**Introduction and Purpose**

Corporate social responsibility (CSR) is “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (Dahlsrud, 2008, p. 7). Many companies which engage in CSR activities often strategically frame their public relations (PR) messages to disseminate their CSR activities to the public in order to create and communicate an altruistic image. However, despite contentions on a potential linkage between consumers’ existing values and their responses toward a CSR activity (Ramasamy et al., 2020; Romani et al., 2013), there is dearth of empirical literature delving into this linkage. Therefore, we addressed this gap by investigating (i) how various human values expressed in CSR public relation (PR) messages differentially relate to consumers’ attitude toward the company by influencing their attitude toward the PR message and (ii) how the consistency of these PR values to consumers’ existing values affect these relationships.

**Literature and Hypotheses**

In this study, we described consumer values and perceived human values in the PR messages through Schwartz’s (2003) value dimensions because these dimensions are useful in understanding consumer behavior (Kystallis et al., 2012). Schwartz (2003) described ten values (achievement, power, benevolence, universalism, conformity, security, self-direction, stimulation, and hedonism) as the guiding principles in an individual’s or group’s life. We explained our hypotheses through self-congruence theory (Sirgy, 1986) which posits that a perceived congruency between an individual’s self and a target object can evoke a favorable attitude toward that target object. This theory suggests that the value congruency between an individual and a target object may result in a greater identification with that target object, thereby positively influencing its evaluation (Fombell et al., 2012; Gammoh et al., 2014). Many previous findings corroborate the significance of congruence between consumers’ perceived self and values and the values reflected in a company’s CSR activities. For example, value congruency between consumers’ own self-motive and CSR advertisements positively influences purchase intention (Lee, 2017). Consumers’ altruistic values (i.e., values of equality, social justice, helping) positively moderate the relationship between CSR activity and felt gratitude toward the company and such felt gratitude and positive company evaluations positively influence brand advocacy (Romani et al. 2013). Consumers’ high self-transcendence increases their expectations from CSRs’ ethical and philanthropic contributions (Golob et al., 2008) and positively influences CSR perceptions (Gonzalez-Rodriguez et al., 2016). Therefore, based on this theoretical and empirical literature, we hypothesize that the higher the human values perceived from CSR PR messages (hereafter, perceived PR values), the more positive consumers’ attitude toward the CSR PR messages (hereafter, PR attitude) (H1) and the attitude toward the company (hereafter, company attitude) (H2); and these positive relationships of perceived PR values to PR attitude...
(H3) and company attitude (H4) increase as consumers’ own value in the respective value dimension (hereafter, consumer values) increases. Further, Ramesh et al. (2018) found that brand attitude mediates the relationship between CSR activities and consumer response. Therefore, we predict that the moderating effect of consumer values for the relationships between the perceived PR values and the company attitude is mediated by the PR attitude (H5).

Method and Results

An online survey was conducted with a convenience sample of 384 college students. Respondents completed items measuring perceived PR values and PR and company attitudes, in response to an existing company CSR PR message that was randomly assigned among 20 CSR PR messages selected from the corporate websites of Fortune 500 companies using a systematic random sampling procedure. Then, respondents completed a consumer value scale and demographic items. Measures for perceived PR values and consumer values were adapted from PVQ-21 scale (Schwartz, 2003) with significant modifications to fit this study context. PR and company attitudes were adapted from a brand attitude scale (Holbrook & Batra, 1987). Exploratory factor analysis (EFA) of the two value measures suggested four value factors (i.e., achievement, benevolence, conformity, and stimulation) with 11 retained items consistent for both value constructs. Confirmatory factor analysis (CFA) performed in Mplus 8 using the value factors/items retained from the EFA and the two attitude scales indicated a good fit of the measurement model ($\chi^2 = 517.74, df = 305, p < .001; \chi^2 / df = 1.70; RMSEA = .043; CFI = .96, TLI = .95, SRMR = .05$), with adequate discriminant validity (AVEs > squared factor correlations) and internal consistency (Cronbach’s $\alpha > .70$) for all measures, except for the scales measuring consumer values in conformity and achievement (Cronbach’s $\alpha > .60$). However, because a reliability measure above .60 is deemed acceptable when the number of items in a scale is less than or equal to three (Aron & Aron, 1999), these scales were considered reliable. The hypotheses were tested through structural equation modeling in Mplus. Only the perceived PR benevolence, among the four perceived PR values, positively influenced PR attitude ($\beta_{\text{Ben}} = .24, p < .001$) and company attitude ($\beta_{\text{Ben}} = .13, p < .01$), thereby partially supporting H1 and H2. None of the interactions between consumer values and PR values significantly influenced PR attitude ($p > .05$), thereby rejecting H3. The consumer value × PR value interaction positively influenced company attitude only in the conformity value dimension ($\beta_{\text{PR-Conf x C-Conf}} = .11, p < .01$), and not significant in the other three value dimensions, thereby partially supporting H4. The indirect effect of the consumer value × PR value interaction on company attitude via PR attitude was non-significant in all of the four value dimensions, thereby rejecting H5.

Discussion and Conclusion

Different human value dimensions perceived from CSR PR messages influence consumers’ attitudes toward the company and the PR message differently. Perceived benevolence value in the PR message positively influenced consumers’ attitudes toward both the PR message and the company, whereas perceived PR values in conformity, achievement, and stimulation did not significantly predict the attitudes. These results suggest that benevolence, among all human values, is most important to communicate through CSR PR to drive positive consumer responses toward both the PR and the company. On the other hand, the significant perceived PR conformity × consumer conformity interaction that positively predicted company attitude suggests that conformity value perceived from the PR message is likely to lead to a more positive company attitude among consumers who place higher value in
conformity. The findings provide a managerial recommendation that it is not enough just to frame CSR PR messages by incorporating human values but recognizing the values the target consumer find highly important and crafting PR messages to match consumer values is critical to maximize the impact of companies’ CSR PR activities. This study extends the application of the self-congruence theory and Schwartz’s conceptualization of human value to the context of understanding consumer evaluations of CSR PR messages and offers meaningful strategic recommendations for companies’ CSR PR.

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