*, conceptualized as supportive and protective opinion-giving and –sharing intention regarding corporate social responsibility, this study adapted Murray and Vogel’s (1997)’s *pro-company behavior*, Kim and Rhee’s (2010) Positive *megaphoning* scales and Moon (2011)’s *public communication behaviors* scales into CSR context. The study used the following six items: “I would initiate positive conversations regarding the company’s social responsibility in a social media debate” (M=2.86; SD=.99); “I would share some articles or reports which praise the company’s social responsibility to friends and people I know” (M=2.70; SD=.94); “I would not hesitate to say about the company’s philanthropic activities to friends and neighbors” (M=2.94; SD=.94); “I would persuade people to change a biased or suspicious view about the company’s social responsibility even though I don’t openly express my positive opinion about it first” (M=2.98; SD=.93); “I would defend the organization if others attack this company’s social responsibility effort” (M=2.94; SD=.94); and “I would advocate for this company if there are some bad rumors about the social responsibility of corporation are not trustworthy” (M=2.87; SD=.91). The mean score of the positive communication behaviors was M=2.88, SD=.94.

Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These six items loaded on one factor, which explained about 70.50 percent of shared variance. The resulting scale was a Cronbach’s alpha of .88 (Table 7-12).

Table 7- 12. Descriptive Statistics for Measurement Items on Opinioned Communication Intention

Dimension	Item (n=597)	M	SD	α	Variance Extracted
Positive OCI	1. I would initiate positive conversations regarding the company's social responsibility in a social media debate.	2.86	0.99	.88	63.48%
	2. I would share some articles or reports which praise the company's social responsibility to friends and people I know.	2.70	0.94		
	3. I would not hesitate to say about the company's philanthropic activities to friends and neighbors.	2.94	0.94		
	4. I would persuade people to change a biased or suspicious view about the company's social responsibility even though I don't openly express my positive opinion about it first.	2.98	0.93		
	5. I would defend the organization if others attack this company's social responsibility effort.	2.94	0.94		
	6. I would advocate for this company if there are some bad rumors about the social responsibility of corporation are not trustworthy.	2.87	0.91		
Mean		2.88	0.94		

Note: Response options ranged from 1 (strongly disagree) to 5 (strongly agree).

Negative Opinioned Communication Intention regarding CSR

Using existing measurement systems for *negative OCI* modifying Kim and Lee's (2010) megaphoning scales and Moon (2011)'s public communication behaviors scales, this study used six items: "I would distribute some negative articles or reports about the company's social responsibility to my friends or people that I know" (M=2.65; SD=.89); "I would blame the company about its hypocritical philanthropic giving whenever I have chance to talk about it" (M=2.73; SD=.93); "I would criticize without any hesitation how the company puts its business first, rather than patients" (M=2.78; SD=1.04); "I would correct someone who overestimates the company's philanthropic giving during any conversation about it" (M=3.21; SD=.94); "If there is someone who says a good word for the company's social responsibility, I cannot help but give him the opposite aspect/perspective of it" (M=2.85; SD=.98); and "I would support negative aspects about the company's social responsibility that others provide (M=2.90; SD=.91). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These six items loaded on one factor, which explained about 77.95 percent of shared variance. The resulting scale was a Cronbach's alpha of .89 (Table 7-13).

Table 7- 13. Descriptive Statistics for Measurement Items on Negative Opinioned Communication Intention

Dimension	Item (n=588)	M	SD	α	Variance Extracted
Negative OCI	1. I would distribute some negative articles or reports about the company's social responsibility to my friends or people that I know.	2.65	0.89	.89	65.35%
	2. I would blame the company about its hypocritical philanthropic giving whenever I have chance to talk about it.	2.73	0.93		
	3. I would criticize without any hesitation how the company puts its business first, rather than patients.	2.78	1.04		
	4. I would correct someone who overestimates the company's philanthropic giving during any conversation about it.	3.21	0.94		
	5. If there is someone who says a good word for the company's social responsibility, I cannot help but give him the opposite aspect/perspective of it.	2.85	0.98		
	6. I would support negative aspects about the company's social responsibility that others provide.	2.90	0.91		
Mean		2.85	0.95		

Note: Response options ranged from 1 (strongly disagree) to 5 (strongly agree).

Pro-firm behavioral intention

Using existing measurement systems for *pro-firm behavioral intention*, three items were used: “I would recommend GLOMEDS’s products to others” (M=3.07; SD=.74); “I would buy GLOMEDS’s stocks” (M=2.90; SD=.95); and “I would use GLOMEDS’s products if possible” (M=3.10; SD=.82). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These six items loaded on one factor, which explained about 77.95 percent of shared variance. The resulting scale was a Cronbach’s alpha of .85 (Table 7-14).

Table 7- 14. Descriptive Statistics for Measurement Items on Pro-firm behavioral intention

Dimension	Item (n=595)	M	SD	α	Variance Extracted
Pro-firm Behavioral Intention	1. I would recommend GLOMEDS’s products to others.	3.04	0.88	.85	80.40%
	2. I would buy GLOMEDS’s stocks.	2.78	1.05		
	3. I would use GLOMEDS’s products if possible.	3.10	0.91		
Mean		2.97	0.95		

Note: Response options ranged from 1 (strongly disagree) to 5 (strongly agree).

Personal Ethical Orientation

This study has identified the concept of *personal ethical orientation* using two dimensions: consequentialist orientation and deontological orientation. This study identified the two dimensions are conceptually different and conflicting although one

person can have both traits, consequentialist and deontological, at the same time. Thus, the personal ethical orientation was identified the gap between consequentialist orientation and deontological orientation in ethical judgment process. Thus, *personal ethical orientation* is measured variable calculating the gap between two dimensions. If participants' scores on two dimensions are equal then the gap between two dimensions becomes zero. If deontological score is higher than consequential score then, the score for *personal ethical orientation* would be positive. In contrast, consequentialism score is higher than deontology score, the score for *personal ethical orientation* would be negative. To help participants better understand what the questions are meant to be answered, this study used one vignette describing a fictitious company, HUMAN-TECH that faces an ethical dilemma in business success yet causing global labor/environmental issues.

Deontological orientation

Deontological orientation, conceptualized as perceived benefit to local communities, seven items were used: "I feel the company HUMAN-TECH is a bad business even though it continues its success" (M=3.69; SD=.98); "I believe the successful outcomes cannot justify the means to those outcomes" (M=4.06; SD=.88); "I believe that following moral obligations in managerial process is the most important aspect by which to judge a corporation" (M=3.63; SD=.99); "Based on my idea of fairness, the Company HUMAN-TECH is an unethical business" (M=3.98; SD=.91); "I think this company is unethical because it has little ethical concerns in labor rights" (M=4.04; SD=.89); "I think the company should abide by law in order to be an ethical company rather than to avoid penalty" (M=4.06; SD=.81); and "Although the company

did not directly hire the overseas labor workers, the company should be responsible for the poor working conditions” (M=4.04; SD=.92).

Consequentialist orientation

On the other hand, *consequentialist orientation* is conceptualized as an outcomes-based thinking style whereas *deontological orientation* is referred to a focus on moral duties when making ethical judgments. Seven items were used for the consequentialist orientation measurement: “I feel the company HUMAN-TECH has little reason to worry about the critics of its management as long as it continues its success” (M=1.84; SD=.91); “I believe it is more important for a business to be concerned with successful outcomes than the means to achieve those outcomes” (M=2.06; SD=1.04); “I feel that successful managerial outcomes are the most important aspect by which to judge a corporation” (M=2.75; SD=1.18); “I think ethical business is mainly based on market success for the greatest good for the greatest number” (M=3.07; SD=1.25); “Based on my moral standard, the company HUMAN-TECH is an ethical business” (M=1.83; SD=.93); “In order to turn profits, ethical managerial process can be compromised at times” (M=2.27; SD=1.04); and “I think an ethical business should not inflict a loss on investors by all means” (M=2.66; SD=1.05). Response options ranged from 1 (*strongly disagree*) to 5 (*strongly agree*). These seven items loaded on one factor, which explained about 51.33 percent of shared variance. The resulting scale was a Cronbach’s alpha of 0.88. (Table 7-15).

The level of *deontological orientation* (seven-item composite M=3.93; SD=.91) showed a higher mean score in comparison to the level of *consequentialist orientation* (seven-item composite M=2.36; SD=1.06). The mean of the gap between *deontological*

orientation and *consequentialist orientation* was (seven-item composite $M=1.57$, $SD=1.24$). And median score was 1.57. Two groups was generated after the median split of the gap between *consequentialist orientation* and *consequentialist orientation—deontological orientation group* (seven-item composite $M=2.52$, $SD=.67$, $N=308$) and *consequentialist orientation group* (seven-item composite $M=0.53$, $SD=.82$, $N=287$) (Table 7-16).

Table 7- 15. Descriptive Statistics for Measurement Items on Personal Ethical Orientation

Dimension	Item (n=596)	M	SD	α	Variance Extracted
Deontological Orientation	1. I feel the company HUMAN-TECH is a bad business even though it continues its success.	3.69	0.98	.88	58.67%
	2. I believe the successful outcomes cannot justify the means to those outcomes.	4.06	0.88		
	3. I believe that following moral obligations in managerial process is the most important aspect by which to judge a corporation.	3.63	0.99		
	4. Based on my idea of fairness, the Company HUMAN-TECH is an unethical business.	3.98	0.91		
	5. I think this company is unethical because it has little ethical concerns in labor rights.	4.04	0.89		
	6. I think the company should abide by	4.06	0.81		

	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.	4.04	0.92		
Mean		3.93	0.91		
Consequential Orientation	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.	1.84	0.91	.83	51.33 %
	2. I believe it is more important for a business to be concerned with successful outcomes than the means to achieve those outcomes.	2.06	1.04		
	3. Based on my moral standard, the company HUMAN-TECH is an ethical business.	2.75	1.18		
	4. In order to turn profits, ethical managerial process can be compromised at times.	3.07	1.25		
	5. I feel that successful managerial outcomes are the most important aspect by which to judge a corporation.	1.83	0.93		
	6. I think ethical business is mainly based on market success for the greatest good for the greatest number.	2.27	1.04		
	7. I think an ethical business should not inflict a loss on investors by all means.	2.66	1.05		
Mean		2.35	1.06		

Note: Response options ranged from 1 (strongly disagree) to 5 (strongly agree).

Table 7- 16. Descriptive Statistics for Median Split Group Creation for Personal Ethical Orientation

Group	Variables					
	DO		CO		DO-CO	
	M	SD	M	SD	M	SD
All responses (N=595)	3.92	0.70	2.36	0.75	1.56	1.24
Deontological Group (N=308)	4.37	0.43	1.85	0.51	2.52	0.67
Consequentialist Group (N=294)	3.44	0.60	2.90	0.56	0.53	0.82

Note. DO=Deontological Orientation; CO=Consequentialist Orientation; DO-CO= Gap between DO and CO. Maximum score for deontological orientation and consequentialist orientation is 5 and minimum score is 1. Maximum score for the gap between deontological orientation and consequentialist orientation is 4 and minimum score is -4.

Table 7- 17. Correlation Matrix of Personal Ethical Orientation with Descriptive Statistics (n=595)

Measured Variable	<i>M (SD)</i>	1	2
1. DO	3.92 (0.70)	1	
2. CO	2.36 (0.75)	-.47**	1

Note. DO=Deontological Orientation; CO=Consequentialist Orientation; DO-CO= Gap between DO and CO. **. Correlation is significant at the 0.01 level (2-tailed). Maximum score for deontological orientation and consequentialist orientation is 5 and minimum score is 1. Maximum score for the gap between deontological orientation and consequentialist orientation is 4 and minimum score is -4.

Similar to Study 1, the personal ethical orientation turned out to be significantly different across the nationality (the U.S. vs. Korea). The t-test showed that Korean participants tend to have a more consequential *and* deontological orientation at the same time, which means the variability of the score was more than that of the U.S. participants' group; only the consequentialist orientation produced a statistically significant difference, while the deontological orientation failed to produce a statistical significance in difference. Unlike Study 1, the gap between deontology and consequentialism was significantly different across the two nationalities (see Table 7-18).

Table 7- 18. Nationality on Personal Ethical Orientation (t-test)

	Consequential orientation		Deontological orientation		The gap between DO & CO	
	US	KOREA	US	KOREA	US	KOREA
M(SD)	2.07(.72)	2.74(.61)	3.87(.77)	3.98(.60)	1.81(1.31)	1.24(1.06)
t	-11.97***		-1.81		5.64***	

Note. US (n=339), KOREA (n=256), ***p<0.001, Maximum score for deontological orientation and consequentialist orientation is 5 and minimum score is 1. Maximum score for the gap between deontological orientation and consequentialist orientation is 5 and minimum score is -5.

Manipulation check

The researcher ran a T-test for each manipulation such as self-interestedness in CSR and altruism in CSR. The T-test showed that there was a significant difference in the perception of self-interested motives in CSR and altruistic motives and outcomes of CSR between the other-oriented CSR condition and the self-oriented CSR condition (Table 5-20). Therefore, the manipulation was successful, indicating the differing level of self-orientation and other-orientation between two groups. However, perceived self-interested outcome does not show any difference between the two groups. It might be assumed that participants automatically take for granted the reputational benefit from conducting philanthropic endeavors for a social cause without perceiving the ethical judgment of the media.

Table 7- 19. Descriptive Statistics and T-Test for Manipulation Check Questions

	Other-CSR approach (N=297)		Self-CSR approach (n=304)		t
	M	SD	M	SD	
1. I think the above article has insinuated the company's self-interested motives to boost earnings and image in its CSR campaign.	3.06	0.99	3.70	0.77	-8.79**
2. I think the above article has insinuated that the company's CSR campaign resulted in boosting company's earnings and brand image.	3.56	0.88	3.53	0.91	0.49
3. I think the above article has insinuated the company's altruistic motives for helping patients and local community in its CSR campaign.	3.53	0.90	3.04	1.01	6.35**
4. I think the above article has insinuated that patients and the local community received a great deal of benefits from the company's CSR campaign.	3.78	0.80	2.87	0.99	12.41**

Note. ***= $p < 0.001$, Response options ranged from 1 (strongly disagree) to 5 (strongly agree).

Test of Hypotheses and Research Questions

A two-way ANOVA test was conducted to examine the main and the interaction effects of personal ethical orientation and the framing of CSR approach on the CSR evaluation and subsequent communicative and behavioral intention.

H1a & RQ1a: CSR Self-Orientation

H1a) A media framing of the other-oriented CSR approach will decrease publics' evaluations of self-orientation in CSR more than does a media framing of self-oriented CSR approach.

RQ1a) How will the effect of personal ethical orientation moderate the media framing of the CSR approach in relation to publics' evaluations of self-orientation?

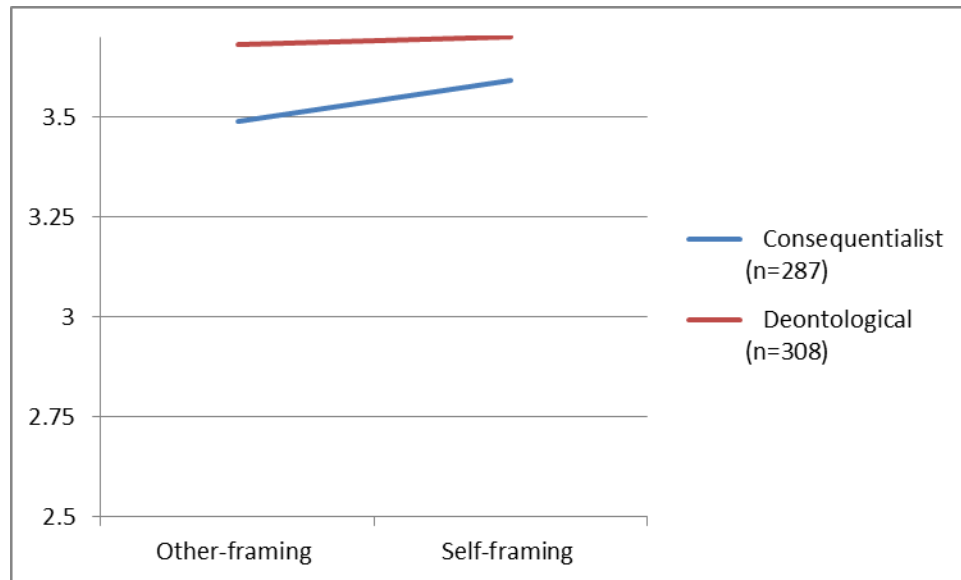
The result of ANOVA analysis showed that the main effect of the framing of CSR approach failed to yield a statistically significant difference in the evaluation of self-orientation ($F(1, 593) = 2.31, p = .000$). Thus, H1a was not supported.

Personal ethical orientation was a significant determinant in evaluating self-interestedness in CSR. The deontological group tended to evaluate CSR as more self-oriented more significantly than did the consequentialist group ($F(1, 593) = 12.67, p = .000, Power = .02$). However, there was no significant interaction effect between personal ethical orientation and the framing of CSR approach on the evaluation of self-orientation in CSR (See also Figure 7-1).

Table 7 - 20. Two-way analysis of variance of personal ethical orientation and CSR approach on evaluation of CSR self-orientation

Score					
Main effect and interaction	Mean	SD	F	df	Sig.
Main effect of Personal ethical orientation			12.67		.000
Consequentialist (n=287)	3.54	0.50		1	
Deontological (n=308)	3.69	0.73		1	
Main effect of CSR approach framing			2.31		.129
Other-oriented (n=292)	3.59	0.51		1	
Self-oriented (n=303)	3.65	0.53		1	
Interaction Effect			1.05		.357
Consequential and Other-oriented	3.49	0.43		1	
Consequential and Self-oriented	3.59	0.54		1	
Deontological and Other-oriented	3.68	0.55		1	
Deontological and Self-oriented	3.70	0.51		1	
Total	3.62	0.52			

Figure 7- 1. CSR approach X personal ethical orientation effect on evaluation of CSR self-orientation



Note. Maximum score for evaluation of CSR self-orientation is 5 and minimum score is 1.

H1b & RQ1b: CSR other-orientation

H1b) A media framing of other-oriented CSR approach will increase publics' evaluations of other-orientation in CSR more than does a media framing of self-oriented CSR approach.

RQ1b) How will the effects of personal ethical orientation moderate the media framing of the CSR approach in relation to publics' evaluations of other-orientation in CSR?

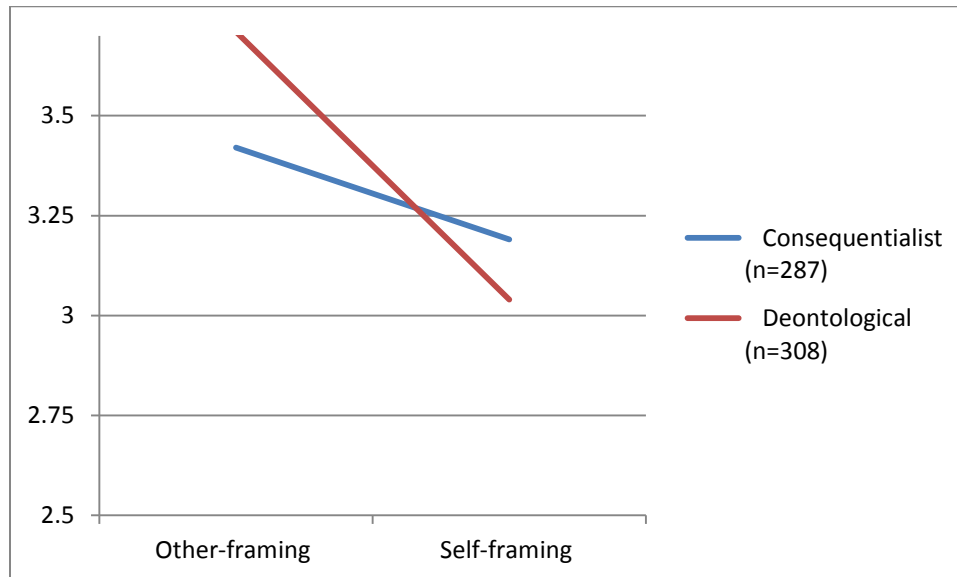
As for H1b, the main effect of the CSR approach was significant ($F(1, 592) = 76.42, p < .001, Power = .16$); participants who were exposed to the other-oriented CSR approach were more likely to evaluate the CSR campaign as more altruistic than those who were exposed to the self-oriented CSR approach. Therefore, H1b was supported. On the contrary, this study did not find a statistically significant difference in their personal ethical orientation on the perception of CSR other-orientation ($F(1, 592) = 1.74, p = .188$).

The study also examined the interaction effect of personal ethical orientation and CSR approach on the evaluation of other-orientation in CSR. The interaction effect of two independent variables was significant ($F(1, 592) = 17.29, p < .001, Power = .03$) (See also Figure 7-2). These results indicated that the deontological group's response to CSR coverage was more affected by the tone in CSR framing than the consequentialist group's: under the other-oriented CSR approach condition, the deontological group was more likely to evaluate the CSR as more altruistic than did the consequentialist group. However, when CSR was seen as self-interested approach, the deontological group tended to evaluate the CSR as less altruistic than did the deontological group. (See also Table 7-21).

Table 7 - 21. Two-way Analysis of Variance of Personal Ethical Orientation and CSR Approach on Evaluation of CSR Other-orientation

Score					
Main effect and interaction	Mean	SD	F	df	Sig.
Main effect of Personal ethical orientation			1.74		.188
Consequential (n=287)	3.30	0.58		1	
Deontological (n=308)	3.38	0.76		1	
Main effect of CSR approach			76.42		.000
Other-oriented (n=292)	3.58	0.60		1	
Self-oriented (n=303)	3.11	0.67		1	
Interaction Effect			17.29		.000
Consequential and Other-oriented	3.42	0.53		1	
Consequential and Self-oriented	3.19	0.60		1	
Deontological and Other-oriented	3.71	0.63		1	
Deontological and Self-oriented	3.04	0.73		1	
Total	3.34	0.68			

Figure 7 - 2. CSR approach X personal ethical orientation effect on evaluation of CSR



Note. Maximum score for evaluation of CSR other-orientation is 5 and minimum score is 1.

H2a & RQ2a: Corporate Hypocrisy

H2a) A media framing of the other-oriented CSR approach will decrease publics' perception of corporate hypocrisy more than does a media framing of the self-oriented CSR approach.

RQ2a) How will the effects of personal ethical orientation moderate the media framing of the CSR approach in relation to the perception of corporate hypocrisy?

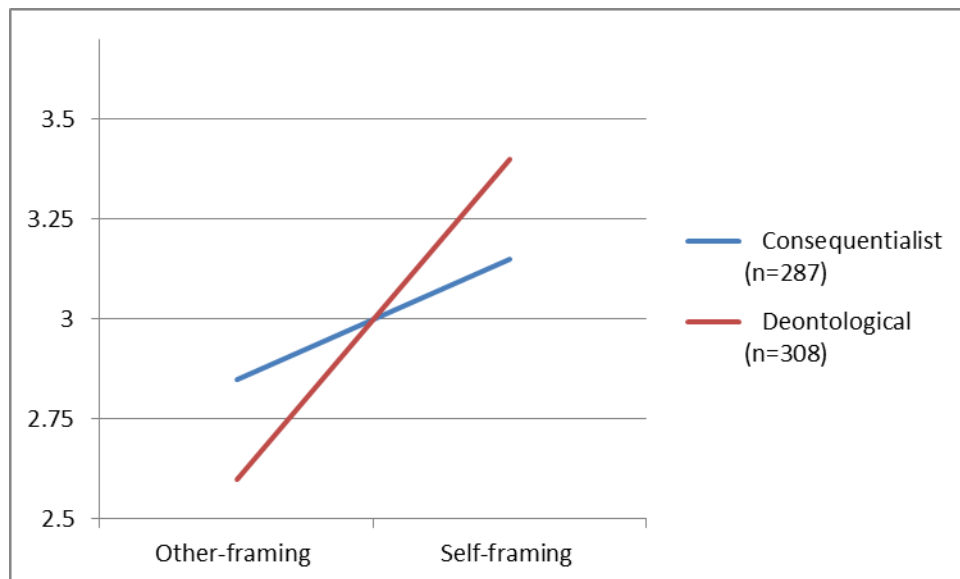
The results showed that personal ethical orientation did not have a significant main effect ($F(1, 594) = 0.00, p = .930$), while the main effect of the CSR approach was significant on corporate hypocrisy ($F(1, 594) = 65.13, p = .000, Power = .10$); the participants who were exposed to the self-interested CSR approach were more likely to perceive corporate hypocrisy than those in the altruistic CSR approach condition. Therefore, H2a was supported.

Second, the study examined the interaction effect of personal ethical orientation and the CSR approach on the perceived corporate hypocrisy. The interaction effect of two independent variables was significant ($F(1, 594) = 18.88, p < .001, Power = .02$) (See also Figure 5-3). More specifically, the results indicated that the deontological group was more likely to perceive corporate hypocrisy than the consequentialist group when CSR approach was portrayed as self-oriented. On the other hand, under the other-oriented CSR approach condition, the consequentialist group perceived more corporate hypocrisy than did the deontological group (See also Table 7-22).

Table 7- 22. Two-way Analysis of Variance of Personal Ethical Orientation and CSR Approach on Corporate Hypocrisy

Score					
Main effect and interaction	Mean	SD	F	df	Sig.
Main effect of Personal ethical orientation			1.74		.188
Consequential (n=287)	3.01	0.77		1	
Deontological (n=308)	2.99	0.97		1	
Main effect of CSR approach			65.13		.000
Other-oriented (n=292)	2.72	0.84		1	
Self-oriented (n=303)	3.27	0.83		1	
Interaction Effect			18.88		.000
Consequential and Other-oriented	2.85	0.75		1	
Consequential and Self-oriented	3.15	0.77		1	
Deontological and Other-oriented	2.60	0.90		1	
Deontological and Self-oriented	3.40	0.87		1	
Total	3.00	0.88			

Figure 7- 3. CSR approach X personal ethical orientation effect on corporate hypocrisy



Note. Maximum score for evaluation of corporate hypocrisy is 5 and minimum score is 1.

H2b & RQ2b: Negative Opinioned Communication Intention

H2b) A media framing of other-oriented CSR approach will decrease publics' evaluations of negative Opinioned Communication Intention more than does a media framing of self-oriented CSR approach.

RQ2b) How will the effects of personal ethical orientation moderate the media framing of the CSR approach in relation to the negative Opinioned Communication Intention?

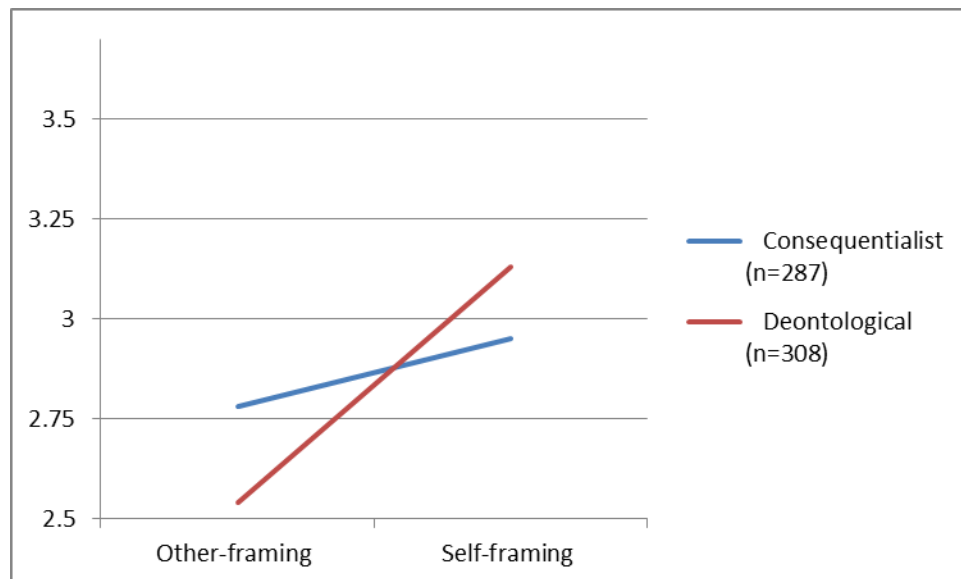
In the ANOVA analysis, the framing of the CSR approach ($F(1, 589) = 16.74$, $p < .001$, $Power = .06$) had a significant effect on the negative OCI, thus, H2b was supported. However, personal ethical orientation does not have a significant effect on the negative OCI (Opinioned Communication Intention) (See table 7-23). Consistent with our common sense, the framing of self-oriented CSR approach tended to produce more negative OCI than other-oriented CSR approach.

Also, there was a significant interaction effect between the personal ethical orientation and the framing of CSR approach. To be specific, the deontological group's negative OCI was more than that of consequentialist group when the CSR approach was framed as self-oriented. Interestingly, the consequentialist group had a greater intention of negative OCI than the deontological group when the CSR approach was framed as other-oriented (See Figure 7-4).

Table 7- 23. Two-Way Analysis of Variance of Personal Ethical Orientation and CSR Approach on Negative Opinionated Communication Intention

Score					
Main effect and interaction	Mean	SD	F	df	Sig.
Main effect of Personal ethical orientation			0.196		.685
Consequential (n=287)	2.87	0.70		1	
Deontological (n=308)	2.83	0.82		1	
Main effect of CSR approach			16.74		.000
Other-oriented (n=292)	2.65	0.75		1	
Self-oriented (n=303)	3.03	0.73		1	
Interaction Effect			11.48		.001
Consequential and Other-oriented	2.78	0.68		1	
Consequential and Self-oriented	2.95	0.71		1	
Deontological and Other-oriented	2.54	0.80		1	
Deontological and Self-oriented	3.13	0.73		1	
Total	2.85	0.76			

Figure 7- 4. CSR approach X personal ethical orientation effect on negative opinionated communication intention



Note. Maximum score for negative opinionated communication intention is 5 and minimum score is 1.

H3a & RQ3a: Positive Opinioned Communication Intention

H3a) A media framing of other-oriented CSR approach will decrease publics' evaluations of positive Opinioned Communication Intention more than does a media framing of a self-oriented CSR approach.

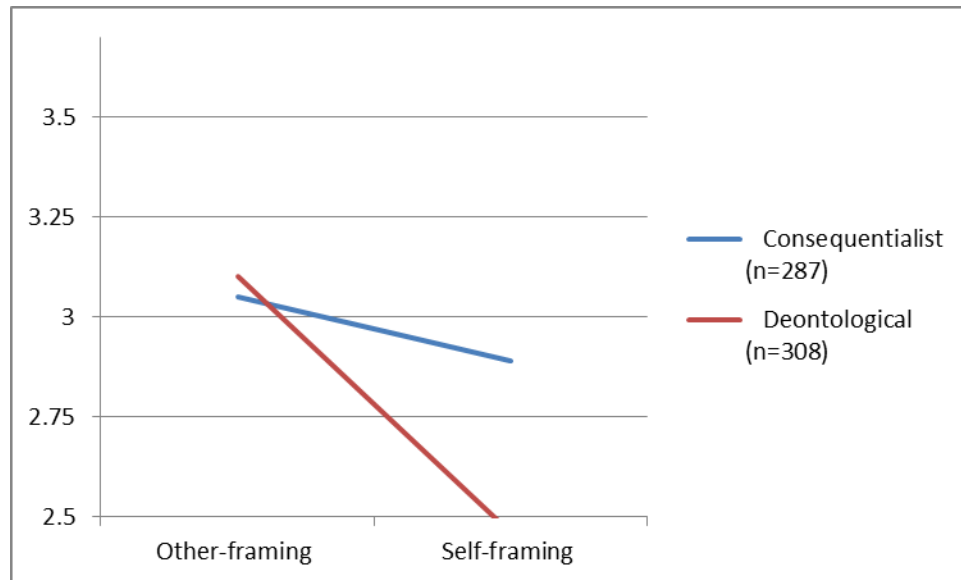
RQ3a) How will the effects of personal ethical orientation moderate the media framing of the CSR approach in relation to the positive Opinioned Communication Intention?

The results showed that both personal ethical orientation ($F(1, 589) = 10.68, p < .001$) and the CSR approach ($F(1, 589) = 46.80, p < .001, Power = .07$) significantly affected positive OCI (Opinioned Communication Intention). Hence, H3a was supported. The result also indicated that there was a significant interaction effect between personal ethical orientation and the CSR approach on the positive OCI ($F(1, 589) = 16.62, p < .001, Power = .03$) (See also Figure 7-5). Notably, the deontological group was more affected by the framing of the CSR approach; in consistent to previous results, the deontological group showed slightly more positive OCI than the consequentialist group under the other-oriented CSR approach condition, whereas the consequentialist group showed more positive OCI under the self-oriented CSR approach condition than the deontological group.

Table 7- 24. Two-Way Analysis of Variance of Personal Ethical Orientation and CSR Approach on Positive Opinioned Communication Intention

Score					
Main effect and interaction	Mean	SD	F	df	Sig.
Main effect of Personal ethical orientation			10.68		.001
Consequential (n=287)	2.96	0.66		1	
Deontological (n=308)	2.79	0.80		1	
Main effect of CSR approach			46.80		.000
Other-oriented (n=292)	3.08	0.73		1	
Self-oriented (n=303)	2.68	0.72		1	
Interaction Effect			16.62		.000
Consequential and Other-oriented	3.05	0.65		1	
Consequential and Self-oriented	2.89	0.67		1	
Deontological and Other-oriented	3.10	0.79		1	
Deontological and Self-oriented	2.46	0.70		1	
Total	2.87	0.75			

Figure 7- 5. CSR approach X personal ethical orientation effect on positive opinionated communication intention



Note. Maximum score for positive opinionated communication intention is 5 and minimum score is 1.

H3b & RQ3b: Pro-firm Behavioral Intention

H3b) A media framing of other-oriented CSR approach will decrease publics' evaluations of pro-firm behavioral intention more than does a media framing of self-oriented CSR approach.

RQ3b) How will the effects of personal ethical orientation moderate the media framing of the CSR approach in relation to pro-firm behavioral intention?

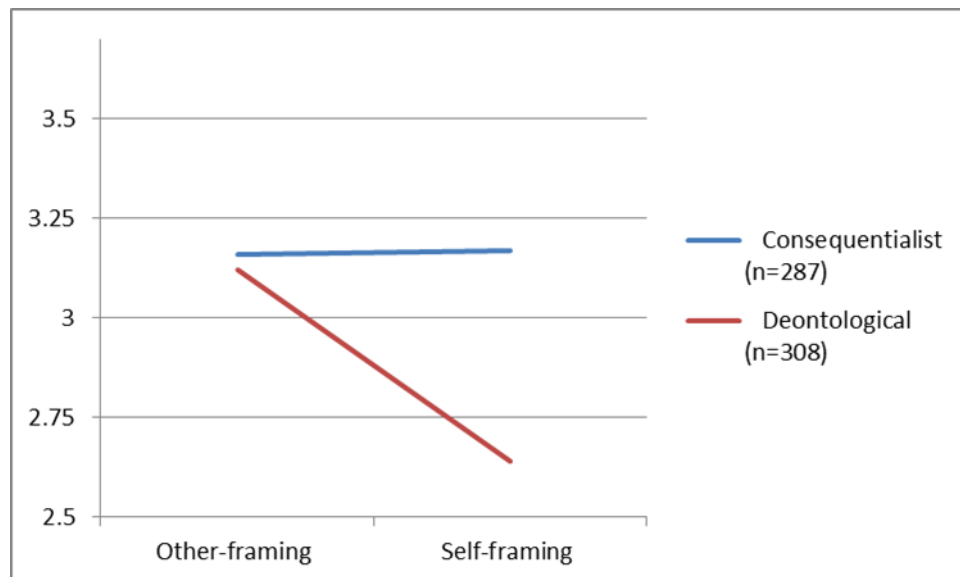
The main effects of personal ethical orientation and the framing of the CSR approach were evident in indicating pro-firm behavioral intention. First, the consequentialist group showed more pro-firm behavioral intention than did the deontological group ($F(1, 589) = 19.73, p < .001, Power = .09$). The framing of the CSR approach also significantly influenced the pro-firm behavioral intention ($F(1, 589) = 16.74, p < .001, Power = .03$). Therefore, H3b was supported.

Significant interaction effect ($F(1, 589) = 18.05, p < .001, Power = .03$) was also found between personal ethical orientation and the framing of CSR approach. The deontological group's pro-firm behavioral intention was more dependent on whether the CSR approach is seen as self-oriented or other-oriented, in contrast, the consequentialist group's pro-firm behavioral intention remained more invariable, being less influenced by the framing of CSR approach (See Figure 7-6).

Table 7- 25. Two-Way Analysis of Variance of Personal Ethical Orientation and CSR Approach on Pro-Firm Behavioral Intention

Score					
Main effect and interaction	Mean	SD	F	df	Sig.
Main effect of Personal ethical orientation			19.73		.000
Consequential (n=287)	3.17	0.72		1	
Deontological (n=308)	2.89	0.82		1	
Main effect of CSR approach			16.74		.000
Other-oriented (n=292)	3.14	0.72		1	
Self-oriented (n=303)	2.91	0.74		1	
Interaction Effect			18.05		.000
Consequential and Other-oriented	3.16	0.59		1	
Consequential and Self-oriented	3.17	0.65		1	
Deontological and Other-oriented	3.12	0.81		1	
Deontological and Self-oriented	2.64	0.74		1	
Total	3.02	0.74			

Figure 7- 6. CSR approach X personal ethical orientation effect on pro-firm behavioral intention



Note. Maximum score for pro-firm behavioral intention is 5 and minimum score is 1.

RQ4: Moderation of Nationality

RQ4) How will nationality moderate the main and interaction effects of personal ethical orientation and the framing of the CSR approach on the perception of self- and other- orientation of CSR, corporate hypocrisy, positive/negative Opinion Communication Intention, and pro-firm behavioral intention?

To test RQ4, this study compares the U.S. group and the Korean group through T-test and ANOVA analysis.

First, the T-test analysis showed that Korean participants, at large, scored a higher mean level than the U.S. participants in all dependent measures except the evaluation of other-orientation in CSR. To note, Korean participants tend to perceive more negative aspects of CSR: self-orientation in CSR, corporate hypocrisy, and negative OCI (Opinion Communication Intention). In contrast, the U.S. participants showed more other-orientation in CSR. Positive OCI and pro-firm behavioral intentions were not statistically different across the nationalities (see Table 7-27).

When conducting the ANOVA analysis, additional differences were found between the two nationalities in relation to the main and interaction effects of the framing of CSR approach and personal ethical orientation. In the Korean group, more main and interaction effects were found than in the U.S. group. Also, the F scores of the interaction effects were larger than in the U.S. group, which indicate the Korean group's responses were more moderated by the framing of CSR approach, depending on personal ethical trait. There were found strong interaction effects on the perception of other-orientation in CSR, corporate hypocrisy, positive OCI, negative OCI and pro-firm behavioral intention. By contrast, the U.S. group only showed the significant interaction effects on the

perception of corporate hypocrisy and negative OCI. Interestingly, in relation to pro-firm behavioral intention, personal ethical orientation turned out to be a more significant indicator than the framing of the CSR approach as in the U.S. group, whereas the framing of CSR approach turned out to be a more important factor than personal ethical orientation in the Korean group (see Table 7-28).

Table 7- 26. Number of Subjects Assigned For CSR Approach and Ethical Orientation Conditions and Nationality

		USA=316	Korea=279
CSR approach	Other-CSR	157	135
	Self-CSR	159	144
Ethical orientation	Deontological	193	115
	Consequential	123	164

Table 7- 27. Descriptive Statistics for Dependent Measures across the U.S. and the Korean Group

		Other-oriented CSR approach				Self-oriented CSR approach						
		CO		DO		CO		DO				
		M	SD	t	M	SD	M	SD	M	SD		
Self-orientation	US	3.57	0.54	-2.20	3.40	0.45	3.67	0.53	3.53	0.63	3.63	0.48
	Korea	3.67	0.50		3.56	0.41	3.69	0.59	3.65	0.45	3.85	0.54
Other-orientation	US	3.41	0.68	2.74*	3.49	0.50	3.77	0.63	3.16	0.60	3.15	0.68
	Korea	3.25	0.68		3.36	0.55	3.58	0.61	3.21	0.59	2.81	0.80
Hypocrisy	US	2.89	0.90	-3.66**	2.76	0.77	2.54	0.87	3.00	0.84	3.25	0.86
	Korea	3.15	0.85		2.93	0.73	2.73	0.96	3.27	0.68	3.72	0.81
Positive OCI	US	2.85	0.76	-1.05	3.08	0.68	3.06	0.80	2.78	0.69	2.51	0.68
	Korea	2.91	0.74		3.02	0.63	3.17	0.78	2.98	0.64	2.37	0.75
Negative OCI	US	2.73	0.79	-4.44**	2.64	0.70	2.45	0.80	2.81	0.78	3.01	0.72
	Korea	3.00	0.71		2.89	0.64	2.74	0.76	3.06	0.64	3.36	0.71
Pro-firm intentions	US	3.01	0.76	-0.27	3.25	0.58	3.07	0.85	3.20	0.67	2.69	0.73
	Korea	3.03	0.71		3.09	0.59	3.22	0.74	3.15	0.63	2.53	0.76

Note. *p<.05 **p<.001.

CO=Consequentialist Orientation, DO=Deontological Orientation, OCI=Opinioned Communication Intention

Maximum score for each scale is 5 and minimum score is 1.

Table 7- 28. F Scores of Main and Interaction Effects of CSR Approach and Ethical Orientation

Independent factors	Self-CSR		Other-CSR		Hypocrisy		Positive OCI.		Negative OCI.		Pro-firm.	
	US	KOREA	US	KOREA	US	KOREA	US	KOREA	US	KOREA	US	KOREA
CSR approach	0.62	2.72	48.11**	31.87**	24.72**	44.90**	26.05**	23.86**	19.57**	18.60**	7.19*	12.77**
Ethical Orientation	7.14**	7.79**	2.53	0.42	0.02	1.06	3.79	5.40*	0.00	0.38	18.59**	6.62*
CSR X Ethics	1.85	0.03	3.73	13.96**	4.79*	11.70**	2.73	17.04**	4.31*	6.86*	3.59	19.13**

Note. Self-CSR=Self-orientation in CSR, Other-CSR=Other-orientation in CSR, Positive OCI=Positive Opinioned Communication Intention, Negative OCI=Negative Opinioned Communication Intention, Pro-firm.=Pro-firm behavioral intention, *p<.05 **p<.001.

CHAPTER 8: DISCUSSIONS AND CONCLUSIONS

Overview of the Study

The goal of this dissertation was to propose the measurement items of personal ethical orientation and CSR evaluation in relation to publics' subsequent communication and behavioral intentions. CSR evaluation is a crucial aspect of corporate communication, especially in regards to global public relations and corporate ethics. In addition, this study aimed to identify the four dimensions – self-interested outcomes and motives, and altruistic outcomes and motives – which comprise CSR evaluation in the formation of goodwill toward a corporation. Furthermore, how CSR evaluation connects the CSR outcomes to publics' ethical and cultural traits was also examined. With this regards, corporate hypocrisy was proposed as a significant mediating factor in bridging CSR evaluation and subsequent communication and behavioral intentions toward a firm. This study explored the moderating effect of personal ethical orientation and nationality on the pattern of ethical attribution of CSR and its effect on CSR communication.

Also, by conducting another experiment study, this study strives to explore the attribute setting effect in the context of CSR information processing. Research questions and hypotheses were tested regarding the framing of CSR approach in media coverage and publics' evaluations depending on the deontological and consequentialist orientations. This set of inquiries aimed to elucidate the interaction pattern of the tone of the message and message recipients' ethics and cultural traits that can be found in CSR communication. On the basis of the exploration of theoretical framework, this study formulated six directional hypotheses and one research question.

Purpose of the Study

The purpose of this study was to explore how publics evaluate CSR activities and corporate ethics based on self- and other-orientation of CSR and how personal ethical traits influence the evaluation process. Further, the study aimed to propose reliable and valid measurement items for CSR evaluation that are based on theoretical propositions that are referred to outcome and motives of ethical endeavors. The study also proposed to examine how corporate hypocrisy mediates effects of self- and other-orientation of CSR on publics' communication and pro-firm behavior. Additionally, this research aimed to explore how nationality moderates effects of personal ethical traits and CSR evaluation on communication behaviors and pro-firm behavioral intention. Not only that, this study purports to examine the effect of CSR approach and ethical orientation and how those two components might interact in determining public's evaluation of CSR and behavioral intentions regarding the corporation. For this purpose, this study conducted both survey and experiment to collect data for this study.

Departure from Previous Research

As the rise of Internet-based information sources enables publics to be empowered and informed with increasingly available negative CSR information, the self-interested approach in CSR can easily backfire, shading its ulterior motives as mere marketing and image-boosting tactics. Although previous CSR studies have attempted to measure the effect of CSR on business outcomes, stakeholder relationship, and company reputation, there was a scant knowledge on how publics evaluate CSR and how the evaluation leads to subsequent supportive or hostile intention toward a firm. In short,

major interest of CSR research lies in corporate approach on CSR rather than public's perception of it. And the current public relations literature needs more exploration in this area. Therefore, this study strives to explore the evaluation of CSR from public perspectives, and it is natural to conjecture that publics who call on oneself as well as global enterprises for a higher standard of business ethics tend to work on a higher moral plane in evaluating CSR than do the other segment of publics that demand a relatively flexible ethical standard.

By far, the major interest has been given to the hypocrisy perception and its effect on marketing or sales areas. Doane (2005) pinpointed dominant view of industry on CSR as repeating failures where they continue to override market needs over philanthropic cause when implementing CSR. Even more unwise is that industry has a solid myth that CSR by itself guarantees the market performance and sale improvement. More specifically, CSR scholarship has focused on CSR awareness of the publics or duration of CSR rather than in-depth exploration of how publics sees the CSR. Although recent CSR studies (Bae & Cameron, 2006; Coombs, 2007a; Lyon & Cameron, 2004; Yoon, Gürhan-Canli, & Schwarz, 2006) probed into corporate hypocrisy perception, but still limited in research on the systematic and exhaustive measurement of CSR evaluation, articulating the concept of ethical CSR evaluation as the central framework to fill the gap in previous CSR research. To fill this gap, this study poses more critical and detailed question about publics' CSR perception, that is, how the ethical attribute of genuineness and altruism in CSR appreciated by general publics exerts influence on communicative and behavioral intention toward a firm. Further, this study sought for the structural framework of how

CSR evaluation is connected to personal ethics and culture and publics' actual good will toward corporations.

To address the gap in the previous scholarship on CSR, the current study suggests that the CSR evaluation involves the processes of personal ethical judgment on self-orientation and altruistic other-orientation in CSR. In doing so, this study used self-developed measurement scales with many references of previous literature.

First, the study proposed a sixteen-item measurement instrument of CSR evaluation based on normative ethical philosophies. Also, situational theory was used as useful framework in conceptualizing publics' communicative action, and a variety of public relations scholarship on publics discourse and public opinion was referenced as an initial point of describing the nature of the public in the global CSR context. However, this study saw a need to revamp the concept of communicative action previously proposed by situational theory, in need of establishing more appropriate concept and scales catering to public's "opinion-sharing" behaviors in CSR context. To address this, this study identified the concept of Opinioned Communication Intention (OCI) reflecting publics' goodwill or negativity toward a company based on publics' ethical judgment of CSR, and proposed specific measurement items of OCI. Built upon the proposal of scales, this study further investigated how personal ethical orientation has an influence on OCI. Lastly, the current study delved into the framework of attribute agenda setting in the CSR context, and further explore the effect of media framing in relation to audience ethics and nationality.

Summary of Research Methodology

As for Study 1's survey study, general population (N=603) were recruited from the United States (n=406) and Korea (n=256). While a total of 465 (the U.S.=209, Korea=256) were recruited from the survey company, and the rest of 147 were recruited from university-wide student and alumni e-mailing list in the U.S. Northeastern University (n=10000) with response rate of 1.5 percent. For Study 2, a total of 347 in the U.S. Northeastern University e-mailing list (n=18000) with response rate of 1.9 percent, the e-mailing addresses between the survey pool and the experiment pool was not overlapped. As for the Korean sample, via the survey company, a total of 256 was recruited for the experiment. Both the survey and the experiment were conducted via Internet in summer of 2013 for a week.

Discussion

The current study aimed to advance PR research and practices on several points. First, this research developed a comprehensive measurement of the CSR evaluation and proposed theoretical modeling bringing CSR evaluation and subsequent publics' attitudes and behavioral intention. Moreover, this study highlights the role of ethics and publics' culture and nationality in evaluating CSR and determining attitudes and behaviors. In this regards, this study elaborated the mediating role of corporate hypocrisy bridging CSR evaluation and its effect on attitudes and behaviors.

This study aims to fill the gap in previous CSR literature by producing more comprehensive measurement items for CSR evaluation. To be specific, this study proposed measurement items for CSR evaluation, featuring four theoretically distinct

factors: self-interested motives and outcomes, and altruistic motives and outcomes. These four dimensions of CSR evaluation provide a feasible linkage between the CSR perception and the formation of favorable intention of communication and behaviors toward a firm. This study can contribute to CSR scholarship by offering reliable ways to measure each component in CSR evaluation with the four items. The proposed sixteen-item scales of four dimensions in CSR evaluation produced acceptable reliability and validity.

Findings of this study showed that motives and outcomes of CSR are conceptually and actually perceived and evaluated differently from each other, and thus have different effects on the formation of attitudes and behaviors. Self-interested motives were a significant indicator of corporate hypocrisy, but self-interested outcomes were not. The same result resonated in explaining positively opinioned communication intention, negative opinioned communication intention, and pro-firm behavioral intention. Thus, the determinant in forming attitudes or pro-firm behavioral intention was the perception of corporate motives of CSR rather than the outcomes of that CSR. Self-interested outcomes, meaning that the company has enjoyed significant business benefits from the CSR operation, did not affect the corporate hypocrisy perception and subsequent communicative and behavioral intention. Rather, although statistically insignificant, self-interested outcomes showed a positive correlation with supportive attitudes and behavioral intentions.

On the other hand, the evaluation of CSR motives plays a significant role in determining supportive communication intention and pro-firm behavioral intention. Similarly, self-interested motives significantly reduce pro-firm behavioral intention while

self-interested outcomes are positively related to pro-firm behavioral intention. This finding indicates that publics might not care about the fact that CSR can function as a marketing tool or image-booster in any event, or they take it for granted that philanthropic endeavors are bound to bring positive consequences regardless of the corporation's intentions. In addition, unlike altruistic outcomes, altruistic motives turned out to be able to temper negative communication intention. These results showed different roles for motives and outcomes perceptions, implying that motives evaluation tends to involve more emotion while outcomes evaluation tends to concern more reason. Therefore, it seems that emotional aspects in CSR motives evaluation affects positive or negative opinionated communication intention, while outcome evaluation engages publics' decision-making directly relating to their own financial interests or outcomes.

Second, this study found significant mediation effects of corporate hypocrisy between CSR evaluation and publics' attitudes and behaviors toward a firm. As noted in the previous chapter, the mediation model with corporate hypocrisy turned out to perform well enough to indicate that ethical judgment of CSR triggers publics' communicative action and determines whether that communication is beneficial or detrimental to the company. This finding added to our knowledge that corporate hypocrisy explains negative CSR's effect on publics' attitudes toward a firm. Further, the suggested model showed that corporate hypocrisy is a powerful indicator in forming negative communication intention and reducing pro-firm behavioral intention. It should be noted that the role of hypocrisy was limited to predicting negative communication intention and failed to predict positive communication intention. Therefore, corporate hypocrisy might

be a useful theoretical concept specialized in examining the reason behind the failure of strategic CSR campaigns involving ethical or crisis issues in business practices.

Another academic value of this study is rooted in the exploration of the role of ethics in CSR evaluation. Results showed that personal ethical orientation is a significant predicting factor in forming attitudes and behaviors toward CSR and a firm's business. The importance of corporate hypocrisy as an outcome of CSR evaluation turns our attention to the characteristics of publics, especially to their ethical orientations in judging corporations' business practices as well as philanthropic endeavors. This study found a significant moderation effect of personal ethical orientation and nationality on the mediating role of perceived corporate hypocrisy in forming attitudes and behaviors. Overall, the deontological group was more affected by the corporate hypocrisy than was the consequentialist group. While corporate hypocrisy significantly reduced deontological publics' pro-firm behavioral intention, that of the consequentialist group was not affected by the corporate hypocrisy.

A similar pattern in the role of corporate hypocrisy on communication and behavioral intentions also appeared in the result of the moderating effect of nationality. Overall results in the comparison between the U.S. and Korean groups were similar to the result in the comparison between deontology and consequentialism. It might be due to the fact that the Korean group showed a higher score on the deontological scale than did the U.S. group. Therefore, it is implied that a public's ethical orientation and ethical standards by which publics evaluate CSR has tight connection to the nationality and culture of the publics.

This study's findings are aligned with previous research findings on the various forces of personal values such as culture and ethics in shaping business, marketing and PR practices which are emerging across cultures (Kim, 2013; Swart et al., 2005; Wang & Juslim, 2012; Kim & Kim; 2010; Cherry & John Fraedrich, 2002). That is, the globalization of business compels corporations to blend its CSR effort into the local culture and ethics of their targeted market.

Also, the value of this study stems from the combined methodology of survey and experiment by conducting a series of two independent studies. While Study 1 pursued a theoretical modeling laying out the relational path of the CSR evaluation and subsequent attitudes and behavior formation, Study 2 conducted an experimental study to explore the effect of the media's framing of a CSR approach and its interaction with personal ethical orientation. This comprehensive methodology using both survey and experiment in CSR research, most of all, enhances external and internal validity better than a study using a single method. The survey reflecting a real life company and CSR case helps to attain a more realistic and exhaustive picture of the publics' CSR evaluation, in order to draw out key factors in CSR research from the reality of business and PR practices. At the same time, the experimental study helps to achieve the internal validity of the theoretical and universal effect of each variable of interest. Those insights provided by the experiment can be applied to the various contexts of CSR practices.

Findings in Study 2 indicated that deontological publics tend to more sensitively respond to the self-interestedness in CSR than do consequentialist publics. This means that, if publics which are supposedly located in a developing market in a different cultural context are not amenable to global business principles, then a negatively portrayed CSR

campaign entangled with the negative issues of the firm can even cause unanticipated and uncontrollable negative public opinion toward that firm. On the other hand, consequentialist publics viewed CSR as more favorable than deontological publics being less affected by the tone of the media coverage.

Given that, CSR implementation should incorporate the sentiment of the target publics into the CSR campaigns and PR strategies, specifically, with consideration of whether or not the publics view the benefit of the company as aligned with social interests or the publics' own interests. This finding also suggested that consequentialism is concerned more with a company's perspective than it is with the general publics' perspectives, seeing corporate CSR, whatever its motives are, as beneficial to the community anyhow. These ethical traits thus mirror the psychology of stakeholders indicating the degree to which one perceives matched interests between oneself and the corporation.

Study 2 also revealed a differing attribution pattern of CSR across nationalities. Not surprisingly, the Korean group demonstrated a more suspicious view toward CSR than the U.S. group. This contrast between two countries might be related to differing ethical attribution styles between cultures as Western capitalism highly values the social role of corporations yet Oriental Confucianism holds contempt for secular values. However, the validity of the result might be compromised due to the significant age difference between the U.S. and Korean data. This study uses university alumni and student e-mailing list for the U.S. participation recruitment. In the U.S. data set, the younger age group showed more consequentialist traits than deontological traits, and thus,

the age gap between the nationalities might have caused the difference in ethical evaluation style according to the nationality.

Despite a negative and cynical view toward CSR, interestingly, the Korean group showed slightly more positive communication intention than the U.S. group, although the difference was not statistically significant. More importantly, whether positive or negative, the Korean group tends to speak more about CSR than the U.S. group does. Indeed, the negative communication intention of the Korean group was significantly higher than that of the U.S. group. This trait might be related to the cultural and ethical peculiarity embedded in Korean publics. Koreans tend to impose more strict and idealistic ethical principles for evaluating the true virtue of ethics, and are more willing to act in accordance with their evaluation, and are willing to participate in public discourse concerned with social justice and welfare. This participatory nature of the Korean group might be explained by the cultural value of collectivism proposed by Hofstede (1980), as Korean society is considered to be highly concerned with collectivism rather than individualism. Thus, it is indicated that Asian countries like Korea, in comparison to Western countries like the U.S., corporate crises or negative issues might easily enter public discourse and foment attitudes toward a firm. Although CSR might mitigate to some extent negative sentiment toward a global company, it must be remembered that public opinions are more responsive to negativities surrounding corporate practices and reputation rather than to goodwill toward a company.

Also, collectivism and individualism further can explain the varying effect of media framing and ethical orientation. Korean groups' perception of CSR are more moderated by media framing depending on personal ethical orientation, considering that

the Korean group's F-score of the interaction effect of media framing and ethical orientation was larger than the U.S. group's. This means CSR communication in Korean society might tend to involve more uncertainty and complexity in CSR communication under the combined force of characteristics of target publics and media influence.

There were several antithetical findings of this study that seem to disobey the common senses of ethical judgment on CSR. First, the role of hypocrisy was significantly moderated by the type of publics, whether deontological or consequentialist, and Korean or American. To be specific, when the participants are segmented into two groups based on personal ethical orientation, the mediating role of corporate hypocrisy in creating positive communication about CSR was salient only for the consequentialist group. Yet, the deontological group's positive communication intention remained unaffected by corporate hypocrisy perception. This finding seems to be counterintuitive, considering that corporate hypocrisy perception leaves an absolutely negative impression of a company on publics. This finding supports the heightened importance of publics' classification in CSR implementation. Many PR theories (e.g., communicative action in problem solving, Kim, Grunig, & Ni, 2010; Situational theory; Grunig, 1997) have pointed out the importance of identifying and classifying the publics of an organization; likewise, this study's findings extended this view on the running of CSR, with a special focus on individual ethical traits.

As noted above, the consequentialist group appeared to possess supportive communication intention even when they perceived hypocrisy from the CSR activities. This attitudinal and behavioral pattern also echoed in the U.S. group. This pattern might be interpreted as the "defensive action" of the publics who acknowledge the beneficial

consequences of CSR activities, although they do not believe that altruism is the major motivation of the CSR, believe instead that CSR is intrinsically selfish in nature, motivated primarily by business reputational outcomes. Thus, publics' various levels of cultural, educational and economic backgrounds might be a powerful force in determining the CSR outcomes. This interpretation of the consequentialist group's CSR evaluation also can work for the intriguing finding that the consequentialist group perceived more hypocrisy when the CSR approach is portrayed as truly altruistic. That is, it seems that the more that they accept the reality of the business, the more they perceive hypocrisy from the highlight of altruistic aspects of CSR. It is because they accept that hypocrisy is a normal tactic in the reality of ethical dilemmas that the modern global business is bound to face. Nonetheless, their behaviors appear to become more defensive for the corporation against deontological ethical criticism in the consideration of positive outcomes of CSR for society and the company.

Findings in Study 2 also are in the same line with this pragmatic and somewhat secular, down-to-earth nature of consequentialism. At times, the consequentialist group showed more reactionary and reversed attitudes to media intention, such that consequentialists see more hypocrisy from the CSR coverage in a positive framing than they do in a negative framing. This pattern might be related to the conservative traits in consequentialism favoring a balanced view with objectivity. This result also echoes early findings in journalism research that an extreme view of any sort provokes suspicion toward the self-interestedness of the actors in the media.

Given that, CSR communication should start from an understanding of target publics who can foster the collective decision and determine the cultural, political and

social setting of the firm. In a practical sense, issues management is not entirely possible, thus the CSR effect on issues management is limited only to solidifying important relationships with key stakeholders. As the findings indicate, publics' ethical standards and evaluation of CSR vary in nature and magnitude, thus, the social expectation of important stakeholder constituencies must be systematically monitored to cultivate an environment friendly to the firm.

To summarize, issues can never be controlled in today's international sphere and global business arena, thus, ironically, in today's business communication, rigor in ethics can be the "last resort" at one's own discretion and willpower to confront formidable business reality.

Implications of the Study

Relevance of the Research Problem to Public Relations

In temporary CSR research, the ethical value of CSR has received a great deal of attention as the core aspect to secure a business's sustainability. There exist ample research efforts in investigations of corporate ethics (Bowen, 2010), yet these have a focus limited to the organizational perspectives on how the corporate members tend to attach importance of business ethics or CSR to their business practices. In contrast, little attention is given to the publics' view or judgment of ethics in CSR, and the consideration of its influence on communicative actions and public opinions in which business environments and outcomes are determined.

This study proposes that CSR scholarship should try to intertwine the publics' ethics and culture into existing theoretical frameworks in PR research such as the

situational theory of publics, classifying the publics and publics' communicative actions toward organizations. By far, previous PR research offered diverse theoretical concepts useful for segmenting publics based on personal values and characteristics such as involvement, engagement, relationship, royalty and the like. Building upon these previous frameworks, this study brings forth personal ethics and culture, and nationality as core concepts that account for consequences of CSR in forming publics' opinionated actions toward a company. Also it should be noted that the ethics and culture of the public are even more useful frameworks in understanding the behavioral patterns of publics in a global market because many business issues in global enterprise are rooted in a cultural and political context.

Also, this study brought to light the evaluation of CSR and the role of personal ethics in different national and cultural contexts, and aimed to provide a systemic approach to understanding emerging commonalities and differences. In so doing, this study built theoretical framework of CSR ethical attribution by offering a scientific and quantitative measurement instrument reflecting philosophies of normative ethics. Measurement of the motives and outcomes of CSR was proposed as a reliable way to evaluate an individual's CSR perception based on his or her personal ethical attribution style.

Also, many contemporary media outlets such as social media are uncontrolled and use interactive digital technology, enabling publics to become more informed and empowered in judging corporate activities and ethics. Therefore, results of this study suggest that the characteristic of the publics is a crucial factor when corporate activities and CSR are no longer seen as intrinsically altruistic social contributions. In this regard,

Study 2's results have a contribution to the exploration of the interaction of media coverage and publics' personal values and worldviews.

Implications for Public Relations Practice

The discussion of ethically demanding publics and the potential influence of CSR on forming publics' attitudes and behaviors toward a company is especially pertinent in generating a friendly business environment for corporations.

CSR practitioners should be mindful of targeted publics in their CSR implementation. Is the target public more demanding, insisting upon a higher standard for social causes, or is the target public more driven by self-interest? Also, if the business's CSR strategies were implemented in a different cultural context, the question can be asked, what are the commonalities and discrepancies between the different publics' corporate philosophies and principles, and their local cultures and conventions?

Also, a greater part of CSR implementation should bear in mind the changing media landscape, particularly in relation to the era of social media. As noted, contemporary media relations and publicity practices are exposed to more a uncontrolled and user-driven media environment. In the midst of social media's evolution, publics are no longer passive consumers of corporate agenda and news reporting of CSR activities. Rather, we now see a variety of active publics encompassing consumer organizations, local media, independent research and specialization groups, local politicians and grassroots activism tapping into an upspring of opinion in close relation to corporate and CSR issues. Social media helps them to mobilize greater support from the local as well as global public spheres, and these forces can exert a great influence not only on corporate reputation and sales outcomes and but also on shaping the business environment and

sustainability in a global business enterprise. As this study's findings indicate, publics' activeness in creating buzz on CSR can be a double-edged sword to companies, depending on how publics' values and ethical standards harmonize with the CSR implementation. In this regards, corporations should give more weight to the consideration of publics' ethical traits and culture when anticipating these publics' evaluation of CSR endeavors.

In order for organizations to accommodate this changing business environment demanding a higher level of business ethics, it is essential for them to address publics' diverse perspectives according to their nationality, culture, class, and relationship and involvement with a firm or a CSR issue, and take these traits into account in their CSR operation. Also, corporations should consider the fact that publics' judgment of business ethics and CSR can carry over to their decision to spread the word about the corporation and shape their willingness to support the corporation by investing in its stock or purchasing its products.

To form a business-friendly environment that helps the sustainability of business, many global firms strive to build a solid relationship and establish a foothold in local markets. In this journey to a brand new market, more often than not, CSR becomes a compulsory tactic to cater to the needs of the community. Considering that global businesses are likely to involve political, cultural and legal issues regarding labor and the environment, suspicious and cynical views toward CSR might be an unavoidable dilemma that global business needs to overcome.

Therefore, it is important to understand how and why significant and active publics tend to become hostile toward the organization, and what the consequences are

supposed to look like. Corporate hypocrisy might be a pertinent concept in exploring the negative communicative outcomes of shrewd and educated publics regarding issues management and CSR. That is, it is likely that publics' goodwill or hostility toward a firm is more affected by emotional attitudes stemming from CSR motives evaluation, while a rational decision-making process such as purchasing the company's stock or products and services is more connected to the reasoned response to the corporation's benefit as an outcome of CSR. Also, it is notable that self-orientation in CSR increases negatively opinioned communication intention while altruism in CSR increases positively opinioned communication intention. Based on this result, we can suppose that especially when a company's CSR is related to crises or issues to be dealt with, the company should be more cautious about the negative communicative actions taken against perceived ulterior motives behind the CSR. In this context, publicity of its CSR effort might instead undermine the value of CSR considering publics' increasing negativity toward the narcissistic characteristics in CSR advertisement.

Lastly, this study granted implication to PR practices in particular concern of media relations in CSR campaigns. As the role of journalism transitioned from enduring values of moderatism for social consensus to a market-driven system geared toward advocacy of interest groups, CSR campaigns and media placement should consider this changing media environment. The study's results demonstrated insights into the difference in public response to polarized media coverage.

In this regard, public relations practitioners should be particularly concerned about two aspects in media relations in regards to CSR efforts: one is the CSR context and the other is the target media and publics' ethics and culture. As noted, CSR is

inclined to attract negative feedback especially when a firm strives to create leverage as a self-defensive tactic in order to console a public outraged by a firm's fault or crisis. Also, deontological and consequentialist traits might be significantly reflected in the international market characteristics; that is, developing countries that are far from Western-centric business principles have different patterns in the ethical attribution of CSR than do market-driven Western countries.

Also, it is conjectured that framing polarized views on CSR activities and business ethics is increasingly conventional in both news content itself as well as general publics' discourse, and thus public relations scholarship and practices should take this extreme media landscape into account in strategic CSR campaigns and their media placement.

Limitations of the Study and Future Research

Several limitations of this study should be considered. Although the suggested model produced sound acceptable fits with data it is still possible that the proposed model might have missing components in predicting the attitudes and behavioral intention of publics. Thus, the validity of the suggested model is limited to the influence of ethical appraisal of CSR as a key precursor of opinioned communication and behavioral intention. Also, the suggested final model allows error variances between positive and negative OCI and pro-firm behavioral intention to co-vary, which might inflate correlations between variables measured. Thus, there might be a third factor that might have been added into the model, yet the current model failed to explain it. The limitation of the one-time data gathering in the survey also should be considered. Specifically, the mediator needs time to make its effects known on the outcome to be able to make a

stronger claim to causality: that is, in this survey model, the possibility still remains that the directional path between corporate hypocrisy and behavioral and communicative outcomes is actually the reverse.

Since there was no previous research on the exploration of ethics in CSR in relation to opinioned communication and behaviors, this study can play a role as one preliminary step for future studies that might confirm the suggested concept and relational paths in CSR perception and subsequent attitude and communication behaviors. On top of that, future studies may further investigate factors relevant to the ethical judgment of CSR.

One limitation of this study as an inter-cultural study might be its focus on only two countries—the U.S. and Korea. It is shown that the variability in personal ethics was greater in the Korean group than the U.S. group. This may be due to the complex culture of Korean society where Confucian tradition uniquely remains influential in contrast to Western society, yet Korea's economic structure is in successful transition to the mature capitalism of Western economies. Therefore, the theoretical explanation of this commonality and discrepancy between these two countries studied is not yet clear-cut. Moreover, the quantitative method is insufficient for in-depth analysis of cultural reflection in the results. Thus, future research in this line of inquiry might pursue in-depth interviews or case studies as a more feasible methodology aiming for cultural analysis of CSR perception across a variety of nationalities and cultures. Also, future academic endeavors can replicate this study in many different nations, and therefore can offer useful insights into the broader impact of culture and nationality on CSR communication.

Similarly, future research can also mirror the different media types and stances of different countries in relation to corporate communication.

Shortcomings of the data collection should also be noted. This study recruited participants using reputable survey companies as well as a university-wide student and alumni mailing list. Whereas the entire Korean survey and experiment participants were all recruited from the survey company, part of the U.S. participants in the survey were recruited from the university-wide mailing list. And the U.S. experiment participants were entirely recruited from the university-wide student and alumni e-mailing list. The different recruiting methods resulted in a demographic difference between nationalities, which possibly distorts the result of the comparative analysis. Since the U.S. participants group recruited from the university-mailing list belongs to a younger age bracket, a higher income and a higher education level than the participants recruited from the general population, the result should be taken with grain of salt.

To address this issue, future research could further examine a positive and negative reaction to CSR communication in more various social and national contexts. Considering that this study extrapolated the publics' reaction to the CSR message with respect to the reaction of the U.S. and Korean publics, much empirical research should be conducted especially in developing countries for more implications for global PR practices.

Also, since this study selected the real global pharmaceutical company Pfizer and its issues and conflicts with local health activism, the finding of the study might not be applicable to other sectors of global business. Therefore, the implication of this study is rather useful for understanding the CSR cases involving ongoing or potential crises or

issues that might draw the attention of socially minded general publics. In this regard, future studies should further investigate the role of ethics and culture in various business and CSR contexts. Also, the exploration of the role of media and the framing of CSR approach should reflect the peculiarity of the media in the local context. Researchers should be informed of the local media landscape with regards to the media's view on the globalized market and CSR, and target publics' perspective on the media environment in the nation of interest.

Lastly, although this study formulated statically acceptable measurement items in CSR evaluation featuring motives and outcomes of CSR, future academic endeavors can fill the void in the current measurement by comprehensive operationalization of CSR evaluation of publics; more effort is needed in this area to develop a valid instrument to measure the ethical perception of CSR. The same points can be applied in the measurement of opinioned communication intention regarding CSR as an attitudinal and emotional approach to communicative action.

APPENDIX A: INFORMED CONSENT FORM

INFORMED CONSENT

Please read this consent document carefully before you decide to participate in this study.

Purpose of this study: The purpose of the proposed research is to examine the factors that influence the perceptions of corporate social responsibility.

What you will be asked to do in the study: In this Web survey, you will see news articles about a company and be asked to answer some questions about your attitude toward company's corporate social responsibility.

Time required: approximately 15 minutes

Confidentiality: Your identity will be kept strictly confidential, following every protection provided by law. To do this, your personal information will be assigned through a code number. When the study is completed and the data have been analyzed, the list will be destroyed. Your name will never be used in any part of this report.

Voluntary participation: Participation is voluntary and participants can withdraw from the study at any time without penalty.

Risk or Benefit: There are no direct benefits nor risks to you for participating in this study. You must be 18 years or older to participate.

Whom to contact if you have questions about the study:

KyuJin Shim Ph.D. candidate, Department of Mass Communication Syracuse University 215 University Place, Syracuse, NY 13244 Phone: (315) 459-1608 Email: kyshim@syr.edu.

Dennis, F. Kinsey, Ph.D. Associate Professor, Department of Public Relations Syracuse University 215 University Place, Syracuse, NY 13244 Phone: (315) 443-3801 Email: dfkinsey@syr.edu.

Whom to contact about your rights as a research participant in the study: Syracuse University, IRB #: 13-098

If you have read and understood the above statement, please click on the NEXT button below to indicate your consent to participate in this study.

Yes (Proceed to the survey) or No (exit the survey)

APPENDIX B: SURVEY QUESTIONNAIRE

-Please read the following passage and answer the questions.). Response options ranged from 1 (strongly disagree) to 5 (strongly agree).

Let's 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 hours. 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.

Q1. 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 no 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 any means.

Q2. 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 criticism.
7. Although the company did not directly hire the overseas labor workers, the company should be responsible for the poor working conditions.

Q3. The following statement is to ask about your general involvement in social issues. Please indicate if you agree or disagree with the following statements.

1. I am comfortable talking with others about social issues.
2. I tend to write posts on social media about ongoing social issues.
3. I frequently read news on major social issues.

Q4. This survey will ask about Pfizer, a global pharmaceutical company. Please answer the following questions about your awareness of the company.

1. Are you aware of the Pfizer? Yes, No
2. Are you aware of the Pfizer's corporate social responsibility campaigns? Yes, No, N/A
3. In general, my feelings toward Pfizer are Favorable. N/A
Not at all -----very much

-Please read the following information about Pfizer and its socially responsible business practices, and answer the questionnaires about your opinion on the company. Also, it's possible to go back and forth to refer this information when answering the questionnaire on the following pages and still save your answers.

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 \$3,600 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 4,000 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 two years.

Q5. Regarding the above information about "Pfizer" you've read, please indicate if you agree or disagree with the following statements.

1. I think the above article insinuates that the company's self-interested motives to boost earnings and image in its CSR (Corporate Social Responsibility) campaign.

2. I think the above article insinuates that the company's CSR campaign resulted in boosting company's earnings and brand image.
3. I think the above article insinuates the company's altruistic motives for helping patients and local community in its CSR campaign.
4. I think above article insinuates that patients and the local community received a great deal of benefits from the company's CSR campaign.

Q6. These questions ask about your personal interests in global health issues such as high drug price and strict patent protection against copy drugs. Please indicate if you agree or disagree with the following statements.

1. I often stop to think about these problems.
2. I am confident about my knowledge about these problems.
3. I see the connection between myself and these problems.
4. This company's CSR activities represent my values.

Q7. These questions are about your evaluation of the company's OUTCOME from its CSR (Corporate Social Responsibility) activities. Please indicate if you agree or disagree with the following statements.

1. I think the company might have built strong ties with key stakeholders for the business.
2. I think the CSR campaign might have helped the company be successful in the market.
3. I think the company might have enjoyed "free" advertising.
4. I think the CSR might have eased the company's struggle with tighter future regulations.

Q8. These questions are about your evaluation of the company's OUTCOME from its CSR (Corporate Social Responsibility) activities. Please indicate if you agree or disagree with the following statements.

1. I think local government might have saved substantial financial cost for the welfare of society.
2. I think many patients might have been provided with affordable access to essential medication.
3. I think local patients might have benefited from the advance of medical technology like patients in developed countries.
4. I think the CSR program might have significantly enhanced the healthy lives of local residents.

Q9. These questions are about your evaluation of the company's MOTIVES of CSR (Corporate Social Responsibility) activities. Please indicate if you agree or disagree with the following statements.

-I think Pfizer is operating the CSR program...

1. to meet its social obligations.
2. to pursue ethical causes.
3. to help develop local communities.
4. because the company has genuine concerns for the basic human right to access life-saving medication.

Q10. These questions are about your evaluation of the company's MOTIVES of CSR (Corporate Social Responsibility) activities. Please indicate if you agree or disagree with the following statements.

1. to reap benefits that come with such an image.
2. to keep out new entrants.
3. to avoid damages for unethical behavior.
4. to pre-empt the impact of future legislation.

Q11. These questions are about how you perceive the company from the corporate activities. Please indicate if you agree or disagree with the following statements.

1. Pfizer acts hypocritically.
2. Pfizer says and does two different things.
3. Pfizer pretends to be something that it is not.

Q12. These questions are about your willingness to SUPPORT the company. Please indicate if you agree or disagree with the following statements.

1. I would initiate positive conversations regarding the company's social responsibility in a social media debate.
2. I would share some articles or reports which praise the company's social responsibility to friends and people I know.
3. I would not hesitate to say about the company's philanthropic activities to friends and neighbors.
4. I would persuade people to change a biased or suspicious view about the company's social responsibility even though I don't openly express my positive opinion about it first.
5. I would defend the organization if others attack this company's social responsibility effort.
6. I would advocate for this company if there are some bad rumors about the social responsibility of corporation are not trustworthy.

Q13. These questions are about your willingness to CRITICIZE the company. Please indicate if you agree or disagree with the following statements.

1. I would distribute some negative articles or reports about the company's social responsibility to my friends or people that I know.
2. I would blame the company about its hypocritical philanthropic giving whenever I have chance to talk about it.
3. I would criticize without any hesitation how the company puts its business first, rather than patients.
4. I would correct someone who overestimates the company's philanthropic giving during any conversation about it.
5. If there is someone who says a good word for the company's social responsibility, I cannot help but give him the opposite aspect/perspective of it.
6. I would support negative aspects about the company's social responsibility that others provide.

Q14. These questions are about your willingness to engage the company's business. Please indicate if you agree or disagree with the following statements.

1. I would recommend Pfizer's products to others.
2. I would buy Pfizer's stocks.
3. I would use Pfizer's products if possible.

-Demographics

Q15. Political party affiliation

- Democrats
- Republicans
- Independents/ Something Else

Q16. What is your political leaning?

- Extreme conservative
- Moderate conservative
- Neutral
- Moderate liberal
- Extreme liberal

Q17. What is your gender?

- Male
- Female
- Other (specify)

Q18. What age range applies to you?

- 25 and under
- 26 to 35
- 36 to 45
- 46 to 55
- 56 to 64
- 65 and over

Q19. Please select your race or ethnicity.

- African American
- Caucasian
- East Asian
- South Asian
- Hispanic/Latino
- Native American/Indigenous/Pacific Islander
- Arab/Middle-Eastern
- Other (please specify)

Q20. What is the highest level of education you have completed?

- Less than high school
- High school or G.E.D.
- Some college
- 2-Year college degree (Associates)
- 4-Year college degree (BA, BS)
- Professional degree (MD, JD)
- Some graduate
- Master's degree
- Doctoral degree

Q21. What is your annual income?

- 0-\$24,999
- \$25,000-\$49,999
- \$50,000-\$74,999
- \$75,000-\$99,999
- \$100,000-\$149,999
- \$150,000-\$199,999
- \$200,000 and above

Q22. Professional experience

- I have participated in management programs. (Yes/No)
- I belong to a firm that takes a stand on local/national issues. (Yes/No)
- I belong to a firm that takes a stand on global issues. (Yes/No)

Q23. What is your marital status?

- Single
- Married
- Other ()

Q24. What is your nationality?

- The U.S.
- Other ()

APPENDIX C: INFORMED CONSENT (KOREAN)

설문동의서

설문하기 전 이 동의서를 주의깊게 읽고 연구에 참여할지 결정해주시옵시오.

연구목적: 이 연구는 다국적 제약회사의 사회 공헌 활동에 대해 일반 대중이 어떻게 평가하고 있으며 이에 따라 회사에 대한 태도를 어떻게 형성하는지에 관한 연구를 진행 중입니다.

설문 참여 방법: 여러분은 기업의 사회 공헌 활동에 대해 어떻게 생각하는지에 관한 질문에 답하게 됩니다. 특정한 회사에 대한 뉴스를 읽고 답하는 것입니다. 이 연구는 어떤 요소들이 기업의 사회공헌 활동을 보는 시각에 영향을 미치는지를 살펴볼 것입니다.

소요시간: 약 15 분

익명보장: 응답은 철저히 기호화되어 연구자에게 전달되며 개인 정보와 응답 내용은 익명으로 분석됩니다. 응답자의 이름은 전혀 이용되지 않습니다. 개인 정보는 관련 법에 의거해 철저히 보호될 것입니다.

자발적 참여: 연구 참여는 전적으로 응답자의 자발적 참여 하에 이뤄지며, 연구에 참여하지 않더라도 어떤 불이익도 없음을 밝혀드립니다.

위험 혹은 이익: 이 연구에 참여함으로써 직접적인 이익이나 위험은 없습니다.

연구 관련 연락처:

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데니스 킨지 박사, 시라큐스 대학 홍보학과

주소 215 University Place, Syracuse, NY 13244 전화: (315) 443-3801 이메일: dfkinsey@syr.edu

연구 참여자의 권리에 대한 문의처: 시라큐스 대학, IRB #:13-098

만약 위의 내용을 숙지하고 동의하신다면, 동의 버튼을 눌러주시옵시오.

“나는 이 연구 참여에 동의합니다.”

네 (설문 시작) 또는 아니오 (설문에서 나감)

APPENDIX D: SURVEY QUESTIONNAIRE (KOREAN)

-다음 글을 읽고 내용에 관한 질문에 답해 주십시오.

만약 여러분 자신이 제조 업체인 휴먼테크(HUMAN-TECH)라는 회사의 주식 1000 주를 소유한 주주라고 가정해 봅시다. 휴먼테크는 지난 10년 동안 꾸준히 성장하여, 지난 해에는 30%나 주식 가치가 올랐습니다. 회사의 제품이 높은 품질을 자랑하는 한편, 가격까지 경쟁사 제품에 비해 저렴하다는 평가여서, 향후 3-5년 내에도 휴먼테크사의 실적은 더욱 좋아질 것으로 예상됩니다.

반면, 이 회사는 해외 노동력을 싼 값에 착취하고 있다는 비난을 받고 있습니다. 공장 노동자들은 열악한 근무환경에서 과도한 초과근무는 물론 24시간 서서 일해야 합니다. 또한 휴먼테크에 원자재를 납품하는 업체들은 유해폐기물을 적법하게 처리하지 않는 것으로 알려졌으며, 지난해 터진 두 건의 폭발사고로 4명이 사망하고 150명이 부상을 입기도 했습니다.

Q1. 다음 문항들은 위에 나타난 회사에 대한 여러분의 의견에 관한 질문입니다. 다음 문항에 얼마나 동의하는지 답변해 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 나는 휴먼테크사가 성공적인 비즈니스를 계속할 수 있다면 비판적인 말을 신경 쓸 필요가 없다고 생각한다.
2. 나는 사업상 더 중요한 것은 과정보다는 "실적"이라고 생각한다.
3. 어떤 회사에 대한 평가를 내릴 때 나의 가장 중요한 판단기준은 "회사가 성공적으로 운영되고 있는가"이다.
4. 나는 윤리적인 기업 경영이란 시장에서의 성공을 바탕으로, "최대한 많은 사람들에게 더 많은 혜택이 돌아가도록 하는 것"이라고 생각한다.
5. 내 도덕적인 평가 기준에 따르면, 휴먼테크는 "윤리적" 기업이라고 할 수 있다.
6. 사업상 이익을 내기 위해서, 윤리적인 기업 운영 방식은 때로는 지켜지지 않을 수도 있다.
7. 윤리적인 기업이라면, 어떤 수를 써서라도 투자자들에게 손해를 입히는 일만은 피해야 한다.

Q2. 다음 문항들은 위에 나타난 회사에 대한 여러분의 윤리적 평가에 대한 질문입니다. 여러분이 다음 문항에 얼마나 동의하는지 답변해 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 시장에서의 성공이 계속 된다 할지라도, 휴먼테크는 "나쁜 기업"이라고 생각한다.
2. 나는 어떤 일이 성공적인 결과로 나타났다고 해서, "모든 수단과 방법이 정당화되는 것은 아니라고" 생각한다.
3. 나는 한 기업을 평가하는 가장 중요한 잣대는 얼마나 기업이 "윤리적인 책임 경영에 충실했느냐"라고 생각한다.
4. 내가 가진 공정함의 기준으로 판단할 때 휴먼테크는 "비윤리적 기업"이라고 할 수 있다.
5. 나는 이 회사가 노동권익을 보호하기 위한 관심을 전혀 기울이지 않고 있기 때문에 비윤리적이라고 생각한다.
6. 나는 이 회사가 사회적 비난과 처벌을 피하기 위해서가 아니라 "윤리적인 기업의 사명을 다한다는 측면"에서 법을 준수해야 한다고 생각한다.
7. 비록 이 회사가 해외 노동자들을 직접적으로 고용하지는 않았지만, 회사는 노동자들의 열악한 작업 환경을 책임지고 개선해야 한다.

Q3. 다음은 여러분이 평소 사회 이슈에 얼마나 관심을 갖고 표명하는지에 대한 질문입니다. 다음 문항에 얼마나 동의하는지 답하여 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 나는 사람들과 사회 문제에 대한 서로의 생각들을 스스럼없이 나누는 편이다.
2. 나는 사회 현안에 대해 소셜 미디어에 글을 포스팅하기도 한다.

3. 나는 사회 현안에 대한 뉴스를 꼬박 꼬박 챙겨 보는 편이다.

Q4. 이 설문은 다국적 제약회사 화이자 (Pfizer)에 관한 내용입니다. 이 회사에 대한 인지도를 묻는 문항에 답해주시기 바랍니다.

1. 나는 글로벌 제약회사 “PFIZER 화이자”를 알고 있다. 네 아니오
2. 나는 글로벌 제약회사 “PFIZER 화이자”의 국제 제약 시장에서의 사회공헌 활동에 대해 알고 있다. 네 아니오
3. 나는 평소 글로벌 제약회사 “PFIZER 화이자”에 대해 좋은 인상을 갖고 있다.
(매우 좋음 - 좋음 - 보통 - 나쁨 - 매우 나쁨)

- 다음은 다국적 제약회사인 화이자 (Pfizer) 에 대한 소개글 입니다. 여러분은 소개글을 읽은 후 이 회사에 대한 언론보도를 읽게 될 것입니다. 제시된 기사를 잘 읽고 이 회사에 대한 여러분의 생각에 대해 답해 주십시오.

화이자 (Pfizer) 는 전세계 150 개국에서 10 만명 이상을 고용하고 있으며, 전 세계 제약/건강 부문 1 위로 꼽히는 거대 다국적 제약회사이다. 치료약과 백신, 건강제품과 일반의약품 등이 대표적인 제품군이다.

언론에 비친 화이자

화이자의 사회공헌은 열악한 의료시스템을 가진 나라들의 치료 여건을 개선하기 위한 기업의 자발적인 움직임의 일환이다. 화이자의 에이즈환자들에 대한 사회공헌 프로그램은 지역의 일선 기관은 물론, 참여하는 기업들과 직원들의 능력 향상에도 긍정적인 영향을 미치고 있다. 화이자는 “미래를 지키자 (SECURE THE FUTURE)”라는 사회공헌프로그램에 1500 만 달러 (한화 약 168 억원)를 추가 투입할 계획이다. 이 같은 추가 지원은 여성과 아동의 에이즈 감염을 막을 수 있는 혁신적인 대책 마련에 쓰여질 것이며, 에이즈 문제로 고통받는 지역 사회를 돕는 데도 유용할 것이다. 이 같은 지원은 아프리카의 각국 정부와 지역사회가 에이즈 문제에 대한 자체적인 인프라를 구축하는 첫 걸음이라 할 수 있다.

화이자의 성공적인 실적

- 연구 개발 분야에서의 괄목할만한 성과는 물론, 약품 판매 실적과 우수한 사내 복지 혜택 등 수많은 기업 대상 수상
- 2013 년 기업홍보분야 권위지 'PRWeek'가 선정하는 '최고의 사회공헌 기업' 수상

화이자에 대한 비판

- 저개발국 시장에서 높은 에이즈 (AIDS) 치료약가 (1 인당 연간소득을 초과하는 수준) 산정과 시장 독점문제
- 높은 약가를 감당할 수 없는 저개발 빈곤국의 환자들을 위해 화이자 측이 일정한 지적재산권 사용료만 받는 대신 누구나 에이즈 (AIDS) 치료약을 복제해서 저가에 판매할 수 있도록 해야 한다는 압력이 가해지고 있음

에이즈 문제와 관련한 뉴스 보도

다국적 제약회사 화이자가 에이즈(AIDS/HIV) 치료약 ‘디플루칸 (Diflucan)’를 순수한 인도적 차원에서 남아프리카 공화국 정부에 무상 지원하겠다는 계획을 발표했다. 그러나 활동가들은 노인프가 일반약국을 통해서 공급되지 않아 실효성이 떨어진다고 지적한다.

환자들은 일반약국에서 한달 3600 불 (한화 약 400 만원)에 달하는 약값을 지불해야 하고, 약값을 감당할 수 없는 사람들은 공립보건소에서 공짜 약을 받아야 한다. 그러나 공립보건소들은 이미 수용 가능한 환자를 초과하고 있어 2500 개에 달하는 일반 약국에서 약을 타 먹던 환자들까지 추가로 받지 못하고 있는 실정이다. 2010 년 화이자사의 사회공헌프로그램이 공표된 이래로, 디플루칸을 전국 120 개의 공립보건소를 통해 디플루칸을 공급받은 환자는 4000 명에 불과하다. 이는 화이자가 2 년간 5 만명의 환자들 이 혜택을 볼 것이라고 전망한 목표치를 매우 밑도는 수준이라 할 것이다.

Q5. 위의 기사 내용과 관련, 다음 문항에 얼마나 동의하는지 답변해 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 위 기사는 화이자의 사회공헌사업이 자사의 수익과 이미지를 극대화하기 위한 이기적 동기에 의한 것임을 잘 나타내고 있다.
2. 위 기사는 화이자의 사회공헌사업이 결과적으로 회사의 수익과 이미지에 큰 도움이 된다는 것을 잘 나타내고 있다.
3. 위 기사는 화이자의 사회공헌사업이 환자들과 지역사회에 도움을 주기 위한 이타적 동기에 의한 것임을 잘 나타내고 있다.
4. 위 기사는 화이자의 사회공헌사업의 결과로, 많은 환자들과 지역사회가 큰 도움을 받고 있음을 잘 나타내고 있다.

Q6. 다음은 높은 약가 (high drug price)나 복제약(copy drug) 을 막기 위해 엄격하게 적용되는 특허권 문제 등 “국제적인 건강 보건 이슈” (global health issues)에 대한 귀하의 관심 정도를 묻는 질문입니다. 각 문항에 대한 동의 정도를 답하여 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 나는 종종 위의 문제들에 대해 꼼꼼히 생각해 보곤 한다.
2. 나는 위의 문제들에 대해 자세히 알고 있는 편이다.
3. 나는 나 자신의 생활 또한 위의 문제들과 관련이 있다고 생각한다.
4. 화이자의 사회공헌사업은 나의 가치관과 상당히 부합하는 편이다.

Q7. 다음은 위 회사의 “사회공헌사업의 결과”에 대한 여러분의 평가에 관한 질문입니다. 각 문항에 얼마나 동의하는지 답해 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 나는 사회공헌사업의 결과로 화이자가 소비자 충성도를 높이는 등 "주요 이해관계자들과 끈끈한 결속"을 맺게 되었을 것이라고 생각한다.
2. 나는 화이자의 사회공헌사업이 기업의 "약품 판매"에 많은 도움이 됐을 것이라고 생각한다.
3. 나는 화이자가 사회공헌사업을 통해 별도의 비용 집행 없이 "기업을 광고하는 효과"를 누렸을 것이라고 생각한다.
4. 나는 화이자가 사회공헌사업을 한 덕분에 기업활동에 관한 "소송이나 행정규제 등의 문제를 좀 더 쉽게 해결"하는 등의 이득이 있었을 것이라고 생각한다.

Q8. 다음은 화이자의 “사회공헌사업의 결과”에 대한 여러분의 평가에 관한 질문입니다. 각 문항에 얼마나 동의하는지 답해 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 나는 화이자의 사회공헌사업으로 인해 "지역사회가 환자들을 위해 써야 할 많은 비용들이 절감되는 효과"가 있었을 것이라고 생각한다.
2. 나는 화이자의 사회공헌사업으로 인해 많은 환자들이 "생명에 필수적인 약품을 쉽게 공급"받을 수 있게 됐을 것이라고 생각한다.
3. 나는 화이자의 사회공헌사업을 통해 개발도상국의 환자들이 선진국 환자와 같이 "첨단 의료기술의 혜택"을 받을 수 있게 됐을 것이라고 생각한다.
4. 나는 화이자의 사회공헌사업이 결과적으로 "개발도상국 주민들의 건강 상태를 개선"하는데 기여했을 것이라고 생각한다.

Q9. 다음은 위 회사의 “사회공헌사업의 동기”에 대한 여러분의 평가에 관한 질문입니다. 각 문항에 얼마나 동의하는지 답해 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 화이자는 “기업의 사회적 책무”를 다하기 위해 사회공헌사업을 실시했다.
2. 순수하게 도덕적인 대의를 추구하기 때문이다.
3. 열악한 환경의 개발도상국 지역주민들을 돕기 위해서다
4. 누구나 생명에 위태로운 치명적 질병에 대한 치료를 받을 수 있어야 한다는 인간의 기본권에 대한 인식 때문이다.

Q10. 다음은 위 회사의 "사회공헌사업의 동기"에 대한 여러분의 평가에 관한 질문입니다. 각 문항에 얼마나 동의하는지 답해 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 위 기업이 사회공헌사업을 하는 주된 이유는 "회사 이미지"를 높이기 위해서다.
2. 사회공헌활동을 통해 "경쟁사들보다 시장에서 더 좋은 입지"를 다지기 위해서다.
3. 향후 일어날지 모르는 회사의 "비도덕적인 행위로 인한 이미지 실추나 매출 감소 등에 대비"하는 차원이다.
4. 향후 기업활동과 관련된 "규제 움직임을 미연에 방지하는 차원"에서다.

Q11. 다음은 여러분이 위 기업을 어떻게 인식하는지에 대한 질문입니다. 각 문항에 대해 얼마나 동의하는지를 답하여 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 나는 화이자가 위선적으로 행동한다고 생각한다.
2. 나는 화이자가 말 따로 행동 따로라고 생각한다.
3. 나는 화이자가 실제 자신들의 기업행위를 다르게 포장하고 있다고 생각한다.
4. 나는 이 기업의 행동이 진실하다고 생각한다.
5. 나는 이 기업의 행동이 이 기업이 내세우는 핵심 철학과 일치한다고 생각한다.
6. 나는 이 기업이 추구하는 가치와 실제 행동에 일관성이 있다고 생각한다.
7. 나는 이 기업이 스스로 말한 것은 지키는 기업이라고 생각한다.

Q12. 다음은 기업지지 및 옹호행동에 관한 질문입니다. 각 문항에 대해 얼마나 동의하는지를 답하여 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 나는 자발적으로 화이자의 사회적 책임성과 관련하여 칭찬하는 글을 소셜 미디어에 개진할 의사가 있다.
2. 나는 자발적으로 화이자의 사회적 책임성과 관련하여 긍정적인 기사나 글들을 주변 사람들에게 전달할 의사가 있다.
3. 나는 화이자가 사회적 책임을 다하고 있다는 의견을 주저하지 않고, 주변인에게 표현할 것이다.
4. 나는 이 기업의 사회적 책임성에 대한 내 의견을 먼저 말하지는 않지만, 누군가 화이자의 책임성에 대해 왜곡된 사실을 말하면 정정할 의사가 있다.
5. 나는 이 기업의 책임성과 관련한 대화를 주도하지는 않지만, 화이자를 헐뜯는 이야기가 나오면 이에 반박할 의사가 있다.
6. 나는 화이자의 책임성에 대한 좋지 않은 소문이 돌면 주변 사람들에게 그것은 사실과 다르다고 주장할 용의가 있다.

Q13. 다음은 기업공격 및 비난행동에 관한 질문입니다. 각 문항에 대해 얼마나 동의하는지를 답하여 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 나는 자발적으로 화이자의 책임성과 관련하여 부정적인 기사나 글들을 주위사람들에게 전달할 의향이 있다.
2. 나는 위 기업의 사회적 책임성에 대해 말할 기회가 있다면, 이 회사의 기부 활동이 실상은 위선적인 것에 불과하다고 말할 것 같다.
3. 나는 화이자가 환자들보다는 사업적인 이익만을 앞세우고 있다는 의견을 주저하지 않고 말할 것 같다.
4. 나는 누군가 위 회사의 사회공헌활동을 실제보다 대단한 것으로 잘못 알고 있는 사람이 있다면 정정해 줄 필요가 있다고 생각한다.
5. 만약 화이자의 사회적 책임성에 대해 좋게 말하는 사람이 있다면, 어쩔 수 없이 나는 반대 입장에서 의견을 전해야만 할 것 같다.
6. 나는 보통 남들이 화이자의 사회적 책임성과 관련한 이야기를 주도하지는 않지만, 비판적인 입장을 지지하는 표현을 할 의사가 있다.

Q14. 다음은 여러분이 이 회사의 사업 활동에 대해 어떤 생각을 갖고 있는지를 묻는 질문입니다. 각 문항에 대한 얼마나 동의하는지 답변해 주십시오. (5 점 척도: 매우 동의- 동의- 보통- 동의하지 않음 - 매우 동의하지 않음)

1. 나는 화이자의 제품을 다른 사람들에게 추천할 의향이 있다.
2. 나는 화이자의 주식을 구매할 의향이 있다.
3. 나는 가능하다면 화이자의 제품을 사용할 의향이 있다.

-개인정보

Q15. 귀하의 지지정당은 무엇입니까?

- 민주통합당 또는 통합진보당
- 새누리당
- 기타 정당 혹은 무당파

Q16. 귀하의 정치적 성향은 무엇입니까?

- 매우 보수적
- 보수적
- 중도적
- 진보적
- 매우 진보적

Q17. 귀하의 성별은 무엇입니까?

- 남
- 녀
- 기타 ()

Q18. 귀하의 연령을 적어주십시오. ()

- 25 이하
- 26 - 35
- 36 - 45
- 46 - 55
- 56 - 64
- 65 이상

Q19. 귀하의 인종을 선택해 주십시오.

- 동양인
- 기타 ()

Q20. 귀하의 학력을 선택해 주십시오

- 고졸 이하
- 고졸
- 대학 중퇴
- 전문대 졸업
- 4년제대 졸업
- 대학원 재학
- 석사 수료/학위
- 박사 수료/학위

Q21. 귀하의 연간 수입을 선택해 주십시오.

- 0-2 천 500 만원 이하
- 2 천 5 백만-5 천만원 이하
- 5 천만원-7 천 5 백만원 이하
- 7 천 5 백만원-1 억 이하
- 1 억-1 억 5 천만원 이하
- 1 억-2 억 이하
- 2 억 이상

Q22. 귀하의 경력사항에 대한 질문입니다.

- 나는 기업 경영 분야의 학위 과정이나, 교육 프로그램에 참여한 적 있다. 예/아니오
- 나는 지역적 혹은 국가적인 정책이나 국민 여론의 영향을 받는 회사에 다니고 있다. 예/아니오
- 나는 국제적인 정책이나 국제적인 여론의 영향을 받는 회사에 다니고 있다. 예/아니오

Q23. 귀하의 결혼 상태를 선택해 주십시오.

- 미혼
- 결혼
- 기타 ()

Q24. 귀하의 국적은?

- 한국
- 기타 ()

APPENDIX E: EXPERIMENT STIMULANT

All the questionnaires in the experimental study were the same as in the Appendix B.

Description of fictitious company (same in the both experimental conditions)

-Please read the following information about GLOMEDS and its socially responsible business practices, and answer the questionnaires about your opinion on the company. Also, it's possible to go back and forth to refer this information when answering the questionnaire on the following pages and still save your answers.

About GLOMEDS

GLOMEDS 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.

1. Successful performance of GLOMEDS

- Is honored to receive numerous awards for progress in research and development, product sales and employees' benefits and welfare.
- Is recognized for its global programs that provide medicine to patients that cannot afford health care and its strategic partnerships with non-profit organizations in developing countries.
- In 2013, has received top campaign honors from PRWeek, a leading communications trade publication.

2. Criticism against GLOMEDS

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

Experimental condition A=Other-oriented CSR framing

- Today you read the following news article on GLOMEDS' CSR (Corporate Social Responsibility) activities.

The AIDS epidemic in the developing world has become "the greatest public health challenge of our times." In response to this crisis, GLOMEDS has already implemented a novel patient assistance program, which allows financially weak patients to obtain NO-INF, an antifungal medication with annual worldwide sales totaling \$1 billion, used to treat infections in HIV/AIDS patients.

Speaking on the AIDS epidemic to *The Observer* newspaper, the CEO of GLOMEDS said, "Despite huge financial losses, we [the drug companies] must show we are putting resources into resolving these issues. We are talking about preventable deaths ... Where the pharmaceutical companies have responsibilities, we've got to accept them" According to Forbes, GLOMEDS's "SAVE THE WORLD," the first program of its kind in the nation, had offered \$15 million of NO-INF from April 2010 until February 2013, whereby more than 4.6 million patients benefited under the CSR (Corporate Social Responsibility) program.

*Regarding this issue, "the Corporate Watch," an independent nonprofit research and publishing group released an editorial, excerpted below.

The CSR approach undertaken by GLOMEDS Corporation uses international corporate volunteering to build

capacity for service delivery in low-resource settings. An evaluation of the GLOMEDI 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 "SAVE THE WORLD" 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.

Experimental condition B=Self-oriented CSR framing

While GLOMEDI officials announced that their generous and philanthropic plan to donate the antifungal medication "NO-INF" to government clinics in South Africa, many AIDS advocates claim that the CSR (Corporate Social Responsibility) program is only a makeshift measure to gain time for price negotiation and to appease public opinion.

Activists also note that GLOMEDI's CSR program excludes a "large segment" of HIV-positive South Africans who are served by 2,500 private pharmacies. Pharmacy patients must pay the annual retail price of \$3,600 for NO-INF 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 4,000 South Africans have received NO-INF in public clinics and hospitals," well below the company's projection of 50,000 recipients over two years.

*Regarding this issue, "the Corporate Watch," an independent nonprofit research and publishing group released an editorial, excerpted below.

CSR has ulterior motives. One study showed that over 80% of corporate CSR decision-makers were very confident in the ability of good CSR practice to deliver branding and employee benefits. To take the example of simple corporate philanthropy, when corporations make donations to charity they are giving away their shareholders' money, which they can only do if they see potential profit in it. This may be because they want to improve their image by associating themselves with a cause, to exploit a cheap vehicle for advertising, or to counter the claims of pressure groups, but there is always an underlying financial motive, so the company benefits more than the charity.

APPENDIX F: EXPERIMENT STIMULANT (KOREAN)

- 다음은 다국적 제약회사인 글로메즈 (GLOMEDS) 사에 대한 소개글입니다. 여러분은 소개글을 읽은 후 이 회사에 대한 언론보도를 읽게 될 것입니다. 제시된 기사를 잘 읽고 이 회사에 대한 여러분의 생각에 대해 답해 주십시오.

글로메즈 (GLOMEDS) 사는 전세계 150 개국에서 10 만명 이상을 고용하고 있으며, 전 세계 제약/건강 부문 1 위로 꼽히는 거대 다국적 제약회사이다. 치료약과 백신, 건강제품과 일반의약품 등이 대표적인 제품군이다.

1. 글로메즈사의 성공적인 실적

- 연구 개발 분야에서의 혁혁한 성과는 물론, 약품 판매 기록과 사내 복지 혜택 등 수많은 기업 대상 수상
- 개발도상국의 비정부기구(NGO), 기업, 정부 기관들과 제휴를 통해 에이즈(AIDS) 치료약 무상공급 프로그램을 실시
- 2013 년 기업홍보분야 권위지 'PRWeek'가 선정하는 '최고의 사회공헌 기업' 수상

2. 글로메즈사에 대한 비판

- 저개발국 시장에서 높은 에이즈 (AIDS) 치료약가 (1 인당 연간소득을 초과하는 수준) 산정과 시장 독점문제
- 높은 약가를 감당할 수 없는 저개발 빈곤국의 환자들을 위해 글로메즈사가 일정한 지적재산권 사용료만 받는 대신 누구나 에이즈 (AIDS) 치료약을 복제해서 저가에 판매할 수 있도록 해야 한다는 압력이 가해지고 있음

실험그룹 A= 이타적 CSR 프레이밍

- 다음은 글로메즈(GLOMEDS) 사의 사회공헌활동 등에 대한 신문 보도입니다.

의료 환경이 낙후된 개발도상국을 중심으로 만연한 에이즈(AIDS/HIV)는 우리 시대의 가장 중요한 보건 이슈로 떠올랐다. 이런 위기에 대처하기 위해 다국적 제약회사 글로메즈는 이미 환자지원프로그램을 가동, 에이즈 치료약 ‘노-인프(NO-INF)’를 복용할만한 경제적 여유가 없는 환자들을 돕고 있다. 노-인프는 전 세계적으로 10 억불 어치가 판매되고 있다.

글로메즈사 CEO 는 “우리(회사)는 막대한 금전적 손실이 있더라도, 에이즈 문제를 해결하기 위해 최선을 다할 것이다... 치료만 잘 받을 수 있다면 에이즈 환자들도 계속 살아갈 수 있다. 우리는 이에 대해 제약회사로서 사회적, 인도적 책임을 다 할 것”이라고 읊저머지에 말했다. 포브스 지에 따르면, 글로메즈는 “세계를 지키자 (SAVE THE WORLD)”라는 에이즈환자 지원 프로그램을 통해 2010 년 4 월부터 2013 년 2 월까지 1500 만불 어치 노-인프를 무상 지원해 모두 460 만명의 환자들이 이 프로그램을 통해 에이즈 약을 무상으로 공급받았다.

*위 내용과 관련해 민간독립연구 단체인 “기업감시”에서는 아래와 같은 성명을 발표했다.

글로메즈의 사회공헌은 열악한 의료시스템을 가진 나라들의 치료 여건을 개선하기 위한 기업의 자발적인 움직임의 일환이다. 글로메즈의 에이즈환자들에 대한 사회공헌 프로그램은 지역의 일선

기관은 물론, 참여하는 기업들과 직원들의 능력 향상에도 긍정적인 영향을 미치고 있다. 글로메즈는 “세계를 지키자”라는 사회공헌프로그램에 1500 만 달러를 추가 투입할 계획이다. 이 같은 추가 지원은 여성과 아동의 에이즈 감염을 막을 수 있는 혁신적인 대책 마련에 쓰여질 것이며, 에이즈 문제로 고통받는 지역 사회를 돕는 데도 유용할 것이다. 이 같은 지원은 또한 아프리카의 각국 정부와 지역사회가 에이즈 문제에 대한 자체적인 인프라를 구축하는 첫 걸음이라 할 수 있다.

실험그룹 B= 이기적 CSR 프레이밍

다국적 제약회사 글로메즈가 에이즈(AIDS/HIV) 치료약 ‘노-인프 (NO-INF)’를 순수한 인도적 차원에서 남아프리카 공화국 정부에 무상 지원하겠다는 계획을 발표했다. 그러나 에이즈활동가 그룹은 이같은 결정이 약가협상과 비난여론을 달래기 위한 시간별기 작전이라고 평가절하한다. 활동가들은 또 노인프가 일반약국을 통해서 공급되지 않아 실효성이 떨어진다고 지적한다. 환자들은 일반약국에서 한달 3600 불 (한화 약 400 만원)에 달하는 약값을 지불해야 하고, 약값을 감당할 수 없는 사람들은 공립보건소에서 공짜 약을 받아야 한다. 그러나 공립보건소들은 이미 수용 가능한 환자를 초과하고 있어 2500 개에 달하는 일반 약국에서 약을 타 먹던 환자들까지 추가로 받지 못하고 있는 실정이다

2010 년 글로메즈사의 사회공헌프로그램이 공표된 이래로, 노-인프를 전국 120 개의 공립보건소를 통해 노-인프를 공급받은 환자는 4000 명에 불과하다. 이는 글로메즈가 2 년간 5 만명의 환자들이 혜택을 볼 것이라고 전망한 목표치를 매우 밑도는 수준이라 할 것이다.

* 위 내용과 관련해 민간독립연구 단체인 “기업감시”에서는 아래와 같은 성명을 발표했다.

기업이 사회공헌정책을 펼때는 언제나 인도적 차원 이상의 다른 의도가 있다. 최근 조사에 의하면, 80 퍼센트에 달하는 기업의 의사 결정권자들이 사회공헌활동을 통해 회사의 브랜드가치와 고용가치는 당연히 높아질 것이라고 답했다고 한다. 기업이 투자자들의 돈으로 기부를 할때는, 결국 향후 거둬들일 이익을 위한 사전 포석의 성격이 있다는 얘기다. 사회공헌을 통해 회사의 이미지가 좋아질 뿐 아니라 기업 철학을 도덕적인 사회적 의무와 연결시켜, 막대한 광고비없이도 회사를 효과적으로 매체에 노출할 수 있다. 뿐만 아니라, 반기업적 시민운동단체 등 회사에 대한 부정적 여론 형성에 대한 대비차원 등 사회공헌을 실시하는 이면에는 다양한 이유가 있다. 따라서 기업이 사회공헌으로 기부하면 더 많은 반대급부의 이익이 따라오는 것이다.

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