Which CSR Activities Motivate Socially Responsible Buying?

Abstract

Research has shown that companies with CSR activities have increased sales and customer loyalty. Consumers are using their purchasing power to support socially responsible companies.

However, companies must decide which CSR activities will provide a good return on investment

to make it sustainable. The purpose of this study is to examine the relationship between

consumer buying and singular CSR activities. Data was collected from a survey of 287

respondents. Based on the results, both society and the company can benefit from CSR activities

that: (1) support the local community; and (2) prevent human exploitation and unethical behavior

within supply chains.

Keywords: Corporate social responsibility; Consumer buying behavior; Social responsibility;

Conscientious consumer; Socially responsible buying; Societal marketing

i

Introduction

Being conscious of ethical and environmental concerns, consumers today want to buy from companies that are socially responsible (Garai-Fodor & Popovics, 2023). These consumers are willing to use their purchasing dollars to support companies that are positively contributing to society. According to a study by Edelman (2018), 64% of consumers will either choose or avoid a brand based on its support of social issues. Consumers will "reward" socially responsible companies by purchasing from them. On the flip side, consumers will "punish" non-responsible companies through their purchase decisions (Lerro et al., 2018). Research supports the premise that participating in CSR activities has a positive effect on sales, company reputation, and customer loyalty (Abdeen et al., 2016; Du et al., 2011; Smith, 2012; Verboven, 2011). A company involved in CSR can improve the image of their brand and motivate purchases from socially responsible consumers (Jabeen et al., 2023).

Consumers are making their societal needs known and putting pressure on companies to engage in activities that benefit society as a whole (Lii et al., 2011). About half of consumers think corporations can be more effective than the government in solving social problems (Edelman, 2018). The desire to be socially responsible in purchase decisions spans all age groups and income levels.

Contributing to society while serving customers is the basic idea behind corporate social responsibility (CSR). CSR initiatives include a myriad of activities, such as using sustainable energy, promoting diversity, or improving the local community. Consumers do not have the same response to all CSR activities (Rahim et al., 2011). People have different concerns and passions regarding social issues; thus, companies need to know which CSR activities are most important to their customers (Singh & Agarwal, 2013). Since a company's CSR activities significantly influence a consumer's perception of the company (Cobb, 2015), implementing the right CSR activities can result in positive

outcomes, such as increased sales and customer loyalty. However, there is a lack of research that gives clear direction on which CSR activities a company should invest in (Gadeikiene & Banyte, 2015).

While there are numerous studies aimed at identifying consumer characteristics that lead to socially responsible buying, this paper examines the characteristics of the CSR activities. The purpose of this study is to examine the relationship between consumer buying and specific CSR activities. This information will help managers make decisions regarding their CSR investments. The research objectives of this paper are:

- To examine the predictive power of specific CSR activities on consumer buying.
- To determine if the consumer characteristics of gender, political views, or religiosity influence the relationship between CSR activities and buying behavior.

CSR has become a component in consumer decision-making; thus, CSR is a requirement of conducting good business in today's market (Smith & Betts, 2015; Hult, 2011). No longer is there a question of whether or not a company should engage in CSR, but which CSR activity is beneficial to both the company and society.

Literature Review

Another term for socially responsible buying is "ethical consumption." Ethical consumption stems from a person's mindfulness that their purchasing dollars can influence societal issues and the actions of a company (Giesler & Veresiu, 2014). Ethical consumption is a form of political activism that supports the values of a specific company by choosing to purchase or not purchase a company's products (Britannica Money, 2025).

The ramification of an action is part of a person's assessment in their ethical decision-making process. In ethical consumption, this means that the ramification of helping the environment or helping people by purchasing from a socially responsible company may bring increased satisfaction for the

consumer (Hunt & Vitell, 1986). However, while this satisfaction may motivate consumers to consider ethical issues in their purchase decisions, research has shown that the intention to consume ethically does not necessarily translate into socially responsible buying (Bray et al., 2011). In a purchase decision, other factors can override the consumer's ethical values and concern over societal issues. There are different terms for this disconnect, such as attitudes-behavior gap, value-action gap, or ethical purchasing gap (Samarasinghe, 2010). A study by Bray et al. (2011) identified several outside factors that can derail a person from socially responsible buying: limited availability of products, inertia, high price, low product quality, and the effort required to purchase.

Numerous research studies have attempted to identify people who participate in socially responsible buying. However, the results of these studies have been conflicting, especially those focused on demographic variables (Cherrier, 2005). Some researchers have found that ethical consumption increases with age (Hines & Ames, 2000) and is more prevalent in females (Smith, 2012, 2010). Other researchers maintain that consumer demographics are weak predictors of ethical consumption (De Pelsmacker et al., 2005; O'Fallon & Butterfield, 2005).

Besides demographics, psychographics is another consumer characteristic that affects behavior. Psychographics refers to the attitudes and values of a person. In marketing, value congruence is the amount of similarity between a consumer's values and the values of a company, as perceived by the consumer (Cazier et al., 2007). Research has shown that an increase in value congruence between a person and a company results in increased customer loyalty and purchases (Ziniel et al., 2023; Voorn et al., 2018; Corley et al., 2012). Positive value congruence also leads to an increased identification with a brand and motivates people to express their support of the company (Ziniel et al., 2023; Davis et al., 2014).

Since consumers are buying from companies that share their values, companies are motivated to participate in activities that have social value, such as helping people and the environment. Companies advertise these socially responsible activities to attract and retain customers who share these values and are engaged in ethical consumption (Corley et al., 2012). By participating in socially responsible activities, a company signals to the consumer that it values the welfare of society and is concerned about more than making a profit. Being active in a specific CSR issue reveals a company's commitment to that issue. Consumers do not have complete information regarding a company, but a signal such as CSR involvement gives the consumer credible evidence of company values (Connelly et al., 2025).

In the extant literature there are numerous definitions of corporate social responsibility (CSR) (Abdeen et al., 2016). The common component of the various definitions is that companies contribute to improving societal conditions (Fraj-Andres et al., 2012). The European Commission (2001) describe CSR as the business practice of companies assimilating environmental and social concerns into their daily operations and interactions with stakeholders. According to Carroll (2010), corporate social responsibility goes beyond the general duty to stakeholders; it refers to the company's responsibilities to society.

Carroll (1979) designated four overarching constructs of CSR, namely, the economic, legal, ethical, and philanthropic responsibilities of a company. The majority of studies regarding CSR have focused on these four constructs (Yeo et al., 2018). Companies have an obligation, first and foremost, to their stakeholders to be profitable in order to stay in business. Every company has the fundamental role of providing products or services that people need and that facilitate job creation. This refers to the economic aspect of corporate social responsibility. Legal CSR issues involve the regulations companies must abide by in order to conduct business.

Encompassing more than legal requirements are ethical responsibilities, which compel a company to be honest and fair in their business operations and with their employees. Philanthropic responsibilities are desired, but not mandated, by the public. The Santa Clara Markkula Center for Applied Ethics defines ethics as follows: "Ethics is based on well-founded standards of right and wrong that prescribe what humans ought to do, usually in terms of rights, obligations, benefits to society, fairness, or specific virtues" (Velasquez et al., 2025).

Philanthropy includes actions that improve society, such as charitable donations and volunteerism (Maignan, 2001). In a study by Abdeen et al. (2016), only ethical beliefs were found to have a direct relationship with purchase behavior.

As social concerns emerge and change, so does the scope of CSR. The number of CSR activities in which companies engage has increased in response to prevalent societal concerns. For example, supply chain, sustainability, and diversity are now common CSR issues among Fortune 500 companies, whereas this was not the case ten years ago (Smith, 2017). CSR aligns with the triple bottom line concept, where the success of a company is gauged not by profits alone, but also by the actions of the company (Yeo et al., 2018). When companies act socially responsible, they engage in actions that promote stakeholder issues, sustainability, and the advancement of societal conditions (Bolton & Mattila, 2015).

Socially responsible actions of companies are especially important to consumers during times of economic recession. When consumers are undergoing financial hardships themselves, they are affronted by companies that are only concerned with increasing profits. Consumers support companies that care about the well-being of their community and society at large (Gadeikiene & Banyte, 2015). One study showed that consumers are more comfortable engaging in impulse buying if they think the purchase will help others and not simply satisfy their own immediate gratification (Moes et al., 2022).

CSR activities have evolved to encompass current societal issues. While the term supply chain typically refers to the process of creating and delivering a good, using this term as a CSR activity includes ethical labor issues such as preventing human exploitation within the supply chain. With the concern over child labor and human trafficking, there is consumer pressure for companies to monitor their supply chains and require suppliers to operate under anti-trafficking rules (Smith & Bets, 2015). In response to this pressure, companies are integrating human rights policies into their business operations (Smith et al., 2014).

Seventy percent of Fortune 500 companies are involved in activities that benefit their local communities. This may take the form of companies donating money or time to organizations and events. Companies are encouraging their employees to do volunteer work within the community. One-third of the Fortune 500 companies have the term "volunteer involvement" as a CSR heading on their websites (Smith, 2017).

Donating money to charitable causes is a CSR activity that falls under the category of philanthropy. Practicing philanthropy can produce a feeling of goodwill from consumers and employees alike. Employees and stakeholders have a sense of pride working with a compassionate company that is generous to those in need (Cohen, 2010).

The majority of firms today engage in activities to help the environment. Some companies refer to this avenue of CSR as "green" activities or as being a good citizen (Smith, 2017). Helping the environment may include waste management within the company, energy management, reducing pollution, or conserving natural resources (Wilson, 2010). However, it is difficult for companies to successfully communicate their efforts to protect the environment since consumers are often cynical of environmental claims coming from big business (Smith & Brower, 2012).

Diversity is a CSR category for over 60% of Fortune 500 companies (Smith, 2017). Diversity is the inclusion and non-discrimination of all people. In the job force, diversity includes the provision of equal work opportunities (Grosser, 2010). Diversity can also apply to using different skill sets within an organization. Besides referring to employees, diversity can be a policy applied to business partners, board members, and other stakeholders.

Conceptual Framework and Research Questions

The CSR activities used as independent variables in this study relate to the issues of: community, diversity, environment, supply chain, ethics, philanthropy, and sustainability. These seven areas of CSR activities were adapted from research by Smith (2017), who identified these CSR activities as the ones in which at least half of the Fortune 500 companies are most heavily involved. The independent variables are examined for their impact on consumer buying behavior (dependent variable). Consumer characteristics are tested to determine if they act as moderators in the relationship between buying behavior and CSR activities. The conceptual model is depicted in Figure 1.

[Insert Figure 1]

Value congruence supports the idea that consumers buy from companies whose values match their own. There is a benefit beyond altruism for companies that contribute resources to social issues. A company signals to its customers that it is concerned about people and the environment, instead of just making a profit. If a company chooses a social issue their customers care about, then there is an increase in value congruence between the company and the customer. An increase in value congruence results in increased purchases and customer loyalty. This paper looks at specific CSR activities to identify those that increase ethical consumption. The first research question is as follows:

RQ1: Is socially responsible buying behavior motivated by CSR activities related to: community, diversity, environment, supply chain, ethics, philanthropy, and sustainability?

Research regarding the influence of consumer demographics on socially responsible buying is conflicting. It may be beneficial to examine consumer psychographics of the consumer considering the effect of value congruence on buying behavior. Research has shown that political views and religiosity influence behavior, so the second research question applies these variables to socially responsible buying (cf., Sharpe et al., 2015; Ariail et al., 2012; Smith et al., 2011).

RQ2: Is the relationship between CSR activities and buying behavior affected by gender, political views, or religiosity?

Research Methodology

Data was collected from a self-administered questionnaire in an online survey. Using Qualtrics, the survey was delivered to respondents over a three-week period. The survey was preceded by a consent cover letter with instructions and Institutional Research Board mandatory disclosures that emphasized the confidentiality of survey responses. In compliance with the Federal regulations pertaining to the protection of human participants, the survey received prior approval from the researcher's affiliated University Institutional Review Board.

The sample used in the study contained 287 undergraduate students from a large public university located in the metropolitan area of a large city in the Southeastern United States. These students were taking accounting, economics, and finance classes. Nevertheless, they were not exclusively business majors. Using college students as respondents in academic research is a common practice, and contingent on the subject matter, these samples are thought to fairly exemplify the general population (cf., Russell et al., 2020; Linnhoff et al., 2014; Seock & Chen-Yu, 2007; Peterson, 2001).

Characteristics of the respondents are presented in Table 1. The sample was almost equally represented by gender: male 49.5%, female 50.5%. Most (87.8%) of the respondents were under the age of 25. Regarding political views, 40.4% consider themselves to be moderate. About 32% of the respondents had liberal political views and 27% had conservative views. In response to the statement "I consider myself to be a religious person," slightly over half (54.7%) agreed, 21.3% disagreed, and the remaining fourth were neutral.

[Insert Table 1]

The questionnaire used in this study contains two parts. The first part examines the socially responsible buying behavior of the respondents. Buying behavior is measured using the multi-item scale created by Maignam (2001). This scale consists of five statements for which respondents indicate their level of agreement/disagreement via a 5-point Likert scale: strongly disagree, disagree, neutral, agree, and strongly agree. The statements are as follows: (1) I would pay more to buy products from a socially responsible company. (2) I consider the ethical reputation of businesses when I shop. (3) I avoid buying products from companies that have engaged in immoral actions. (4) I would pay more to buy the products of a company that shows caring for the well-being of our society. (5) If the price and quality of two products are the same, I would buy from the firm that has a socially responsible reputation. These questions form a 5-item instrument for measuring buying behavior towards socially responsible companies.

Previous studies (e.g., Yeo et al., 2018; Abdeen et al., 2016; Maignam, 2001) have found Maignam's instrument to be both valid and reliable. For the purpose of our empirical analyses, the 5-point Likert scale responses were coded from '1' for strongly disagree up to '5' for strongly agree. A buying behavior index, composed of the sum of the mean responses to the five statements, was then

constructed. The Cronbach Alpha for this buyer behavior index was 0.778, which is indicative of this construct's validity and reliability.

The second part of the questionnaire measures consumer opinion regarding a company's involvement with the CSR activities used as independent variables. Based on prior research (Smith, 2017), seven types of CSR activities are examined: community, diversity, environment, supply chain, ethics, philanthropy, and sustainability. A definition of each activity is provided in Table 2.

[Insert Table 2]

To measure consumer support of a company's involvement with each of the CSR activities (independent variables), a total of 14 items were used—two for each CSR activity. Consumers responded to statements about individual CSR activities using the same 5-point Likert scale. Accordingly, each CSR activity index was composed of the sum of the responses to the two statements.

The wording of each statement is based on the definition of its corresponding CSR activity; definitions are taken from *The A-Z of Corporate Social Responsibility* (Carroll, 2010). For example, the definition of community is: Conducting business, hiring, and investing in people in order to build a thriving community. The two statements measuring respondent support of a company's involvement in its community are: (1) I believe companies must contribute to their local community by hiring and conducting business with local people whenever possible; and (2) I believe companies must invest resources in their local community. All of the statements included in the questionnaire are shown in Appendix 1. The Cronbach Alphas for each of the CRS activities were above 0.70 (ranging from 0.721 to 0.833), which is again indicative of acceptable levels of validity and reliability.

Multiple regression analysis was used to examine the relationships between buying behavior and each of the CSR activities. Z-tests were used on characteristics of the respondents to test for moderating effects between the independent and dependent variables.

Data Analysis and Findings

The response distributions by question across the 5-point Likert scale are shown in Table 3, along with the means and standard deviations for each construct. This Table includes the means and standard deviation of the index of buying behavior.

[Insert Table 3]

A higher buying behavior index should be interpreted as a consumer having a more favorable buying intention for socially responsible businesses. The mean buying behavior index of 18.88 was statistically higher (p < 0.01) than the index midpoint score of 15. The midpoint score of 15 is derived from having five questions in the index with a 'neutral' code of 3 being equidistant from the other responses (5 x 3). This index indicates that, on average, respondents are more inclined to purchase from socially responsible businesses. Of the five questions related to buying behavior, the statement with the strongest agreement (mean 4.16) is "If the price and quality of two products are the same, I would buy from the firm that has a socially responsible reputation."

CSR Activities that Motivate Socially Responsible Buying

Two regression analyses were conducted using the buying behavior index as the dependent variable. In the first regression model (Model 1), the regressors were the seven CSR activities. Then, in a second regression model (Model 2), we tested the consistency of the CSR activity coefficients and the moderating effects of the added consumer characteristic regressors. For both Models the VIF statistics were low (ranging from 1.031 to 2.299, not tabulated), thus indicating a negligible risk of multicollinearity.

In the Model 1 regression, two of the CSR activities had positive and significant effects on buying behavior. The coefficients of community and supply chain were significant at the p < 0.01 level. With the inclusion in the Model 2 regression of the consumer characteristic variables, the coefficient

of determination (adjusted R-square) slightly increased to 0.24 from the 0.234 found in Model 1. This change indicates that consumer characteristics improved the regression model fit. In Model 2, the coefficients remained consistent and highly significant (p < 0.01) for the community and supply chain CSR activities. Thus, in answer to the first research question, the CSR activities that consistently motivate socially responsible buying are those related to community and supply chain. The regression results are presented in Table 4.

[Insert Table 4]

The survey questionnaire contained two statements regarding community. The first one refers to companies using local human resources: "I believe companies must contribute to their local community by hiring and conducting business with local people whenever possible." The second statement pertained to community development: "I believe companies must invest resources in their local community." Together, these statements show that consumers want companies to financially help their community. This finding, that helping the community inspires socially responsible buying, is supported by a study by Ziniel and Gransden (2023) regarding value congruence. They found that increased value congruence led to increased buying from local customers but not non-local customers. Applying this to our study, the increase in buying will come from the inhabitants of the community being helped.

The second CSR issue that consistently motivates socially responsible buying are activities related to supply chain. The two statements in the questionnaire regarding supply chain focused on stopping unethical activities. Agreement with the first statement confirmed that consumers want companies to "monitor their supply chain and take action to stop unethical activities." The second statement addressed a specific concern: "I believe businesses must ensure that human exploitation is not occurring within their supply chain."

An additional observation is that CSR activities related to diversity, while receiving the highest index score (Table 3), displayed no significant explanatory power on the dependent variable of buying behavior. Even though consumers heartily agreed that companies must provide equal opportunities to all people without discrimination, this viewpoint did not translate into increased socially responsible buying.

CSR activities related to ethics, environment, sustainability, and philanthropy also received high index scores (Table 3), but did not have significant explanatory power on socially responsible buying behavior. While consumers agreed these issues are important, these opinions did not predict the tendency to practice socially responsible buying. A past study suggests that ethical issues influence buying behavior (Abdeen et al., 2016). While respondents in our study want companies to uphold ethical standards in their business operations, this issue did not significantly motivate socially responsible buying. However, our study showed that ethical policies within supply chains, such as protecting human rights, do motivate socially responsible buying.

Differences Across Consumer Characteristics

Using Z-tests, buying behavior and each of the CSR activities were next analyzed to compare subsample means of the bifurcated consumer characteristic: gender (male, female), political views (conservative, not conservative), and religiosity (religious, not religious).

Females, compared to males, displayed significantly (p < 0.01) higher buying intentions towards companies that practice CSR. In this regard, females were significantly (p < 0.05) more supportive of ethics and philanthropy.

Regarding political views, the responses of conservative and non-conservative consumers were compared. While both groups were inclined to purchase from companies that practice CSR, the politically non-conservative consumers exhibited a significantly (p < 0.01) higher degree of socially

responsible buying. In looking at CSR activities, non-conservative consumers showed significantly (p < 0.001) higher support of CSR activities related to philanthropy and sustainability. At a less significant level (p < 0.05), non-conservative consumers showed more support for activities related to community and environment.

Respondents' answers were compared according to the variable of religiosity. Both religious and non-religious consumers were inclined to purchase from socially responsible companies; there was not a significant difference between the groups. However, they did differ in their support of some CSR activities. Religious consumers were significantly (p < 0.001) more supportive of CSR activities related to community. Religious consumers were also more supportive of CSR activities related to ethics (p < 0.05). These sub-sample comparisons are presented in Table 5.

[Insert Table 5]

The questionnaire included a request for the respondent's age. Even though the data did not include a representative sample of all ages, age was included in the analysis. Approximately half of the respondents were age 20 or less and the other half were over age 20. The results indicate that the two age groups do not significantly differ in either buying behavior or in their preferences for any of the CSR activities.

Conclusions and Application

Consumers are using their purchasing power to show their support of socially responsible companies. With consumers including corporate social responsibility (CSR) in their purchase decision-making process, CSR is a necessity of good business. Research supports the idea that companies participating in CSR activities have increased sales and customer loyalty. However, choosing the optimum CSR activity can be challenging. The current study provides companies with direction on which CSR activities they should implement to increase sales and benefit the company whiles also

helping society. In support of prior research, our findings revealed consumers to be more inclined to purchase from companies engaged in CSR activities. Purchasing from companies that help people or the environment helps the consumer feel more satisfied with the purchase. This feeling of satisfaction can increase the intention to consume ethically. However, research has shown that intention does not automatically convert to buying behavior. Consumers want to buy from companies that support specific social issues and whose values match their own. When a company supports a social cause that consumers care about, consumers feel an increase in value congruence. In other words, an increase in the similarity between their values and the company's. Research has shown that increased value congruence translates to increased purchases and customer loyalty.

This study examined specific CSR activities in relationship to the seven social issues of community, diversity, environment, supply chain, ethics, philanthropy, and sustainability. These variables were examined for their impact on socially responsible buying behavior. While consumers voiced support for CSR activities in each of the social issues, only two were identified as motivating socially responsible buying. First, CSR activities that help the community led to increased ethical consumption. The term community refers to a company investing resources in the local economy. Second, supply chain related activities motivate socially responsible buying. As a CSR issue, the term supply chain encompasses ethical labor concerns such as child labor and human trafficking.

Gender was tested as a moderating influence on the relationship between buying behavior and CSR activities. In support of prior studies, females displayed significantly higher buying intentions towards companies that practice CSR. Females, compared to males, were more supportive of CSR activities related to ethics and philanthropy.

The variables of political views and religiosity were tested to determine if they affect the relationship between buying behavior and CSR activities. Non-conservative consumers, compared to

conservative, exhibited a higher degree of socially responsible buying. Religiosity did not have a significant effect on socially responsible buying. However, religious consumers, compared to non-religious, were more supportive of CSR activities related to community and ethics.

Practical Application

A company engaged in CSR signals to the consumer that they are not just profit oriented, but share concerns over societal issues. However, a company must make a profit to stay in business. No longer is there a question of whether or not a company should engage in CSR, but which CSR activities are sustainable by being positively linked to socially responsible buying.

This study provides helpful direction for marketing managers since two CSR activities were found to be significant predictors of socially responsible buying. Companies should consider allocating more of their resources to CSR activities related to: (1) supporting the local community; and (2) monitoring their supply chain for unethical practices. For community CSR, companies should invest resources in the community and also hire and conduct business with local people. For supply chain CSR, companies must prevent human exploitation and unethical practices from occurring within their supply chain.

Theoretical Contribution

This paper adds to the research of CSR by comparing the relationship of specific CSR activities with socially responsible buying. The research regarding the influence of consumer demographics on socially responsible buying is conflicting. This study adds a different approach by including the characteristics of the CSR activity in measuring impact on socially responsible buying. This paper contributes to research on value congruence by relating it to ethical consumption. Value congruence can be used as a means of choosing a CSR activity that will benefit the company as well as society.

Future Research

While conscientious consumers are a market segment for multiple product categories, some businesses may target micro-cultures within this segment. Thus, further research can categorize consumers according to their interest in specific products or businesses. This study can be expanded with additional social issues and CSR activities. Consumers can be categorized according to the social issues that most concern them. CSR activities and marketing communications can be personalized according to the passions of the conscientious consumer.

Limitations

A limitation of the study is its sample, which may not be generalizable to the entire population. There is potential bias related to using respondents from a single university and, perhaps, from mainly sampling business students. The sample used in this study may be homogeneous and, thus, the conclusions may not be applicable to diverse populations. The study can be improved by duplicating it using a larger sample with more diverse consumer characteristics. Future studies could gather data from non-university settings and different countries. This would allow comparisons with the present study and produce additional insights into the decision-making process of the socially responsible buyer.

While some variables in this study were found to be correlated, this does not infer that one variable causes the other. In addition, studies regarding social issues are subject to a social desirability bias (Smith, 2010). Therefore, lack of candor and personal bias may have limited the survey results.

References

Abdeen, A., Rajah, E., & Gaur, S.S. (2016). Consumers' beliefs about firm's CSR initiatives and their purchase behaviour. *Marketing Intelligence & Planning*, 34(1), 2-18.

Ariail, D., Abdolmohammadi, M., & Smith, L.M. (2012). Ethical predisposition of Certified Public Accountants: A study of gender differences. *Research on Professional Responsibility and Ethics in Accounting*, 16, 29-56.

Bolton, L.E., & Mattila, A. (2015). How does corporate social responsibility affect consumer response to service failure in buyer-seller relationships? *Journal of Retailing*, 91(1), 140-153.

Bray, J., Johns, N., & Kilburn, D. (2011). An exploratory study into the factors impeding ethical consumption. *Journal of Business Ethics*, 98(4), 597-608.

Britannica Money. (2025). Ethical consumerism. Available at https://www.britannica.com/money/ethical-consumerism.

Carroll, A.B. (1979). A three-dimensional conceptual model of corporate performance. *The Academy of Management Review*, 4(4), 497-505.

Carroll, A.B. (2010). Corporate social responsibility. In *The A-Z of Corporate Social Responsibility* (pp. 106-113). West Sussex, UK: John Wiley & Sons Ltd.

Cherrier, H. (2005). Using existential-phenomenological interviewing to explore meanings of consumption, in R. Harrison, T. Newholm & D. Shaw (eds.), *The Ethical Consumer* (Sage, London), pp. 125–135.

Cobb, J.A. (2015). Risky business: The decline of defined benefit pensions and firms' shifting of risk. *Organization Science*, 26(5), 1332-1350.

Cohen, J. (2010). Philanthropy. In *The A-Z of Corporate Social Responsibility* (pp. 315-316). West Sussex, UK: John Wiley & Sons Ltd.

Connelly, B. L., Certo, S. T., Reutzel, C. R., DesJardine, M. R., & Zhou, Y. S. (2025). Signaling theory: State of the theory and its future. *Journal of Management*, 51(1), 24-61.

Crane, A., & Matten, D. (2010). Business ethics. In *The A-Z of Corporate Social Responsibility* (pp. 45-51). West Sussex, UK: John Wiley & Sons Ltd.

Davis, R., Piven, I., & Breazeale, M. (2014). Conceptualizing the brand in social media community: The five sources model. *Journal of Retailing and Consumer Services*, 21(4), 468–481.

De Pelsmacker, P., & Janssens, W. (2007). A model for fair trade buying behaviour: The role of perceived quantity and quality of information and product specific attitudes. *Journal of Business Ethics*, 75(4), 361–380.

Du, S., Bhattacharya, C.B., & Sankar, S. (2011). Corporate social responsibility and competitive advantage overcoming the trust barrier. *Management Science*, 57(9), 1528-1545.

Edelman. (2018). Brands take a stand. 2018 *Edelman Earned Brand*. Available at https://www.edelman.com/sites/g/files/aatuss191/files/2018-10/2018_Edelman_Earned_Brand_Global Report.pdf (11 July 2020).

European Commission. (2001). Promoting a European framework for corporate social responsibilities. Green paper COM(2001)366. Office for Official Publications of the European Communities: Brussels, Belgium.

Fraj-Andres, E., Lopez-Perez, M.E., Melero-Polo, I., & Vazquez-Carrasco, R. (2012). Company image and corporate social responsibility reflecting with SMEs' managers. *Marketing Intelligence and Planning*, 30(2), 266-280.

Gadeikiene, A., & Banyte, J. (2015). Discourse on social responsibility in the context of marketing scientific research. *Social and Behavioral Sciences*, 213, 702-708.

Garai-Fodor, M., & Popovics, A. (2023). Analysing the Role of Responsible Consumer Behaviour and Social Responsibility from a Generation Specific Perspective in the Light of Primary Findings. *Acta Polytechnica Hungarica*, 20(3), 121-134.

Giesler, M., & Veresiu, E. (2014). Creating the responsible consumer: Moralistic governance regimes and consumer subjectivity. *Journal of Consumer Research*, 41(3), 840–857.

Grosser, K. (2010). Diversity. In *The A-Z of Corporate Social Responsibility* (pp. 138-140). West Sussex, United Kingdom: John Wiley & Sons Ltd.

Halley, D. (2010). Community development. In *The A-Z of Corporate Social Responsibility* (pp. 76-77). West Sussex, United Kingdom: John Wiley & Sons Ltd.

Hines, C. & Ames, A. (2000). Ethical consumerism. A research study conducted for the Co-Operative Bank (Mori, London).

Hult, G.T.M. (2011). Market-focused sustainability: Market orientation plus! *Journal of the Academy of Marketing Science*, 39(1), 1-6.

Hunt, S.D., & Vitell, S.J. (1986). A general theory of marketing ethics. *Journal of Macromarketing*, 6(1), 5–16.

Jabeen, R., Khan, K. U., Zain, F., & Atlas, F. (2023). Buy green only: Interplay between green marketing, corporate social responsibility and green purchase intention; the mediating role of green brand image. *Business Strategy & Development*, 6(3), 503-518.

Lerro, M., Vecchio, R., Caracciolo, F., Pascucci, S., & Cembalo, L. (2018). Consumers' heterogeneous preferences for corporate social responsibility in the food industry. *Corporate Social Responsibility and Environmental Management*, 25, 1050-1061.

Lii, Y.S., Wu, K.W., & Ding, M.C. (2013). Doing good does good? Sustainable marketing of CSR and consumer evaluations. *Corporate Social Responsibility and Environmental Management*, 20(1), 15-28.

Line, M., & Woodhead, J. (2010). Supply chain. In *The A-Z of Corporate Social Responsibility* (pp. 382-384). West Sussex, United Kingdom: John Wiley & Sons Ltd.

Linnhoff, S., Smith, K.T., & Smith, L.M. (2014). A comparison of work-life balance perspectives of future business professionals in the USA and Germany. *International Journal of Business and Globalisation*, 13(3), 322-353.

Maignan, I. (2001). Consumers' perceptions of corporate social responsibilities: A cross-cultural comparison. *Journal of Business Ethics*, 30(1), 57-72.

Moes, A., Fransen, M., Verhagen, T., & Fennis, B. (2022). A good reason to buy: Justification drives the effect of advertising frames on impulsive socially responsible buying. *Psychology & Marketing*, 39(12), 2260-2272.

OFallon, M.J. & Butterfield, K.D. (2005). A review of the empirical ethical decision-making literature: 1996–2003. *Journal of Business Ethics*, 59(4), 375–413.

Rahim, A., Jalaludin, F., & Tajuddin, K. (2011). The importance of corporate social responsibility on consumer behaviour in Malaysia. *Asian Academy of Management Journal*, 16(1), 119-130.

Russell, H.M., Ariail, D. L., Smith, K.T., & Smith, L.M. (2020). Analysis of compassion in accounting and business students, overall and by gender. *Journal of Accounting Education*, 53, 100684.

Peterson, R.A. (2001). On the use of college students in social science research: Insights from a second-order meta-analysis. *Journal of Consumer Research*, 28(3), 450-461.

Samarasinghe, D.R. (2010). Investigating how congruence between consumers' environmental values and marketing information influence green purchasing behaviour in Sri Lanka. In *The 8th International Postgraduate Research Colloquium: Interdisciplinary Approach for Enhancing Quality of Life IPRC Proceedings*, 127-138.

Seock, Y. & Chen-Yu, J.H. (2007). Website evaluation criteria among US college student consumers with different shopping orientations and Internet channel usage. *International Journal of Consumer Studies*, 31(3), 204-212.

Sharpe, M., Grossman, A., Smith, K.T., & Smith, L.M. (2015). Investigating how religiosity, ethics, and other factors relate to future accounting and business professionals' views on work-life balance. *Journal of Accounting, Ethics & Public Policy*, 16(4), 653-689.

Singh, R., & Agarwal, S. (2013). Does CSR orientation reflect stakeholder relationship marketing orientation? An empirical examination of Indian banks. *Marketing Intelligence and Planning*, 31(4), 405-420.

Smith, K.T. (2010). An examination of marketing techniques that influence Millennials' perceptions of whether a product is environmentally friendly. *Journal of Strategic Marketing*, 18(6), 457-470.

Smith, K.T. (2012). Longitudinal study of digital marketing strategies targeting Millennials. *Journal of Consumer Marketing*, 29(2), 86-92.

Smith, K.T. (2017). Longitudinal analysis of corporate social responsibility on company websites. *Business and Professional Communications Quarterly*, 80(1), 70-90.

Smith, K.T., & Betts, T. (2015). Your company may unwittingly be conducting business with human traffickers: How can you prevent this? *Business Horizons*, 58, 225-234.

Smith, K.T., & Brower, T.R. (2012). Longitudinal study of green marketing strategies that influence Millennials. *Journal of Strategic Marketing*, 20(6), 535-551.

Smith, K.T., Martin, H, & Smith, L.M. (2014). Human trafficking: A global multi-billion dollar criminal industry. *International Journal of Public Law and Policy*, 4(3), 293-308.

Smith, K.T., Smith, L.M., & Brower, T.R. (2011). An examination of work-life balance perspectives of accountants. *International Journal of Critical Accounting*, 3(4), 367-383.

Velasquez, M., Andre, C., Shanks, T., & Myer, M.J. (2025). What is Ethics? Santa Clara Markkula Center for Applied Ethics. Available at https://www.scu.edu/ethics/ethics-resources/ethical-decision-making/what-is-ethics/

Verboven, H. (2011). Communicating CSR and business identity in the chemical industry through mission slogans. *Business and Professional Communication Quarterly*, 74, 415-431.

Visser, W., Matten, D., Pohl, M., & Tolhurst, N. (Eds.). (2010). In *The A-Z of Corporate Social Responsibility*. West Sussex, United Kingdom: John Wiley & Sons Ltd.

Voorn, R.J., van der Veen, G., van Rompay, T.J., & Pruyn, A.T. (2018). It takes time to tango: The relative importance of values versus traits in consumer brand relationships. *Journal of Consumer Behaviour*, 17(6), 532–541.

Wilson, E. (2010). Environment. In *The A-Z of Corporate Social Responsibility* (pp. 156-159). West Sussex, United Kingdom: John Wiley & Sons Ltd.

Yeo, A.C., Lee, S.X., & Carter, S. (2018). The influence of an organisation's adopted corporate social responsibility constructs on consumers' intended buying behaviour: a Malaysian perspective. *Social Responsibility Journal*, 14(3), 448-468.

Ziniel, C.E., & Gransden, C.A. (2023). How value congruence affects fan consumption behaviour. *International Journal of Sport Management and Marketing*, 23(1-2), 21-43.

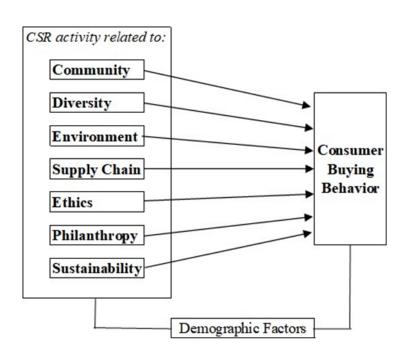


Figure 1: Conceptual Model and Components

Table 1: Consumer Characteristics

	(N =	287)		(N =	= 287)
Variable	No.	%	Variable	No.	%
Gender			Political Views		
Male	142	49.5	Very liberal	19	6.6
Female	145	50.5	Somewhat liberal	74	25.8
			Moderate	116	40.4
Age			Somewhat conservative	64	22.3
Under 20	139	48.4	Very conservative	14	4.9
20-24	113	39.4			
25-29	20	7.0	Religiosity		
30-34	5	1.7	Strongly disagree	23	8.0
35-39	3	1.1	Disagree	38	13.3
40-44	3	1.1	Neutral	69	24.0
45 <u>≥</u>	4	1.3	Agree	108	37.6
			Strongly Agree	49	17.1

Table 2: CSR Activities and Definitions

Community	Conducting business, hiring, and investing in people in order to build a thriving community (Halley, 2010).
Diversity	Non-discrimination and inclusion of all people while providing equal opportunities (Grosser, 2010).
Environment	Waste management, pollution, ecological degradation, energy management, and conservation of natural resources (Wilson, 2010).
Supply Chain	Social, ethical, labor, and environmental issues within the creation and delivery of products and services (Line & Woodhead, 2010).
Ethics	Choices, circumstances, and actions that involve moral concerns regarding right and wrong (Crane & Matten, 2010).
Philanthropy	An altruistic action providing financial or other support for the good of society (Cohen, 2010).
Sustainability	Advancement that fulfills present needs without harming the ability of future generations to meet their needs (Visser, 2010).

Table 3: Descriptive Statistics of Survey Questions and Constructs

			Neither				
	Strongly	Disagree	agree nor	Agree	Strongly		
Questions &	disagree	_	disagree		agree		Standard
CSR Activities	(1)	(2)	(3)	(4)	(5)	Mean	Deviation
Q1	0.7%	8.7%	28.2%	46.0%	16.4%	3.69	0.873
Q2	1.4%	13.9%	26.8%	40.8%	17.1%	3.58	0.975
Q3	2.4%	12.5%	24.7%	41.5%	18.8%	3.62	1.007
Q4	1.7%	8.4%	22.6%	39.7%	27.5%	3.83	0.983
Q5	0.7%	3.8%	16.0%	37.3%	42.2%	4.16	0.880
Buying behavior	-	-	-	-	-	18.88	3.440
Q6	0.7%	4.5%	25.4%	50.2%	19.2%	3.83	0.814
Q7	0.3%	7.3%	22.3%	48.1%	22.0%	3.84	0.862
Community	-	-	-	-	-	7.67	1.489
Q8	0.7%	0.3%	8.4%	27.5%	63.1%	4.52	0.723
Q9	1.4%	1.0%	6.6%	14.6%	76.3%	4.63	0.772
Diversity	-	-	-	-	-	9.15	1.365
Q10	0.3%	0.3%	12.9%	32.4%	54.0%	4.39	0.749
Q11	0.7%	2.8%	17.8%	42.9%	35.9%	4.10	0.838
Environment	-	-	_	-	-	8.50	1.429
Q12	0.3%	1.0%	9.4%	39.4%	49.8%	4.37	0.727
Q13	0.3%	0.3%	9.1%	28.6%	61.7%	4.51	0.704
Supply Chain	-	-	-	-	-	8.88	1.325
Q14	1.4%	2.4%	11.5%	33.1%	51.6%	4.31	0.872
Q15	1.0%	1.7%	16.0%	42.5%	38.7%	4.16	0.829
Ethics	-	-	-	-	-	8.47	1.505
Q16	2.1%	9.8%	34.1%	35.9%	18.1%	3.58	0.964
Q17	2.1%	9.4%	30.0%	36.2%	22.3%	3.67	0.992
Philanthropy	-	-	-	-	-	7.25	1.759
Q18	0.7%	1.7%	19.2%	37.6%	40.8%	4.16	0.842
Q19	0.7%	0.3%	13.9%	39.0%	46.0%	4.29	0.770
Sustainability	-	-	-	-	-	8.45	1.476

Table 4: Regression Analysis of Buying Behavior Determinants

Dependent Variable: Buying Behavior					
Independent Variables	Model 1	Model 2			
Intercept	6.417**	7.804**			
1	(0.000)	(0.000)			
Community	0.431**	0.438**			
,	(0.004)	(0.005)			
Diversity	-0.107	-0.144			
J	(0.534)	(0.405)			
Environment	-0.125	-0.125			
	(0.501)	(0.500)			
Supply Chain	0.525**	0.549**			
11 3	(0.010)	(0.007)			
Ethics	0.253	0.243			
	(0.114)	(0.131)			
Philanthropy	0.185	0.128			
1 2	(0.154)	(0.332)			
Sustainability	0.361*	0.332†			
•	(0.044)	(0.068)			
Age		-0.001			
8-	-	(0.998)			
Gender		0.714*			
	-	(0.048)			
Political		-0.289			
	-	(0.153)			
Religiosity		-0.025			
	-	(0.880)			
Adjusted R ²	0.234	0.240			
F-Statistic	13.481**	9.218**			
	(0.000)	(0.000)			
Observations	287	287			

This Table reports the results of 2 ordinary least squares regression coefficient estimates using the buying behavior score as the dependent variable. The first set of regressors includes the seven CSR activities. The second set of regressors includes the consumer characteristics of age (measured in years), a dummy variable for gender (coded 0 for male, 1 for female) and the political view and religiosity measures. The coding used for the political and religiosity variables is similar to the earlier analysis. The regression coefficient p-values are reported in parentheses below each coefficient estimate, and the 2-tailed significance test is indicated as: ** p < 0.01; * p < 0.05; † p < 0.10.

Table 5: Z-Tests of Differences in Means across Consumer Characteristics

	Ag	e	Gender			
	Younger (< 20 years of age)	Older (≥ 20 years of age)	Differences (p values)	Male	Female	Differences (p values)
Buying behavior	18.59	19.15	-0.56 (0.168)	18.33	19.41	-1.08** (0.007)
Community	7.51	7.81	-0.30 (0.087)	7.53	7.80	-0.27 (0.122)
Diversity	9.12	9.19	-0.07 (0.648)	9.03	9.28	-0.25 (0.124)
Environment	8.47	8.52	-0.05 (0.788)	8.41	8.59	-0.18 (0.292)
Supply chain	8.82	8.94	-0.12 (0.448)	8.80	8.96	-0.16 (0.320)
Ethics	8.41	8.53	-0.12 (0.511)	8.29	8.65	-0.36* (0.042)
Philanthropy	7.26	7.25	0.01 (0.965)	7.03	7.48	-0.45* (0.030)
Sustainability	8.34	8.56	-0.22 (0.200)	8.36	8.54	-0.19 (0.287)
N	139	148	-	142	145	-

	Politica	l Views				
	Not		Differences	Not		Differences
	Conservative	Conservative	(p values)	Religious	Religious	(p values)
Buying behavior	19.23	17.92	1.31**	18.66	19.06	-0.40
			(0.007)			(0.331)
Community	7.77	7.38	0.39*	7.33	7.94	-0.61**
			(0.044)			(0.000)
Diversity	9.25	8.88	0.37	9.18	9.13	0.06
			(0.066)			(0.724)
Environment	8.62	8.17	0.46*	8.47	8.52	-0.05
			(0.020)			(0.757)
Supply chain	8.95	8.69	0.26	8.90	8.87	0.03
			(0.151)			(0.831)
Ethics	8.52	8.33	0.19	8.24	8.66	-0.42*
			(0.352)			(0.018)
Philanthropy	7.50	6.59	0.91**	7.07	7.41	-0.34
			(0.000)			(0.104)
Sustainability	8.67	7.86	0.82**	8.49	8.42	0.07
			(0.000)			(0.682)
N	209	78	-	130	157	-

This Table presents the means and mean differences for Buying Behavior and CSR activities across consumer characteristics. The top two tests of subsample differences relate to age and gender respectively, while the bottom two tests of subsample differences relate to political views and religiosity. Age was bifurcated into younger and older subsamples using a cutoff age of 20 years. Political views were bifurcated into conservative and not conservative subsamples. The Conservative subsample includes consumers who characterized their political views as either somewhat conservative or very conservative. All other political view responses are included in the not conservative subsample. Similarly, the Religiosity responses are bifurcated into religious and not religious subsamples. The religious subsample includes the agree and strongly agree responses, while the not religious subsample includes all other responses. The p-values for the difference in the subsamples means is reported with the 2-tailed significance test as follows: ** p < 0.01; * p < 0.05.

Appendix 1: Statements used in the Questionnaire

Please indicate the extent to which you disagree or agree with the statements below. [Scale: Strongly Disagree – Disagree – Neutral – Agree – Strongly Agree]

Questions measuring consumers' support of socially responsible businesses:

- 1. I would pay more to buy products from a socially responsible company.
- 2. I consider the ethical reputation of businesses when I shop.
- 3. I avoid buying products from companies that have engaged in immoral actions.
- 4. I would pay more to buy the products of a company that shows caring for the well-being of our society.
- 5. If the price and quality of two products are the same, I would buy from the firm that has a socially responsible reputation.

Questions measuring consumers' support of CSR activities:

(Community, Diversity, Environment, Supply Chain, Ethics, Philanthropy, & Sustainability)

- 6. I believe companies must contribute to their local community by hiring and conducting business with local people whenever possible. (Community)
- 7. I believe companies must invest resources in their local community. (Community)
- 8. I believe businesses must provide equal opportunities to all qualified people. (Diversity)
- 9. I believe businesses must not discriminate against anyone. (Diversity)
- 10. I believe businesses must reduce the amount of waste and pollution they produce. (Environment)
- 11. I believe businesses must commit their time and money into making their operations energy efficient. (Environment)
- 12. I believe businesses must monitor their supply chain and take action to stop unethical activities. (Supply Chain)
- 13. I believe businesses must ensure that human exploitation is not occurring within their supply chain. (Supply Chain)
- 14. I believe businesses must not compromise their ethical standards in order to achieve company goals. (Ethics)
- 15. I believe businesses must ensure that the respect of ethical principles has priority over economic performance. (Ethics)
- 16. I believe that businesses must allocate some of their resources to philanthropic activities. (Philanthropy)
- 17. I believe businesses must make financial contributions that help improve social problems. (Philanthropy)
- 18. I believe businesses have a responsibility to conserve our natural resources. (Sustainability)
- 19. I believe businesses must fulfill the present needs of consumers without harming the ability of future generations to meet their needs. (Sustainability)