



ARTICLE

# How customers construct corporate social responsibility images: Testing the moderating role of demographic characteristics



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**Summary** This paper discusses the formation process of CSR images from a customer perspective. It analyses the influence of company-CSR coherence, motivational attribution and corporate credibility in the way customers evaluate CSR images in the banking industry. It also describes the impact of customer gender, age and educational level on the formation of CSR images. Results show that CSR images are based on customer perceptions of the company-CSR coherence, the attribution of altruistic motivations and corporate credibility when developing CSR initiatives. The findings also demonstrate that gender, age and educational level do not allow identifying differences in the way customers construct CSR images. Thus, they are not useful in segmenting customers for the design of better CSR and communication strategies. © 2013 ACEDE. Published by Elsevier España, S.L.U. This is an open access article under the CC BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/4.0/>).

## Introduction

The Corporate Social Responsibility (CSR) image refers to stakeholder perceptions of corporate responses to the general social concerns of stakeholder groups (Lai et al., 2010; Pérez and Rodríguez del Bosque, 2013). It is a concept that is gaining attention gradually both in the academic and professional literature because it improves intangible corporate resources, such as brand equity and reputation

(Sen and Bhattacharya, 2001). The CSR image as perceived by customers has begun to attract the interest of scholars and practitioners because it is believed to boost customer-related benefits, such as satisfaction, repurchase intentions and customer willingness to recommend the company to other consumers.

When studying this concept, marketing scholars have begun by focusing on the impact of the CSR image on customer behaviour (Brown and Dacin, 1997; Sen and Bhattacharya, 2001; García de los Salmones et al., 2005; Matute et al., 2010; Tian et al., 2011). However, few studies so far have attempted to understand the process by which customers construct CSR images (Rifon et al., 2004; Becker-Olsen et al., 2006; Ellen et al., 2006; Bigné et al., 2009), and scholars have yet to present an integrative conceptual

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model that tests the formation process of CSR images in the real context of companies marketing services. For example, Rifon et al. (2004) provide the first integrative model to understand the formation process of CSR image. However, they use a laboratory experiment and they only test the adequacy of their model for companies marketing tangible products. Subsequent scholars such as Becker-Olsen et al. (2006), Ellen et al. (2006) or Bigné et al. (2009) only test and confirm parts of the seminal paper proposed by Rifon et al. (2004). It is also especially significant that the few papers analysing the formation process of the CSR image have given no attention to the role of customers' demographic characteristics when these stakeholders construct their perceptions. Nevertheless, in other streams of research, scholars have demonstrated that customers with different genders, ages and educational characteristics have different orientations towards CSR (Diamantopoulos et al., 2003; Sharma et al., 2012; Gonçalves and Sampaio, 2012; Samarasinghe, 2012) and that they process CSR information differently (Quazi, 2003). For example, women and better-educated customers seem to have a greater CSR orientation than men and less-educated customers, while older customers are more sceptical than younger people when evaluating CSR (Serwinek, 1992; Quazi, 2003). These ideas allow the authors to anticipate significant effects of demographic characteristics on the way customers construct CSR images.

The gaps identified in previous literature limit the currently available knowledge of CSR from a customer perspective and hamper the generation of effective managerial strategies based on economic, social and environmental concerns (Rifon et al., 2004). Based on these ideas, the authors of this paper describe and test a reliable conceptual model to understand the way customers construct their perceptions of the CSR image of services companies in Spain. The authors also test the model on six customer samples with diverse genders, ages and educational characteristics to identify whether significant differences exist in the way customers construct CSR images. These analyses will generate great value for managers and businesses that can use the findings to design more effective CSR and communication strategies based on customer segmentation.

The paper begins by proposing a conceptual model to analyse the formation process of the CSR image among customers. Second, the authors discuss the role of customer demographic characteristics (gender, age and educational level) in that process. Several research hypotheses are presented. The fifth section of the paper shows the methodology applied to the study, which is based on structural equation modelling and multisampling tests. The authors describe the findings and the paper ends with a discussion of the most significant conclusions, managerial implications, limitations and future lines of research derived from the study.

## Literature review

### CSR and CSR image: definitions and relevance for companies

Corporate social responsibility (CSR) is conceptualised as the construct describing the relationship between companies

and society (D'Aprile and Mannarini, 2012). More precisely, van Marrewijk (2003) defines it as all company activities demonstrating the inclusion of social, environmental and economic concerns in business operations, and in interactions with stakeholders. As presented by D'Aprile and Mannarini (2012), to overcome critical challenges, companies have to rethink their role in society and consider themselves as socio-economic agents contributing to the human, civic and social progress of the community as a whole. Thus, this concept has gained much attention in the last decades because CSR investments have been demonstrated to lead to the recovery of corporate credibility in product and company crises (Lin et al., 2011), the improvement of employee attraction and retention (Kim and Park, 2011) or the establishment of beneficial relationships with customers and other primary stakeholders (Matute et al., 2010; Peloza and Shang, 2011). Based on these ideas, many scholars have recently focused on the study of CSR, especially from a management perspective and trying to determine how CSR investments and performance imply larger benefits for companies (Melo and Garrido, 2012).

However, less attention has been given to the study of customer perceptions of CSR (García de los Salmones et al., 2005; Matute et al., 2010; Tian et al., 2011; Stanaland et al., 2011; Pérez and Rodríguez del Bosque, 2013). Nonetheless, customer's expectations and opinions are considered to directly influence the design and effectiveness of corporate strategies and as so their study is essential in the academic and business fields (Fukukawa et al., 2007). In this regard, CSR image refers to customer perceptions of corporate responses to the general social concerns of stakeholder groups (Lai et al., 2010; Pérez and Rodríguez del Bosque, 2013).

Aligning with this definition, scholars have considered that the stakeholder theory (Freeman, 1984) allows academics and practitioners to conceptualise CSR image from a comprehensive and more real perspective than other theories adopted by many researchers in marketing, such as the sustainable development or the pyramidal model proposed by Carroll (Maignan and Ferrell, 2004). Stakeholder theory is also useful to understand CSR image in almost any research context (Pérez and Rodríguez del Bosque, 2013). Freeman (1984) defines stakeholders as those groups or individuals who can affect or are affected by the achievement of the company's objectives or are those actors with a direct or indirect interest in the company. The stakeholder theory describes CSR as the obligations companies have towards these groups (Maignan and Ferrell, 2004) and CSR image as customer subjective perceptions of the performance of companies concerning these obligations (Pérez and Rodríguez del Bosque, 2013). Based on this idea, Pérez et al. (2013) suggest a dimensioning of the CSR image according to the most influential audiences of companies, named customers, shareholders, employees and the society. These scholars also include a fifth dimension that comprises general legal and ethical responsibilities of companies in their interactions with stakeholders. These ideas are supported by previous relevant scholars (e.g., Maignan and Ferrell, 2004; Turker, 2009) and they will be used in this paper to measure CSR image in the context of a service industry.

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