I. Introduction

Increasing concerns about corporate ethics in the marketplace have produced allocating firms' resources to corporate social responsibility (CSR) which demonstrates a firm's consideration for a wide-range of social initiatives. While many firms affiliate themselves with causes, some go beyond just engaging in CSR to position themselves as the socially responsible firms (Du,
Bhattacharya, & Sen, 2007). As many studies have revealed, CSR activities enhance brand evaluations (Klein & Dawar, 2004); brand loyalty (Castaldo, Perrini, Misani, & Tencati, 2009); reputation and image (Dawkins & Lewis, 2003; Stanaland, Lwin, & Murphy, 2011); corporate identity (David, Kline, & Yang, 2005); brand equity (Ahn & Ryou, 2013); corporate benefit and customer donation to non-profit organizations (Lichtenstein, Drumwright, & Braig, 2004); trust and affective identification towards the companies (Lin, Chen, Chiu, & Lee, 2011). However, despite industry enthusiasm for CSR, consumers do not always have favorable responses to CSR activities. Because corporate scandals such as greenwashing and cause exploitations lead consumers to public cynicism and suspicion (Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009). Even when a firm does not do harm, CSR activities can backfire on the firm if consumers become suspicious on the firm’s true intention for the activities (Marín, Cuestas, & Román, 2015). Whether a firm do CSR activities for profits or moral duty or whether they are for pretenses of being ethical or for heartfelt considerations is critical for consumers to make decisions. Relating to consumer decision making, attribution is a process of how consumers make causal explanations about how they answer questions (Mizerski, Golden, & Kernan, 1979). If consumers question a firm’s motivation, they may elicit more persuasion knowledge, which results in greater cognitive elaboration in the evaluation of motivations (Becker-Olsen, Cudmore, & Hill, 2006).

Consumers’ inference of the underlying intent of a firm can bring various behavioral or attitudinal responses to the firm. Recent studies demonstrated that consumers’ perceptions of CSR motives directly or indirectly influenced consumers’ responses such as attitude towards the firm (Choi, 2012; Choy et al., 2014; Groza, Pronschinske, & Walker, 2011; Ku, Yoon, & Lee, 2015; Lee, 2007); purchase intention (Choy, J. Kim, & Y. Kim, 2014); Ellen, Webb, & Mohr, 2006; Groza et al., 2011); repeat patronage (Vlachos et al., 2009); corporate loyalty (Park, Koo, & Kang, 2012; Vlachos et al., 2010); corporate image (Bang, Kim, & Park, 2013); organizational trust (Bang et al., 2012; Vlachos et al., 2010); WOM (Park et al., 2012; Vlachos et al., 2010); quality of relationship with firms (Chaiy, 2011); and recommendation intentions (Ellen et al., 2006; Vlachos et al., 2009). Mediating and moderating roles of attributions between elements of CSR activities and consumer responses were also reported (Barone et al., 2007; Du et al., 2007; Groza et al., 2011; Klein et al., 2004; Moon & Lee, 2015). Although consumers’ motivations, information, and prior beliefs are generally known as the antecedents of consumers’ attributions (Kelley & Michela, 1980), relatively little attention has been paid to antecedents of attributions in CSR studies.

This study concentrate more on consumers’ prior beliefs in CSR related context, specifically, consumers’ ethics to approach CSR attributions. Because consumers are key participants in the business process and not considering them can result in an incomplete understanding of that process (Vitell, 2003). Moreover, it is an undeniable fact that ethical consumerism is a growing phenomenon. Although the recent studies have discovered attitude-behavior gap caused by other factors affecting the buying decision such as price, quality, convenience, and brand familiarity (Pelsmacker, Driesen, & Rayp, 2005), more consumers become aware of
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ethics and choose goods that are ethically produced and not harmful to the environment and human based on their ethical values. According to the ethical consumer markets report (Triodos Bank, 2015), ethical spending in the UK has been growing £13,046 million in 1999 to £80,257 million in 2014, which demonstrates that despite continuing economic hardship, people are making conscious choices, and at a growing rate. Consumer ethics are the moral principles and standards that guide the behaviors of individuals as they obtain, use, and dispose of goods and services (Muncy & Vitell, 1992). Expanded the range of these behaviors, how they infer the firms’ CSR motives may be grounded on consumers’ ethical beliefs.

Therefore, this study identifies the underlying dimensions of consumer ethics and examines how consumer ethics influences the CSR motive attributions and subsequent perception of firm’s ethicality.

II. Literature review

1. Attribution theory

Attribution is a cognitive process in which people indicate a cause or explain a certain event (Kelley, 1973). When people learn about the behavior of a person about whom they have little prior information, they usually take the behavior at face value and attribute it. Such correspondent inferences are obtained even when situational factors are relevant to explain the behavior (Yoon, Gurhan-Canli, & Schwarz, 2006). This attributional process is also aroused in the business context where consumers are suspicious of firms’ true intentions behind the firms’ activities such as CSR activities or involvement in good causes. Consumers may consider whether a firm do CSR activities for profits or moral duty or whether it pretends to be ethical or sincerely considerate towards society when they make decisions to buy. Relating to consumer decision making, attribution is a process of how consumers make causal explanations about how they answer questions (Mizerski et al., 1979). If consumers question a firm’s motivation, they may elicit more persuasion knowledge, which results in greater cognitive elaboration in the evaluation of motivations (Becker-Olsen et al., 2006). To sum up, attributional processes explain consumers’ reactions to CSR, attribution theory provides a theoretical basis for the argument that consumers will attempt to understand firms’ motives embedded within marketing communications (Becker-Olsen et al., 2006).

2. Consumer ethics

Ethical consumers are not only aware of ethics but more likely to be thoughtful about ethical purchases. They make their purchase decisions on the basis of ethical values such as fair-trade principles, eco-friendly productions, human rights, animal rights, environmental protections and supply chain policies. Of importance to marketers, is the ability to separate those who merely express concern for the environment and social issues from those who act on their concerns in the consumer marketplace (Roberts, 1995). Thus, a large number of studies have focused on identifying ethical consumers starting from Anderson and Cunningham (1972)’s study on the socially conscious consumer. Although a majority of these studies gave more weight on green consumers, the characteristics of ethical
consumers were understood in various aspects (i.e., attitudinal, behavioral, and personal aspects). Attitudinal variables such as environmental concern, perceived consumer effectiveness, and ethical beliefs (Al-Khatib, Stanton, & Rawwas, 2005; Antil, 1984; Dickson, 2001; Roberts, 1995; Thompson, Anderson, Hansen, & Kahle, 2010; Webster, 1975) were used relatively more often than behavioral ones such as buying habits and ethical behaviors (Jain & Kaur, 2006; Koszewska, 2013).

However, many studies have reported that there is discrepancy between attitude and behavior in social marketing area. Although consumers have socially responsible attitudes, they are more influenced by other factors such as price, quality, convenience, and brand familiarity when they make a decision to buy (Boulstridge & Carrigan, 2000; Carrigan & Attala, 2001; Creyer, 1997; Creyer & Ross, 1997; Öberseder, Schlegelmilch, & Gruber, 2011; Pelsmacker et al., 2005). In other words, it is necessary to consider consumers’ ethical behaviors as well as their ethical attitudes in the consumption context when testing the effect of the antecedents of consumers’ information processing such as attributions.

Thus, this study takes Vitell and Muncy (2005)’s Consumer Ethics Scales (CES) to the CSR attributions process. CES measures consumer’s judgements concerning a wide range of situation that have ethical contents and that they may face as consumers and displays consumers’ behavioral attitudes towards ethics while other scales are relatively limited to a certain area of ethics or cognitive aspect of attitudes. For example, Socially Conscious Consumer Index (Webster, 1975) and Socially Responsible Consumption Behavior scale (Antil, 1984) only deal with environmental concerns, and Ethics Position Questionnaire (Forsyth, 1980) and Multidimensional Ethics Scale (Reidenbach & Robin, 1990) measure only ethical beliefs. On the other hand, revised CES (Vitell & Muncy, 2005) consists of seven dimensions containing actively/ passively benefiting, questionable legal actions, no harm/no foul, recycling, downloading, and doing good, examining the extent of ethics of diverse marketplace practices. ‘Actively benefiting’ actions are likely to be perceived as illegal by most consumers, while ‘passively benefiting’ actions are tended to be more ethical than actively benefiting from an illegal activity (Vitell, Lumpkin, & Rawwas, 1991; Vitell & Muncy, 2005). ‘Questionable legal actions’ are actively benefiting from a questionable, but not necessarily illegal, action. ‘No harm/no foul’ activities may be acceptable to some consumers, since these are perceived as not resulting in any harm (Vitell & Muncy, 1992). Vitell and Muncy (2005) added ‘downloading’ that relate to intellectual property such as downloading copyrighted materials/buying counterfeit goods, ‘recycling’ includes recycling/environmental awareness, and ‘doing good’ captures the consumers’ desire to do the right thing.

3. Attributions of CSR motives

Through the attributional process, consumers elaborate on the firms’ CSR message and arrive at inferred motives. Drawn on deontology and teleology, traditional attributions of firms’ motives for CSR were categorized as firm-serving (self-centered) and public-serving (other centered). Since Drumwright (1996) investigated that company advertising campaigns had economic objectives such as increasing sales or enhancing image, and noneconomic objectives
related solely to a social agenda, many studies at large dealt with two types of motives: firm-serving or public-serving. Firm-serving or egoistic motives are drawn from extrinsic attribution which stakeholders may perceive that the firm is strategic in its CSR initiatives. Public-serving or altruistic motives stem from intrinsic attribution which is related to the moral aspect of the firm. CSR is a moral duty of the firm towards society (Graafland & Ven van de, 2006). Stakeholders trust the ‘benevolent’ character of the firm as the true values of the firm (Story & Neves, 2014). Generally, consumers are likely to evaluate firms more negatively if they attribute the firm’s CSR initiatives to firm-serving motivations rather than to public-serving motivations.

While many studies adopted this dichotomy as moral vs. strategic motive (Graafland & Ven van de, 2006), sincere vs. image-promotional motive (Yoon et al., 2006), profit-motivated vs. socially-motivated (Becker-Olsen et al., 2006), and selfless vs. self-interested motive (Du et al., 2007), and intrinsic vs. extrinsic (Story & Neves, 2014), some researchers argued the subdivided motives based on this distinctions. For example, Webb and Mohr (1998) coded the firm’s motives into four categories: (1) help for the firm itself, (2) help mostly for the firm itself, (3) help mostly for others but partly for the firm, and (4) help solely for others. Groza et al. (2011) used value-driven, strategic, and stakeholder-driven attributions. Graafland and Mazereeuw (2012) elucidated three CSR motives as financial, ethical, and altruistic employing 473 executives as research subjects. Swanson (1995) also proposed three principal motivations for firms to engage in CSR: economic, positive duty, and negative duty, which influenced Maignan and Ralston (2002)’s segments as performance-driven, value-driven, and stakeholder-driven. Marin et al. (2015) follow Ellen et al. (2006)’s typology of attributions as value-driven and strategic- or stakeholder-driven and egoistic-motives. Ellen et al. (2006) initially approached to attributions in terms of centered, self-centered, and win–win motivations on the basis of the traditional views such as self-centered and other-centered motivation, then expanded them to four different motives to CSR engagement. These include egoistic motives, in which the firm is more likely to take advantage of CSR than help it, strategic, in which the firm attains business goals (e.g., increase market share, create positive images); stakeholder-driven, in which the firm support of social cause solely because of stakeholder pressure; and value-driven motives, in which the firm engages in CSR for the benevolent purpose.

4. The antecedents of attributions

Integrating attribution theory and research, Kelley and Michela (1980) suggested information about the consequences of the action, the perceiver’s beliefs, and the perceiver’s motivations as the antecedents of attributions based on Jones & Davis’s (1965) theory of correspondent inference. This may emphasize more on consumers as principle agents of attribution processes rather than others. However, a majority of CSR attributions studies seem to lean towards external factors such as company traits or circumstances. The antecedents of attributions which prior studies suggested can be categorized into three groups: activity-specific, company-specific, and consumer-specific factors. Activity-specific factors include timing (Bang et al., 2013; Becker-Olsen et al., 2006; Groza et al., 2011;
Klein & Dawar, 2004; Wagner, Lutz, & Weitz, 2009), information sources (Groza et al., 2011; Yoon, Gurhan-Canli, & Schwarz, 2006), the sphere of activities (Bang et al., 2013), benefit salience of CSR activities (Yoon et al., 2006), and spatial distance of action (Groza et al., 2011). Corporate hypocrisy (Marín et al., 2015), corporate ability (Marín et al., 2015), company–cause fit (Ellen et al., 2006; Marín et al., 2015), and commitment to a cause (Ellen et al., 2006) are company–specific factors. Consumer–specific factors cover CSR awareness (Du et al., 2007), CSR perception (Groza et al., 2011), interpersonal trust (Marín et al., 2015), consumers’ perceptions of fit (Becker-Olsen et al., 2006), consumers’ interest in CSR (Choi, 2012) and brand familiarity (Choi, 2012). Since consumers are principle agents who make causal inferences to explain why firms behave in a certain way or do CSR activities, more interest in consumer–specific factors is needed. This study approaches to CSR attributions by taking consumers’ beliefs and behaviors, specifically, consumers’ ethics. As depending upon the characteristics and the preferences of individual consumers, different ethical dimensions may result in differences in willingness (not) to buy products incorporating ethical values (Pelsmacker et al., 2005). Consumers’ ethical beliefs explained by their ethical judgements will determine CSR attribution.

Thus, the following hypotheses are tested:

H1: Consumer ethics will have an effect on attributions of CSR motives (strategy–driven).

H2: Consumer ethics will have an effect on attributions of CSR motives (value–driven).

H3: Consumer ethics will have an effect on attributions of CSR motives (stakeholder–driven).

5. Influence of attribution of CSR motives

Many studies demonstrated that consumers’ perceptions of CSR motives directly or indirectly influenced their evaluative responses such as attitude towards the firm (Choi, 2012; Choy et al., 2014; Groza et al., 2011; Ku et al., 2015; Lee, 2007), purchase intention (Choy et al., 2014; Ellen et al., 2006, Groza et al., 2011), repeat patronage (Vlachos et al., 2009), customer loyalty (Kim & Park, 2009; Park et al., 2012; Vlachos et al., 2010), corporate image (Bang et al., 2013), organizational trust (Bang et al., 2013; Park et al., 2012; Vlachos et al., 2010), WOM (Park et al., 2012; Vlachos et al., 2010), quality of relationship with firms (Chaïy, 2011), perceived reciprocity (Kim & Park, 2009) and recommendation intentions (Ellen et al., 2006; Vlachos et al., 2009). Besides, these influences were reported to rely on the types of attributions. For examples, when consumers attribute CSR actions to firm–serving motivations, negative reactions to the sponsoring firm often ensues (Du et al., 2007; Drumwright, 1996; Ellen et al., 2000; Groza et al., 2011; Vlachos et al., 2010; Webb & Mohr, 1998). Because consumers perceived firm–serving benefits were salient and the firm outwardly stated purely public–serving motives (Forehand & Grier, 2003). Thus, CSR actions only improve company evaluations when sincere motives were attributed (Yoon et al., 2006). Specifically, value–driven, and strategic motives positively influence purchase intention, trust, loyalty, or attitude while egoistic and stakeholder–driven motives have negative impacts on them (Ellen et al., 2006; Groza et al., 2011; Park et al., 2012; Vlachos et al., 2010). Even employees attribute different motives for the CSR practices of their organization as well. They believe that the firm invests in CSR
activities that create good to stakeholders without any expectations to the organization, but also believe that organizations invest in CSR activities strategically. (Story & Neves, 2014).

6. Consumer perceived ethicality

Consumer perceived ethicality (CPE) represents consumers’ subjective impression of ethicality, (Brunk, 2012). According to Brunk (2012), consumer position and response to a firm’s morality and business practices could be categorized as: (1) perceived importance and attitude towards corporate ethics, (2) sentiment towards business ethics, and (3) corporate associations. Hence, CPE is consumers’ overall perception of the moral disposition of a firm (Brunk, 2012). As consumer perceptions and attitudes undoubtedly influence behavior, CPE has a positive relation with both product brand trust and product brand affect which subsequently influence product brand loyalty (Singh et al., 2012). This was also confirmed in the context of corporate services brands as CPE which is affected by employee empathy has a positive and indirect effect on customer loyalty and positive word-of-mouth (Markovic, Iglesias, Singh, et al., 2015). Singh, Iglesias, and Batista-Foguet (2012) also conceptualize CPE at the corporate brand level as the perception of the brand as being honest, responsible, and accountable toward various stakeholders. This subjective impression of ethicality can be another type of evaluative responses towards a firm. Therefore, consumers’ inferences on firms’ CSR motivations will accompany empathy which leads to CPE. Additionally, CPE will depend on different types of attribution of CSR motives.

Thus, the following hypothesis is tested:

H4: Attributions of CSR motives will have an effect on consumer perceived ethicality.

III. Methods

1. Data collection and characteristics of respondents

This study targeted adult consumers aged 20 to 59 who were aware of CSR. Data were collected through the online survey conducted by a professional survey company which recruited nationwide panels in Korea. Total of 512 respondents answered the survey questions after reading a scenario in a form of news article about a fashion brand which had financially supported a medical aid program for children living in poverty drawn on the sales of the limited edition t-shirts many years. It also described that this brand got involved in environmental scandals over cheating polluted water emissions.

A total of 49 items adapted from the literature were used to measure consumer ethical behavior (Vitell & Muncy, 2005), firms’ CSR motive attribution (Ellen et al., 2006; Vlachos et al., 2009), and consumer perceived ethicality (Brunk, 2012). Of the 31 original consumer ethics scale of Vittel & Muncy (2005)’s, three items which showed a cultural difference in purchasing environment were deleted to measure consumer ethical behavior based on the result of the preliminary test with 100 samples. All items were measured using six-point Likert-type scales (1=strongly disagree, 6=strongly agree) as the lower and upper anchors, respectively. For example, the participants responded to whether they agreed that lying about a child’s age to get a lower price was unethical. The survey also included the questions to assess their
demographic background and CSR related experiences.

This study employed exploratory factor analyses (EFA) and confirmatory factor analyses (CFA) to identify the underlying dimensions of variables and validate the measures, and a Structural Equation Modeling (SEM) to test the hypothesized model using SPSS 21.0 and AMOS 23.0. Descriptive statistics provided simple summaries about the respondents.

Table 1 shows the demographic characteristics and CSR experience of all respondents. With an average age of 38.5, the majority of samples were female (n=258, 50.4%), employed (n=307, 60.6%), and university graduates (n=263, 51.4%). Their monthly income level ranged from W2,000,000 to W4,000,000 (n=219, 42.8%) and 197 respondents (38.5%) had purchased from socially responsible firms. 71 respondents (13.9%) had participated social events hosted by socially responsible firms such as environment protection events, charity events, voluntary work and donation.

IV. Results

1. Identifying the underlying dimensions of variables

Initially, EFA were conducted to explore the underlying dimensions for each variable. A series
of principal component factor analyses with Varimax rotations excluded items with low loadings (below 0.50) or cross-loadings to demonstrate a clear factor structure.

The six underlying dimensions of consumer ethics were revealed as passively benefiting from illegal actions ($\alpha=.845, 30.23\%$ of variance), actively benefiting from illegal actions ($\alpha=.782, 11.93\%$ of variance), no harm/no foul ($\alpha=.771, 8.22\%$ of variance), intellectual property infringement ($\alpha=.768, 6.05\%$ of variance), and pro-environmental behavior($\alpha=.734, 5.21\%$ of variance), economic benefiting from illegal actions ($\alpha=.701, 4.31\%$ of variance). These six dimensions of consumer ethics with 21 items were confirmed by employing a CFA ($\chi^2=327.520, \text{df}=173, \rho=.000, \chi^2/\text{df}=2.153, \text{NFI}=.913, \text{CFI}=.951, \text{RMSEA}=.048$).

Following the same procedure as consumer ethics, CSR motive attributions were identified with strategy-driven attributions ($\alpha=.918, 40.88\%$ of variance), value-driven attribution ($\alpha=.907, 24.24\%$ of variance), and stakeholder-driven attribution ($\alpha=.775, 8.06\%$ of variance). CSR motive attributions consisted of 3 dimensions with 15 items were confirmed by employing a CFA ($\chi^2=234.077, \text{df}=81, \rho=.000, \chi^2/\text{df}=2.890, \text{NFI}=.955, \text{CFI}=.970, \text{RMSEA}=.061$). Table 2 presents the measurement items.

### 2. Measure validation

Prior to examining the hypothesized relationships, CFA validated the measurement model. The results of the CFA indicated the acceptable fitness of measures for constructs ($\chi^2=1559.072, \rho=.000, \text{NFI}=.881, \text{CFI}=.932, \text{and RMSEA}=.047$). All items loaded significantly ($t$-value $>1.96$) on their corresponding latent constructs showing that construct validity was obtained. Composite reliabilities ranged from .627 to .939 which were greater than the threshold (Hair et al., 2010). However, Average variance extracted (AVE) ranged .445 to .755 which were slightly below the conventional threshold (0.5). Since no constructs’ correlation was more than 0.8, factor loadings for constructs were greater than 0.6, and composite reliabilities were higher than 0.6, convergent validity of the measurement model was obtained. This is reinforced by Fornell and Larcker (1981) mentioned that AVE was a more conservative measures than composite reliability and composite reliability alone might be used for deciding the convergent validity was adequate. Discriminant validity was supported based on the comparison between AVE of each pair of constructs and the squared correlation between two constructs which did not exceed AVE between each pair of constructs as shown in Table 2.

### 3. Hypotheses testing

SEM analysis was conducted to test the hypothesized relationships. The fit index of the hypothesized model showed $\chi^2$ of 1726.613 ($\text{df}=742, \rho=.00$), $\chi^2/\text{df}$ of 2.327, NFI of .868, CFI of .920, and RMSEA of .051, which was acceptable. The results of hypotheses testing showed that eight of 21 paths were statistically significant. It demonstrated that actively benefiting action, economic benefiting action, intellectual property infringement, and pro-environmentally ethical action had impacts on strategy-driven, value-driven, and stakeholder-driven attributions, and related to consumer perceived ethicality.

Scrutinizing the relationships, H1 examined if consumer ethics related to strategy-driven attributions.
Table 2. Correlation and $\phi^2$ of Constructs

| Constructs | EB1 | EB2 | EB3 | EB4 | EB5 | EB6 | MA1 | MA2 | MA3 | CPE |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| EB1        | 0.49| 0.55| 0.15| 0.48| 0.50| 0.05| 0.03| 0.03| 0.06| 0.00|
| EB2        | 0.74| 0.56| 0.06| 0.42| 0.31| 0.06| 0.04| 0.01| 0.07| 0.00|
| EB3        | 0.38| 0.25| 0.46| 0.00| 0.14| 0.10| 0.01| 0.05| 0.00| 0.06|
| EB4        | 0.69| 0.65| 0.02| 0.45| 0.18| 0.01| 0.12| 0.00| 0.04| 0.04|
| EB5        | 0.71| 0.55| 0.38| 0.43| 0.56| 0.03| 0.01| 0.01| 0.03| 0.00|
| EB6        | 0.21| 0.25| 0.32| 0.11| 0.18| 0.49| 0.00| 0.04| 0.05| 0.01|
| MA1        | 0.16| 0.19| 0.11| 0.34| 0.11| 0.01| 0.66| 0.15| 0.07| 0.31|
| MA2        | 0.18| 0.09| 0.22| 0.04| 0.08| 0.20| 0.38| 0.61| 0.10| 0.56|
| MA3        | 0.24| 0.27| 0.07| 0.21| 0.17| 0.23| 0.26| 0.31| 0.60| 0.01|
| CPE        | 0.01| 0.02| 0.25| 0.20| 0.02| 0.09| 0.55| 0.75| 0.10| 0.76|

Note: The diagonal italic numbers represent the AVE where the lower diagonal area represents the correlation between each construct, and the upper area represents $\phi^2$.

Table 3. Results of Measurement Model Testing (N=512)

| Constructs                          | Measurement Items                                                                 | SFLa | SE  | t-value | Construct reliability | AVEa |
|-------------------------------------|----------------------------------------------------------------------------------|------|-----|---------|-----------------------|------|
| Consumer Ethics                     | Passively benefiting from illegal actions                                        |      |     |         |                       |      |
|                                     | Returning to the store and paying for an item that the cashier mistakenly did not charge you for is unethical. | .647 | -   | -       |                       | .789 |
|                                     | Correcting a bill that has been miscalculated in your favor is unethical.          | .600 | .058| 15.778  |                       | .486 |
|                                     | Not saying anything when the waiter or waitress miscalculates a bill in your favor is unethical. | .834 | .079| 15.166  |                       |      |
|                                     | Getting too much change and not saying anything is unethical.                      | .888 | .080| 15.457  |                       |      |
| Consumer Ethics                     | Actively benefiting from illegal actions                                          |      |     |         |                       |      |
|                                     | Moving into a residence, finding that the cable TV is still hooked up, and using it without paying for it is unethical. | .642 | -   | -       |                       | .831 |
|                                     | Lying about a child’s age to get a lower price is unethical.                      | .754 | .080| 13.821  |                       | .557 |
|                                     | Returning merchandise to a store by claiming that it was a gift when it was not is unethical. | .623 | .091| 11.916  |                       |      |
|                                     | Stretching the truth on an income tax return is unethical.                        | .758 | .078| 13.877  |                       |      |
| Consumer Ethics                     | No harm, no foul                                                                  |      |     |         |                       |      |
|                                     | Joining a CD club just to get some free CD’s with no intention of buying any is unethical. | .666 | -   | -       |                       | .773 |
|                                     | Returning merchandise after buying it and not liking it is unethical.              | .716 | .092| 12.472  |                       | .461 |
|                                     | Taping a movie off the television is unethical.                                   | .608 | .081| 11.109  |                       |      |
|                                     | Spending over an hour trying on clothing and not buying anything is unethical.     | .720 | .093| 12.509  |                       |      |
| Consumer Ethics                     | Benefiting from intellectual property infringement                               |      |     |         |                       |      |
|                                     | Downloading music from the internet instead of buying it is unethical.            | .498 | -   | -       |                       |      |
|                                     | Using computer software or games you did not buy is unethical.                   | .859 | .160| 11.045  |                       | .627 |
|                                     | Recording an album instead of buying it is unethical.                            | .840 | .156| 11.012  |                       |      |
| Constructs                                      | Measurement Items                                                                                                                                                                                                 | SFL  | SE     | t-value | Construct reliability | AVEb |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|---------|-----------------------|------|
| **Consumer Ethics**                            | **Pro-environmentally ethical behavior**                                                                                                                                                                                                                                         |      |        |         |                      |      |
|                                                | Buying products labeled as “environmentally friendly” even if they don’t work as well as competing products is unethical.                                                                                                           | .716 | –      | –       |                       |      |
|                                                | Purchasing something made of recycled materials even though it is more expensive is unethical.                                                                                                                                                                                   | .753 | .088   | 11.472  | .739                  | .487 |
|                                                | Buying only from companies that have a strong record of protecting the environment is unethical.                                                                                                                                                                                  | .617 | .080   | 10.903  |                       |      |
| **Economic benefiting from illegal actions**    |                                                                                                                                                                                                                                                                             |      |        |         |                      |      |
|                                                | Returning damaged goods when the damage was your own fault is unethical.                                                                                                                                                                                                                                                             | .592 | –      | –       |                       |      |
|                                                | Giving misleading price information to a clerk for an unpriced item is unethical.                                                                                                                                                                                            | .689 | .110   | 10.930  | .705                  | .445 |
|                                                | Reporting a lost item as “stolen” to an insurance company in order to collect the insurance money is unethical.                                                                                                                                                               | .715 | .102   | 11.125  |                       |      |
| **Strategy-driven attributions**                |                                                                                                                                                                                                                                                                             |      |        |         |                      |      |
|                                                | This firm is taking advantage of the nonprofit organization to help its own business.                                                                                                                                                                                          | .708 | –      | –       |                       |      |
|                                                | This firm wants it as a tax write-off.                                                                                                                                                                                                                                      | .746 | .070   | 16.211  |                       |      |
|                                                | This firm wants to get publicity.                                                                                                                                                                                                                                           | .865 | .066   | 18.735  | .919                  | .656 |
|                                                | This firm will get more customers by making this offer.                                                                                                                                                                                                                      | .888 | .066   | 19.201  |                       |      |
|                                                | This firm will keep more of their customers by making this offer.                                                                                                                                                                                                           | .833 | .066   | 18.070  |                       |      |
|                                                | This firm hopes to increase profits by making this offer.                                                                                                                                                                                                                     | .803 | .072   | 17.427  |                       |      |
| **Value-driven attributions**                   |                                                                                                                                                                                                                                                                             |      |        |         |                      |      |
|                                                | This firm feels morally obligated to help.                                                                                                                                                                                                                                   | .694 | –      | –       |                       |      |
|                                                | This firm has a long-term interest in the community.                                                                                                                                                                                                                           | .874 | .067   | 18.341  | .904                  | .612 |
|                                                | This firm’s owners or employees believe in this cause.                                                                                                                                                                                                                         | .880 | .070   | 18.450  |                       |      |
|                                                | This firm wants to make it easier for consumers who care about the cause to support it.                                                                                                                                                                                      | .718 | .066   | 15.270  |                       |      |
|                                                | This firm is trying to give something back to the community.                                                                                                                                                                                                                  | .819 | .072   | 17.282  |                       |      |
|                                                | This firm feels employees expect CSR activities.                                                                                                                                                                                                                             | .684 | .070   | 14.579  |                       |      |
| **Stakeholder-driven attributions**             |                                                                                                                                                                                                                                                                             |      |        |         |                      |      |
|                                                | This firm feels its customers expect CSR activities.                                                                                                                                                                                                                           | .860 | –      | –       |                       |      |
|                                                | This firm feels society in general (i.e., consumers) expects CSR activities.                                                                                                                                                                                                 | .912 | .055   | 18.274  | .806                  | .597 |
|                                                | This firm feels its stockholders expect CSR activities.                                                                                                                                                                                                                       | .470 | .053   | 10.632  |                       |      |
| **Consumer Perceived Ethicality**               |                                                                                                                                                                                                                                                                             |      |        |         |                      |      |
|                                                | This firm complies with the moral norms.                                                                                                                                                                                                                                    | .896 | –      | –       |                       |      |
|                                                | This firm always adheres to the law.                                                                                                                                                                                                                                       | .862 | .034   | 26.218  | .939                  | .755 |
|                                                | This firm is a socially responsible firm.                                                                                                                                                                                                                                   | .911 | .031   | 32.118  |                       |      |
|                                                | This firm avoids damaging behavior at all cost.                                                                                                                                                                                                                               | .789 | .039   | 23.636  |                       |      |
|                                                | This firm is a good firm.                                                                                                                                                                                                                                                 | .880 | .031   | 29.563  |                       |      |

a Standardized factor loading, the first item for each construct was set to 1.
b Average extracted variance
Actively benefiting action (H1b: $\beta=-.487$, $p=.004$) had a negative impact on strategy-driven attributions, while economic benefiting action (H1f: $\beta=.675$, $p=.000$) positively affected it.

H2 tested the relationships between consumer ethics and value-driven attributions. Actively benefiting action (H2b: $\beta=.584$, $p=.000$) influenced value-driven attribution, and both intellectual property infringement (H2d: $\beta=-.178$, $p=.031$) and economic benefiting (H2f: $\beta=-.403$, $p=.000$) were negatively related to value-driven attribution.

The result of testing H3 which assumed the relationship between consumer ethics and stakeholder-driven attributions showed that only pro-environmentally ethical action (H3e: $\beta=.203$, $p=.000$) positively affected stakeholder-driven attributions.

H4 examined how CSR attributions related to consumer perceived ethicality. Strategy-driven attributions (H4a: $\beta=-.300$, $p=.000$) negatively influenced consumer perceived ethicality whereas value-driven attributions (H4b: $\beta=.717$, $p=.000$) had a positive effect on it.

Thus, H1, H2, H3 and H4 were partially supported (Table 4).

### Table 4. Results of the Hypothesized Model Testing

| Paths | Estimate | C.R. |
|-------|----------|------|
| H1a: Passively benefiting action $\rightarrow$ Strategy-driven attributions | .016 | .164 |
| H1b: Actively benefiting action $\rightarrow$ Strategy-driven attributions | -.487** | -2.868 |
| H1c: No harm/ no foul $\rightarrow$ Strategy-driven attributions | -.005 | -.068 |
| H1d: Intellectual property infringement $\rightarrow$ Strategy-driven attributions | .165 | 1.853 |
| H1e: Environmentally ethical action $\rightarrow$ Strategy-driven attributions | .011 | .184 |
| H1f: Economic benefiting action $\rightarrow$ Strategy-driven attributions | .675*** | 4.821 |
| H2a: Passively benefiting action $\rightarrow$ Value-driven attributions | -.002 | -.023 |
| H2b: Actively benefiting action $\rightarrow$ Value-driven attributions | .584*** | 3.743 |
| H2c: No harm/ no foul $\rightarrow$ Value-driven attributions | -.031 | -.446 |
| H2d: Intellectual property infringement $\rightarrow$ Value-driven attributions | -.178* | -2.151 |
| H2e: Environmentally ethical action $\rightarrow$ Value-driven attributions | .099 | 1.785 |
| H2f: Economic benefiting action $\rightarrow$ Value-driven attributions | -.403*** | -3.486 |
| H3a: Passively benefiting action $\rightarrow$ Stakeholder-driven attributions | .119 | 1.310 |
| H3b: Actively benefiting action $\rightarrow$ Stakeholder-driven attributions | .094 | .634 |
| H3c: No harm/ no foul $\rightarrow$ Stakeholder-driven attributions | -.066 | -.921 |
| H3d: Intellectual property infringement $\rightarrow$ Stakeholder-driven attributions | -.009 | -.107 |
| H3e: Environmentally ethical action $\rightarrow$ Stakeholder-driven attributions | .203*** | 3.434 |
| H3f: Economic benefiting action $\rightarrow$ Stakeholder-driven attributions | .080 | .726 |
| H4a: Strategy-driven attributions $\rightarrow$ Consumer perceived ethicality | -.300*** | -8.722 |
| H4b: Value-driven attributions $\rightarrow$ Consumer perceived ethicality | .717*** | 18.882 |
| H4c: Stakeholder-driven attributions $\rightarrow$ Consumer perceived ethicality | -.028 | -.874 |

$**p<.001$, $*p<.01$, $p<.05$

$\chi^2=1726.613(df=742, p=.000)$, $\chi^2/df=2.327$, NFI=.868, CFI=.920, RMSEA=.051
V. Discussion and Conclusion

CSR is the entire range of obligations business has to society which must embody the economic, legal, ethical and discretionary categories of business performance (Carroll, 1979). Marketers are constantly required to ethically behave because information about a firm’s ethical behaviours such as CSR actions is thought to influence sales performance and consumers’ image of the firm. Several other studies that investigated the relationship between CSR and profitability without explicitly considering the role of reputation, found that CSR really pays off for companies (Graafland & Van de Ven, 2006). Depending on whether CSR actions are merely to sell more product or act in behalf of its consumers, consumers may express their concern about the ethical behavior by means of ethical buying and consumer behavior. Attributions are key variables in explaining consumer responses to divergent CSR initiatives (Groza et al., 2011). The attribution consumers make about their organizational motives also leads to the sympathy toward a practice (Story & Neves, 2014).

Drawn on the attribution theory, therefore, this study identifies the underlying dimensions of consumer ethics and examines how consumer ethics influences the CSR motive attributions and subsequent perception of firm’s ethicality.

First, this study confirms six dimensions of consumer ethics as passively benefiting from illegal actions, actively benefiting from illegal actions, no harm/no foul, intellectual property infringement, and pro-environmental behavior, economic benefiting from illegal actions. This differs from seven dimensions that Vitell and Muncy (2005) originally suggested. This study adds economic benefiting dimension which relates to immediate financial gains. It includes the items derived from actively benefiting dimension of Vitell and Muncy (2005)’s such as returning damaged goods, giving misleading price information, and falsely reporting for insurance money. Downloading copyrighted materials/ buying counterfeiting goods dimension is replaced as intellectual property infringement covering illegally installing software and recording an album without paying, which formerly belong to no harm/ no foul. And two items from Vitell and Muncy (2005)’s questionable but legal actions dimension belong to actively benefiting in this study, whereas two items of doing good are merged into passively benefiting. These discrepancies may be derived from the different socio-cultural environment and strengthening of moral or legal standards. For example, Korean consumers may have a more sensitive criterion for judging the issues on immediate financial gains such as insurance or price information than U.S. consumers. So they were able to discern economic benefiting from conventional benefiting actions. This suggests researchers who plan to adopt the scales to measure consumer ethics such as Vitell and Muncy (2005)’s CES should be aware of the tendency to have different results according to the cultural, social, legal, and moral environments around consumers. Marketers also should keep that consumers have their clear and concrete ethics on consumptions in mind.

Second, the results of hypotheses testing shows that actively benefiting action, economic benefiting action, intellectual property infringement, and pro-environmentally ethical action have impacts directly on strategy-driven, value-driven, and stakeholder-driven attributions, and indirectly on consumer perceived ethicality. In detail, actively benefiting action had a
negative impact on strategy-driven attributions, while economic benefiting action positively affected it (H1). This implies that if consumers highly beware of economic benefiting from illegal actions, they are likely to infer that the firms initiate CSR activities to attain business goals, while the consumers who think that actively benefiting from illegal actions is exceedingly unethical are unlikely to infer that the firms’ CSR activities are strategic. The result of testing the relationships between consumer ethics and value-driven attributions (H2) demonstrates that actively benefiting action influences value-driven attribution, and both intellectual property infringement and economic benefiting are negatively related to value-driven attribution. Consumers who have a rigorous standard for actively benefiting from illegal actions such as stretching the truth on an income tax return and lying about a child’s age to get a lower price are bound to assume that the firm engages in CSR for the benevolent purpose. Meanwhile, if consumers strongly agree on that illegal installing software on computers or giving misleading price information to a clerk for an unpriced item is unethical, they are less likely to think that the firms have moral intention to do CSR. This may be because both economic benefiting and intellectual property infringement seem to be more like trespassing or stealing others’ property rather than benefiting from just lying or exaggerating.

The results of these two hypothesis presented coherent implications that actively benefiting and economic benefiting were clearly distinctive ethical dimensions leading to contrasting influences on CSR attributions. The higher level of consumer ethics on economic benefiting may cause the higher level of suspicions on the firms’ intentions to initiate CSR activities. In contrast, consumers who thought actively benefiting was unethical may accept the firms’ CSR activities as the benevolent practices.

The result of testing the relationship between consumer ethics and stakeholder-driven attributions (H3) shows that only pro-environmentally ethical action positively affected stakeholder-driven attributions. Consumers who display a higher concern of environmental behavior such as buying eco-friendly products or buying from companies protecting the environment tend to infer the firm supports the social cause solely because of stakeholder pressure. It is because pro-environmental behavior itself already includes the consideration of various stakeholders relating purchase behavior.

Finally, examining how CSR attributions related to CPE (H4) reveals that strategy-driven attributions negatively influences CPE whereas value-driven attributions has a positive effect on it. This result corresponds with the previous studies which proved the positive effect of value-driven motive on such a positive responses, for examples, trust, corporate image, company evaluations, loyalty, or purchase intentions. By contrast, if consumers attribute the firms’ CSR activities to tools of financial result in the long term, they will possibly perceive the level of the firm’s ethicality as low, which represents a debatable result. Because some previous studies obtained the mixed results relating to strategy-driven motive. For example, Bang et al. (2013) confirmed its negative impact on corporate image, while Ellen et al., (2006), Vlachos et al. (2010), and Groza et al.(2011) discovered the positive impact on purchase intention ,trust and WOM ,and attitude and purchase intention respectively. Moreover, some studies didn’t find any significant effect of
strategy-driven motive (Kim & Lee, 2012; Park et al., 2012; Yoon et al., 2006). Despite of debatable result, this indicates that value-driven attribution is the most powerful condition in order to bring consumers’ positive perception of the firms’ ethicality.

There are many motivations for ethical business practice. Most of firms want to have a good reputation and rewards in the long run through contribution to CSR. Some adopt ethical practices because this is what they believe the consumer wants. How un/ethical a company is perceived in conducting its business is inherently linked to its overall reputation and its competitiveness in the marketplace (Brunk, 2012). This study provide an understanding of the CSR attribution mechanism from the view of consumer ethics that are multi-dimensional. The ethical judgements on different types of consumer behavior lead to consumers’ decision on the firms’ CSR motives and subsequently their cumulative and valenced perception of a firm’s morality which can demonstrate “good citizenship”.

This study also provide a guidance for firms on how to be a good citizen in consumers’ mind. Firms should demonstrate convincingly that they engage in CSR because they believe it is the right thing to do to consumers so that they make positive attributions precisely value-driven attribution. Furthermore, firms should keep in mind that how and what consumer ethics influence CSR motives attributions and understanding ethical consumers are key to success.

However, there are some limitations. This study adopt a fictitious scenario as a research stimulus, which can possibly limit the reliability and reality of findings. Additionally, adapting CES from the original study (Vitell & Muncy, 2005) to the different socio-cultural context can produce different results. Therefore, future studies using real CSR cases or firms’ names are necessary to reinforce the findings. Cross-cultural studies comparing how the different levels and dimensions of consumer ethics affect attributions of CSR motives are also expected.

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