Dessislava Petrova Petrova

WHICH OF THE THREE ACTION-ORIENTED CORPORATE SOCIAL RESPONSIBILITY (CSR) TYPES IS THE MOST EFFECTIVE IN IMPROVING THE PUBLIC ATTITUDE TOWARD TOBACCO COMPANIES?

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Abstract

CSR has nowadays become an integral part of the business strategy of many companies. Though the definition and the scope of the practice have been elusive over the years, CSR can be generally described as a corporate act of gratuitously contributing to society and/or the environment.

Through CSR companies typically expect to reap some reciprocal benefits such as organisational, legal and/or reputational. Over the last few decades, controversial industries, such as tobacco, have purposefully sought for the reputational outcomes of CSR. Yet, there appeared to be insufficient academic insight as to what extent the CSR activities of tobacco companies have been effective in ameliorating the public's attitude.

To the best of the researcher's knowledge, this thesis was the first to employ an action-oriented CSR typology to compare which of three inherently different CSR types would be the most effective in improving the public's attitude toward tobacco companies. An online survey was conducted to test three scenarios: an imaginary tobacco company practising CSR Philanthropy, CSR Integration or CSR Innovation. Unlike previous studies, the current one situated the three scenarios in the same domain.

It was discovered that none of the three action-oriented CSR types was more successful than the others in directly improving the public's attitude toward tobacco companies or of inducing any substantial attitude change. Likewise, none of the tested CSR types elicited significantly different CSR-contingent attitudes nor resulted in significantly better motive perceptions.

CSR Innovation was the only action-oriented CSR type which had at least partial success in that it elicited the best evaluations of the attribute of social responsibility. Given the significant relationship between the attribute evaluations and the CSR-contingent attitude, it could be expected that, under specific conditions, the CSR type of Innovation could be able to indirectly improve the CSR-contingent aspect of the public's attitude toward tobacco companies.

This research demonstrated that, in general, CSR was not effective in ameliorating the public's attitude toward tobacco companies directly but, nonetheless, had the potential

to do so indirectly. Managers of tobacco companies should therefore proceed with caution if they want to use CSR as means of image improvement.

Key Words

corporate social responsibility (CSR), action-oriented CSR typology, reputational benefits, tobacco companies

Resumo

A responsabilidade social das empresas (RSE) tem-se tornado nos dias de hoje numa parte integral das estratégias de negócio de muitas empresas. Ainda que a definição e o alcance da prática tenham sido evasivos ao longo dos anos, a RSE pode ser geralmente definida como um ato empresarial, de forma gratuita, que consta em contribuir para a sociedade e/ou o ambiente.

Através da RSE, as empresas normalmente esperam colher benefícios recíprocos, tais como organizacionais, jurídicos e/ou de reputação. Durante as últimas décadas, as indústrias controversas, como a de tabaco, têm procurado intencionalmente os benefícios de reputação provindos da RSE. Ainda assim, descobriu-se que a literatura académica existente falta em conhecimentos suficientes sobre a medida em que as atividades de RSE das empresas de tabaco têm sido eficazes na melhoria da atitude pública.

Para o melhor conhecimento do pesquisador, esta dissertação foi a primeira a utilizar uma tipologia da RSE orientada para a ação com o objetivo de comparar qual dos três tipos de RSE inerentemente diferentes seria a mais eficaz em melhorar a atitude pública face às empresas de tabaco. Uma pesquisa online foi conduzida para testar três cenários: uma empresa de tabaco imaginária praticando RSE Filantropia, RSE Integração ou RSE Inovação. Ao contrário dos estudos anteriores, o presente situou os três cenários no mesmo domínio.

Descobriu-se que nenhum dos três tipos da RSE orientados para a ação teve mais êxito do que os outros em melhorar diretamente a atitude pública face às empresas de tabaco ou de induzir qualquer mudança substancial desta atitude. Da mesma forma, nenhum dos tipos de RSE testados provocou significativamente diferentes atitudes em relação da RSE praticada nem resultou em significativamente melhores percepções da motivação da RSE praticada.

RSE Inovação foi o único tipo da RSE orientado para a ação que teve sucesso, pelo menos parcial, na medida em que provocou as melhores avaliações do atributo de responsabilidade social. Dada a relação significativa entre as avaliações de atributos e a atitude contingente após a RSE praticada, pode-se esperar que, em condições

específicas, RSE Inovação poderia ser capaz de melhorar indiretamente a atitude pública que provinha de RSE praticada das empresas de tabaco.

Esta pesquisa demonstrou que, em geral, a RSE não foi eficaz em melhorar diretamente, a atitude pública face às empresas de tabaco mas, no entanto, tinha o potencial para fazê-lo indiretamente. Gestores de empresas de tabaco devem portanto, proceder com cautela se eles quiserem usar a RSE como um meio de melhoria da imagem empresarial.

Palavras-chave

responsabilidade social das empresas (RSE), tipologia de RSE orientada para a acção, benefícios de reputação, empresas de tabaco

Table of Contents

List of Tables

List of Figures

I. Introduction

The practice of Corporate Social Responsibility (CSR) has featured into the writings of academia and the dealings of businesses ever since the middle of the last century. Even though its ascent to prominence began only in the 1990s, it has nowadays become an integral part of the business strategy and conduct of many national and international companies (Carroll 1999; Snider, Hill & Martin 2003; Garriga & Mele 2004; Maignan & Ferrell 2004; Murphy & Schlegelmilch 2013; Hack, Kenyon & Wood 2014). In a recent survey on the topic, KPMG (2013) found that as many as 71% of the participating companies, including 93% of the world's biggest 250 corporations, were at the time reporting on their CSR engagement.

What is more, the companies in the controversial sectors such as oil, tobacco and alcohol appear to have recently been particularly keen on employing CSR, even though it is debatable whether such industries are capable of practising CSR at all, given the nature of their products and/or production practices (e.g. Metzler 2001; Anderson & Bieniaszewska 2005; Palazzo & Richter 2005; Frynas 2005; Yoon, Gurhan-Canli & Schwarz 2006; Barraclough & Morrow 2008; Friedman 2009; McDaniel & Malone 2009, 2009a, 2012, 2012a; Fooks *et al.* 2011, 2013; Dorfman *et al.* 2012; Du & Vieira 2012). This thesis will however adopt the position of Lindorff, Jonson and McGuire (2012) and will argue that controversial companies can be socially responsible at least in some sectors of their operations. The controversial business in focus will be the tobacco industry.

Clearly, CSR appears to be a practice that is here to stay, albeit there is no academic consensus in regards to its definition and outcomes (Carroll 1999; Snider, Hill & Martin 2003; Garriga & Mele 2004; Maignan & Ferrell 2004; Dahlsrud 2006; Murphy & Schlegelmilch 2013; Hack, Kenyon & Wood 2014). As Halme and Laurila (2009:327) put it, "[d]ifferent national, cultural and social contexts call for different sorts of responsibility from companies". That is to say, the conceptualisations of the practice vary in line with the context-specific differences in the dispositions, interests and expectations of society.

For example, the first modern definitions of CSR appeared in the 1950s (Carroll 1999; Hack, Kenyon & Wood 2014). It can be argued that in the aftermath of the Second

World War, people at large were becoming more conscious of their alleged moral responsibility to humanity. At that time, the concept of philanthropy emerged as a leading theme in the definitions of CSR. More specifically, CSR was understood as the philanthropic duty of businessmen to act in conformity to the goals of wider society (Carroll 1999; Hack, Kenyon & Wood 2014).

In the 1960s, the definitions of CSR became more concerned with the issue of power and how to keep it (Carroll 1999; Hack, Kenyon & Wood 2014). Nonetheless, this was an age of mounting civil activism and people around the world were revolting against all authorities that were perceived to act against the social progress. In this context, CSR was reframed as a consequence and a requisite of corporate power, i.e. a company should operate in such a way so as to increase social welfare or else, it would lose its standing in the eyes of society (Carroll 1999; Hack, Kenyon & Wood 2014).

Maintaining economic stability was a leading concern in the 1970s. The attainment of profit emerged as the leitmotif in the CSR definitions of the time and it was assumed that corporations could maximise their long-term value through CSR engagement; furthermore, CSR activities pursuing the various interests of different stakeholders were largely believed to be more profitable than CSR activities pursuing just the narrow economic interests of shareholders (Carroll 1999; Hack, Kenyon & Wood 2014). It was namely in the 1970s, when Carroll (1979) elaborated his landmark definition of CSR. He postulated that the practice entailed four responsibilities to society: economic responsibility (to produce, to sell and to make profit), legal responsibility (to abide by the law), ethical responsibility (to comply with the ethical norms and standards of society) and discretionary responsibility (to engage in philanthropy or the like voluntary activities in help of society).

By the 1980s and the 1990s, the academic community had already widely given up on the struggle to define a set of common elements and/or codes that would apply to all CSR practices and instead, had chosen to focus on studying related concepts such as corporate ethics, corporate social performance, the stakeholder theory, etc. (Carroll 1999; Maignan & Ferrell 2004; Maignan, Ferrell & Ferrell 2005; Hack, Kenyon & Wood 2014). It can be argued that against the backdrop of the increasingly globalised world, academics and businessmen were becoming more concerned with the practical implications of CSR rather than with the refinement of its abstract definition.

Nowadays, the definition of CSR remains elusive and the focus of the academic interest remains in the practice's optimal implementation and the assessment of its effectiveness (Murphy & Schlegelmilch 2013; Hack, Kenyon & Wood 2014). This thesis will however use the definition of the European Commission (2001:4) as it is broad enough to avoid the common academic debates, specific enough to describe the practice and modern enough to accommodate for the current expectations and attitudes of society: "[c]orporate social responsibility is essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment".

Still, when companies commit to CSR, they typically expect to reap some reciprocal benefits. These could be generally categorised as organisational, legal and/or reputational (OECD 2001; Middlemiss 2003; Vogel 2005; Hohnen & Potts 2007). Yet, whether and to what extent the practice delivers any of these benefits remains a matter of academic debate.

For example, the benefits related to the organisational performance of a company can be generally linked to the finances, human resources and consumer relations of a company. There are however studies that confirm the link between CSR and profitability (e.g. Rettab, Brik & Mellahi 2009; Samy, Odemilin & Bampton 2010; Cai, Jo & Pan 2012) and there are studies that reject it partially or completely (e.g. Aupperle, Carroll & Hatfield 1985; Balabanis, Phillips & Lyall 1998; Michelon, Boesso & Kumar 2013). Then again, the different studies have looked at different measures of CSR (e.g. Kinder, Lydenberg, Domini evaluation; CSR reporting; total CSR investment) as well as at different expressions of financial performance (e.g. relative market share, market value, return on investment). The effects of CSR on the financial performance of companies can be thus at best described as mixed, dependant on the selected measures of CSR and the studied aspects of financial performance.

Likewise, even though the literature generally concedes that CSR may entail better relations with employees and thereby efficiency improvements, the extent of these improvements remains unclear. There is indeed proof that companies with good CSR records tend to have more satisfied, loyal and motivated employees, which in turn makes the latter more eager to seek employment in and to work hard for the contributing company (Turban & Greening 1997; Middlemiss 2003; Vogel 2005; Sen,

Bhattacharya & Korschun 2006; Rettab, Brik & Mellahi 2009; Samy, Odemilin & Bampton 2010; Alniacik, Alniacik & Genc 2011). Still, the existing proof is hardly conclusive given that:

> […] researchers employ a similar methodology: they measure a group of students' awareness of a company's social or environmental reputation and then correlate these assessments with the students' expressed employer preferences. […] Because there are no follow-up studies, it is unclear if the preferences students expressed actually affected their selection of an employer or whether they made any financial sacrifices to work for firms closely aligned with their values (Vogel 2005:56-57).

Additionally, CSR is expected to yield in relational benefits such as higher consumer satisfaction, better product recognition and stronger competitive advantage and there are many researches proving that CSR can indeed boost the consumers' purchase intentions and loyalty (e.g. David, Kline & Dai 2005; Mohr & Webb 2005; Sen, Bhattacharya & Korschun 2006; Du, Bhattacharya & Sen 2007; Carvalho *et al.* 2010; Ferreira, Avila & Faria 2010; Lacey & Kennett-Hensel 2010; Lee & Shin 2010; Alniacik, Alniacik & Genc 2011; Melo & Galan 2011). Yet, even though consumers generally indicate that they have higher preference for products of CSR-engaged companies, preference does not always translate into actions (Mohr, Webb & Harris 2001; Hoek & Gendall 2008; Öberseder, Schlegelmilch & Gruber 2011). For example:

> [a] 2004 European survey found that while 75 percent of consumers indicated that they are ready to modify their purchasing decisions because of social or environmental criteria, only 3 percent actually had done so.
>
> […] [I]n the United States, notwithstanding more than two decades of green marketing, only 10 to 12 percent of consumers actually make any effort to purchase more environmentally sound products (Vogel 2005:48).

Put otherwise, the relational benefits of CSR are just as inconclusive as the financial and the employment benefits discussed above.

In regard to legal benefits, it is expected that through CSR companies can present themselves as ethical and socially conscious and thereby avoid stringent regulation and injurious lawsuits (OECD 2001; Hohnen & Potts 2007). For example, tobacco companies have oftentimes used their CSR initiatives as platforms for dialogue and cooperation with policymakers, as means of earning the latter's trust and as instruments

of discouraging policies that could damage the tobacco industry (Palazzo & Richter 2005; Mandel, Bialous & Glantz 2006; Barraclough & Morrow 2008; Friedman 2009; Benson 2008, 2010, 2010a; Fooks *et al.* 2011, 2013; McDaniel & Malone 2009, 2009a, 2012, 2012a; Dorfman *et al.* 2012). For example, namely because British American Tobacco (BAT) in Malaysia was supporting the local government in its fight against cigarette smuggling, it was allowed to continue selling medium-sized cigarette packs (14 cigarettes) even after 2010 so that smokers would not switch to the cheaper smuggled alternatives (Barraclough & Morrow 2008). Concerning the operations of the same company in the UK, even though it fell out of favour with the government in 1997 as a result of the eagerness of the newly elected Labour party to tighten the tobacco regulations, BAT managed to regain access to the political elites of the country as soon as 2000 on the grounds of having to discuss "five areas relating to tobacco and disease that the company had identified as potentially productive areas for working in partnership with Government and public health groups" (Fooks *et al.* 2011:4). Despite its CSR efforts, BAT ultimately failed to dissuade the British government from introducing bans on indoor smoking and cigarette advertising, yet its restored access to the political elites of the country provided it with new opportunities to influence policymakers and to potentially halt further regulations (Fooks *et al.* 2011). The aforesaid examples testify that CSR can indeed be successful in delivering legal benefits to the contributing company though the extent of this success varies from case to case.

Moving on to reputational benefits, companies often resort to CSR in order to appear caring, good and responsible and to ultimately amend or improve their public image (Middlemiss 2003; Hohnen & Potts 2007; Melo & Galan 2011). Indeed, academia generally concedes that CSR has a positive effect on the public's perceptions of companies (e.g. Brown & Dacin 1997; Klein & Dawar 2004; Pfau *et al.* 2008; Sen, Bhattacharya & Korschun 2006; Lii & Lee 2011). In the extant literature, the public's perceptions of a company have been referred to in many ways, such as "overall corporate evaluation" (Brown & Dacin 1997:73), "company evaluations" (Sen & Bhattacharya 2001:238), "corporate reputations" (Brammer & Millington 2005:40), "corporate image" (Trimble & Rifon 2006:30), but despite the different wording, the investigated concept has been generally the same. This thesis will use the term: attitudes toward the company.

The attitudes toward the company have direct impact on a company's perceived operational legitimacy and if a company is not perceived as trustful, honest and responsible in its conduct, the public may question, challenge and indeed threaten its licence to operate (Metzler 2001; Palazzo & Richter 2005; McDaniel & Malone 2009a). That is to say, the public may boycott the products/services of this company, investors and employees may terminate relations with it, etc. Being perceived as credible and conscientious therefore emerges as one of the necessary prerequisites for a company's survival.

In fact, the biggest tobacco companies in the world have now developed highly elaborate CSR programmes, covering various humanitarian and environmental domains and targeted at different demographic groups (e.g. Metzler 2001; Palazzo & Richter 2005; Mandel, Bialous & Glantz 2006; Barraclough & Morrow 2008; McDaniel & Malone 2009, 2012; Dorfman *et al.* 2012). As the Tobacco Free Initiative: World Health Organization (2003:2) put it:

> [m]ajor companies have developed programmes for small business development in Kenya, crime prevention in South Africa, business education in China, folk culture preservation in Venezuela, and medical treatment and flood relief in Pakistan.

Such CSR initiatives demonstrate that tobacco companies indeed try to contribute to both society and the environment, which in turn falls into the scope of the selected CSR definition for this thesis.

Yet, to what extent these programmes are effective in delivering the desired reputational outcomes seems to be an area that needs more academic insight. To begin with, tobacco companies tend to be continuously under public scrutiny and criticism, which in turn calls for a closer investigation of the effectiveness of the industry' different CSR initiatives on improving the public's attitude. In addition, previous studies on the impact of CSR on the attitudes toward tobacco companies have assessed the effectiveness of different CSR programmes but never of inherently different CSR types (e.g. Yoon, Gurhan-Canli & Schwarz 2006; Kim 2008, Kim & Choi 2012). This thesis will thus aim to discover which of the three inherently different action-oriented CSR types is the most effective in improving the public's attitude toward tobacco companies. This CSR typology has been developed by Halme (2007) and Halme and Laurila (2009) and

categorises CSR activities in accordance to practical criteria rather than subjective considerations. To the best of the researcher's knowledge, no other study has used the same typology to investigate the effects of CSR on the attitudes toward tobacco companies.

II. Literature review

1. Historical background

The involvement of the tobacco industry in the practices of CSR started around 20 years ago.

> The 1990s were a decade full of "negative surprises" for the tobacco industry: multiplying law suits, discovery and release of millions of pages of internal company documents, increasing restrictions on public smoking, legislative investigations, and growing political pressures to regulate the industry (Hirschhorn 2004:449).

The mounting pressures against the tobacco industry culminated in the 1998 Master Settlement Agreement between the US tobacco companies and the US Department of Justice, which required that the former pay more than $200 billion to different states as compensation for the medical expenses incurred from smoking-related diseases. What is more, the tobacco companies were forced to publically disclose all confidential documents discovered during past lawsuits as well as during the course of future legal proceedings against the industry in the US up until the year of 2010 (Metzler 2001; Chapman 2004; Szczypka *et al.* 2007; McDaniel & Malone 2009, 2009a, 2012, 2012a; Fooks *et al.* 2011; Dorfman *et al.* 2012).

Namely in this contrarious conditions, many tobacco companies decided to resort to CSR as means of damage control (Metzler 2001; Chapman 2004; Hirschhorn 2004; Szczypka *et al.* 2007; Barraclough & Morrow 2008; McDaniel & Malone 2009a, 2012a; Dorfman *et al.* 2012).

The timeline of the CSR policy of Philip Morris (PM) illustrates well the latter observation. In 1999, PM launched a massive advertising campaign to promote the company's CSR strategy (PM21) or namely, its support for programmes against

domestic violence, educational programmes for youth in risk, programmes for hunger and disaster relief, food banks and visitation schemes for the elderly as well as programmes against under-age smoking (Metzler 2001; Szczypka *et al.* 2007; McDaniel & Malone 2009; Dorfman *et al.* 2012). PM21 lasted around two years, before it was replaced by an even more comprehensive CSR strategy (McDaniel & Malone 2009). It is also interesting to note that PM is nowadays championed as the tobacco company with the most ecological requirements in regards to the tobacco it purchases; "In this way, Philip Morris is aligned with a dominant public health approach that aims to reduce harm to consumers and promote safer tobacco products" (Benson 2008:362-363).

2. CSR typologies

The effectiveness of the various CSR initiatives of the tobacco industry has however never been explored through a CSR typology of inherently different CSR types.

There are two basic types of CSR typologies: abstract and practical. The abstract typologies have been widely used in the existing CSR literature, yet they have been hardly capable of delivering accurate empirical insight into the actual outcomes of the studied CSR programmes (Halme 2007; Halme & Laurila 2009). To be more specific, abstract typologies try to categorise CSR either on the basis of socially expected responsibility, perceived company motivation or CSR stage. Still, the first two cases are very susceptible to subjective interpretation and are thus hard to pinpoint and assess (Halme 2007; Halme & Laurila 2009). The previous chapter has already demonstrated how temporal, national and social contexts tend to influence CSR definitions and thereby the public's expectations of the practice. Similarly, "motivation tends to be a complex bundle of principles and attitudes that are, furthermore, conditioned by various contingencies" (Halme 2007:4). The typologies by stage reflect the phase of CSR involvement of a company, e.g. initial reactive/proactive or subsequent strategic, but these typologies are limited in that they do not account for other intervening factors such as the urgency of the CSR involvement or the popularity of the CSR domain (Halme 2007; Halme & Laurila 2009).

In view of the limitations associated with the abstract CSR typologies, this thesis will use a more practical classification. According to Halme's (2007) and Halme and

Laurila's (2009) action-oriented typology, there are three types of CSR. The first type refers to philanthropic activities such as donations, sponsorship, volunteer initiatives or other acts of gratuitously giving to society. The second type concerns responsibility integration and requires that companies become more responsible in the conduct of their core business; for example, by reducing their ecological footprint or improving their labour conditions. The last category relates to innovation and calls for the development of new products/services that will contribute to the solution of existing social and/or environmental problems.

This classification will allow for better empirical accuracy of the research by ensuring that the compared CSR types will be inherently different. Furthermore, the results will provide a distinct course of action rather than just loose guidelines on the selection of expected responsibility, the motives that may drive this selection and the stage of the CSR involvement of a tobacco company when such a selection may be considered suitable. Put simply, the extant research will yield in the clearest managerial implications on the focus of the CSR programmes that tobacco companies should implement in order to most effectively ameliorate the public attitude. To the best of the researcher's knowledge, at present, no other study has explored and/or compared the attitudinal outcomes of the three action-oriented CSR types. Halme (2007) and Halme and Laurila (2009) argued that CSR Innovation and CSR Integration should yield in better economic and societal outcomes than CSR Philanthropy, yet they referred to companies in general and did not even mention the expected reputational benefits of any of the three action-oriented CSR types. Still, it is logical to expect that if the three action-oriented CSR types yield in different economic and societal outcomes, they should just as well elicit different attitudes in the public.

Proposition 1: The three action-oriented CSR types will elicit different attitudes toward the company;

> **H1.1**: The three action-oriented CSR types will result in different final attitude;
>
> **H1.2**: The three action-oriented CSR types will yield in different levels of attitude change, where attitude change is defined as the difference in attitudes before and after learning about the CSR engagement of the company;

H1.3: The greater and the more positive the attitude change, the more positive the final attitude;

3. The importance of company-cause fit in the formation of attitudes

i. Perceived motive

In the existing literature, the reputational benefits of CSR practices have been widely studied through comparison of activities from different domains but usually within the action-oriented category of philanthropy. Researchers at large have studied the effects of domains of higher and lower company-cause fit, where the fit has been defined as the extent to which the supported cause resonates with the core business of the company. Ellen, Webb and Mohr (2006), Trimble and Rifon (2006), Brammer and Pavelin (2006), Elving (2010), Zdravkovic, Magnusson and Stanley (2010), Öberseder, Schlegelmilch and Gruber (2011) have all provided evidence in support of the assumption that a higher company-cause fit has better implications on the public's perceptions of a company's CSR activities. As Ellen, Webb and Mohr (2006:154) explained:

> [w]hen there was a high level of fit between the company's business and the cause, the company was seen as getting involved because of its desire to help the cause and to build relationships with customers rather than for excessive profiteering.

Menon and Kahn (2003) likewise supported this conclusion but only when companies used CSR for cause promotion. They found that the high company-cause fit elicited better CSR attitudes when the company pledged to donate some of the purchase-generated revenue to the cause, while the low company-cause fit was more suitable when the company wanted to encourage the public to act toward a particular cause through ways other than direct purchase. In the latter case "consumers are likely to view this context as unusual or surprising and are likely to elaborate about the ulterior motives of the sponsor" (Menon & Kahn 2003:317). In fact, the centrality of the perceived motive has been emphasised and confirmed in many different studies and it is now widely accepted that CSR practices yield in reputational benefits only when the CSR motive of the contributing company is perceived favourably. In their proof of the importance of the perceived CSR motive, some studies have assessed motive in terms of sincerity (e.g. is the company genuinely concerned?) (e.g. Sen, Bhattacharya &

Korschun 2006; Tian, Wang & Yang 2011), some in terms of self-interest (e.g. does the company practise CSR only to reap some profits?) (e.g. Bae & Cameron 2006; Becker-Olsen, Cudmore & Hill 2006; Ellen, Webb & Mohr 2006; Kim 2008; Alcañiz, Cáceres & Pérez 2010; Kim & Choi 2012) and others have used measures of both sincerity and self-interest (e.g. Yoon, Gurhan-Canli & Schwarz 2006; Elving 2010; Groza, Pronschinske & Walker 2011; Kim 2011). Since it has already been hypothesised that the three action-oriented CSR types will elicit different attitudinal responses toward the contributing company, it is logical to assume that the three action-oriented CSR types will also evoke different perceptions of CSR motive in terms of both sincerity and self-interest.

Proposition 2: The three action-oriented CSR types will elicit different perceptions of CSR motive;

H2.1: The three action-oriented CSR types will elicit different perceptions of sincerity of the CSR motive of the contributing company;

H2.2: The three action-oriented CSR types will elicit different perceptions of self-interest of the CSR motive of the contributing company;

H3.1: The more favourable the perceptions of sincerity of the CSR motive, the better the final attitudes toward the company;

H3.2: The more favourable the perceptions of sincerity of the CSR motive, the more positive the attitude change;

H4.1: The lower the perceptions of self-interest of the CSR motive, the better the final attitudes toward the company;

H4.2: The lower the perceptions of self-interest of the CSR motive, the more positive the attitude change;

ii. Directionality of fit

Still, while there appears to be academic consensus as to the importance of the perceived CSR motive, the existing studies have yielded in controversial results as to the importance and direction of the company-cause fit. Drumwright (1996), for example,

held that the closer the relationship between a company's core business and the supported cause, the more the room for scepticism on behalf of the public, i.e. the public would perceive high-fit CSR as hypocritical and cynical. Kim (2011:96) supported the latter proposition and showed that "publics inferred sincere motives when a positively-reputed company conducted a low-congruence CSR activity" or in other words, the lower company-cause fit should elicit better responses from the public.

On the other hand, Nan and Heo (2007) measured the effect of the company-cause fit on students' perceptions of the CSR activities of an imaginary brand of orange juice sponsoring, respectively, a healthy nutrition organisation and a traffic safety organisation. They found that the adverts with a CSR message elicited more positive response than the adverts without a CSR message but still, they did not find any significant effect of the company-cause fit on the respondents' attitudes toward the advert, the brand or the company. Hoek and Gendall (2008) similarly discovered that a coffee brand that sponsored a high-fit cause such as the World Wildlife Fund was not more preferred than a coffee brand that supported a low–fit cause such as the Child Safety Foundation. Alcañiz, Cáceres and Pérez (2010) approached the company-cause fit from another angle. They investigated the concept more closely, breaking it down into its two constituent parts: image congruence and functional congruence. After studying how Spanish consumers perceived two CSR initiatives by *Dove* (one with high image and functional congruence and the other with low image and functional congruence), they concluded that the higher the image congruence, the better the perceptions of a company's trustworthiness, while the higher the functional congruence, the better the perceptions of a company's expertise. On the basis of their empirical findings, it could be inferred that tobacco companies, the key ambition of which is to rebuild their credibility in the eyes of the public, should invest more in CSR activities of higher image congruence. Yet, the situation is more complicated.

4. CSR practices in the controversial industries. The role of smoking status in the formation of attitudes toward tobacco companies.

The public's pre-held opinions about a company appear to influence their subsequent perceptions of the company's CSR activities. More specifically, the CSR initiatives of companies with better reputations tend to elicit better responses, whereas the CSR of

companies with problematic reputations or in the controversial industries tend to elicit more suspicion and scepticism (Hsieh & Li 2007; Elving 2010; Kim & Lee 2009; Öberseder, Schlegelmilch & Gruber 2011). Williams and Barrett (2000) and Brammer and Millington (2005) have provided empirical evidence that companies which have fallen into the disgrace of the public can nonetheless mend their reputations through philanthropic donations. However, as Palazzo and Richter (2005:391) point out, in regards to the tobacco industry, "a strategic approach to corporate giving is difficult to implement since the specific characteristics of its products do not allow for a focus on core competencies".

The latter point can be illustrated with a real-life example. Despite the massive spending on PM21, the programme has been only moderately successful in improving attitudes toward the company (Dorfman *et al.* 2012). To be more specific, before the launch of the campaign, 23% of the general public held positive opinions about PM; five months into the launch of the campaign, this number increased to 33% and nine months later, to 39% (Szczypka *et al.* 2007). This was a nearly two-fold increase but it was not reflected through all segments of the campaign's target audience. For example, despite PM's effort to highlight its support for programmes against domestic violence, the percentage of the so-called *active moms* who viewed the company favourably one year after the launch of PM21 increased by only 5% (from 32% to 37%) and nearly half of all *active moms* continued to view the company unfavourably (McDaniel & Malone 2009). McDaniel and Malone (2009) attributed the results of PM21 to the fact that the company never addressed nor apologised for its past of purposeful misinformation and conniving. Likewise, Metzler (2001:378) argued that in this campaign "Philip Morris has done very little to address the tobacco issues underlying its image and legitimacy problems". Hence, it appears that some academics are keen to ascribe the limited success of PM21 on its low company-cause fit.

In contrast, other researchers have provided evidence in support of the lower company-cause fit for the CSR practices of controversial industries, such as precisely the tobacco industry. Yoon, Gurhan-Canli and Schwarz (2006), for example, studied the attitudes toward a fictitious tobacco company to find that undergraduate students evaluated better its engagement in a programme for environmental preservation (low company-cause fit) than in a programme for cancer research (high company-cause fit). The suggested

explanation was that the support for the first cause was perceived as more sincere and less self-interested on behalf of the company.

> CSR activities only improved company evaluations when sincere motives were attributed […]. Conversely, the CSR activity backfired when consumers had reason to doubt the company's motives (Yoon, Gurhan-Canli & Schwarz 2006:382).

In the discussed study, equivalent results were obtained using the same procedure but a real company or namely, the controversial oil giant Exxon (Yoon, Gurhan-Canli & Schwarz 2006).

In a similar fashion, Kim (2008) investigated the attitudes of South Korean and American students toward the CSR of PM, where the types of CSR activities were specifically classified into two groups: youth smoking prevention programme (high company-cause fit) and hunger relief programme (low company-cause fit). The results showed that non-smokers and everyday smokers inferred more mutually beneficial CSR motives in regards to the tobacco-related CSR, while occasional smokers and former smokers inferred more mutually beneficial motives on the tobacco-unrelated CSR. What is more, Kim (2008) showed that non-smokers perceived both types of CSR very favourably with a slight preference for the tobacco-related CSR. In other words, there was no identifiable trend as to which fit was more effective in ameliorating the public's attitude toward the company and in fact, the smoking status was found to have a higher effect than the company-cause fit.

The effect of the smoking status on the perceptions of tobacco-related messages was earlier detected by Wolburg (2006), who found that non-smokers tended to be more optimistic about the effectiveness of anti-smoking messages, while smokers responded with anger and annoyance.

In light of the preceding observations, two decisions were taken. First, by comparing CSR activities within different domains, the previous studies have not accounted for different confounding effects such as the respondent's personal support for a particular domain, the popularity of the studied cause or its respective urgency and thus could have yielded in biased results. It was thus inferred that the most accurate way to assess the levels of effectiveness of the three action-oriented CSR types would be to situate them in one and the same domain. Since, as demonstrated above, the lower fit appeared

to be more beneficial for controversial companies, the selected domain for this thesis was of low company-cause fit or namely – environmental preservation. Second, drawing on the findings of Wolburg (2006) and Kim (2008), the following hypotheses were formulated.

Proposition 3: Smoking status will affect CSR responses;

H5.1: Non-smokers will infer a more sincere CSR motive than the people with other smoking statuses;

H5.2: Non-smokers will infer a less self-interested CSR motive than the people with other smoking statuses;

H6.1: Non-smokers will have better final attitudes toward the tested company than the people with other smoking statuses;

H6.2: Non-smokers will have the greatest positive attitude change;

5. Theories of attitude

i. Definitions

Given the aim of the current research, attitude emerges as a central concept and thereby merits closer investigation.

Attitude can be generally described as "a psychological tendency that is expressed by evaluating a particular entity with some degree of favo[u]r or disfavo[u]r" (Eagly & Chaiken 1993:1, cited in Eagly & Chaiken 2007:585). There are two main schools, functionalist and constructivist, which define and explain the concept of attitude differently. That is to say, the functionalists define attitude as a durable psychological phenomenon, which arises in consequence of the individual's past cognitive processing of external stimuli, gets stored in memory and can be later on activated during the individual's subsequent encounters with the same stimulus. Classical functionalist models thus assume that attitudes are always formed in result of deliberate reasoning and elaboration (Kaplan & Fishbein 1969; Fishbein & Ajzen 1972; Ajzen & Fishbein 1977; Fishbein & Middlestadt 1997; Ajzen 2001; Argyriou & Melewar 2011).

Constructivists, on the other hand, hold that attitudes are just temporary evaluative judgements, which stem from a particular experiential contexts and, instead of being permanently stored in memory, are constructed every time in accordance to the person's momentary state (Schwarz & Clore 1981, 2003; Zajonc & Markus 1982; Zajonc 1984; Murphy & Zajonc 1993; Schwarz 1997; Pham *et al.* 2001; Yeung & Wyer 2004; Schwarz 2006; Argyriou & Melewar 2011). Put otherwise, whereas functionalist theory draws on attitudes as means of long-term informational organisation for the sake of cognitive, social-identification and other functions, the constructivist theory perceives attitudes as experiential shortcuts for minimising the cognitive processing in specific situations (Cohen & Reed 2006; Argyriou & Melewar 2011). The classical functionalist-constructivist debate in regards to attitude formation can thus be reframed along the lines of: which was first – the thinking or the feeling.

Advances in the attitude theory have however shown that attitude formation can have both a cognitive and a non-cognitive aspect. It is now accepted that feelings can affect judgements and thereby feelings can serve as sources of information. Yet, feelings are not necessarily the primary or the strongest motor of attitude formation and neither is cognition; in fact, virtually all situations require a combination of affective and cognitive processing even though these levels can be minimal at times (e.g. Batra & Ray 1986; Holbrook & Batra 1987; Bagozzi, Gopinath & Nyer 1997; Schwarz 1998; Clore & Ortony 2000; Schwarz & Clore 2003; Trafimow *et al.* 2004; Pham 2004; Yeung & Wyer 2004; Eagly & Chaiken 2007). Put simply, constructivists admit that emotions include cognition, while functionalists agree that cognition may be influenced by emotions. In either case, "there is a common, growing belief that cognition is situated, a notion that lies in the heart of functional and constructive theories" (Argyriou & Melewar 2011:440).

Another point of convergence between the two schools can be found in regards to the ability of attitudes to get stored in memory. Though constructivists argue that attitudes are temporary, they nonetheless agree that people's past experiences can influence their subsequent momentary judgements and even preferences (Bettman, Luce & Payne 1998; Schwarz & Bohner 2001; Argyriou & Melewar 2011). In fact, as early as 1968, it was proven by the fervent constructivist Zajonc (1968:21) that "repeated exposure is a sufficient condition of attitude enhancement", which actually supported the functionalist

premise that an individual's prior experience with a stimulus is stored in memory and affects his/her future interactions with the same stimulus.

Nowadays, it is also widely accepted that some attitudes are indeed long-standing, as functionalism holds, but upon the introduction of unexpected stimuli such as new information, new attitudes can arise, get stored in memory and with time, the latter can even replace the former (Feldman & Lynch 1988; Trafimow *et al.* 2004; Cohen & Reed 2006; Schwarz 2006; Argyriou & Melewar 2011). Put otherwise, attitudes are susceptible to momentary change, as postulated in the constructivist theory, but compliant with the functionalist perspective, all attitudes get stored in memory.

In light of the above analysis, it can be inferred that although the constructivist school has contributed to the current understanding of attitude and especially to the inclusion of an affective aspect to the process of cognition, it is still the principal assumptions of the functionalist school that underlie the academic consensus of the day. Hence, this thesis will assess the attitudes toward a company following the main postulates of functionalism while incorporating relevant elements from the constructivist perspective.

ii. Expectancy Value Model (EVM) vs. other attitude models

For example, according to the functionalist EVM, beliefs underlie the formation of attitudes toward objects. That is to say, people associate different objects with different values, features, etc. Each association is however of different weight, i.e. how good, important, desirable the particular association is to the respondent, and of different relevance evaluation, i.e. how pertinent the association is to the object according to the respondent (e.g. on a polar scale from *not at all* to *very*). Ultimately, when all of the beliefs, associated with an object, are summated in accordance to their respective weight and relevance, the general attitude toward the object can be computed (Kaplan & Fishbein 1969; Fishbein & Ajzen 1972; Ajzen & Fishbein 1977; Ajzen 2001). This model is quantitatively represented as $A_{object} = \sum_{i=1}^{N} B_i \, a_i$, where N is the number of associations with the object, B_i is the relevance evaluation of association i and a_i is the weight of the association i (Kaplan & Fishbein 1969). For example, a respondent may consider a company very socially responsible, i.e. the attribute of social responsibility is considered of high relevance evaluation to the tested company. Yet, this same

respondent may think that socially responsible practices are not important for companies, i.e. the attribute of social responsibility is of marginal weight. In this case, the EVM will reflect this and the assigned weight to the item will prevent its evaluation from unjustly boosting the overall attitude of the respondent toward the company. Hence, the EVM appears to be a very useful model in studying the dynamics of the overall attitudes of respondents.

It should however be noted that "[a]lthough people can form many different beliefs about an object, it is assumed that only beliefs that are readily accessible in memory influence attitude at any given moment" (Ajzen 2001:30). What is more, the number of beliefs that individuals attribute to a particular object at a particular moment tend to range somewhere between five and nine, as empirical research has proven (Kaplan & Fishbein 1969). The latter observation suggests that the most accurate application of the EVM will require that respondents themselves list, weigh and evaluate the beliefs that they personally associate with a given object instead of weighing and evaluating a list of pre-set beliefs. Yet, in the same time, when subjects are forced to elicit object-related beliefs, they may oftentimes elicit non-salient and even irrelevant beliefs just for the sake of participation (Kaplan & Fishbein 1969). In light of the preceding remark, the operationalisation of the EVM with a list of pre-set beliefs should not be very detrimental to the obtained results.

It is interesting to note that while the measure of weight is typical for the EVM, the measure of evaluation polarity is common to all attitudinal models (e.g. Elaboration Likelihood Model (ELM) of Petty and Cacioppo (1986), the accessibility-diagnosticity model of Feldman and Lynch (1988), the Multiple Pathway Anchoring and Adjustment Model (MPAA) of Cohen and Reed (2006)). Indeed, there is a broad academic consensus that general attitudes can be assessed on bipolar scales from positive to negative, from favourable to unfavourable, from good to bad, etc. (e.g. Fishbein & Ajzen 1972; Fishbein & Middlestadt 1997; Schwarz & Clore 1981, 2003). This thesis will therefore measure the polarity of the overall attitudes of the respondents toward the tested company using such scales.

Yet, it will also employ the EVM in order to try to get more comprehensive insight into the constitution of these attitudes. None of the other reviewed models suggested a

procedure that would be as suitable for this purpose as the EVM. For example, one of the biggest weaknesses of the ELM is the pronounced instability of its variables:

> […] whether or not a particular variable enhances or diminishes processing, or motivates relatively objective or relatively biased processing, may depend on the level of other variables in the persuasion context. Similarly, whether a variable affects information processing or serves as a peripheral cue may depend on the level of other elements in the persuasion situation (Petty & Cacioppo 1986:180).

The current research has pledged to deliver clear managerial implications on the course of the CSR programmes that tobacco companies should implement and thus should avoid ambiguities such as those inherent to the constructs of the ELM.

Similarly, by the merit of their key concepts, the accessibility-diagnosticity model and the MPAA appear to be useful in studies on the interaction between old and new attitudes and more specifically, in studies which aim to explore under what conditions new attitudes emerge (Feldman & Lynch 1988; Cohen & Reed 2006). In the case of this study however, it is not the conditions that create attitudes but the attitudes themselves than need to be assessed.

Given the preceding observations, the EVM was selected as the most suitable model to complement the assessment of general attitudes in this thesis.

According to the EVM, the computed attitude should represent the overall attitude of the respondent toward an object. Yet, in the particular case the company-related attributes for the EVM will be drawn from the academic literature and will be selected in such a way so that a company's CSR engagement will be able to influence their evaluations (see explanation in III. Instrument and procedure: 1. Instrument: vi. Attribute selection). Indeed, there is proof that the CSR practices of companies can affect the public's evaluations of company-related attributes (Klein & Dawar 2004; Werder 2008). Hence, the selected attributes and the subsequently computed EVM attitude will actually reflect the attitudes of the respondents, contingent upon the CSR practices of the company. Since it has already been hypothesised that the three action-oriented CSR types will elicit different general attitudes toward the company, the same is to be expected in regards to the EVM computed attitude (which will be in fact the most reflective of the implications of each of the three action-oriented CSR types). It is

thus expected that the EVM computed attitude will explain the attitude change of the respondents and will also contribute to their final attitude. Furthermore, given that the relationship between the attribute evaluations and the EVM computed attitude is central to selected model, it can also be supposed that the attribute evaluations will have positive effect on the EVM computed attitude.

Proposition 4: The three action-oriented CSR types will elicit different levels of CSR-contingent attitude;

> **H7.1:** The three action-oriented CSR types will elicit different levels of EVM computed attitude;
>
> **H7.2:** The higher the EVM computed attitude, the greater the attitude change;
>
> **H7.3:** The higher the EVM computed attitude, the higher the final attitude;
>
> **H7.4:** The better attribute evaluations, the higher the EVM computed attitude;

It should also be noted that while the evaluations of the different associations are expected to change in response to the presented information for the tested company, the weights are not. As Mitchell and Olson (1981:323) explained in regards to their study: "[b]ecause […] [a_i] values for particular attribute levels are generally assumed to be the same for all brands within a product category, these measures were not brand specific". In the case of the current research, this suggested that when respondents weigh company-related attributes they use the same a_i values for all companies. Conversely, the presented CSR information is expected to yield in different evaluations across the three action-oriented CSR types as nonetheless the company-related attributes will be evaluated only after the respondent has been informed about the CSR engagement of the tested company. Therefore, it can be expected that:

> **H7.5:** The three action-oriented CSR types will elicit evaluations of different favourability toward company-related associations;

In addition, given that the sincerity and the self-interest of the perceived motive about the CSR engagement of the company have already been hypothesised to influence public attitude, it is reasonable to assume that the sincerity and the self-interest of the

perceived motive will also influence the attribute evaluations. It will however not be expected that the sincerity or the self-interest of the perceived motive will have any direct effect on the EVM computed attitude. Nonetheless, only the attribute evaluation component of this model will be subjected to testing conditions and thus the two dimensions of motive can interact with the EVM computed attitude only indirectly through the attribute evaluations construct.

Proposition 5: The more favourable perceptions of CSR motive will elicit better attribute evaluations;

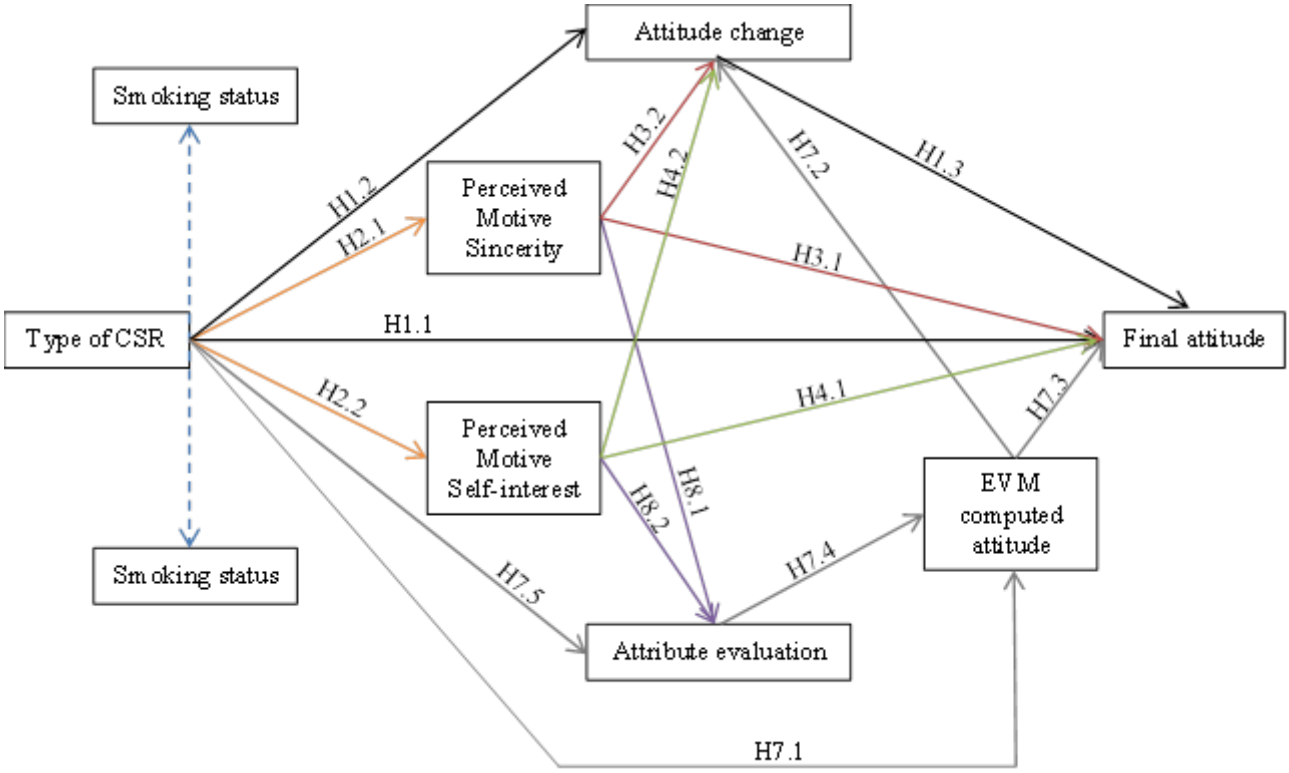
> **H8.1:** The more favourable the perceptions of sincerity of the CSR motive, the more positive the attribute evaluations;
>
> **H8.2:** The lower the perceptions of self-interest of the CSR motive, the more positive the attribute evaluations;

On a final note, since smoking status has already been predicted to influence CSR responses, it should also be expected to influence the attribute evaluations as well the EVM computed attitude of the respondents. Nonetheless, if some smoking groups are more receptive to CSR, this should also be reflected in their CSR-contingent responses.

Proposition 6: Smoking status will affect attribute evaluations and the EVM computed attitude of the respondents;

> **H9.1:** Non-smokers will elicit better evaluations of the tested attributes than the people with other smoking statuses;
>
> **H9.2:** Non-smokers will have higher EVM computed attitudes than the people with other smoking statuses;

6. Proposed structural model



III. Instrument and procedure

1. Instrument

The current research was designed as a "survey-based experiment with different scenarios to test the proposed hypotheses" (Lii & Lee 2012:73-74). Following the design of Mitchell and Olson (1981), the respondents had to first weigh in order of importance a set of attributes they normally associate with companies. Then, they received information about an imaginary tobacco company; an imaginary company was preferred in attempt to neutralise the effects of the respondents' pre-held company attitudes. In the first part of the experiment, the respondents read a general introduction to the company and its dealings and were then asked about their initial general attitude toward the company. In the second part, the respondents read about a different type of CSR activity that the company practised, i.e. support for environmental preservation programmes (CSR Philanthropy), a programme for the implementation of eco-friendly standards in the process of tobacco harvesting (CSR Integration) and a project for the

creation of bio-degradable cigarettes (CSR Innovation). After reading the CSR-related information, the respondents were asked about their final general attitude toward the company but this time, they had to also evaluate the perceived motive of the company's CSR involvement as well as several company-related attributes. Information about the smoking status and demographics of the respondents was collected last.

For the purposes of convenience and maximum reach, the survey was designed for the internet medium. The major consideration was how to filter the respondents into three independent groups, each of which would receive information about only one type of action-oriented CSR activity – philanthropy, integration or innovation. Evidently, the survey had to begin with a filter question – neutral enough so as not to bias the results in any way and universal enough so as to offer three equally appealing options. In a pre-test, launched on April 15, 2015, on the online survey platform qualtrics.com and distributed through the social media, the survey opened with a question asking the respondents to choose one of the three primary colours (red, blue or yellow). Five days and 20 responses later, it became clear that the blue was heavily favoured, the red was lagging behind and the yellow was practically neglected. The primary colours thus proved unable to yield in a relatively equal number of answers in each group. A brief search on the internet however suggested that the most popular favourite colour in the world was blue. Hence, it was decided that the filter question would ask the respondents to choose one of three shades of blue.

The other variables that featured in the final questionnaire are presented below.

i. Demographics

The respondents were asked to indicate their nationality, gender, age and total household income per year before taxes.

ii. Smoking status

As the OECD (2014:1) notes, there is a "lack of standardisation in the measurement of smoking habits in health interview surveys across OECD countries". The OECD (2014) however recommends the classification of the World Health Organisation (1996), which

uses an instrument of five questions to assign respondents to one of 10 categories: heavy daily smokers (more than 20 cigarettes per day), non-heavy daily smokers (less than 20 cigarettes per day), daily smokers who have reduced smoking in the last two years, occasional smokers, occasional smokers who have reduced smoking in the last two years, former daily smokers who stopped smoking less than two years ago, former occasional smokers who stopped smoking more than two years ago, former daily smokers who stopped smoking less than two years ago, former occasional smokers who stopped smoking more than two years ago, people who have never smoked.

A more simplified measurement of smoking status is offered by the Centers for Disease Control and Prevention (2009) by the US Department of Health and Human Services or namely: everyday smokers, someday smokers, former smokers and non-smokers i.e. people who have smoked less than 100 cigarettes in their lifetime.

The preferred smoking status classification for the purposes of this thesis was the one by the Centers for Disease Control and Prevention (2009). First of all, by the merit of its simplicity, it has been used by other researchers in the field of attitude assessment of people with different smoking statuses (Wolburg 2006; Kim 2008). Second, the current research was not expected to reach any deeper conclusions if for example, it used four different categories to denote former smokers.

iii. Perceived CSR motive

This study adopted the approach of Yoon, Gurhan-Canli and Schwarz (2006) because it captured the dimensions of motive sincerity and self-interest in a concise and simple way. In their study, Yoon, Gurhan-Canli and Schwarz (2006) had two items assessing motive sincerity and two items assessing motive self-interest; each two items were later averaged into two separate variables: motive sincerity and motive self-interest. The current study however did not use the original items of Yoon, Gurhan-Canli and Schwarz (2006) because the former were framed as sentences. Instead, the current study opted for analogous items which could be assessed on a bipolar scale; the intention was to make the survey appear shorter and easier to complete, which in turn purposed to increase the response rate. The wording of the selected items was chosen in such a way so as to be common to the wider academic literature on perceptions of CSR motive, i.e.

the same or at least synonymous words appeared in the work of different researchers such as Webb and Mohr (1998), van Herpen, Pennings and Meulenberg (2003), Bae and Cameron (2006), Becker-Olsen, Cudmore and Hill (2006), Ellen, Webb and Mohr (2006), Sen, Bhattacharya and Korschun (2006), Kim (2008), Lee *et al.* (2009), Alcañiz, Cáceres and Pérez (2010), Groza, Pronschinske and Walker (2011), Tian, Wang and Yang (2011).

- In regards to perceived sincerity, the respondents were asked to rate the company's motive for its CSR campaign on a seven-point semantic differential scale from hypocritical to truthful and from dishonest to honest;

- In regards to perceptions of self-interest, the respondents were asked to rate the company's motive for its CSR campaign on a seven-point semantic differential scale from egoistic to altruistic and from self-interested to mutually beneficial;

iv. General attitudes toward the company

With respect to general attitude toward the company, the current research adopted measures from previous relevant studies (e.g. Mitchell & Olson 1981; MacKenzie & Lutz 1989; Mohr & Webb 2005; Bae & Cameron 2006; Becker-Olsen, Cudmore & Hill 2006; Sen, Bhattacharya & Korschun 2006; Trimble & Rifon 2006; Yoon, Gurhan-Canli & Schwarz 2006; Nan & Heo 2007; Groza, Pronschinske & Walker 2011; Kim & Choi 2012; Lii & Lee 2012). Such studies have mainly used between one and three independent measures of general attitude, which measures they would later average into a single variable; the most commonly met semantic differential scales in the reviewed literature were anchored at positive-negative, unpleasant-pleasant, good-bad, like-unlike. Basically, these four pairs appeared in different combinations in all of the reviewed scales of general attitude. Thus, the same four pairs were selected for this research.

- The respondents were asked to rate the company on a seven-point semantic differential scale from bad to good, from unlikable to likable, from unpleasant to pleasant and from negative to positive;

The same measures of general attitude appeared in both the first and the second part of the experiment (i.e. after the general introduction to the company and after the text

about its CSR activities) in order to directly assess the overall attitude change induced by the CSR engagement of the imaginary tobacco company.

v. EVM computed attitude

In regards to the application of the EVM, the respondents were asked to weigh and evaluate a set of pre-defined associations. The association-weighing question preceded all other questions (except for the filter question) because, as already explained, the respondents' weighing of attributes was independent of the testing conditions. In contrast, the association-evaluation question appeared as the last question of the second part of the experiment because the ensuing evaluations were only relevant to the text about the CSR engagement of the imaginary tobacco company.

vi. Attribute selection

The following procedure was employed in order to select relevant company associations.

To begin with, this research lacked the time and resources to conduct a preliminary experimental study on the most salient attributes that the general public associate with companies and especially with tobacco companies. For example, in their research Kaplan and Fishbein (1969) used a rather complicated design asking the respondents to first, list characteristics they associate with people of black skin colour and weigh these characteristics in order to desirability, and then, presenting the respondents with a list of pre-set characteristics to weigh. Yet, while the purpose of Kaplan and Fishbein's (1969) research was to confirm that the difference between the EVM computed attitude based on the two sets of attributes would not differ drastically, the current research was more interested in how the public would respond to one and the same set of attributes. In order to derive such attributes, Desai and Desai (2013:54), first carried out a pre-study asking the respondents to "write down 10 factors, in order of their influence in purchase decision of mobile handsets"; then, the researchers filtered out the nine most prominent factors and only after this, Desai and Desai (2013) administered a questionnaire using the derived attributes. Yet, preparing and administering a pre-study in the case of the current research would have been problematic given its deadline as well as some

organisational and administrative difficulties. Thus, it was decided that the set of attributes to be tested would be drawn from the academic literature.

It was important that the selected attributes be understandable to the general public and that the information provided by the experimental texts be reasonably capable to manipulate the public's perceptions of the selected associations. That is to say, this study did not aim to measure how the public perceived the financial performance, the management practices or the ability of a company to deliver high-quality products/services and in fact, it did not even consider logical that the CSR messages that were to be tested in this research could possibly have any effect on the public's perceptions of such performative constructs.

In order to select associations grounded in theory, the current research explored different reputational scales as these draw precisely on corporate associations (Berens & van Riel 2004). It should however be noted that the concept of reputation has been interpreted differently by different academics, e.g. corporate performance, corporate image, corporate identity (Caruana 1997; Caruana & Chircop 2000; Gotsi & Wilson 2001; Lewis 2001; Wartick 2002). Berens and van Riel (2004) specifically differentiate between three streams of thought in the reputation-assessment literature: the first is based on performative aspects, the second deals with perceptions of a company's credibility in terms of its ability to deliver a promise, the third draws on perceptions of a company's personality.

The first stream evaluates corporations in function of how well they comply with a set of expected obligations to society (Fombrun & Shanley 1990; Caruana 1997; Caruana & Chircop 2000; Lewis 2001; Cravens, Oliver & Ramamoorti 2003; Berens & van Reel 2004; Walsh, Beatty & Shiu 2009). For example, the Most Admired Companies survey of *Fortune* magazine asks senior executives from different industries to select the 10 most reputable companies in their industry and to then rate them on a scale from poor to excellent in regards to nine criteria defined by HayGroup (2014) as:

1. Quality of management
2. Quality of products/services offered
3. Innovativeness
4. Value as a long-term investment
5. Soundness of financial position

6. Ability to attract, develop, and keep talented people
7. Responsibility to the community and/or the environment
8. Wise use of corporate assets
9. Effectiveness in conducting its business globally

Another prominent scale that falls within the first stream of thought in the reputation-assessment literature is the Reputation Quotient (RQ). The RQ has six dimensions and each of them is measured through three to four variables: emotional appeal (sympathy, trust, respect), products and services (strength, innovation, quality, value for money), vision and leadership (inspiration, strength, responsiveness), workplace environment (good management, good employer, appealing work environment), social and environmental responsibility (support for charities, environmental consciousness, ethical practices), financial performance (profitability, investment risk, market leadership, growth potential) (Fombrun, Gardberg & Sever 2009). All in all, the studies in the first stream of thought treat CSR as merely an area of corporate performance, i.e. companies either practise CSR demonstrating some ability in so doing or they do not. The CSR associations measured by the first stream of thought were thus considered too general and superficial for the aims of the current research.

The second stream of thought, on the other hand, assesses corporate associations that come closer to the ends of this study. In business-to-business contexts, credibility serves as an indicator that a business partner will fulfill his/her obligations to another business entity. The associations that are typically used to assess this relationship are reliability, benevolence and honesty (Berens & van Riel 2004).

> The first two dimensions deal with the likelihood that a company will fulfill the explicit promises that it makes, while the latter deals with the likelihood that a company will behave in a cooperative manner, independent of promises (Berens & van Riel 2004:172).

From a consumer perspective, a company's perceived credibility has to do, generally, with its trustworthiness and expertise. The trustworthiness refers to how reliable and honest a company is in its treatment of customers, while the expertise dimension measures how skilled and capable the same company is in providing the products/services it advertises (Newell & Goldsmith 2001; Gurviez & Korchia 2003; Berens & van Riel 2004; David, Kline & Dai; Bae & Cameron 2006; Vlachos *et al.* 2009; Alcañiz, Cáceres & Pérez 2010; Stanaland, Lwin & Murphy 2011). Table 1

shows how two popular credibility scales measure corporate associations and thereby demonstrates that even though different scales may use different number of questions and different wording as regards to how they frame their measures of corporate credibility, in essence the concepts they test are synonymous.

Table 1: Comparing credibility scales

Corporate associations	Scale	
	Newell & Goldsmith (2001)	**Gurviez & Korchia (2003)**
Trustworthiness	• I trust the XYZ Corporation • The XYZ Corporation makes truthful claims • The XYZ Corporation is honest • I do not believe what the XYZ Corporation tells me	INTEGRITY: • This brand is sincere with consumers • This brand is honest with its customers • This brands expresses an interest in its customers
Expertise	• The XYZ Corporation has a great amount of experience • The XYZ Corporation is skilled in what they do • The XYZ Corporation has great expertise • The XYZ Corporation does not have much experience	CREDIBILITY: • This brand's products make me feel safe • I trust the quality of this brand's products • Buying this brand's products is a guarantee BENEVOLENCE: • I think this brand renews its products to take into account advances in research • I think that this brand is always looking to improve its response to consumer needs

It was initially stated that the credibility scales fit better the purpose of this research as compared to the performative scales discussed earlier and the reason is that the corporate associations used by the former are more susceptible to CSR manipulation. To be more specific, it is logical that CSR initiatives can influence perceptions of corporate honesty, sincerity, responsibility and the like concepts that fall within the category of trustworthiness.

Yet, the most suitable of all reputational scales for the purpose of this research are the ones based on personality traits. Those scales draw on two main assumptions. First, it

has been empirically proven that people who perceive a company's character close to their own tend to have more favourable opinions of this company (Kristof 1996; Aaker 1997; Brown & Dacin 1997; Sen & Bhattacharya 2001; Marin & Ruiz 2007; Marin, Ruiz & Rubio 2009; Pérez 2009). Second, brands, companies and similar corporate entities can be indeed endowed with human personalities in terms of behavioural traits, appearances and even demographics (Aaker 1997; Berens & van Riel 2004; Davies *et al.* 2004). The academic studies presented in Table 2 demonstrate that corporate personality associations can easily be used to assess dynamic changes in respondents' attitudes toward a company under the influence of different CSR stimuli.

Table 2: Corporate personality traits in attitude research

Year	Authors	Personality traits assessed
2001	Sen & Bhattacharya	20 traits: activist, dishonest, innovative, the best, enlightened, a leader, capable, expert, progressive, compassionate, fair, risk-averse, conservative, high quality, sincere, cooperative, inconsiderate, sensitive, democratic, inefficient;
2005	David, Kline & Dai	nine traits: activist, compassionate, expert, innovative, sincere, trustworthy, experienced, skilled;
2007	Marin & Ruiz	11 traits: activist, the best, capable, compassionate, conservative, cooperative, democratic, honest, enlightened, expert, fair, considerate, efficient, innovative;
2008	Kim	four traits: compassionate, activist, sincere, and trustworthy;
2008	Pfau *et al.*	Corporate image (six traits): appears to be well managed, appears to be technologically driven, appears to be successful, appears to be innovative, appears to be customer/member focused, appears to be competitive; Corporate reputation (four traits): appears to be an industry leader, appears to be honest, appears to be a good corporate citizen, appears to be respected; Organisational credibility (three traits): appears to have confidence, appears to be trustworthy, appears to show support, appears to have a positive word-of-mouth;
2011	Tian, Wang & Yang	three traits: successful, trustworthy, honourable;

The current research decided to also use personality traits as company-related associations. It however wanted to compile its own list of relevant personality traits instead of simply copying the work of other researchers. To do so, it studied closely three popular empirically-grounded scales of brand personality.

Figure 1 presents the main dimensions and their respective facets from Aaker's (1997) Brand Personality Scale. Figure 2 illustrates the main categories and facets from Ambroise and Valette-Florence's (2010) Brand Personality Barometer and Figure 3

shows the dimensions and facets of the Corporate Character Scale of Davies *et al.* (2004).

Figure 1: Aaker's (1997) Brand Personality Scale

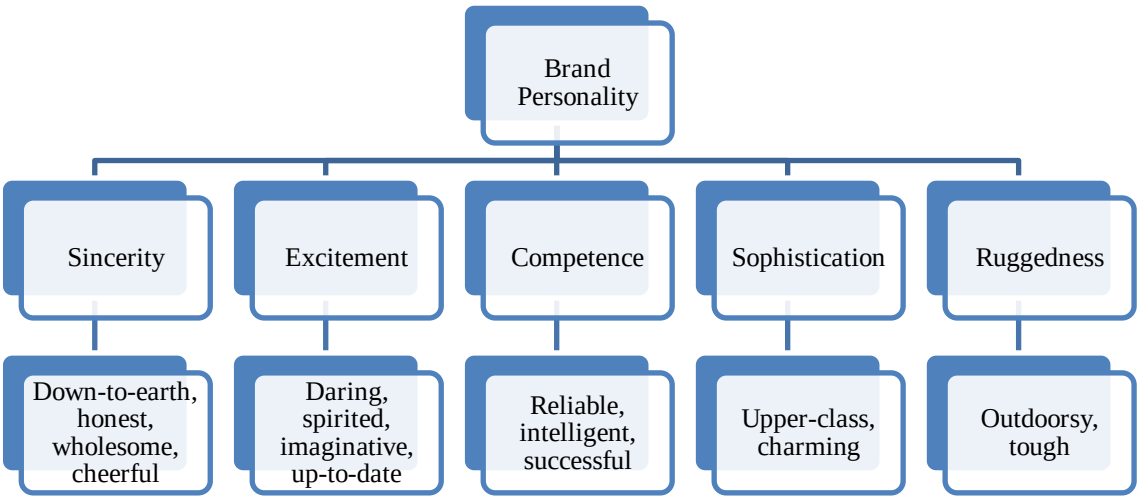
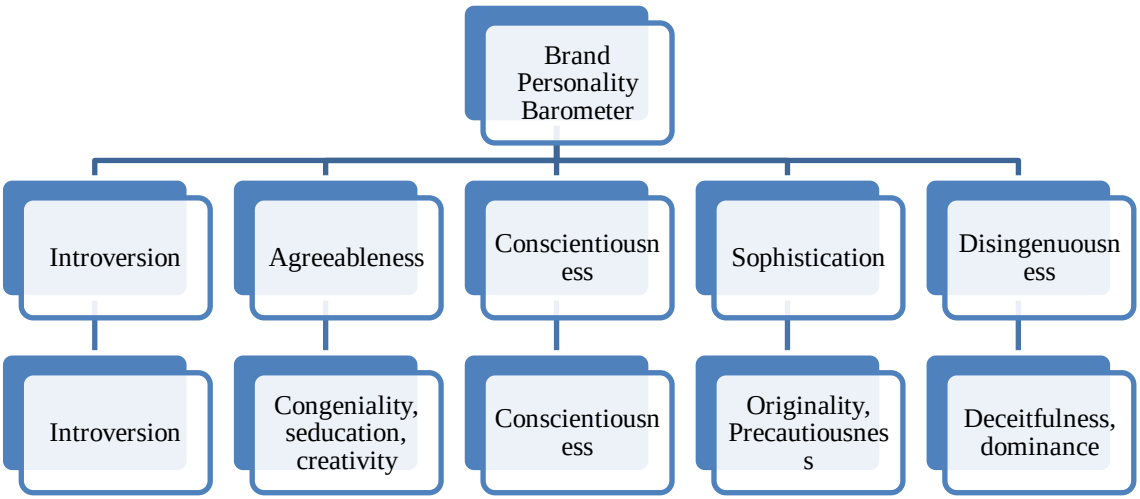
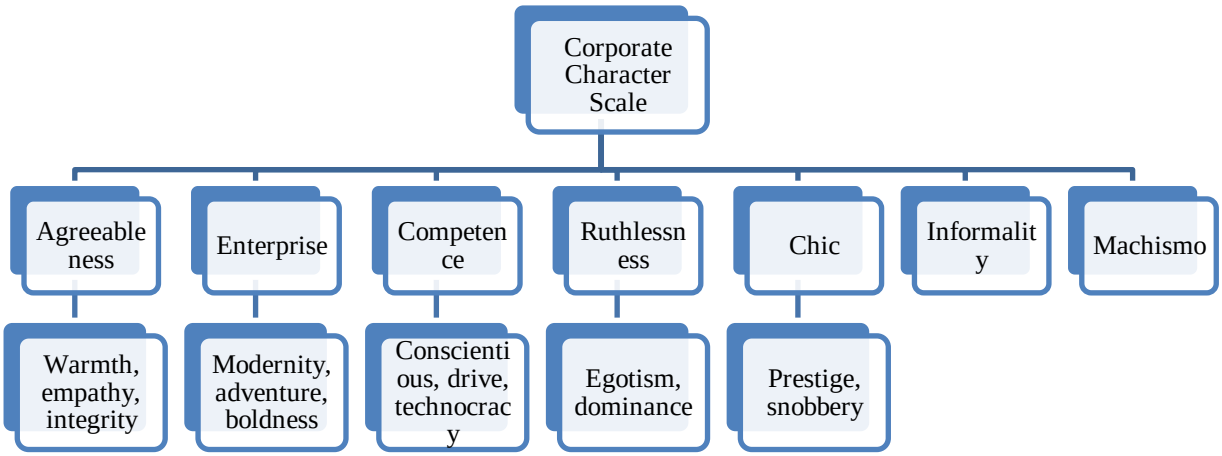


Figure 2: Ambroise and Valette-Florence's (2010) Brand Personality Barometer



Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Figure 3: Corporate Character Scale by Davies *et al.* (2004)



The comparison of the three scales revealed that the traits included in the Sincerity category of Aaker's (1997) scale were quite similar to the traits included in the Agreeableness and Disingenuousness dimension of the Brand Personality Barometer (in the case of the Disingenuousness dimension, antonymic traits are used) (Ambroise & Valette-Florence 2010) and to some of the traits in the Agreeableness, Informality and Ruthlessness dimensions of the Corporate Character Scale (in the case of the Ruthlessness dimension, antonymic traits are used) (Davies *et al.* 2004). The Excitement category of the Brand Personality Scale (Aaker 1997) included some traits that also appeared in the Introversion, Agreeableness and Sophistication dimensions of the Brand Personality Barometer (in the case of the Introversion dimension, antonymic traits are used) (Ambroise & Valette-Florence 2010) and in the Enterprise and Informality dimensions of the Corporate Character Scale (Davies *et al.* 2004). The Competence dimension of the Brand Personality Scale (Aaker 1997) overlapped with the Competence dimension from the Corporate Character Scale (Davies *et al.* 2004), yet the Brand Personality Barometer (Ambroise & Valette-Florence 2010) did not really include an equivalent dimension. The latter's Conscientiousness category included traits such as serious, meticulous and organised and thereby assessed some level of corporate reliability, but it did not include any other traits that could define a company as successful, ambitions, etc. The Sophistication Category of Aaker (1997) included equivalent traits to those in the Sophistication category of Ambroise and Valette-Florence (2010) and similar to those in the Chic category of Davies *et al.* (2004). Lastly, the Ruggedness category of the Brand Personality Scale (Aaker 1997) included traits that partially (yet in an antonymic manner) corresponded to some of the traits in the

Sophistication category of the Brand Personality Barometer (Ambroise & Valette-Florence 2010) but fitted almost perfectly with the traits in the Machismo dimension of the Corporate Character Scale (Davies *et al.* 2004).

As evident from the preceding analysis, different brand personality scales tend to draw on the same personality traits yet use different categories and facets to organise them. Given the nature of the CSR messages that were to be tested in this study, it was considered that relevant brand personality associations could be drawn from the personality traits in the Sincerity category of the Brand Personality Scale (Aaker 1997), the Agreeableness and Disingenuousness category of the Brand Personality Barometer (Ambroise & Valette-Florence 2010) and the Agreeableness category of the Corporate Character Scale (Davies *et al.* 2004).

- The selected personality traits were presented in antonymic pairs and the respondents had to evaluate them on seven-point scales anchored at: socially irresponsible-socially responsible, secretive-open, indifferent-concerned, unsupportive-supportive, hypocritical-sincere and trustworthy-deceitful;

See the final questionnaire in Appendix 1: Questionnaire.

2. Procedure

The final survey was launched on April 21, 2015 on qualtrics.com. It was distributed through e-mail and through the social media or more specifically, through Facebook and LinkedIn. On May 5, 2015, after two weeks of activity, the responses were downloaded and the survey was deactivated. The data were analysed with IBM SPSS Statistics version 22 and SmartPLS version 2.

IV. Data analysis

1. Preliminary analyses

The original survey returned a total of 30 variables. The last variable form the Evaluation of Attributes scale had to be recoded because it originally assigned higher values to the negative answer, i.e. it asked the respondents to rate the tested company on

a continuum from trustworthy (1) to deceitful (7). The subsequently computed variables are presented in Table 3.

Table 3: Computed variables

Item	Description
Initial Attitude (total)	The average of the four attitude-assessing items in the first part of the experiment;
Final Attitude (total)	The average of the four attitude-assessing items in the second part of the experiment;
Attitude Change (total)	Attitude Change (total) = Final Attitude (total) – Initial Attitude (total);
Perceived Motive: Sincerity	The average of the two items measuring the perceived sincerity of the CSR motive;
Perceived Motive: Self-interest	The average of the two items measuring the perceived self-interest of the CSR motive. It should be noted that even though the item is called Perceived Motive: Self-interest, it actually assigns higher values to the motives perceived as more mutually beneficial;
EVM Computed Attitude	The weights and evaluations of the tested attributes, computed through the formula $A_{object} = \sum_{i=1}^{N} B_i \, a_i$;

i. Reliability statistics

1.1 Reliability of scales

In order to check the internal consistency of the scales used, their Cronbach's alphas were calculated in SPSS for the entire dataset at respectively .90 for Weight of Attributes, .95 for Initial Attitude, .88 for Perceived Motive Sincerity, .83 for Perceived Motive Self-interest, .97 for Final Attitude and .86 for Evaluation of Attributes; all of these alphas were above .70 indicating good internal consistency (Pallant 2005; Malhotra, Birks & Wills 2010). In fact, on all scales but two (Initial Attitude and Evaluation of Attributes), the deletion of any of the included items would have actually decreased the Cronbach's alpha of the scale. In the particular case of the Initial Attitude scale, the deletion of the variable measuring the respondents' attitude on a continuum from bad to good would have increased the internal consistency of the scale by .002; this increase was however considered too marginal and the item was retained.

Regarding the Evaluation of Attributes scale, it was noticed that the recoded item discussed earlier not only demonstrated a very low corrected item-total correlation (.18)

but also that its deletion would have increased the Cronbach's alpha of the scale to .92. Corrected item-total correlations of below .30 indicate that "that the item is measuring something different from the scale as a whole" (Pallant 2005:92). In the particular case, many respondents may have failed to notice the change in rating directionality of this item and thereby might have confounded its assessment. Hence, there was reason to believe that the particular item had to be discarded from the subsequent analysis. Before so doing, however an additional test was performed.

The outer loadings of the indicators for the proposed structural model were checked for the entire dataset in SmartPLS. It once again emerged that the evaluation of trustworthiness was an indicator of low reliability because its outer loading was 0.26, i.e. way below the acceptable value of .70 (Hair *et al.* 2014). The item was therefore discarded from all further analyses and the EVM computed attitude was recalculated without the weight and evaluation of the attribute of trustworthiness.

For the statistical tests performed so far in this section, see Appendix 2: Reliability tests: i. SPSS: Cronbach's alpha and ii. PLS: Initial outer loadings.

1.2 Validity and reliability of the measurement model

In the next step, additional validity and reliability tests were performed in SmartPLS.

The AVE (average variance extracted) for all constructs was above .50 and the outer loadings of all indicators were above .70, meaning that the convergent validity of the model was good, i.e. the indicators for each construct measured only the construct they were assigned to (Henseler, Ringle & Sinkovics 2009; Duarte & Raposo 2010; Hair *et al.* 2014). Furthermore, no cross loadings were greater than the indicator's outer loadings and the Fornell-Larcker test showed that the square root of the AVE for each construct was greater than correlations of the other constructs; these tests showed that the constructs could be considered distinct from one another, i.e. there was discriminant validity (Henseler, Ringle & Sinkovics 2009; Duarte & Raposo 2010; Hair *et al.* 2014).

The Cronbach's alpha for all latent variables indicated good internal consistency of the indicators with values above .70 (Hair *et al.* 2014). The composite reliability of all items was above .90 and in the case of Final Attitude – above .95 (see Table 4). According to

Hair *et al.* (2014:102), composite reliability values of more than .90 and especially of more than .95 may indicate that the items used for the assessment of a particular construct could have been redundant are thereby "unlikely to be a valid measure of the construct".

Table 4: SmartPLS: composite reliability and Cronbach's alpha

	Composite Reliability	Cronbach's Alpha
Attitude change	0.91	0.86
Attribute evaluation	0.94	0.92
EVM computed attitude	1.00 (single-item construct)	1.00 (single-item construct)
Final attitude	0.98	0.97
Perceived Motive Self-interest	0.92	0.83
Perceived Motive Sincerity	0.94	0.88

To check whether this was the case, reliability analyses with ANOVA F tests as well as non-parametric tests for distribution of scores with Friedman's two-way analysis of variance by ranks were conducted in SPSS for the indicators in each of the constructs. All tests returned Sig.<.050, meaning that there were significant differences in the distribution of the answers on the indicators of each construct. In other words, the indicators used in the current research could not be deemed redundant despite the high scores on the constructs' composite reliability in SmartPLS. All indicators were therefore retained for the purpose of further analyses.

For the results of the statistical tests performed in this section, see Appendix 2: Reliability tests: iii. Reliability and validity tests after the removal of the indicator for evaluation of trustworthiness.

ii. Outliers and data distribution

The data were explored by group in SPSS for outliers and normality.

All groups had outliers, especially in the items measuring the weight of attributes. Yet, the difference between the mean and the 5% trimmed mean of none of the items was particularly high. It was therefore assumed that none of the "more extreme scores […] [were] having a strong influence on the mean" and no responses were deleted (Pallant 2005:57).

None of the items in any of the groups yielded in Sig.>.050 on the Kolmogorov-Smirnov test, meaning that the scores on all items were not distributed normally (Pallant 2005). The later observation called for extra caution when selecting the appropriate statistical tests for data analysis.

2. Sample

The questionnaire generated a total of 184 responses: 62 responses in Group 1: Philanthropy, 61 responses in Group 2: Integration and 61 responses in Group 3: Innovation.

Overall, 100 men (54%) and 84 women (46%) participated in the research. Group 1 was however heavily dominated by men (nearly 71% male respondents), while Group 3 had substantially more female than male respondents (around 62% female respondents). Group 2 was the only group with almost equal gender distribution or more specifically, 54% male versus 46% female respondents (see Table 5).

In regards to smoking status, more than half of all respondents were non-smokers (102 respondents) and indeed the data showed that in all groups, the non-smokers accounted for the largest part of the respondents or more specifically, between 50% and 60% in each group. The everyday smokers were the second most numerous category in Group 1 (24%) and Group 3 (16%) but the least numerous category in Group 2 (11%); the former smokers were the third most numerous category in Group 1 (16%) and Group 3 (13%) but the second most numerous category in Group 2 (16%). The occasional smokers were the least numerous category in Group 1 (11%) and Group 3 (11%) but the third most numerous category in Group 2 (13%) (see Table 5).

Table 5: Sample: gender and smoking status

	Gender		Smoking Status			
	Male	**Female**	**Everyday smoker**	**Someday smoker**	**Former smoker**	**Non-smoker**
Group 1: Philanthropy	44	18	15	7	10	30
Group 2: Integration	33	28	7	8	10	36
Group 3: Innovation	23	38	10	7	8	36
Total (count)	100	84	32	22	28	102

People from 30 different nationalities took part in the survey with the most numerous being the Bulgarians (97 respondents), followed by the English and the Portuguese (21 respondents each) (see Table 6). In all groups, the Bulgarian responses had the most cases (around two thirds in Group 2 and Group 3 and around a third in Group 1); the English and the Portuguese responses came always in either second or third place. What is more, while people from 13 different nationalities contributed to the responses in Group 2 and Group 3, people from 18 different nationalities contributed to the responses in Group 1, i.e. the sample in Group 1 was more international than the samples in any other group.

Table 6: Sample: nationality

	Nationality							
	Bulgarian	**English**	**Portuguese**	**Italian**	**Russian**	**American**	**Belarusian**	**Spanish**
Group 1: Philanthropy	19	11	10	5	2	3	0	1
Group 2: Integration	38	7	4	0	1	0	2	1
Group 3: Innovation	40	3	7	2	1	0	1	1
Total (count)	97	21	21	7	4	3	3	3

	Danish	**German**	**Moldovan**	**Bahraini**	**Canadian**	**Egyptian**	**Greek**	**Hungarian**
Group 1: Philanthropy	0	0	0	1	1	1	1	0
Group 2: Integration	2	1	1	0	0	0	0	1
Group 3: Innovation	0	1	1	0	0	0	0	0
Total (count)	2	2	2	1	1	1	1	1

	Indian	**Jordanian**	**Latvian**	**Moroccan**	**Nigerian**	**Scottish**	**Serbian**	**Slovenian**
Group 1: Philanthropy	1	0	1	1	0	1	0	0
Group 2: Integration	0	1	0	0	1	0	1	0

Group 3: Innovation	0	0	0	0	0	0	0	1
Total (count)	1	1	1	1	1	1	1	1

	Swedish	**Thai**	**Turkish**	**Ukrainian**	**Welsh**	**Zimbabwean**		
Group 1: Philanthropy	0	0	0	1	1	1		
Group 2: Integration	0	0	0	0	0	0		
Group 3: Innovation	1	1	1	0	0	0		
Total (count)	1	1	1	1	1	1		

In regards to age, overall the most numerous were the respondents aged 19-24 (72 respondents), followed by the respondents aged 25-30 (38 respondents). In Group 1 and Group 2, the respondents aged 19-24 accounted for about a third of all responses, while in Group 3 they accounted for more than half of the completed questionnaires. The respondents aged 25-30 constituted respectively 16%, 21% and 24% in Group 1, Group 2 and Group 3 (see Table 7). The other age categories were unequally represented in all of the three groups. Yet, Group 3 emerged as the youngest group of all.

Table 7: Sample: age

	Age									
	≤18	**19-24**	**25-30**	**31-36**	**37-42**	**43-48**	**49-54**	**55-60**	**61-66**	**67≥**
Group 1: Philanthropy	0	22	10	2	7	5	3	5	6	2
Group 2: Integration	0	17	13	7	3	4	7	7	2	1
Group 3: Innovation	1	33	15	1	4	1	2	4	0	0
Total (count)	1	72	38	10	14	10	12	16	8	3

Concerning income, almost a third of all respondents (62 respondents) indicated an annual household income of less than €10,000, around a fifth (40 respondents) situated their earnings between €10,000 and €19,999; the groups that followed in descending order of respondents were respectively *between €20,000 and €29,999* (23 respondents), *between €50,000 and €99,999* (20 respondents), *between €30,000 and €39,999* (16

respondents), *between €40,000 and €49,999* (10 respondents), *between €100,000 and €149,999* (8 respondents) and *€150,000 or more* (5 respondents) (see Table 8). In Group 2 and Group 3, the income distribution of the top four categories generally corresponded to the overall pattern, while in Group 1 the order was altered with the most numerous category being *between €50,000 and €99,999*. In fact, Group 1 emerged as the group with the highest incomes.

Table 8: Sample: income

	Income							
	Less than €10,000	**Between €10,000 and €19,999**	**Between €20,000 and €29,000**	**Between €30,000 and €39.999**	**Between €40,000 and €49,999**	**Between €50,000 and €99,999**	**Between €100,000 and €149,999**	**€150,000 or more**
Group 1: Philanthropy	11	8	9	9	7	12	3	3
Group 2: Integration	27	19	4	2	2	3	4	0
Group 3: Innovation	24	13	10	5	1	5	1	2
Total (count)	62	40	23	16	10	20	8	5

Last but not least, it has already been explained that the attribute weighing question would only serve the purposes of this thesis through its ability to balance out the attribute evaluations in the calculation of the EVM computed attitude. Still, the attribute weights are presented descriptively in Table 9 below. As evident, sincerity was on average the most important company-related attribute in all CSR groups, though in fact the differences between the weights of all attributes were marginal.

Table 9: Mean attribute weights per group

Group 1: Philanthropy			**Group 2: Integration**			**Group 3: Innovation**		
	Mean	**Std. Deviation**		**Mean**	**Std. Deviation**		**Mean**	**Std. Deviation**
Attribute weight-Sincerity	6.10	1.127	**Attribute weight-Sincerity**	5.49	1.670	**Attribute weight-Sincerity**	5.89	1.266
Attribute weight-Openness	5.48	1.141	**Attribute weight-Openness**	5.31	1.191	**Attribute weight-Social Responsibility**	5.43	1.147

Attribute weight- Social Responsibility	5.48	1.302	**Attribute weight- Social Responsibility**	5.18	1.565	**Attribute weight- Support**	5.38	1.171
Attribute weight- Concern	5.24	1.237	**Attribute weight- Support**	5.11	1.266	**Attribute weight- Openness**	5.38	1.098
Attribute weight- Support	5.21	1.269	**Attribute weight- Concern**	4.97	1.341	**Attribute weight- Concern**	5.28	1.318

3. Testing Proposition 1: The three action-oriented CSR types will elicit different attitudes toward the company

In the first step of the analysis, between-group comparisons of the final attitude and the attitude change were conducted across the three CSR groups. The conducted tests were parametric one-way ANOVA and non-parametric Kruskal-Wallis. Though one of the assumptions of the one-way ANOVA is the normal distribution of the answers on the dependent variable, it is considered that the test is generally robust to violations of the normality assumption (Pallant 2005; Schmider *et al.* 2010; Malhotra, Birks & Wallis 2012). On the other hand, the Kruskal-Wallis test does not assume normality of distribution at all (Pallant 2005). None of the tests returned any Sig.<.050, meaning that there were no significant differences in the attitude change and the final attitude of three CSR groups.

Moreover, it is interesting to note that a one-way repeated-measures ANOVA and its non-parametric equivalent with no assumption of normality, i.e. the Friedman test (Pallant 2005), detected no significant differences between the initial and the final attitude of the respondents toward the tested tobacco company in any of the three groups. Hence, not only did the three action-oriented CSR types not elicit different attitudes across the three CSR groups but actually, neither of them managed to significantly improve or deteriorate the attitudes toward the company in any of the groups.

Table 10 presents descriptively the initial attitude, the final attitude and the attitude change of the respondents in the three CSR groups to demonstrate that the differences in

the tested constructs were indeed marginal. For the results of the other statistical tests performed so far in this section, see Appendix 3: Testing H1.1 and H1.2.

Table 10: Mean initial attitude, final attitude and attitude change by group

Descriptive Statistics

		N	Minimum	Maximum	Mean	Std. Deviation
Group 1: Philanthropy	**Initial Attitude (total)**	62	1.00	7.00	4.0484	1.46953
	Final Attitude (total)	62	1.00	7.00	4.1008	1.61541
	Attitude Change (total)	62	-2.00	2.75	.0524	.86973
Group 2: Integration	**Initial Attitude (total)**	61	1.00	7.00	4.2254	1.56039
	Final Attitude (total)	61	1.00	7.00	4.4098	1.55257
	Attitude Change (total)	61	-3.25	3.75	.1844	1.18137
Group 3: Innovation	**Initial Attitude (total)**	61	1.00	7.00	4.2664	1.33141
	Final Attitude (total)	61	1.00	7.00	4.4139	1.24070
	Attitude Change (total)	61	-4.00	2.25	.1475	.95129

Considering the lack of normal distribution of the tested variables, the relationship between the final attitude and the attitude change in the three CSR groups was tested through nonparametric Spearman's Rank Order correlations (Pallant 2005) (see Table 11).

Table 11: Correlations: final attitude and attitude change by group

Correlations: Spearman's rho			
			Attitude Change (total)
Group 1: Philanthropy	**Final Attitude (total)**	Correlation Coefficient	.414**
		Sig. (2-tailed)	.001
		N	62
Group 2: Integration	**Final Attitude (total)**	Correlation Coefficient	.349**
		Sig. (2-tailed)	.006
		N	61
Group 3: Innovation	**Final Attitude (total)**	Correlation Coefficient	.237
		Sig. (2-tailed)	.066
		N	61

**Sig.<.010

In Group 1 and Group 2, the final attitude and the attitude change correlated significantly at Sig.<.010, confirming the prediction that an increase in one of the constructs would be reflected by an increase in the other. Yet, it should be noted that the

strength of the correlations in both groups was medium, i.e. between .30 and .49 (Pallant 2005). In Group 3, on the other hand, no significant relationship between the two constructs was detected (Sig.=.066>.050).

It is important to note that whereas correlations imply merely association between variables (Pallant 2005), regression implies a stronger directional relationship and testifies to the existence or absence of significant "causal links" between the tested concepts (Hair *et al.* 2014:35). Partial least square (PLS) regressions were thus performed later in this chapter (see IV. Data analysis: 9. Structural Equation Model).

4. Testing Proposition 4: The three action-oriented CSR types will elicit different levels of CSR-contingent attitude

It has already been proven that the three action-oriented CSR types did not yield in significantly different final attitudes nor provoked significantly different attitude changes across the three groups. Correspondingly, a one-way ANOVA and a Kruskal-Wallis test detected no significant between-group differences in connection to the EVM computed attitude of the three CSR groups (see Appendix 4: Testing H7.1).

In the following step, the EVM computed attitude was non-parametrically correlated with the attitude change and the final attitude in each of three groups (see Table 12).

Table 12: Correlations: final attitude and attitude change vs. EVM computed attitude by group

Correlations: Spearman's rho			
			EVM Computed Attitude
Group 1: Philanthropy	**Attitude Change (total)**	Correlation Coefficient	.277*
		Sig. (2-tailed)	.029
		N	62
	Final Attitude (total)	Correlation Coefficient	.594**
		Sig. (2-tailed)	.000
		N	62
Group 2: Integration	**Attitude Change (total)**	Correlation Coefficient	.259*
		Sig. (2-tailed)	.044
		N	61
	Final Attitude (total)	Correlation Coefficient	.732**
		Sig. (2-tailed)	.000
		N	61
Group 3: Innovation	**Attitude Change (total)**	Correlation Coefficient	.260*
		Sig. (2-tailed)	.043

		N	61
	Final Attitude (total)	Correlation Coefficient	.604**
		Sig. (2-tailed)	.000
		N	61

*Sig.<.050, **Sig.<.010

It emerged that in all groups, the EVM computed attitude correlated significantly (Sig.<.050) but, according to Pallant's (2005) guidelines on correlation strength, weakly (.10<r<.29) with the construct of attitude change. This suggested that the attitude toward the CSR engagement of the company, as reflected by the EVM computed attitude, had a weak yet significant positive relationship with the induced attitude change. On the other hand, the EVM computed attitude correlated more significantly (Sig.=.000 for the three CSR groups) and more strongly (r_{G1}=.59, r_{G2}=.73, r_{G3}=.60) with the final attitude in all groups; indeed, r values of more than .50 are considered strong (Pallant 2005). In other words, in all groups, the attitude toward the CSR engagement of the company (represented through the EVM computed attitude) associated closely with the final attitude toward the company. The prospective causal relationships between the final attitude, the attitude change and the EVM computed attitude were explored later in this chapter through regression analysis (see IV. Data analysis: 9. Structural Equation Model).

Next, non-parametric correlations were performed again but this time the EVM computed attitude was correlated with the attribute evaluations (see Table 13).

Table 13: Correlations: EVM computed attitude vs. attribute evaluations by group

Correlations: Spearman's rho							
			Attribute evaluation: Socially irresponsible: Socially responsible	**Attribute evaluation: Secretive: Open**	**Attribute evaluation: Indifferent: Concerned**	**Attribute evaluation: Unsupportive: Supportive**	**Attribute evaluation: Hypocritical: Sincere**
Group 1: Philanthropy	**EVM Computed Attitude**	Correlation Coefficient	.683**	.555**	.675**	.683**	.687**
		Sig. (2-tailed)	.000	.000	.000	.000	.000
		N	62	62	62	62	62

Group 2: Integration	**EVM Computed Attitude**	Correlation Coefficient	.734**	.701**	.745**	.717**	.704**
		Sig. (2-tailed)	.000	.000	.000	.000	.000
		N	61	61	61	61	61
Group 3: Innovation	**EVM Computed Attitude**	Correlation Coefficient	.486**	.459**	.583**	.601**	.554**
		Sig. (2-tailed)	.000	.000	.000	.000	.000
		N	61	61	61	61	61

*Sig.<.050, **Sig.<.010

As expected, all of the evaluated attributes in all of the groups correlated very significantly (Sig.=.000) and generally at a high strength (r>.50). Only in Group 3, there were two correlations of medium strength or namely, the correlation between the evaluation of social responsibility and the EVM computed attitude (r=.49) as well as the correlation between the evaluation of openness and the EVM computed attitude (r=.46). Pallant's (2005) guidelines on correlation strength were used.

Once it was established that the EVM computed attitude did not differ significantly across the three CSR groups, a parametric and a non-parametric between-groups analysis of variance were performed to investigate if there were any significant between-group differences at least in regard to the evaluations of the attributes.

A one-way ANOVA and a Kruskal-Wallis test detected significant between-group differences only on the evaluation of the attribute of social responsibility (ANOVA: Sig.=.010; Kruskal-Wallis: Sig.=.017). The results of the ANOVA were followed-up by post-hoc comparisons using Tukey HSD, indicating that the mean score for Group 3: Innovation (M=5.26) was significantly higher than the mean scores for Group 1: Philanthropy (M=4.47, Sig.=.012) and Group 2: Integration (M=4.61, Sig.=.048). The results of the Kruskal-Wallis test were further investigated through non-parametric Mann-Whitney U comparisons, which confirmed that the respondents in Group 3 gave significantly higher scores on the attribute of social responsibility than the respondents

in Group 1 (Mean $rank_{G1}$=53.53, Mean $rank_{G3}$=70.61, Sig.=.006) and Group 2 (Mean $rank_{G1}$=54.84, Mean $rank_{G3}$=68.16, Sig.=.033) (see Table 14, Table 15, Table 16, Table 17, Table 18 & Table 19).

Table 14: Between group differences in attribute evaluations: ANOVA

ANOVA						
		Sum of Squares	df	Mean Square	F	Sig.
Attribute evaluation: Socially irresponsible: Socially responsible	Between Groups	22.068	2	11.034	4.757	.010
	Within Groups	419.796	181	2.319		
	Total	441.864	183			
Attribute evaluation: Secretive: Open	Between Groups	9.980	2	4.990	2.680	.071
	Within Groups	336.976	181	1.862		
	Total	346.957	183			
Attribute evaluation: Indifferent: Concerned	Between Groups	6.822	2	3.411	1.794	.169
	Within Groups	344.048	181	1.901		
	Total	350.870	183			
Attribute evaluation: Unsupportive: Supportive	Between Groups	2.569	2	1.284	.719	.488
	Within Groups	323.149	181	1.785		
	Total	325.717	183			
Attribute evaluation: Hypocritical: Sincere	Between Groups	10.999	2	5.500	2.298	.103
	Within Groups	433.240	181	2.394		
	Total	444.239	183			

Table 15: Between group differences in attribute evaluations: Tukey HSD

Multiple Comparisons: Tukey HSD							
			Mean Difference	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
Attribute evaluation: Socially irresponsible: Socially responsible	**Group 1: Philanthropy**	Group 2: Integration	-.139	.275	.869	-.79	.51
		Group 3: Innovation	-.795*	.275	.012	-1.44	-.15
	Group 2: Integration	Group 1: Philanthropy	.139	.275	.869	-.51	.79
		Group 3: Innovation	-.656*	.276	.048	-1.31	.00
	Group 3: Innovation	Group 1: Philanthropy	.795*	.275	.012	.15	1.44
		Group 2: Integration	.656*	.276	.048	.00	1.31

*Sig.<.050

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Table 16: Between group differences in attribute evaluations: Kruskal-Wallis test

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Attribute evaluation: Socially irresponsible: Socially responsible is the same across categories of In order to begin the survey, please choose one of the colours below..	Independent-Samples Kruskal-Wallis Test	.017	Reject the null hypothesis.
2	The distribution of Attribute evaluation: Secretive:Open is the same across categories of In order to begin the survey, please choose one of the colours below..	Independent-Samples Kruskal-Wallis Test	.067	Retain the null hypothesis.
3	The distribution of Attribute evaluation: Indifferent:Concerned is the same across categories of In order to begin the survey, please choose one of the colours below..	Independent-Samples Kruskal-Wallis Test	.256	Retain the null hypothesis.
4	The distribution of Attribute evaluation: Unsupportive:Supportive is the same across categories of In order to begin the survey, please choose one of the colours below..	Independent-Samples Kruskal-Wallis Test	.743	Retain the null hypothesis.
5	The distribution of Attribute evaluation: Hypocritical:Sincere is the same across categories of In order to begin the survey, please choose one of the colours below..	Independent-Samples Kruskal-Wallis Test	.102	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Table 17: Between group differences in attribute evaluations: Mann-Whitney U test: G1 vs. G2

Mann-Whitney Test				
		N	Mean Rank	Sum of Ranks
Attribute evaluation: Socially irresponsible: Socially responsible	**Group 1: Philanthropy**	62	60.50	3751.00
	Group 2: Integration	61	63.52	3875.00
	Total	123		

Test Statistics	
	Attribute evaluation: Socially irresponsible: Socially responsible
Mann-Whitney U	1798.000
Wilcoxon W	3751.000
Z	-.480
Asymp. Sig. (2-tailed)	.631

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Table 18: Between group differences in attribute evaluations: Mann-Whitney U test: G1 vs. G3

Mann-Whitney Test				
		N	Mean Rank	Sum of Ranks
Attribute evaluation: Socially irresponsible: Socially responsible	**Group 1: Philanthropy**	62	53.53	3319.00
	Group 3: Innovation	61	70.61	4307.00
	Total	123		

Test Statistics	
	Attribute evaluation: Socially irresponsible: Socially responsible
Mann-Whitney U	1366.000
Wilcoxon W	3319.000
Z	-2.728
Asymp. Sig. (2-tailed)	.006

Table 19: Between group differences in attribute evaluations: Mann-Whitney U test: G2 vs. G3

Mann-Whitney Test				
		N	Mean Rank	Sum of Ranks
Attribute evaluation: Socially irresponsible: Socially responsible	**Group 2: Integration**	61	54.84	3345.50
	Group 3: Innovation	61	68.16	4157.50
	Total	122		

Test Statistics	
	Attribute evaluation: Socially irresponsible: Socially responsible
Mann-Whitney U	1454.500
Wilcoxon W	3345.500
Z	-2.132
Asymp. Sig. (2-tailed)	.033

These results suggested that the CSR type of Innovation was significantly more effective than any of the other CSR types in improving the public's evaluation of the tested company on the attribute of social responsibility.

The potential causal links between CSR type and attribute evaluations were later explored through PLS regressions (see IV. Data analysis: 9. Structural Equation Model).

5. Testing Proposition 2: The three action-oriented CSR types will elicit different perceptions of CSR motive

In the next step, the effect of CSR type on the perceptions of motive was tested.

A one-way ANOVA and a Kruskal-Wallis test were performed to compare the scores of the three groups in regards to the latter's assessment of the sincerity and the self-interest of the CSR motive of the tested company. None of conducted tests revealed any significant between-group differences (see Appendix 5: Testing H2.1 and H2.2).

Once the effect of CSR type on motive perception across groups was rejected, it was time to investigate the effect of motive perception on attitudes within groups. For this purpose, non-parametric correlations between Perceived Motive: Sincerity and Perceived Motive: Self-interest, on the one hand, and Attitude Change (total) and Final Attitude (total), on the other, were conducted (see Table 20). Pallant's (2005) guidelines on correlation strength were used in the following analysis.

Table 20: Correlations: final attitude and attitude change vs. perceived motive by group

Correlations: Spearman's rho				
			Perceived Motive: Sincerity	**Perceived Motive: Self-interest**
Group 1: Philanthropy	**Attitude Change (total)**	Correlation Coefficient	.276*	.288*
		Sig. (2-tailed)	.030	.023
		N	62	62
	Final Attitude (total)	Correlation Coefficient	.721**	.714**
		Sig. (2-tailed)	.000	.000
		N	62	62
Group 2: Integration	**Attitude Change (total)**	Correlation Coefficient	.234	.381**
		Sig. (2-tailed)	.070	.002
		N	61	61
	Final Attitude (total)	Correlation Coefficient	.764**	.668**
		Sig. (2-tailed)	.000	.000
		N	61	61
Group 3: Innovation	**Attitude Change (total)**	Correlation Coefficient	.181	.230
		Sig. (2-tailed)	.164	.074
		N	61	61
	Final Attitude (total)	Correlation Coefficient	.732**	.613**
		Sig. (2-tailed)	.000	.000
		N	61	61

*Sig.<.050, **Sig.<.010

It appeared that in Group 1, the two dimensions of the perceived motive correlated significantly (Sig.<.050) but weakly with the construct of attitude change (.10<r<.29). In Group 2, only the correlation between Perceived Motive: Self-interest and Attitude Change (total) was significant (Sig.=.002), i.e. the more the respondents evaluated the

motive behind the CSR of the company as mutually beneficial (for explanation of the discrepancy between the variable name and the scores it assigns, see Table 3: Computed variables), the greater the attitude change. Yet, unlike the significant correlations in Group 1, the significant correlation with the construct of attitude change in Group 2 was of medium strength (r=.38). In Group 3, no correlations between the any of the dimensions of motive and Attitude Change (total) were significant. Hence, in Group 3, the more positive perceptions of motive were not associated with greater attitude change.

In contrast, both dimensions of motive correlated significantly (Sig.=.000) and strongly (r_{G1}=.71, r_{G2}=.67, r_{G3}=.61) with final attitude in all of the three CSR groups.

The prospective causal relationships between the constructs tested in this subchapter were later analysed through PLS regressions (see IV. Data analysis: 9. Structural Equation Model).

6. Testing Proposition 5: The more favourable perceptions of CSR motive will elicit better attribute evaluations

In the subsequent stage of the data analysis, the association between the perceptions of motive and the attribute evaluations was explored. Non-parametric correlations were used again (see Table 21).

Table 21: Correlations: perceived motive vs. attribute evaluations per group

Correlations: Spearman's rho							
			Attribute evaluation: Socially irresponsible: Socially responsible	**Attribute evaluation : Secretive: Open**	**Attribute evaluation : Indifferent : Concerned**	**Attribute evaluation: Unsupportive: Supportive**	**Attribute evaluation: Hypocritical: Sincere**
Group 1: Philanthropy	**Perceived Motive: Sincerity**	Correlation Coefficient	.703**	.593**	.702**	.701**	.760**
		Sig. (2-tailed)	.000	.000	.000	.000	.000
		N	62	62	62	62	62

	Perceived Motive: Self-interest	Correlation Coefficient	.677**	.535**	.662**	.667**	.703**
		Sig. (2-tailed)	.000	.000	.000	.000	.000
		N	62	62	62	62	62
Group 2: Integration	**Perceived Motive: Sincerity**	Correlation Coefficient	.820**	.657**	.645**	.647**	.674**
		Sig. (2-tailed)	.000	.000	.000	.000	.000
		N	61	61	61	61	61
	Perceived Motive: Self-interest	Correlation Coefficient	.693**	.516**	.699**	.611**	.686**
		Sig. (2-tailed)	.000	.000	.000	.000	.000
		N	61	61	61	61	61
Group 3: Innovation	**Perceived Motive: Sincerity**	Correlation Coefficient	.729**	.507**	.631**	.612**	.664**
		Sig. (2-tailed)	.000	.000	.000	.000	.000
		N	61	61	61	61	61
	Perceived Motive: Self-interest	Correlation Coefficient	.605**	.407**	.514**	.585**	.492**
		Sig. (2-tailed)	.000	.001	.000	.000	.000
		N	61	61	61	61	61

*Sig.<.050, **Sig.<.010

Very significant correlations (Sig=.000) were detected between the two dimensions of motive and the evaluations of all of the tested attributes in each of the three CSR groups. In Group 1 and Group 2, all correlations were strong (r>.50), while in Group 3, all correlations were strong except for two. In Group 3, the correlation between Perceived Motive: Self-interest and the evaluation of the company as open was of medium

strength (r=.41) and so was the correlation between Perceived Motive: Self-interest and the evaluation of the company as sincere (r=.49). Pallant's (2005) guidelines on correlation strength were used in the preceding analysis.

The potential causal relationships between perceived motive and attribute evaluations were explored later in this chapter through PLS regressions (see IV. Data analysis: 9. Structural Equation Model).

7. Testing Proposition 3: Smoking status will affect CSR responses

In the following phase of the data analysis, the effect of smoking status was tested.

A one-way ANOVA and a Kruskal-Wallis test were first performed to compare the scores of different smoking status categories within each of the CSR groups in regards to the assessment of the two dimensions of perceived motive. None of conducted tests revealed any significant differences.

A one-way ANOVA and a Kruskal-Wallis test were also conducted for every group to uncover any differences in the final attitude and the attitude change of the four smoking status categories.

In terms of final attitude, the tests detected a significant difference only in Group 3. More specifically, the ANOVA identified a significant difference at Sig.=.039 and the Kruskal-Wallis test at Sig.=.030. The post-hoc Tukey HSD which followed-up the ANOVA confirmed that in this group the everyday smokers had significantly higher final attitude than the non-smokers ($M_{everyday\ smokers}$=5.42; $M_{non\text{-}smokers}$=4.26, Sig.=.038). The results of the non-parametric test were followed-up with pairwise Mann-Whitney U comparisons, which showed that the everyday smokers had significantly higher final attitudes than all of the other categories (Mean $rank_{everyday\ smoker}$=11.90, Mean $rank_{someday\ smoker}$=4.86, Sig.=.003; Mean $rank_{everyday\ smoker}$=12.55, Mean $rank_{former\ smoker}$=5.69, Sig.=.004; Mean $rank_{everyday\ smoker}$=31.75, Mean $rank_{non\text{-}smoker}$=21.21, Sig.=.026).

Evidently, there was a discrepancy in the results of the parametric and the non-parametric test as the latter detected significant differences between the final attitude of the everyday smokers and all other smoking categories, while the former did so only in connection to the everyday smokers as compared to the non-smokers. Given the lack of

normal distribution of the tested data, the results of the non-parametric test were prioritised in the particular case.

Hence, the effect of smoking status on final attitude was confirmed for Group 3, where contrary to expectations, it emerged that the non-smokers did not have the highest final attitude but instead, the everyday smokers did.

Neither the ANOVA nor the Kruskal-Wallis tests however detected any significant differences in regards to attitude change across the four smoking status categories in any of the tested CSR groups.

See Appendix 6: Testing H5.1, H5.2, H6.1 and H6.2 for the statistical tests conducted in this section.

8. Testing Proposition 6: Smoking status will affect attribute evaluations and the EVM computed attitude of the respondents

As in the previous point, one-way ANOVA and Kruskal-Wallis tests were conducted for every group to uncover any differences in the scores on attribute evaluation and EVM computed attitude of the four smoking status categories.

Both the parametric and the non-parametric test discovered significant differences in Group 3 in regards to the scores on the attribute of social responsibility and concern. The post-hoc Tukey HSD that followed the ANOVA showed that the everyday smokers in this group evaluated the tested company significantly higher in terms of social responsibility (M=6.10) than the former smokers (M=4.50, Sig.=.030) as well as that the everyday smokers evaluated the company higher in terms of concern (M=5.70) than the non-smokers (M=4.78, Sig.=.033). The pairwise Mann-Whitney U tests that followed-up the Kruskal-Wallis test showed that the everyday smokers evaluated the attribute of social responsibility significantly higher than the someday and the former smokers (Mean $rank_{everyday\ smoker}$=11.25, Mean $rank_{someday\ smoker}$=5.79, Sig.=.025; Mean $rank_{everyday\ smoker}$=13.10, Mean $rank_{former\ smoker}$=5.00, Sig.=.001); the everyday smokers additionally rated the company's concern significantly higher than all the other smoking categories (Mean $rank_{everyday\ smoker}$=11.55, Mean $rank_{someday\ smoker}$=5.36, Sig.=.010; Mean $rank_{everyday\ smoker}$=12.35, Mean $rank_{former\ smoker}$=5.94, Sig.=.009; Mean $rank_{everyday}$

$_{smoker}$=32.60, Mean rank$_{non\text{-}smoker}$=20.97, Sig.=.014); last but not least, the non-smokers evaluated the company's social responsibility significantly higher than the former smokers (Mean rank$_{non\text{-}smokers\ smoker}$=24.39, Mean rank$_{former\ smoker}$=14.00, Sig.=.038). As evident, there was a slight discrepancy in the results of the parametric and the non-parametric tests. Yet, drawing on the premise that the non-parametric test assumes no normality of distribution and the data used in the current research is not normally distributed, the results of the non-parametric test were prioritised.

In view of the presented results, it could be concluded that the smoking status influenced the attribute evaluations in Group 3, yet contrary to expectations, it was not the non-smokers who elicited the best evaluations but the everyday smokers.

No significant differences between the attribute evaluations of the different smoking status categories were detected in Group 1 and Group 2.

Concerning the EVM computed attitude, a one-way ANOVA identified significant differences only in Group 3: Innovation (Sig.=.011). The Tukey HSD further revealed that the EVM computed attitude of the everyday smokers (M=167.60) was significantly higher than the EVM computed attitude of former smokers (M=117.37, Sig.=.021) and non-smokers (M=128.11, Sig.=.015). The Kruskal-Wallis test confirmed the significant differences in Group 3 (Sig.=.039) and the subsequent pairwise Mann-Whitney U comparisons showed that the everyday smokers had significantly higher EVM computed attitude than all of the other three categories (Mean rank$_{everyday\ smoker}$=11.15, Mean rank$_{someday\ smoker}$=5.93, Sig.=.033; Mean rank$_{everyday\ smoker}$=12.10, Mean rank$_{former\ smoker}$=6.25, Sig.=.021; Mean rank$_{everyday\ smoker}$=33.15, Mean rank$_{non\text{-}smoker}$=20.82, Sig.=.009). Once again, there were minor discrepancies in the findings of the parametric and the non-parametric tests but, as in the case discussed above, the results of the non-parametric test were prioritised.

In light of these results, the effect of smoking status on the EVM computed attitude could be confirmed for Group 3. Yet, it was generally the everyday smokers rather than the non-smokers who had the highest EVM computed attitude in this group.

No significant differences between the EVM computed attitude of the different smoking status categories were detected in Group 1 and Group 2.

See Appendix 7: Testing H9.1 and H9.2 for the statistical tests conducted in this section.

Table 22 summarises the results related to Proposition 3 and Proposition 6, i.e. all hypotheses related to the effect of smoking status on CSR responses.

Table 22: Testing Proposition 3 and Proposition 6: results

N	Hypothesis	SPSS
Proposition 3: Smoking status will affect CSR responses		
H5.1	Non-smokers will infer a more sincere CSR motive than the people with other smoking statuses;	X - ANOVA & Kruskal-Wallis
H5.2	Non-smokers will infer a less self-interested CSR motive than the people with other smoking statuses;	X - ANOVA & Kruskal-Wallis
H6.1	Non-smokers will have better final attitudes toward the tested company than the people with other smoking statuses;	G3* - ANOVA & Kruskal-Wallis
H6.2	Non-smokers will have the greatest positive attitude change;	X - ANOVA & Kruskal-Wallis
Proposition 6: Smoking status will affect attribute evaluations and the EVM computed attitude of the respondents		
H9.1	Non-smokers will elicit better evaluations of the tested attributes than the people with other smoking statuses;	G3* - ANOVA & Kruskal-Wallis
H9.2	Non-smokers will have higher EVM computed attitudes than the people with other smoking statuses;	G3* - ANOVA & Kruskal-Wallis

X – Hypothesis not confirmed

*this was against the hypothesis that non-smokers would have the best responses but nonetheless confirmed the effect of smoking status

9. Structural Equation Model

After testing the proposed hypothesis in SPSS, the study resorted to structural equation modelling to further explore the relationships between the tested constructs (Hair *et al.* 2014).

To begin with, no collinearity issues were detected with the proposed constructs in any of the tested CSR groups, i.e. the variance inflation factor (VIF) for each construct was below 5.00 (see Table 23). This suggested that the proposed constructs were not redundant (Duarte & Raposo 2010; Hair *et al.* 2014).

Table 23: SmartPLS: collinearity assessment

Collinearity Assessment (VIF)	G1: Philanthropy				G2: Integration				G3: Innovation			
	Attitude Change	Attribute Evaluation	EVM computed attitude	Final Attitude	Attitude Change	Attribute Evaluation	EVM computed attitude	Final Attitude	Attitude Change	Attribute Evaluation	EVM computed attitude	Final Attitude
Attitude change				1.21				1.19				1.10
Attribute evaluation			1.00				1.00				1.00	
EVM computed attitude	2.16			2.17	2.81			2.83	1.74			1.85
Perceived Motive Self-interest	2.82	2.67		2.92	2.34	2.33		2.48	2.49	2.33		2.49
Perceived Motive Sincerity	3.24	2.67		3.24	3.95	2.33		3.95	2.60	2.33		2.60

In the next step, the PLS algorithm and the bootstrapping procedure were performed for each of the three CSR groups. That is to say, the original dataset was split into three, where each of the new datasets contained the answers of one CSR group only. Then, the model was calculated for each of the three datasets separately and the bootstrapping procedure was independently performed for each of the three datasets as well; 5,000 bootstrap samples were used as recommended by Hair *et al.* (2014). It is important to note that the construct for CSR Group was not initially included as an exogenous variable in the tested model. Nonetheless, Hair *et al.* (2012:421) warn that the use of non-continuous variables in PLS structural equation modelling should be handled "with caution" since the algorithm yields in the most accurate results only when metric data is used. The researcher therefore decided to test the relationships between the continuous variables in the proposed structural model independently for each group as this was supposed to yield in the most accurate insight into the dynamics of these relationships for each action-oriented CSR type. An exogenous construct for CSR Group was added later in the analysis (see IV. Data analysis: 9. Structural Equation Model: v. Testing for differences across the three CSR groups), yet it was only used to determine the relationships between the CSR type (recoded into a binary variable) and each of the continuous variables in the model. That is to say, the relationships between the continuous variables obtained in the presence of the exogenous construct for CSR

Group were not considered in the following data analysis as these were deemed more inaccurate than the ones obtained in the absence of the discussed construct. See Figure 4 for the structural equation model that was used to determine the relationships between the continuous variables tested in this study.

Table 24 shows the path coefficients and their respective significance in the three CSR groups as obtained by the structural equation model in Figure 4. As Henseler, Ringle and Sinkovics (2009:304) explain, the path coefficients should be "interpreted as standardized beta coefficients of ordinary least squares regressions".

Figure 4: Structural equation model tested separately for each of the three CSR groups

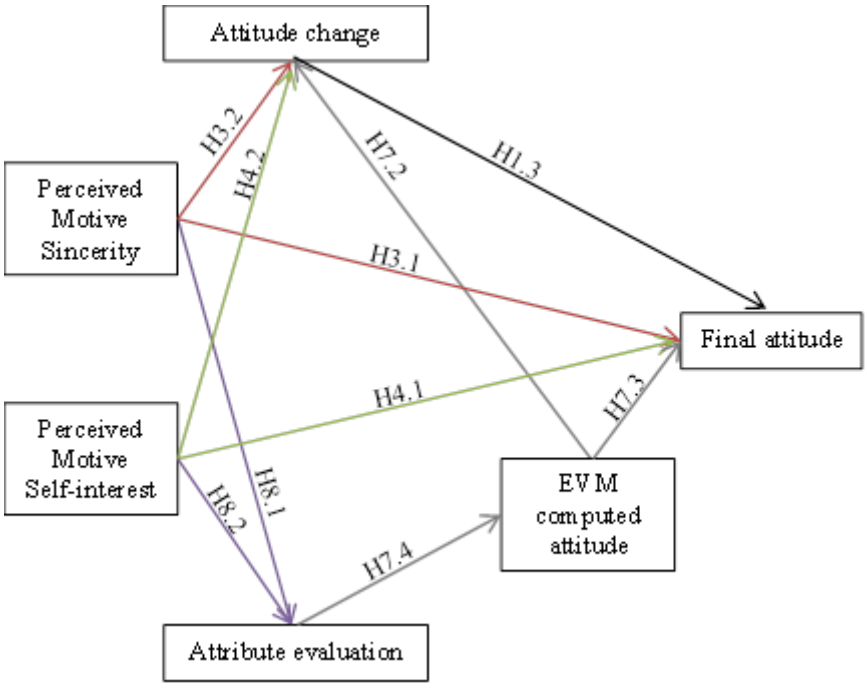


Table 24: SmartPLS: path coefficients and path significance

Hypothesis	Path	Group 1: Philanthropy			Group 2: Integration			Group 3: Innovation		
		Path strength	t Value	Significance Level	Path strength	t Value	Significance Level	Path strength	t Value	Significance Level
H1.3	Attitude change → Final attitude	0.13	1.55	NS	0.08	1.20	NS	0.12	1.49	NS
H7.4	Attribute evaluation → EVM computed attitude	0.83	14.33	***	0.86	19.11	***	0.70	7.48	***

H7.2	EVM computed attitude → Attitude change	0.08	0.32	NS	0.14	0.55	NS	0.33	1.44	NS
H7.3	EVM computed attitude → Final attitude	0.08	0.63	NS	0.26	2.09	**	0.22	1.92	NS
H4.2	Perceived Motive Self-interest → Attitude change	0.29	1.65	NS	0.35	2.06	**	-0.01	0.04	NS
H8.2	Perceived Motive Self-interest → Attribute evaluation	0.43	3.88	***	0.33	2.32	**	0.19	1.78	NS
H4.1	Perceived Motive Self-interest → Final attitude	0.49	3.62	***	0.22	1.78	NS	0.13	0.95	NS
H3.2	Perceived Motive Sincerity → Attitude change	0.07	0.31	NS	-0.05	0.20	NS	-0.04	0.19	NS
H8.1	Perceived Motive Sincerity → Attribute evaluation	0.49	4.32	***	0.60	4.41	***	0.68	7.35	***
H3.1	Perceived Motive Sincerity → Final attitude	0.27	1.77	NS	0.41	2.79	***	0.51	4.13	***

**p<.050, ***p<.010, NS – not significant

Two of the 10 proposed paths turned out to be significant in all three groups, three were non-significant everywhere and the other five were significant in some groups but not in others.

i. Relationships that were significant in all three groups

The relationships that were significant in all three groups were: Attribute evaluation → EVM computed attitude and Perceived Motive Sincerity → Attribute evaluation.

The first of these paths is integral to the EVM formula and thus neither the significance nor the high value of the path coefficients (.70<r<.90, p<.010) was a surprise. H7.4 could be therefore confirmed through regressions and not only through the non-parametric correlations conducted earlier.

The second relationship that turned out to be significant in all CSR groups (.40<r<.70, p<.010) confirmed the earlier observation that the perceived sincerity of the CSR motive and the attribute evaluations were positively related. Yet, while the correlation analysis performed earlier only suggested association between the tested items, the PLS regressions implied a "causal link" between the latter, i.e. a CSR motive perceived as more sincere would elicit better attribute evaluations in all three CSR groups (Hair *et al.* 2014:35). H8.1 could be therefore confirmed.

ii. Relationships that were non-significant in all three groups

The relationships that were non-significant in the three CSR groups were Attitude change → Final attitude, EVM computed attitude → Attitude change and Perceived Motive Sincerity → Attitude change.

Even though it was earlier discovered that in Group 1 and Group 2, the attitude change correlated moderately with final attitude, the current results denied the causal link between the two. Similarly, the EVM computed attitude was earlier found to correlate weakly with attitude change in all three CSR groups but the structural model proved that there was no significant causal effect of the former construct on the latter. Despite the fact that these results led to the rejection of H1.3 and H7.2, they nonetheless related to the earlier finding that there was no significant attitude change in any of the groups.

Lastly, the lack of significance of the relationship Perceived Motive Sincerity → Attitude change could be explained, on the one hand, with the very marginal attitude change that took place in all three CSR groups and second, it suggested that the perceptions of motive sincerity were not capable of changing the respondents' overall attitude toward the tested company. It was earlier found that in Group 1, the perceptions of motive sincerity correlated weakly with attitude change (suggesting some association between the two constructs in at least one of the CSR groups). Yet, in light of the results of the PLS algorithm, H3.2 should be rejected.

iii. Relationships that were significant in some of the groups

The paths discussed below follow the order in which they were presented in Table 24.

Even though it was earlier discovered through non-parametric correlations that the EVM computed attitude associated strongly with final attitude in the three CSR groups, the PLS results showed that the EVM computed attitude per se did not contribute to the final attitude in all groups but only in Group 2: Integration. Indeed, the relationship EVM computed attitude → Final attitude was only significant in Group 2 though the contribution of the first construct to the second in this group was low ($r=.26$, $p<.050$). Hence, H7.3 could only be confirmed for Group 2.

Another relationship that was significant only in Group 2 was Perceived Motive Self-interest → Attitude change. These results suggested that no matter how marginal the attitude change provoked by the CSR type of Integration, the more mutually beneficial perceptions of motive contributed significantly to it ($r=.35$, $p<.050$). Earlier findings have proven the existence of weak to medium correlations between the perceptions of motive as mutually beneficial and the attitude change in Group 1 and Group 2, but given the current results, H4.2 could only be confirmed for Group 2.

The relationship Perceived Motive Self-interest → Attribute evaluation was significant for both Group 1 and Group 2 ($r_{G1}=.43$, $p_{G1}<.010$; $r_{G2}=.33$, $p_{G2}<.050$). Earlier findings detected strong significant correlations between these constructs in Group 1 and Group 2 and a mix of strong and moderate correlations in Group 3. The current results however denied the causal bond between the two concepts in Group 3: Innovation. H8.2 could be thereby confirmed only for the CSR types of Philanthropy and Integration.

The relationship Perceived Motive Self-interest → Final attitude was confirmed as significant ($r=.49$, $p<.010$) only for Group 1. Even though the previously conducted non-parametric correlations returned strong significant associations between the tested constructs in all groups, the PLS analysis demonstrated that the more mutually beneficial perceptions of motive contributed directly to the final attitudes of the respondents only in Group 1: Philanthropy. H3.1 could be therefore confirmed only for Group 1.

The final relationship that was found significant was Perceived Motive Sincerity → Final attitude and it had significance only in Group 2 (r =.41, p<.010) and Group 3 (r=.51, p<.010). Analogously to the case discussed above, strong significant non-parametric correlations were earlier discovered between the discussed constructs in all CSR groups, yet the results of the PLS analysis suggested that there was a causal effect of the perceptions of motive sincerity on final attitude only in regards to the CSR types of Integration and Innovation. H4.1 could be thus confirmed for Group 2 and Group 3 only.

iv. Coefficients of determination

Table 25 shows the coefficients of determination for all of the endogenous variables used in this study. These coefficients show how well the exogenous variables explain the variance in the endogenous variables, i.e. how well an endogenous construct can be predicted from the structural model (Duarte & Raposo 2010; Hair *et al*. 2014).

Table 25: SmartPLS: coefficients of determination by group

	Group 1	Strength	Group 2	Strength	Group 3	Strength
	R Square		R Square		R Square	
Attitude change	0.170	very weak	0.161	very weak	0.090	very weak
Attribute evaluation	0.762	strong	0.755	strong	0.685	moderate
EVM computed attitude	0.693	moderate	0.740	moderate	0.485	weak
Final attitude	0.709	moderate	0.716	moderate	0.650	moderate

0.25 – weak, 0.5 – moderate, 0.75 – substantial (Hair *et al.* 2014)

The proposed structural model had the lowest predictive accuracy in regards to the construct of attitude change (R^2_{G1}=.17, R^2_{G2}=.16, R^2_{G3}=.09), but as already explained, the attitude change in all groups was rather marginal, i.e. it was hard to explain the variance in a construct that turned out to be nearly non-existent. In Group 1 and Group 2, the R^2 value of the attribute evaluations was substantial (R^2_{G1}=.76, R^2_{G2}=.75) and in Group 3 – moderate (R^2_{G3}=.68). These results proved that the two dimensions of perceived motive were very effective in predicting the public's attribute evaluations of tobacco companies practising CSR Philanthropy and CSR Integration and slightly less successful in predicting attribute evaluations of companies practising CSR Innovation (nonetheless, in Group 3, only Perceived Motive Sincerity formed a significant

relationship with the construct of attribute evaluations). The EVM computed attitude was also moderately well predicted in the first two groups and less so in the third (R^2_{G1}=.69, R^2_{G2}=.74, R^2_{G3}=.48); yet, it should be noted that the second component of the EVM, i.e. the attribute weights, was purposefully left out of the structural model because it was independent of any of the testing conditions. Hence, the lack of strong R^2 values on the construct of EVM computed attitude could simply indicate that the evaluations of the attributes had been balanced out by their respective weights, which is nonetheless one of the principle assumptions of the EVM. Last but not least, the final attitude in all groups was predicted moderately well (R^2_{G1}=.70, R^2_{G2}=.71, R^2_{G3}=.65). The preceding analysis used the guidelines on strength of R^2 values proposed by Hair *et al.* (2014).

v. Testing for differences across the three CSR groups

Structural equation modelling was further used to check earlier findings of whether the three action-oriented CSR types elicited different final attitudes (H1.1), different attitude change (H1.2), different perceptions of motive sincerity (H2.1), different perceptions of motive self-interest (H2.2), different EVM computed attitude (H7.1) and differently favourable attribute evaluations (H7.5).

Temporarily, an exogenous construct called *Group* was introduced to the model and it was connected to all other latent variables. Three new datasets were prepared: one dataset, where Group 1 was coded one and Group 2 and Group 3 were both coded zero; one dataset, where Group 2 was coded one and the other two groups were coded zero; one dataset, where Group 3 was coded one and the other two groups were coded zero.

Using binary variables with non-metric data in PLS analysis has been done before in other studies (see Hair *et al.* 2012) and even though this approach is not advisable, it "represents a small but acceptable violation of the assumption of metric scaling for the independent variables" (Hair *et al* 2011:377). The current study thus resorted to the introduction of a non-metric construct only at this stage of the data analysis, when the relationships between the continuous constructs in each of the three CSR groups have already been established. In other words, this study used the newly introduced construct cautiously, as advised by Hair *et al.* (2012), in that the construct's effect on the

relationships between the continuous variables was disregarded and only its direct effect on the continuous variables was considered.

A bootstrapping procedure was then performed with each of the three datasets to determine the significance of the relationships that the construct *Group* would form with the pre-existing constructs in the model (see Table 26). As recommended by Hair *et al.* (2014), 5,000 bootstrap samples were used for these calculations. Then, the PLS algorithm was performed for each of the three datasets in order to obtain the strength of the path coefficients that the construct *Group* would form with the other tested constructs; the path coefficients are presented in Table 27.

Table 26: SmartPLS: bootstrapping: G1 vs. G2 vs. G3

	T Statistics		T Statistics		T Statistics
G1vsG2,G3 → Attitude change	0.376	**G2vsG1,G3 → Attitude change**	0.454	**G3vsG1,G2 → Attitude change**	0.125
G1vsG2,G3 → Attribute evaluation	0.930	**G2vsG1,G3 → Attribute evaluation**	1.553	**G3vsG1,G2 → Attribute evaluation**	2.728***
G1vsG2,G3 → EVM computed attitude	0.854	**G2vsG1,G3 → EVM computed attitude**	1.180	**G3vsG1,G2 → EVM computed attitude**	0.322
G1vsG2,G3 → Final attitude	0.252	**G2vsG1,G3 → Final attitude**	0.727	**G3vsG1,G2 → Final attitude**	0.486
G1vsG2,G3 → Perceived Motive Self-interest	1.140	**G2vsG1,G3 → Perceived Motive Self-interest**	0.884	**G3vsG1,G2 → Perceived Motive Self-interest**	0.191
G1vsG2,G3 → Perceived Motive Sincerity	1.655	**G2vsG1,G3 → Perceived Motive Sincerity**	0.196	**G3vsG1,G2 → Perceived Motive Sincerity**	1.466

***p<.010

Table 27: SmartPLS: path coefficients: G1 vs. G2 vs. G3

	Attitude change	Attribute evaluation	EVM computed attitude	Final attitude	Perceived Motive Self-interest	Perceived Motive Sincerity
Group 1: Philanthropy	-0.025	-0.037	0.036	-0.011	-0.08	-0.117
Group 2: Integration	0.035	-0.06	-0.05	0.032	0.069	0.016
Group 3: Innovation	-0.009	0.098	0.015	-0.021	0.013	0.102

The obtained data showed that the CSR types of Philanthropy, Integration and Innovation did not form significant relationships with any of the studied constructs except for the significant positive relationship between the CSR type of Innovation and the construct of attribute evaluations ($p<.010$). This observation related to the earlier findings of the ANOVA and the Kruskal-Wallis test, which showed that neither of the CSR types resulted in significant between-group differences on the scores of final attitude, attitude change, EVM computed attitude, perceived motive self-interest and perceived motive sincerity. Yet, the ANOVA and the Kruskal-Wallis test, conducted earlier, also suggested that CSR Innovation resulted in the best attribute evaluations as compared to the other two action-oriented CSR types. The PLS results could thus be interpreted as confirmation of the earlier findings. Hence, it was confirmed that the CSR type of Innovation elicited the best attribute evaluations, though in fact, the strength of the path coefficient G3vsG1,G2 → Attribute evaluation was quite low, r=.10. Even so, H1.1, H1.2, H2.1, H2.2 and H7.1 should be rejected, while H7.5 should be accepted.

Table 28 summarises the results related to Proposition 1, Proposition 2, Proposition 4 and Proposition 5, i.e. all hypotheses concerning the interaction between the main concepts in the proposed structural model. Figure 5, Figure 6 and Figure 7 visualise the PLS results for Group 1, Group 2 and Group 3 respectively.

Table 28: Testing Proposition 1, Proposition 2, Proposition 4 and Proposition 5: results

N	Hypothesis	SPSS	PLS
Proposition 1: The three action-oriented CSR types will elicit different attitudes toward the company			
H1.1	The three action-oriented CSR types will elicit different levels of final attitudes toward the company;	X - ANOVA & Kruskal-Wallis	X
H1.2	The three action-oriented CSR types will yield in different levels of attitude change, where attitude change is defined as the difference in attitudes before and learning about the CSR engagement of the company.	X - ANOVA & Kruskal-Wallis	X
H1.3	The greater and the more positive the attitude change, the more positive the final attitude.	G1, G2 - correlations	X
Proposition 2: The three action-oriented CSR types will elicit different perceptions of CSR motive			
H2.1	The three action-oriented CSR types will elicit different perceptions of sincerity of the CSR motive of the contributing company;	X - ANOVA & Kruskal-Wallis	X

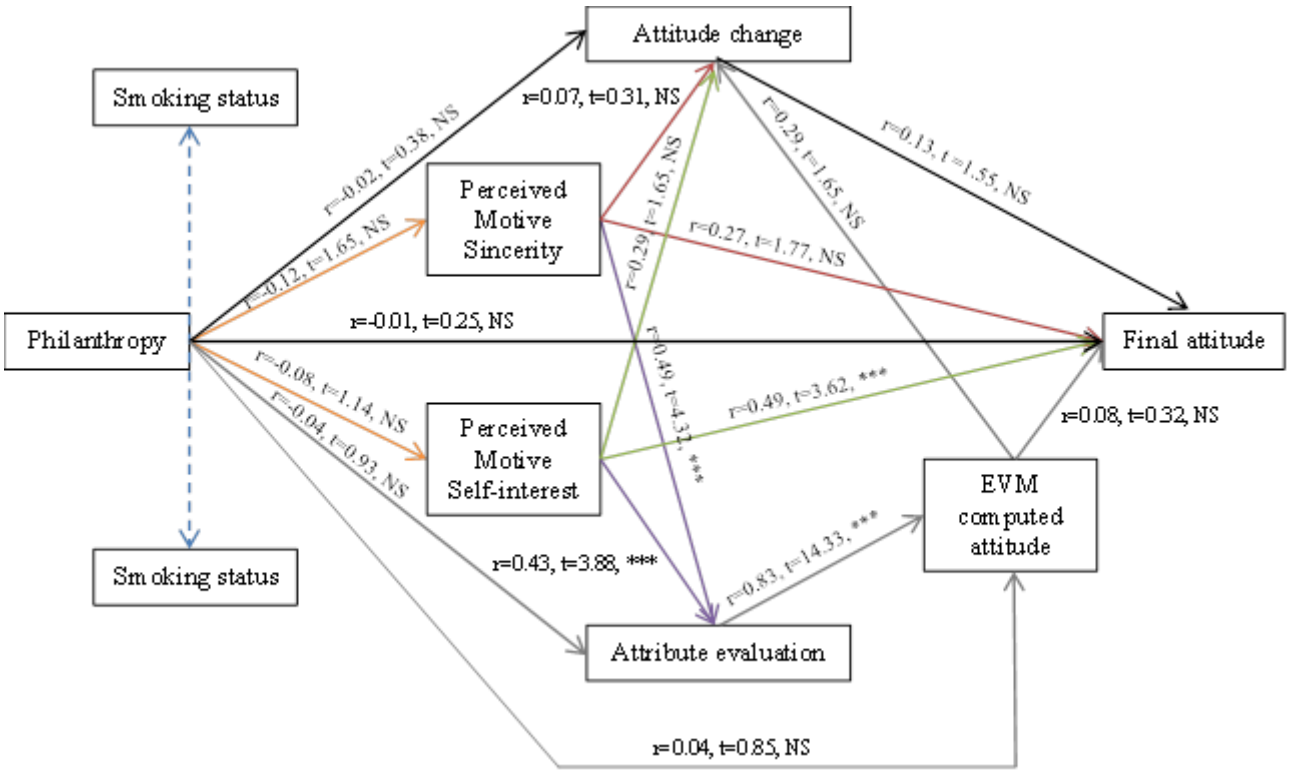
Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

H2.2	The three action-oriented CSR types will elicit different perceptions of self-interest of the CSR motive of the contributing company;	X - ANOVA & Kruskal-Wallis	X
H3.1	The more favourable the perceptions of sincerity of the CSR motive, the better the final attitudes toward the company;	G1, G2, G3 - correlations	G2, G3
H3.2	The more favourable the perceptions of sincerity of the CSR motive, the more positive the attitude change;	G1 - correlations	X
H4.1	The lower the perceptions of self-interest of the CSR motive, the better the final attitudes toward the company;	G1, G2, G3- correlations	G1
H4.2	The lower the perceptions of self-interest of the CSR motive, the more positive the attitude change;	G1, G2 - correlations	G2
Proposition 4: The three action-oriented CSR types will elicit different levels of CSR-contingent attitude			
H7.1	The three action-oriented CSR types will elicit different levels of EVM computed attitude;	X - ANOVA & Kruskal-Wallis	X
H7.2	The higher the EVM computed attitude, the greater the attitude change;	G1, G2, G3 - correlations	X
H7.3	The higher the EVM computed attitude, the better the final attitude;	G1, G2, G3 - correlations	G2
H7.4	The better attribute evaluations, the higher the EVM computed attitude.	G1, G2, G3 - correlations	G1, G2, G3
H7.5	The three action-oriented CSR types will elicit evaluations of different favourability toward company-related associations;	G3: social responsibility > G1, G2 - ANOVA & Kruskal-Wallis	G3 > G1, G2
Proposition 5: The more favourable perceptions of CSR motive will elicit better attribute evaluations			
H8.1	The more favourable the perceptions of sincerity of the CSR motive, the more positive the attribute evaluations;	G1, G2, G3 - correlations	G1, G2, G3
H8.2	The lower the perceptions of self-interest of the CSR motive, the more positive the attribute evaluations;	G1, G2, G3 - correlations	G1, G2

X – Hypothesis not confirmed

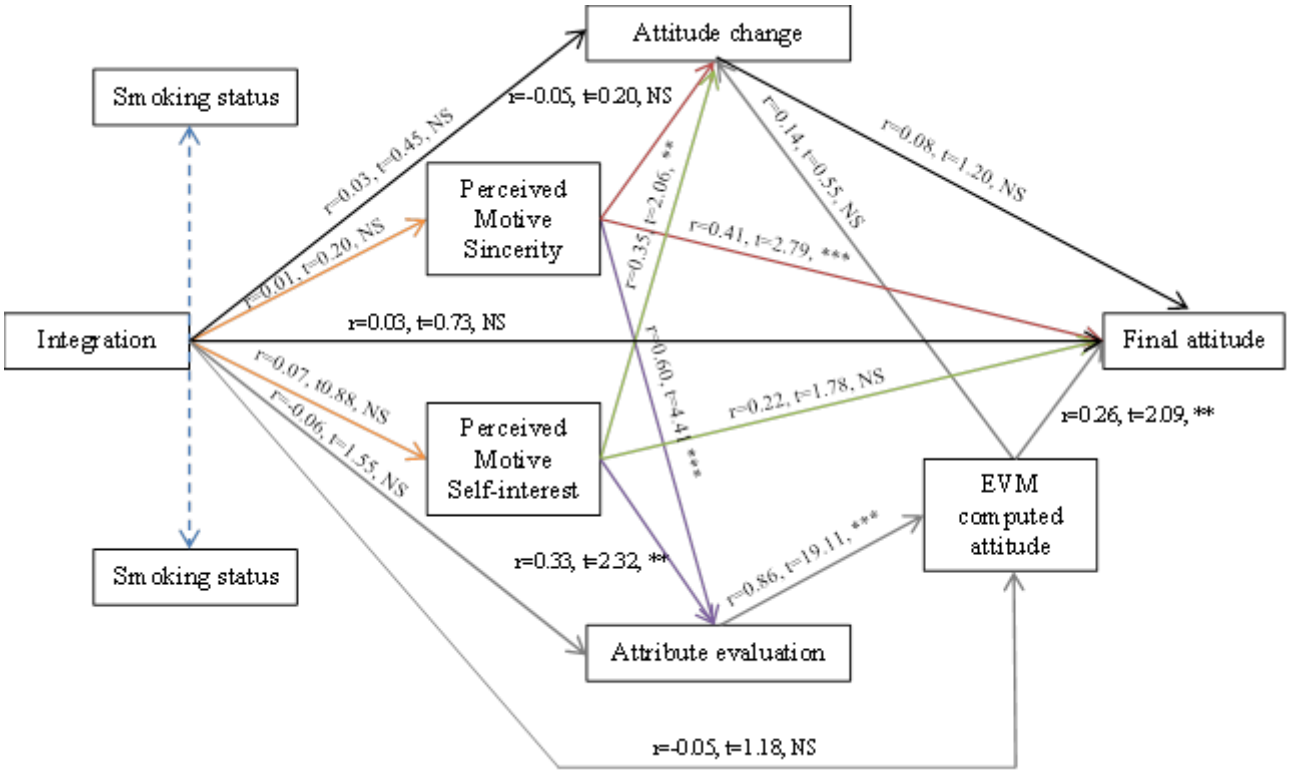
Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Figure 5: Structural equation model for Group 1: Philanthropy



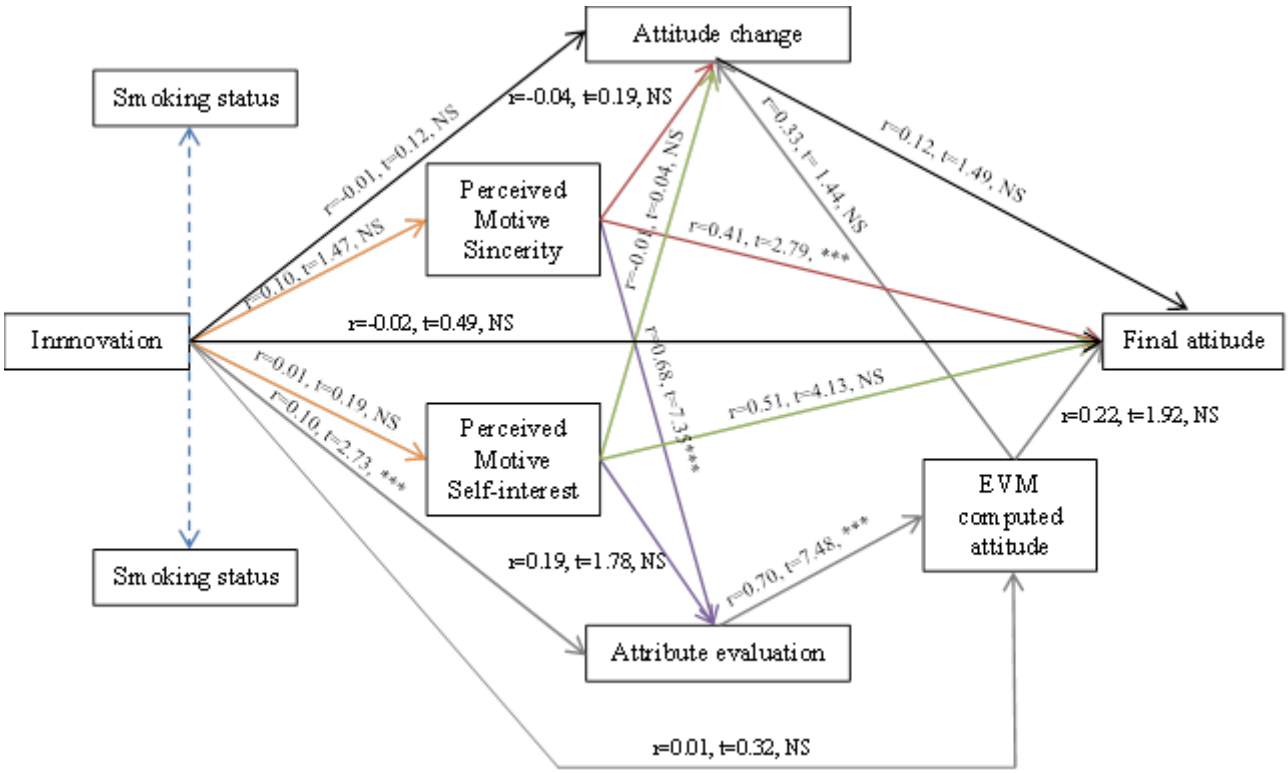
***p<.010, NS – not significant

Figure 6: Structural equation model for Group 2: Integration



**p<.050, ***p<.010, NS – not significant

Figure 7: structural equation model for Group 3: Innovation



***p<.010, NS – not significant

V. Conclusions

1. Discussion and conclusion

The data presented in the previous chapter gave foundation to the following conclusions.

First, none of the three action-oriented CSR types was any more successful than the others to improve final attitudes, to provoke a significant attitude change, to elicit more sincere and/or mutually beneficial perceptions of motive or to generate better CSR-contingent attitude (measured by the EVM). In fact, the overall attitude change provoked by the three CSR types was so marginal that the regression analysis did not detect any significant contribution of the former to final attitude. In addition, the EVM computed attitude (which was adopted as a direct measure of the CSR-contingent attitude of the respondents) also failed to significantly impact the overall attitude change. Evidently, the attitudes formed in response to the CSR engagement of the tobacco company did not actually influence the respondents' overall attitudes toward the same company. Hence, it emerged that CSR Philanthropy, CSR Integration and CSR

Innovation would be equally powerless to directly improve the public's attitude toward tobacco companies.

One explanation for the failure of the studied CSR types to improve the public's attitude toward tobacco companies could be the low-fit of the cause selected for the purposes of the current research. As noted earlier, there is an ongoing academic debate as to which fit is more successful in improving the attitudes toward companies in the controversial sectors and while some academics provide evidence in support of the lower fit (e.g. Yoon, Gurhan-Canli & Schwarz. 2006; Kim 2008; Kim & Choi 2012), others argue in support of the higher fit (e.g. Metzler 2001; Elving 2010). Even so, this thesis purposefully selected a low-fit domain because previous studies on the public's perceptions of tobacco companies have shown the lower company-cause fit to be more successful (Yoon, Gurhan-Canli and Schwarz. 2006; Kim 2008; Kim & Choi 2012).

Another explanation may be sought in the fact that people tend to oftentimes have rigid opinions about controversial companies such as precisely tobacco companies. Thus, instead of changing their attitude in response to new information, people are likely to interpret the new information in the light of their established opinions (Bae & Cameron 2006; Kim 2011; Lii & Lee 2012). In the particular case, the respondents could have disregarded the CSR-related information or could have interpreted it negatively and thereby could have based their final attitudes on their initial attitudes rather than on the CSR-contingent information.

Drawing on the last point, contrary to expectations, no significant relationship was found between the CSR-contingent attitude and the attitude change of the respondents, which landed further support to the conclusion that none of the three CSR types managed to significantly improve or deteriorate the public's overall attitude toward the tested company. What is more, despite the existence of strong significant correlations between the EVM computed attitude and the final attitude of the respondents, the former was found to significantly contribute to the latter only in Group 2: Integration. Yet, as already explained, it is possible that the CSR-contingent evaluations (and thereby the EVM computed attitudes) of the respondents in Group 2 were biased by their initial overall attitudes toward the tested company and later, their almost unchanged final attitudes reflected this. Indeed, in the absence of significant relationships between the EVM computed attitude and the attitude change in any of the

three CSR groups, a significant relationship between the EVM computed attitude and final attitude would simply testify to the rigidity of the respondents' initial attitude toward the tobacco company.

The only tested construct which was significantly different for the three CSR types was the attribute evaluations, which in turn were found to significantly and positively contribute to the EVM computed attitude in all groups. A one-way ANOVA, followed by post-hoc Tukey HSD, and a non-parametric Kruskal-Wallis test, followed by Mann-Whitney U comparisons, revealed that the CSR type of Innovation elicited the best evaluations of the company's social responsibility, while the PLS analysis confirmed the significance and directionality of the relationship between CSR Innovation and higher attribute evaluations. Relevant studies have also shown that even though CSR cannot directly change the overall attitude of the public, it can at least improve the perceptions of company-related attributes (Klein & Dawar 2004; Werder 2008). Tobacco companies which practise CSR Innovation could therefore not expect to improve the overall attitude of the public right away, but they could at least expect to boost attribute evaluations and thereby the CSR-contingent attitude of the public.

Put otherwise, the growing popularity of CSR could lead to more people appreciating the importance of the practice (i.e. assigning more weight to the attribute of social responsibility), which, combined with the fact that CSR Innovation was found to elicit the best attribute evaluations, would imply that tobacco companies practising CSR Innovation would be considered the most socially responsible of all tobacco companies. Indeed, even though such companies would not necessarily be the most well-accepted or the most well-liked, they would at least be working in the right direction.

Moving onto the effects of perceived motivation, as already discussed, previous studies have shown that the more favourable perceptions of motive elicit better attitudes toward the company, while scepticism may cause a CSR campaign to backfire. Yet, while most available studies have assessed perceived CSR motivation only its self-interest aspect (e.g. Ellen, Webb & Mohr 2006; Bae & Cameron 2006; Becker-Olsen, Cudmore & Hill 2006; Kim 2008; Lee *et al.* 2009; Kim & Choi 2012), the current study adopted Yoon, Gurhan-Canli and Schwarz's (2006) approach and studied motive in its two dimensions – sincerity and self-interest. In their work, Yoon, Gurhan-Canli and Schwarz (2006)

found that the participants inferred self-interested motives regardless of the company-cause fit, while the sincerity of the perceived motive was actually dependent on the latter construct with the lower fit eliciting better perceptions of motive sincerity.

The current study analogously found that the perceptions of motive sincerity contributed positively to the evaluations of the company-related attributes in all three CSR groups. Yet, it was also found that the more mutually-beneficial perceptions of motive elicited better attribute evaluations in regards to the CSR types of Philanthropy and Integration. What is more, the better perceptions of motive sincerity were actually found incapable to induce any attitude change in the public, while the more mutually-beneficial motives were confirmed to contribute positively to the attitude change in regards to the CSR type of Integration. Notwithstanding the direct contribution of the more mutually beneficial perceptions of motive to attitude change in Group 2, no significant relationship between attitude change and final attitude was detected in this group, suggesting that even though the discussed dimension of motive could boost attitude change, it could not boost it substantially so as to make a significant contribution to the respondents' final attitude.

Furthermore, even though the more sincere perceptions of motive were found to contribute positively to the final attitude of the respondents in regards to CSR Integration and CSR Innovation and the more mutually beneficial perceptions of motive were found to contribute directly to the final attitude in regards to CSR Philanthropy, the lack of any significant contribution of the respective motive dimensions to the construct of attitude change in the corresponding groups suggested that the respondents' initial attitude could have biased their motive perceptions; subsequently, the biased motive perceptions could have been reflected in the final attitude without causing any significant attitude change along the way.

Indeed, the regression analysis provided more insight than the non-parametric correlations into the interaction between the dimensions of perceived motive and the constructs of attribute evaluation, attitude change and final attitude. While the former detected many significant correlations between the perceptions of motive and the discussed constructs, the PLS analysis showed exactly which constructs contributed directly to the others. The significance of the detected correlations and the lack of

corresponding significant relationships in the regression analysis could be explained with the potential rigidity of the respondents' pre-established opinions about tobacco companies. In other words, the significant correlations may owe to the fact that the studied concepts were equally biased by the respondents' initial attitude and not that they were caused by one another.

Last but not least, the following conclusions were drawn in regard to the effect of smoking status on the CSR responses of the public. Based on the work of Wolburg (2006) and Kim (2008), it was expected that the non-smokers would develop more favourable motive perceptions, better final attitudes, more positive attitude change, better company-related evaluations and higher EVM computed attitude. Smoking status was, however, not found to influence the perceptions of CSR motive nor the attitude change induced by the three CSR types. Yet, the everyday smokers appeared to have the best final attitudes in regards to the CSR type of Innovation, which in the absence of significantly different attitude change in any of the groups, once again suggested that the respondents' initial attitude could have biased their subsequent assessments.

In addition, the CSR types of Philanthropy and Integration did not elicit different attribute evaluations or CSR-contingent attitudes in the four smoking status categories, i.e. these CSR types were perceived in the same way by everyday, someday, former and non-smokers. Even so, the CSR type of Innovation was found to elicit in the everyday smokers the best EVM computed attitude (as compared to all other categories) as well as the best evaluations of social responsibility (as compared to former and non-smokers) and concern (as compared to all other categories). As earlier discussed, the CSR type of Innovation was actually the only CSR type which contributed positively and significantly to the public's evaluation of company-related attributes and in light of the current findings, it could also be deemed as the most effective CSR type for boosting the company-related attribute evaluations of everyday smokers.

To sum up, the current research showed that none of the three action-oriented CSR types was more successful than the others in directly improving the public's attitude toward tobacco companies or, in fact, of inducing any substantial attitude change. Likewise, none of the tested CSR types had a direct significant effect on the CSR-contingent attitude of the respondents. CSR Innovation was the only action-oriented CSR type which had at least partial success in that it elicited the best evaluations of the

attribute of social responsibility as compared to both CSR Philanthropy and CSR Integration. Given the significant relationship between the construct of attribute evaluations and the construct measuring CSR-contingent attitude, it could be expected that if the respondents assigned more weight to the discussed attribute, this would be reflected in their EVM computed attitude, i.e. the CSR type of Innovation could be able to indirectly improve the CSR-contingent aspect of the public's attitude toward tobacco companies.

In addition, none of the three action-oriented CSR types resulted in significantly better motive perceptions. Yet, the perceptions of motive sincerity were found to contribute positively to the attribute evaluations construct in all groups, while the perceptions of motive self-interest were found to contribute to the same construct only in regards to CSR Philanthropy and CSR Integration. Given the non-significant attitude change as well as the lack of significant relationships between attitude change and final attitude in all of the tested CSR groups, any significant relationships between perceived motive and attitude change and/or final attitude could be explained with the respondents' pre-held opinions about the tobacco industry and the rigidity of these opinions. That is to say, the respondents' pre-held opinions could have influenced their final attitudes and motive perceptions rather than their motive perceptions influencing their final attitudes independently.

The current research demonstrated that, in general, CSR was not effective in ameliorating the public's attitude toward tobacco companies directly but, nonetheless, had the potential to do so indirectly. Hence, managers of tobacco companies should carefully consider their investment in CSR activities as means of image improvement and should follow the guidelines presented in the following subchapter (see V. Conclusions: 2. Management implications) if they want to optimise the reputational outcomes of the selected strategy.

To the best of the researcher's knowledge, this was the first study to compare the reputational outcomes of the three action-oriented CSR types. Also, uncommon to the wider academic literature, the current study situated the tested CSR activities within one and the same domain and thereby precluded different confounding effects such as a domain's popularity and the respondent's personal support for the cause. Hence, this thesis not only filled some of the gaps in the existing literature but did so in an original

way. The management implications that follow further enhance the value of the current study as they provide a clear course of guidance for the managers of tobacco companies who want to employ CSR as a strategy for image repair.

2. Management implications

In Group 1, there were only four significant paths: Attribute evaluation → EVM computed attitude, Perceived Motive Sincerity → Attribute evaluation, Perceived Motive Self-interest → Attribute evaluation and Perceived Motive Self-interest → Final attitude. It could be generally concluded that managers of tobacco companies who choose the CSR type of Philanthropy could try to indirectly improve the public's attitude toward their companies through the effect of the CSR-contingent attribute evaluations, which in turn would boost the CSR-contingent attitude of the public. In addition, the attribute evaluations could be enhanced through better communication of the sincerity that characterises the CSR dealings of the company and the mutual benefit that will be brought about by these dealings. As no construct formed a significant relationship with attitude change in Group 1, there is no direct way to improve the public's attitude toward tobacco companies through CSR Philanthropy.

In Group 2, there were six significant paths: Attribute evaluation → EVM computed attitude, Perceived Motive Sincerity → Attribute evaluation, Perceived Motive Self-interest → Attribute evaluation, Perceived Motive Self-interest → Attitude change, EVM computed attitude → Final attitude and Perceived Motive Sincerity → Final attitude. Hence, as in the case of Philanthropy, tobacco companies could try to ameliorate the public's attitude indirectly through the CSR-contingent attribute evaluations and thereby the CSR-contingent attitude of the public. In the particular case, the attribute evaluations could be boosted through a communication strategy focused on presenting the CSR motive of the company as more sincere. Yet, tobacco companies which practise CSR Integration could also stake on the communication of more mutually beneficial CSR motives in order to provoke some direct attitude change in the public. Though the current study found that this attitude change was incapable of significantly improving the final attitude of the respondents, a better communication strategy and a greater focus on the mutually beneficial aspect of the company's CSR

engagement could potentially evoke a greater attitude change, which could possibly have a significant positive effect on the respondents' final attitude.

Lastly, in Group 3, there were three significant paths: Attribute evaluation → EVM computed attitude, Perceived Motive Sincerity → Attribute evaluation and Perceived Motive Sincerity → Final attitude. Tobacco companies which practise CSR Innovation therefore could only improve the public's attitude indirectly through the CSR-contingent attribute evaluations and thereby the CSR-contingent attitude and to do so, they only need to concentrate on presenting their CSR motive as sincere.

On a final note, the available data did not suggest how tobacco companies could use CSR in order to directly improve the attitudes of a specific smoking status audience. Yet, it emerged that the CSR type of Innovation would be the most successful in boosting the attribute evaluations elicited by everyday smokers, i.e. if tobacco companies decide to target everyday smokers in their future CSR campaigns, they should better stake on the CSR type of Innovation and thereby try to indirectly improve the target's attitudes through the CSR-contingent attribute evaluations and in turn, through the CSR attitudinal construct.

3. Limitations and future research

The current research suffered from several drawbacks generally related to scale, procedure and sampling.

Regarding scale, it would have been better if first, the current study was preceded by a qualitative research (e.g. open-ended questions), where a set of company-related attributes that the public widely associated with the CSR practices of tobacco companies was derived. Indeed, if the current study was to be repeated in the absence impending deadlines, the researcher would adopt the design of Kaplan and Fishbein (1969), i.e. she would first ask the respondents to list, weigh and evaluate attributes they associate with the CSR of tobacco companies and only then would she provide the former with a list of attributes to weigh and evaluate. This approach would show if the two sets of associations differ a lot and if yes, detect the necessity for a more focused qualitative research on the topic; if no, it would land further support to the conclusion of Kaplan and Fishbein (1969) that the EVM works equally well with pre-set and

experimentally-derived attributes. Hence, the first drawback of the scale used in the current study was its lack of a qualitative aspect in regards to the selection of attributes, yet this could be easily rectified in a future research.

The fact that the current survey used one item with reversed wording (which ultimately led to the exclusion of this item) was another drawback. If the questionnaire was to be launched again, the researcher would make sure that all items were rated in one and the same direction.

Regarding procedure, several points should be made. First, due to time considerations, the survey was only active for two weeks, while in fact a longer period of activity could have yielded in a higher response rate. Second, the survey was available in English only. Yet, given the country of origin and the country of study of the researcher, it would have been better if the survey was also available in Bulgarian and Portuguese. Once again, it was time considerations that pressured the researcher into launching the survey as quickly as possible, leaving no time for adequate translation. If the survey was available in two more languages, it would have most likely generated a higher response rate.

In terms of sampling, the current research would have benefited from a narrower geographic focus. That is to say, a total of 30 nationalities took part in the survey, while, in fact, CSR perceptions and expectations are known to depend on different national contexts (Maignan 2001; Kim 2008; Halme & Laurila 2009; Ramasamy & Yeung 2009; Kim & Choi 2012). The CSR practices that work in one country may fail to generate the same success in another. Hence, the CSR responses of an international sample may differ substantially from the CSR responses of a national sample just as the CSR responses of one national sample may differ from the CSR responses of another national sample. One suggestion for future research is therefore to carry out the same study in one country only or in several countries separately. This way, the obtained results and their adjacent managerial implications would be more accurate on a country-specific level and thereby more relevant to the CSR course that the local tobacco companies should adopt.

Other suggestions for future research include first, using a real-life company to verify the results obtained with the imaginary one. This was precisely what Yoon, Gurhan-

Canli and Schwarz (2006) did in their study; they first used an imaginary tobacco company and then used the same scale to test the attitudes toward Exxon. In the particular case, a well-known tobacco corporation such as PM, BAT or, in case the survey is carried out locally as advised above, big national tobacco companies could be used for verification. It would be interesting to see if any differences in the attitudes elicited toward the real and the made-up company would be detected.

Another suggestion is to situate the three action-oriented CSR types within a domain of high company-cause fit (e.g. philanthropy – donations to a cancer research foundation, integration – no carcinogenic chemicals in the harvesting of tobacco, innovation – the creation of a harmless nicotine substitute to be used in a new brand of cigarettes). Such a study would contribute to the academic debate regarding which fit is more suitable in the controversial industries and would thereby give clearer CSR guidelines to the managers of such companies.

In conclusion, the current research had its weakness but those have been detected and their solutions have been suggested. The data already obtained could be used as a starting point for more detailed future studies on the topic, which in turn would lead to more in-depth academic insight and more refined managerial implications.

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VII. Appendices

1. Appendix 1: Questionnaire

Q1 The results of this survey will be used in my Master's thesis to assess which type of corporate social responsibility is the most successful in improving the public's attitude toward tobacco companies.

Ever since the 1990s, the tobacco industry has poured billions into various social responsibility initiatives for the purpose of repairing its public image. Yet, to what extent such initiatives are effective in delivering the desired outcomes is an area that has not yet been thoroughly explored in the academic literature.

Please, follow the instructions and answer all questions.

Good luck and thank you in advance!!!

Q2 In order to begin the survey, please choose one of the colours below. The colour you choose will open a specific set of questions.

If Quota Option 1 Is Has Not Been Met
- ❍ 1 (1)

If Quota Option 2 Is Has Not Been Met
- ❍ 2 (2)

If Quota Option 3 Is Has Not Been Met
- ❍ 3 (3)

Q3 When you form your personal opinion about a company, how important do you consider the characteristics listed below? Please, rate accordingly.

	Not at all Important (1)	Very Unimportant (2)	Somewhat Unimportant (3)	Neither Important nor Unimportant (4)	Somewhat Important (5)	Very Important (6)	Extremely Important (7)
Social Responsibility (1)	❍	❍	❍	❍	❍	❍	❍
Openness (2)	❍	❍	❍	❍	❍	❍	❍
Concern with social issues (3)	❍	❍	❍	❍	❍	❍	❍
Support for the solution of social issues (4)	❍	❍	❍	❍	❍	❍	❍
Sincerity (5)	❍	❍	❍	❍	❍	❍	❍
Trustworthiness (6)	❍	❍	❍	❍	❍	❍	❍

Q4 Please, read the text below and use it to answer the questions that follow.

Zenet Inc. is a leading tobacco company on the Dutch market.

Their production facilities consist of three cigarette factories and two tobacco processing factories which have modern equipment and use the newest technologies in the industry. The company produces all tobacco blends in different product formats and, at present, offers more than 50 cigarette brands and sub-brands. The company employs around 3,000 people, ranging from highly qualified engineers and researchers to agricultural experts, professional tobacco growers, sales representatives, marketing and communication specialists, financial officers and many more.

In 2014, the company marked the highest revenues, sales volume and market share on the Dutch tobacco market and registered a record net income of €50 million.

Q5 Generally speaking, Zenet Inc. is... Rate according to your personal opinion.

	1 (1)	2 (2)	3 (3)	4 (4)	5 (5)	6 (6)	7 (7)
Bad:Good (1)	❍	❍	❍	❍	❍	❍	❍
Unlikable:Likable (2)	❍	❍	❍	❍	❍	❍	❍

Q6 My overall opinion of Zenet Inc. is... Rate according to your personal opinion.

	1 (1)	2 (2)	3 (3)	4 (4)	5 (5)	6 (6)	7 (7)
Unpleasant:Pleasant (1)	❍	❍	❍	❍	❍	❍	❍
Negative:Positive (2)	❍	❍	❍	❍	❍	❍	❍

Answer If In order to begin the survey, please choose one of the colours below. The colour you choose will open a specific set of questions. 1 Is Selected

Q7 Please, read the text below and use it to answer the questions that follow. You will have to scroll down in order to see all questions.

Zenet Inc. has made environmental preservation its main corporate cause. “Despite the controversies, surrounding our industry, we strongly believe that we can at least contribute to the preservation of our environment. Nonetheless, the world we live in today will be the world that our children will live in tomorrow,” said the CEO of the company, Mrs. Hannah Gry.

Over the last 10 years, Zenet Inc. has been the biggest corporate sponsor of the Dutch Environmental League, the most prominent organisation for environmental protection and conservation in the country. The company also supports other national and international environmental organisations such as Greener Future, Save the Wildlife and

Ocean Guards. Only in 2014, Zenet Inc. donated a total of €15 million in grants to organisations committed to protecting and preserving the environment.

Through such grants, Zenet Inc. demonstrates its commitment to a better environment for the current and future generations.

Answer If In order to begin the survey, please choose one of the colours below. The colour you choose will open a specific set of questions. 2 Is Selected

Q8 Please, read the text below and use it to answer the questions that follow. You will have to scroll down in order to see all questions.

Zenet Inc. has made responsible manufacturing its main corporate cause. "Despite the controversies, surrounding our industry, we strongly believe that we can at least manufacture our products in an ecologically responsible way that minimises the risks for the environment and consumers alike," said the CEO of the company, Mrs. Hannah Gry.

Over the last 10 years, Zenet Inc. has encouraged its contracted farmers to minimise use of the chemical MH30. Although this chemical makes the tobacco leafs more robust and thereby reduces the manual work of removing the plant's flowers, it is carcinogenic as well as an environmental hazard. Zenet Inc.'s contracts also require that tobacco must be free of any non-tobacco-related material (NTRM) (paper, string, metal fragments, plastics, etc.). If a bale of tobacco contains high levels of MH30 or any NTRMs, Zenet Inc. can cancel the farmer's contract.

In this way, Zenet Inc. demonstrates its commitment to bio-friendly standards in tobacco growing and thereby aims to contribute directly to environmental preservation and indirectly to public health.

Answer If In order to begin the survey, please choose one of the colours below. The colour you choose will open a specific set of questions. 3 Is Selected

Q9 Please, read the text below and use it to answer the questions that follow. You will have to scroll down to see all questions.

Zenet Inc. has made minimising the harm caused by its products its main corporate cause. "Despite the controversies, surrounding our industry, we strongly believe that we can at least offer a product that poses less risk to the public health and the environment," said the CEO of the company, Mrs. Hannah Gry.

Over the last 10 years, the company has invested millions in the research and development of two projects: cigarettes that would be less conductive of tobacco-related diseases and cigarettes with reduced environmental impact. Though the first project has not yet been completed, the second has. In 2014, Zenet Inc. announced that it will release an eco-friendly brand of cigarettes, Eco. These cigarettes will have bio-

degradable filters and their tobacco will be rolled in organic recycled paper; the cigarette pack itself will likewise consist of an organic recycled carton and an organic recycled lining. The price of the new brand will be comparable to the prices of the company's existing brands.

In this way, Zenet Inc. demonstrates its commitment to reducing the environmental harm caused by its products and though it has not yet developed health-safe cigarettes, it shows that it at least works in the right direction.

Q10 Rate Zenet Inc.'s motive for its social responsibility involvement.

	1 (1)	2 (2)	3 (3)	4 (4)	5 (5)	6 (6)	7 (7)
Hypocritical:Truthful (1)	❍	❍	❍	❍	❍	❍	❍
Dishonest:Honest (2)	❍	❍	❍	❍	❍	❍	❍
Egoistic (e.g. image promotion):Altruistic (e.g. care for society) (3)	❍	❍	❍	❍	❍	❍	❍
Self-interested:Mutually beneficial (4)	❍	❍	❍	❍	❍	❍	❍

Q11 Generally speaking, Zenet Inc. is... Rate according to your personal opinion.

	1 (1)	2 (2)	3 (3)	4 (4)	5 (5)	6 (6)	7 (7)
Bad:Good (1)	❍	❍	❍	❍	❍	❍	❍
Unlikable:Likable (2)	❍	❍	❍	❍	❍	❍	❍

Q12 My overall opinion of Zenet Inc. is... Rate according to your personal opinion.

	1 (1)	2 (2)	3 (3)	4 (4)	5 (5)	6 (6)	7 (7)
Unpleasant:Pleasant (1)	❍	❍	❍	❍	❍	❍	❍
Negative:Positive (2)	❍	❍	❍	❍	❍	❍	❍

Q13 To me, Zenet Inc. is... Rate the company according to each characteristic.

	1 (1)	2 (2)	3 (3)	4 (4)	5 (5)	6 (6)	7 (7)
Socially irresponsible:Socially responsible (1)	❍	❍	❍	❍	❍	❍	❍
Secretive:Open (2)	❍	❍	❍	❍	❍	❍	❍
Indifferent:Concerned (3)	❍	❍	❍	❍	❍	❍	❍
Unsupportive:Supportive (4)	❍	❍	❍	❍	❍	❍	❍

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Hypocritical:Sincere (5)	❍	❍	❍	❍	❍	❍	❍
Trustworthy:Deceitful (6)	❍	❍	❍	❍	❍	❍	❍

Q14 What is your nationality? Please, select from the list below.

Afghan
Albanian
Algerian
American
Andorran
Angolan
Antiguans
Argentinean
Armenian
Australian
Austrian
Azerbaijani
Bahamian
Bahraini
Bangladeshi
Barbadian
Barbudans
Batswana
Belarusian
Belgian
Belizean
Beninese
Bhutanese
Bolivian
Bosnian
Brazilian
Bruneian
Bulgarian
Burkinabe
Burmese
Burundian
Cambodian
Cameroonian
Canadian
Cape Verdean
Central African
Chadian
Chilean
Chinese
Colombian
Comoran
Congolese
Costa Rican
Croatian
Cuban
Cypriot
Czech
Danish
Djibouti
Dominican
Dutch
East Timorese
Ecuadorean
Egyptian
Emirian
English
Equatorial Guinean
Eritrean
Estonian
Ethiopian
Fijian
Filipino
Finnish
French
Gabonese
Gambian
Georgian
German
Ghanaian
Greek
Grenadian
Guatemalan
Guinea-Bissauan
Guinean
Guyanese
Haitian
Herzegovinian
Honduran
Hungarian
Icelander
Indian
Indonesian
Iranian
Iraqi
Irish
Israeli
Italian
Ivorian
Jamaican
Japanese
Jordanian
Kazakhstani
Kenyan
Kittian and
Nevisian
Kuwaiti
Kyrgyz
Laotian
Latvian
Lebanese
Liberian
Libyan
Liechtensteiner
Lithuanian
Luxembourger
Macedonian
Malagasy
Malawian
Malaysian
Maldivan
Malian
Maltese
Marshallese
Mauritanian
Mauritian
Mexican
Micronesian
Moldovan
Monacan
Mongolian
Moroccan
Mosotho
Motswana
Mozambican
Namibian
Nauruan
Nepalese
Netherlander
New Zealander
Ni-Vanuatu
Nicaraguan
Nigerian
Nigerien
North Korean
Northern Irish
Norwegian
Omani
Pakistani
Palauan
Panamanian
Papua New
Guinean
Paraguayan
Peruvian
Polish
Portuguese
Qatari
Romanian
Russian
Rwandan
Saint Lucian
Salvadoran
Samoan
San Marinese
Sao Tomean
Saudi
Scottish
Senegalese
Serbian
Seychellois
Sierra Leonean
Singaporean
Slovakian
Slovenian
Solomon Islander
Somali
South African
South Korean
Spanish
Sri Lankan
Sudanese
Surinamer
Swazi
Swedish
Swiss
Syrian
Taiwanese
Tajik
Tanzanian
Thai
Togolese
Tongan
Trinidadian or
Tobagonian
Tunisian
Turkish
Tuvaluan
Ugandan
Ukrainian
Uruguayan
Uzbekistani
Venezuelan
Vietnamese
Welsh
Yemenite
Zambian
Zimbabwean

Q15 What is your gender? Please, select one of the options below.

- Male (1)
- Female (2)

Q16 What is your smoking status? Please, select one of the options below.

- Everyday smoker (1)
- Someday smoker (2)
- Former smoker (3)
- Non-smoker (smoked less than 100 cigarettes ever) (4)

Q17 How old are you? Please, select the option that includes your current age.

- 18 years of age or younger (1)
- Between 19 and 24 years of age (2)
- Between 25 and 30 years of age (3)
- Between 31 and 36 years of age (4)
- Between 37 and 42 years of age (5)
- Between 43 and 48 years of age (6)
- Between 49 and 54 years of age (7)
- Between 55 and 60 years of age (8)
- Between 61 and 66 years of age (9)
- 67 years of age or older (10)

Q18 What is your total household income per year before taxes? Please, select one of the options below.

- Less than €10,000 (1)
- Between €10,000 and €19,999 (2)
- Between €20,000 and €29,000 (3)
- Between €30,000 and €39,999 (4)
- Between €40,000 and €49,999 (5)
- Between €50,000 and €99,999 (6)
- Between €100,000 and €149,999 (7)
- €150,000 or more (8)

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

2. Appendix 2: Reliability tests

i. SPSS: Cronbach's alpha

Scale: Weight of attributes

Case Processing Summary

		N	%
Cases	Valid	184	100.0
	Excluded[a]	0	.0
	Total	184	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.899	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Attribute weight-Social Responsibility	27.60	27.978	.730	.881
Attribute weight-Openness	27.58	29.994	.714	.884
Attribute weight-Concern with social issues	27.80	28.410	.730	.881
Attribute weight-Support for the solution of social issues	27.73	28.513	.771	.875
Attribute weight-Sincerity	27.14	27.947	.704	.886
Attribute weight-Trustworthiness	26.98	28.054	.725	.882

Scale: Initial Attitude

Case Processing Summary

		N	%
Cases	Valid	184	100.0
	Excluded[a]	0	.0
	Total	184	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.949	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Initial Attitude: Bad:Good	12.23	20.243	.816	.951
Initial Attitude: Unlikable:Likable	12.67	19.272	.891	.928
Initial Attitude: Unpleasant:Pleasant	12.64	19.204	.891	.928
Initial Attitude: Negative:Positive	12.61	18.479	.909	.923

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Scale: Perceived Motive Sincerity

Case Processing Summary

		N	%
Cases	Valid	184	100.0
	Excluded[a]	0	.0
	Total	184	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.876	2

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Motive: Hypocritical:Truthful	4.59	2.233	.781	.
Motive: Dishonest:Honest	4.32	2.621	.781	.

Scale: Perceived Motive Self-interest

Case Processing Summary

		N	%
Cases	Valid	184	100.0
	Excluded[a]	0	.0
	Total	184	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.828	2

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Motive: Egoistic:Altruistic	4.08	2.829	.708	.
Motive:Self-interested:Mutually beneficial	3.79	2.493	.708	.

Scale: Final Attitude

Case Processing Summary

		N	%
Cases	Valid	184	100.0
	Excluded[a]	0	.0
	Total	184	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.966	4

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Final Attitude: Bad:Good	12.82	20.720	.900	.959
Final Attitude: Unlikable:Likable	12.93	19.684	.908	.957
Final Attitude: Unpleasant:Pleasant	12.97	19.824	.931	.950
Final Attitude: Negative:Positive	12.97	19.393	.921	.953

Scale: Evaluation of attributes

Case Processing Summary

		N	%
Cases	Valid	184	100.0
	Excluded[a]	0	.0
	Total	184	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.865	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Attribute evaluation: Socially irresponsible:Socially responsible	22.07	29.231	.763	.822
Attribute evaluation: Secretive:Open	22.15	31.536	.714	.833
Attribute evaluation: Indifferent:Concerned	22.21	30.321	.802	.817
Attribute evaluation: Unsupportive:Supportive	22.16	30.461	.831	.813
Attribute evaluation: Hypocritical:Sincere	22.74	29.535	.739	.827
Attribute evaluation: Deceitful:Trustworthy (recoded from T:D)	22.89	39.227	.184	.917

ii. PLS: Initial outer loadings

Outer loadings

	Attitude change	**Attribute evaluation**	**EVM computed attitude**	**Final attitude**	**Perceived Motive Self-interest**	**Perceived Motive Sincerity**
AttDif_BG	0.774					

AttDif_NP	0.883					
AttDif_UL	0.837					
AttDif_UP	0.861					
Concern_eval		0.891				
EVM_Computed Attitude			1.000			
FA_BadGood				0.945		
FA_NegativePositive				0.956		
FA_UnlikableLikable				0.947		
FA_UnpleasantPleasant				0.963		
Motive_DishonestHonest						0.939
Motive_EgoisticAltruistic					0.922	
Motive_HypocriticalTruthful						0.948
Motive_SelfIntMutBenef					0.926	
Opennes_eval		0.820				
Sincerity_eval		0.847				
SocResp_eval		0.867				
Support_eval		0.908				
Trust_eval		0.265				

iii. PLS: Reliability and validity tests after the removal of the indicator for evaluation of trustworthiness

	AVE
Attitude change	0.705
Attribute evaluation	0.757
EVM computed attitude	1.000 (single-item construct)
Final attitude	0.907
Perceived Motive Self-interest	0.854
Perceived Motive Sincerity	0.891

Outer loadings

	Attitude change	**Attribute evaluation**	**EVM computed attitude**	**Final attitude**	**Perceived Motive Self-interest**	**Perceived Motive Sincerity**
AttDif_BG	0.774					
AttDif_NP	0.884					
AttDif_UL	0.836					
AttDif_UP	0.862					

Concern_eval		0.894				
EVM Computed Attitude			1.000			
FA_BadGood				0.945		
FA_NegativePositive				0.956		
FA_UnlikableLikable				0.947		
FA_UnpleasantPleasant				0.963		
Motive_DishonestHonest						0.939
Motive_EgoisticAltruistic					0.922	
Motive_HypocriticalTruthful						0.948
Motive_SelfIntMutBenef					0.926	
Opennes_eval		0.821				
Sincerity_eval		0.851				
SocResp_eval		0.871				
Support_eval		0.910				

Cross loadings

	Attitude change	**Attribute evaluation**	**EVM computed attitude**	**Final attitude**	**Perceived Motive Self-interest**	**Perceived Motive Sincerity**
AttDif_BG	0.774	0.166	0.167	0.300	0.218	0.208
AttDif_NP	0.884	0.265	0.295	0.308	0.317	0.240
AttDif_UL	0.836	0.199	0.257	0.301	0.235	0.200
AttDif_UP	0.862	0.238	0.278	0.318	0.308	0.284
Concern_eval	0.292	0.894	0.720	0.725	0.705	0.710
EVM Computed Attitude	0.301	0.814	1.000	0.677	0.624	0.729
FA_BadGood	0.325	0.773	0.619	0.945	0.713	0.760
FA_NegativePositive	0.335	0.810	0.677	0.956	0.705	0.737
FA_UnlikableLikable	0.388	0.756	0.631	0.947	0.672	0.688
FA_UnpleasantPleasant	0.344	0.795	0.653	0.963	0.717	0.765
Motive_DishonestHonest	0.239	0.777	0.687	0.683	0.720	0.939
Motive_EgoisticAltruistic	0.271	0.699	0.595	0.683	0.922	0.733
Motive_HypocriticalTruthful	0.286	0.788	0.688	0.776	0.724	0.948
Motive_SelfIntMutBenef	0.328	0.710	0.559	0.680	0.926	0.682
Opennes_eval	0.158	0.821	0.672	0.567	0.561	0.676
Sincerity_eval	0.239	0.851	0.704	0.757	0.673	0.736
SocResp_eval	0.201	0.871	0.715	0.762	0.696	0.767
Support_eval	0.242	0.910	0.727	0.756	0.673	0.716

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Fornell-Larcker Criterion

	Attitude change	Attribute evaluation	EVM computed attitude	Final attitude	Perceived Motive Self-interest	Perceived Motive Sincerity
Attitude change	0.840					
Attribute evaluation	0.261	0.870				
EVM computed attitude	0.301	0.814	1.000			
Final attitude	0.365	0.823	0.677	0.953		
Perceived Motive Self-interest	0.325	0.763	0.624	0.737	0.924	
Perceived Motive Sincerity	0.279	0.829	0.729	0.775	0.765	0.944

1.1 Reliability ANOVA F test for Attitude Change

ANOVA

		Sum of Squares	df	Mean Square	F	Sig
Between People		738.995	183	4.038		
Within People	Between Items	11.103	3	3.701	6.557	.000
	Residual	309.897	549	.564		
	Total	321.000	552	.582		
Total		1059.995	735	1.442		

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of Attitude Change: Bad:Good, Attitude Change: Unlikable:Likable, Attitude Change: Unpleasant:Pleasant and Attitude Change: Negative:Positive are the same.	Related-Samples Friedman's Two-Way Analysis of Variance by Ranks	.000	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

1.2 Reliability ANOVA F test for Attribute Evaluation

ANOVA

		Sum of Squares	df	Mean Square	F	Sig
Between People		1435.721	183	7.845		
Within People	Between Items	54.874	4	13.718	21.189	.000
	Residual	473.926	732	.647		
	Total	528.800	736	.718		
Total		1964.521	919	2.138		

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of Attribute evaluation: Socially irresponsible-Socially responsible, Attribute evaluation: Secretive:Open, Attribute evaluation: Indifferent: Concerned, Attribute evaluation: Unsupportive:Supportive and Attribute evaluation: Hypocritical-Sincere are the same.	Related-Samples Friedman's Two-Way Analysis of Variance by Ranks	.000	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

1.3 Reliability ANOVA F test for Final Attitude

ANOVA

		Sum of Squares	df	Mean Square	F	Sig
Between People		1600.603	183	8.746		
Within People	Between Items	2.962	3	.987	3.284	.021
	Residual	165.038	549	.301		
	Total	168.000	552	.304		
Total		1768.603	735	2.406		

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of Final Attitude: Bad:Good, Final Attitude: Unlikable-Likable, Final Attitude: Unpleasant-Pleasant and Final Attitude: Negative:Positive are the same.	Related-Samples Friedman's Two-Way Analysis of Variance by Ranks	.020	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

1.4 Reliability ANOVA F test for Perceived Motive Self-interest

ANOVA

		Sum of Squares	df	Mean Square	F	Sig
Between People		831.063	183	4.541		
Within People	Between Items	7.633	1	7.633	9.777	.002
	Residual	142.867	183	.781		
	Total	150.500	184	.818		
Total		981.563	367	2.675		

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of Motive: Egoistic:Altruistic and Motive:Self-interested:Mutually beneficial are the same.	Related-Samples Friedman's Two-Way Analysis of Variance by Ranks	.002	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

1.5 Reliability ANOVA F test for Perceived Motive Sincerity

ANOVA

		Sum of Squares	df	Mean Square	F	Sig
Between People		790.120	183	4.318		
Within People	Between Items	6.793	1	6.793	12.659	.000
	Residual	98.207	183	.537		
	Total	105.000	184	.571		
Total		895.120	367	2.439		

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of Motive: Hypocritical:Truthful and Motive Dishonest:Honest are the same.	Related-Samples Friedman's Two-Way Analysis of Variance by Ranks	.004	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

3. Appendix 3: Testing H1.1 and H1.2

i. Differences across groups

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
Attitude Change (total)	Between Groups	.572	2	.286	.281	.755
	Within Groups	184.177	181	1.018		
	Total	184.749	183			
Final Attitude (total)	Between Groups	3.979	2	1.989	.909	.405
	Within Groups	396.172	181	2.189		
	Total	400.151	183			

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Attitude Change (total) is the same across categories of In order to begin the survey, please choose one of the colours below..	Independent-Samples Kruskal-Wallis Test	.465	Retain the null hypothesis.
2	The distribution of Final Attitude (total) is the same across categories of In order to begin the survey, please choose one of the colours below..	Independent-Samples Kruskal-Wallis Test	.509	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

ii. Differences within groups

Repeated-measures ANOVA

Within-Subjects Factors

Measure: MEASURE_1

Test	Dependent Variable
1	InitialAttitude
2	FinalAttitude

Multivariate Tests[a]

Effect			Value	F	Hypothesis df	Error df	Sig.
Group 1: Philanthropy	Test	Pillai's Trace	.004	.225[b]	1.000	61.000	.637
		Wilks' Lambda	.996	.225[b]	1.000	61.000	.637
		Hotelling's Trace	.004	.225[b]	1.000	61.000	.637
		Roy's Largest Root	.004	.225[b]	1.000	61.000	.637
Group 2: Integration	Test	Pillai's Trace	.024	1.487[b]	1.000	60.000	.228
		Wilks' Lambda	.976	1.487[b]	1.000	60.000	.228

		Hotelling's Trace	.025	1.487[b]	1.000	60.000	.228
		Roy's Largest Root	.025	1.487[b]	1.000	60.000	.228
Group 3: Innovation	Test	Pillai's Trace	.024	1.467[b]	1.000	60.000	.231
		Wilks' Lambda	.976	1.467[b]	1.000	60.000	.231
		Hotelling's Trace	.024	1.467[b]	1.000	60.000	.231
		Roy's Largest Root	.024	1.467[b]	1.000	60.000	.231

a. Design: Intercept
Within Subjects Design: Test
b. Exact statistic

Friedman's test

Ranks

		Mean Rank
Group 1: Philanthropy	Initial Attitude (total)	1.50
	Final Attitude (total)	1.50
Group 2: Integration	Initial Attitude (total)	1.41
	Final Attitude (total)	1.59
Group 3: Innovation	Initial Attitude (total)	1.42
	Final Attitude (total)	1.58

Test Statistics[a]

Group 1: Philanthropy	N	62
	Chi-Square	.000
	df	1
	Asymp. Sig.	1.000
Group 2: Integration	N	61
	Chi-Square	3.103
	df	1
	Asymp. Sig.	.078
Group 3: Innovation	N	61
	Chi-Square	2.632
	df	1
	Asymp. Sig.	.105

a. Friedman Test

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

4. Appendix 4: Testing H7.1

ANOVA

EVM Computed Attitude

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	7381.200	2	3690.600	1.954	.145
Within Groups	341780.952	181	1888.293		
Total	349162.152	183			

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of EVM Computed Attitude is the same across categories of In order to begin the survey, please choose one of the colours below..	Independent-Samples Kruskal-Wallis Test	.221	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

5. Appendix 5: Testing H2.1 and H2.2

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
Perceived Motive: Sincerity	Between Groups	6.441	2	3.221	1.500	.226
	Within Groups	388.618	181	2.147		
	Total	395.060	183			
Perceived Motive: Self-interest	Between Groups	3.148	2	1.574	.691	.502
	Within Groups	412.383	181	2.278		
	Total	415.531	183			

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Perceived Motive: Sincerity is the same across categories of In order to begin the survey, please choose one of the colours below..	Independent-Samples Kruskal-Wallis Test	.186	Retain the null hypothesis.
2	The distribution of Perceived Motive: Self-interest is the same across categories of In order to begin the survey, please choose one of the colours below..	Independent-Samples Kruskal-Wallis Test	.619	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

6. Appendix 6: Testing H5.1, H5.2, H6.1 and H6.2

ANOVA

			Sum of Squares	df	Mean Square	F	Sig.
Group 1: Philanthropy	Perceived Motive: Sincerity	Between Groups	6.946	3	2.315	1.206	.316
		Within Groups	111.329	58	1.919		
		Total	118.274	61			
	Perceived Motive: Self-interest	Between Groups	6.135	3	2.045	.929	.433
		Within Groups	127.724	58	2.202		
		Total	133.859	61			
Group 2: Integration	Perceived Motive: Sincerity	Between Groups	3.474	3	1.158	.404	.751
		Within Groups	163.510	57	2.869		
		Total	166.984	60			
	Perceived Motive: Self-interest	Between Groups	.491	3	.164	.056	.982
		Within Groups	167.099	57	2.932		
		Total	167.590	60			
Group 3: Innovation	Perceived Motive: Sincerity	Between Groups	9.574	3	3.191	1.940	.133
		Within Groups	93.787	57	1.645		
		Total	103.361	60			
	Perceived Motive: Self-interest	Between Groups	11.195	3	3.732	2.133	.106
		Within Groups	99.740	57	1.750		
		Total	110.934	60			

Group 1: Philanthropy

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Perceived Motive: Sincerity is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.407	Retain the null hypothesis.
2	The distribution of Perceived Motive: Self-interest is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.561	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Group 2: Integration

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Perceived Motive Sincerity is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.712	Retain the null hypothesis.
2	The distribution of Perceived Motive Self-interest is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.986	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Group 3: Innovation

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Perceived Motive Sincerity is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.107	Retain the null hypothesis.
2	The distribution of Perceived Motive Self-interest is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.152	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

ANOVA

			Sum of Squares	df	Mean Square	F	Sig.
Group 1: Philanthropy	Attitude Change (total)	Between Groups	3.207	3	1.069	1.444	.239
		Within Groups	42.935	58	.740		
		Total	46.142	61			
	Final Attitude (total)	Between Groups	14.492	3	4.831	1.936	.134
		Within Groups	144.690	58	2.495		
		Total	159.182	61			
Group 2: Integration	Attitude Change (total)	Between Groups	1.639	3	.546	.379	.768
		Within Groups	82.099	57	1.440		
		Total	83.738	60			
	Final Attitude (total)	Between Groups	1.821	3	.607	.242	.867
		Within Groups	142.809	57	2.505		
		Total	144.629	60			
Group 3: Innovation	Attitude Change (total)	Between Groups	6.122	3	2.041	2.415	.076
		Within Groups	48.175	57	.845		
		Total	54.297	60			

	Final Attitude (total)	Between Groups	12.521	3	4.174	2.980	.039
		Within Groups	79.839	57	1.401		
		Total	92.361	60			

Multiple Comparisons

Tukey HSD

	Dependent Variable	(I) Smoking status	(J) Smoking status	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
Group 1: Philanthropy	Attitude Change (total)	Everyday smoker	Someday smoker	.61905	.39383	.402	-.4227	1.6608
			Former smoker	-.24167	.35125	.901	-1.1708	.6874
			Non-smoker (smoked less than 100 cigarettes ever)	.00000	.27208	1.000	-.7197	.7197
		Someday smoker	Everyday smoker	-.61905	.39383	.402	-1.6608	.4227
			Former smoker	-.86071	.42400	.189	-1.9822	.2608
			Non-smoker (smoked less than 100 cigarettes ever)	-.61905	.36115	.326	-1.5743	.3362
		Former smoker	Everyday smoker	.24167	.35125	.901	-.6874	1.1708
			Someday smoker	.86071	.42400	.189	-.2608	1.9822
			Non-smoker (smoked less than 100 cigarettes ever)	.24167	.31417	.868	-.5893	1.0727
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	.00000	.27208	1.000	-.7197	.7197
			Someday smoker	.61905	.36115	.326	-.3362	1.5743
			Former smoker	-.24167	.31417	.868	-1.0727	.5893
	Final Attitude (total)	Everyday smoker	Someday smoker	.82619	.72297	.665	-1.0862	2.7385
			Former smoker	1.25833	.64481	.218	-.4473	2.9639
			Non-smoker (smoked less than 100 cigarettes ever)	1.10833	.49947	.130	-.2128	2.4295

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

		Someday smoker	Everyday smoker	-.82619	.72297	.665	-2.7385	1.0862
			Former smoker	.43214	.77836	.945	-1.6267	2.4910
			Non-smoker (smoked less than 100 cigarettes ever)	.28214	.66298	.974	-1.4715	2.0358
		Former smoker	Everyday smoker	-1.25833	.64481	.218	-2.9639	.4473
			Someday smoker	-.43214	.77836	.945	-2.4910	1.6267
			Non-smoker (smoked less than 100 cigarettes ever)	-.15000	.57673	.994	-1.6755	1.3755
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-1.10833	.49947	.130	-2.4295	.2128
			Someday smoker	-.28214	.66298	.974	-2.0358	1.4715
			Former smoker	.15000	.57673	.994	-1.3755	1.6755
Group 2: Integration	Attitude Change (total)	Everyday smoker	Someday smoker	-.01339	.62113	1.000	-1.6572	1.6304
			Former smoker	-.43214	.59143	.884	-1.9974	1.1331
			Non-smoker (smoked less than 100 cigarettes ever)	-.37103	.49575	.877	-1.6830	.9410
		Someday smoker	Everyday smoker	.01339	.62113	1.000	-1.6304	1.6572
			Former smoker	-.41875	.56927	.882	-1.9253	1.0878
			Non-smoker (smoked less than 100 cigarettes ever)	-.35764	.46909	.871	-1.5991	.8838
		Former smoker	Everyday smoker	.43214	.59143	.884	-1.1331	1.9974
			Someday smoker	.41875	.56927	.882	-1.0878	1.9253
			Non-smoker (smoked less than 100 cigarettes ever)	.06111	.42900	.999	-1.0742	1.1965
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	.37103	.49575	.877	-.9410	1.6830
			Someday smoker	.35764	.46909	.871	-.8838	1.5991
			Former smoker	-.06111	.42900	.999	-1.1965	1.0742

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

	Final Attitude (total)	Everyday smoker	Someday smoker	.64286	.81920	.861	-1.5251	2.8109
			Former smoker	.14286	.78004	.998	-1.9215	2.2072
			Non-smoker (smoked less than 100 cigarettes ever)	.21230	.65384	.988	-1.5181	1.9427
		Someday smoker	Everyday smoker	-.64286	.81920	.861	-2.8109	1.5251
			Former smoker	-.50000	.75081	.909	-2.4870	1.4870
			Non-smoker (smoked less than 100 cigarettes ever)	-.43056	.61869	.898	-2.0679	1.2068
		Former smoker	Everyday smoker	-.14286	.78004	.998	-2.2072	1.9215
			Someday smoker	.50000	.75081	.909	-1.4870	2.4870
			Non-smoker (smoked less than 100 cigarettes ever)	.06944	.56581	.999	-1.4279	1.5668
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.21230	.65384	.988	-1.9427	1.5181
			Someday smoker	.43056	.61869	.898	-1.2068	2.0679
			Former smoker	-.06944	.56581	.999	-1.5668	1.4279
Group 3: Innovation	Attitude Change (total)	Everyday smoker	Someday smoker	.77857	.45305	.324	-.4204	1.9776
			Former smoker	-.40000	.43608	.796	-1.5541	.7541
			Non-smoker (smoked less than 100 cigarettes ever)	-.14306	.32863	.972	-1.0128	.7266
		Someday smoker	Everyday smoker	-.77857	.45305	.324	-1.9776	.4204
			Former smoker	-1.17857	.47580	.074	-2.4378	.0806
			Non-smoker (smoked less than 100 cigarettes ever)	-.92163	.37976	.083	-1.9266	.0834
		Former smoker	Everyday smoker	.40000	.43608	.796	-.7541	1.5541
			Someday smoker	1.17857	.47580	.074	-.0806	2.4378

		Non-smoker (smoked less than 100 cigarettes ever)	.25694	.35934	.891	-.6940	1.2079
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	.14306	.32863	.972	-.7266	1.0128
		Someday smoker	.92163	.37976	.083	-.0834	1.9266
		Former smoker	-.25694	.35934	.891	-1.2079	.6940
Final Attitude (total)	Everyday smoker	Someday smoker	1.38929	.58324	.092	-.1542	2.9328
		Former smoker	1.23750	.56139	.134	-.2482	2.7232
		Non-smoker (smoked less than 100 cigarettes ever)	1.16806*	.42306	.038	.0484	2.2877
	Someday smoker	Everyday smoker	-1.38929	.58324	.092	-2.9328	.1542
		Former smoker	-.15179	.61252	.995	-1.7728	1.4692
		Non-smoker (smoked less than 100 cigarettes ever)	-.22123	.48888	.969	-1.5150	1.0726
	Former smoker	Everyday smoker	-1.23750	.56139	.134	-2.7232	.2482
		Someday smoker	.15179	.61252	.995	-1.4692	1.7728
		Non-smoker (smoked less than 100 cigarettes ever)	-.06944	.46260	.999	-1.2937	1.1548
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-1.16806*	.42306	.038	-2.2877	-.0484
		Someday smoker	.22123	.48888	.969	-1.0726	1.5150
		Former smoker	.06944	.46260	.999	-1.1548	1.2937

*. The mean difference is significant at the 0.05 level.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Group 1: Philanthropy

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Attitude Change (total) is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.477	Retain the null hypothesis.
2	The distribution of Final Attitude (total) is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.056	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Group 2: Integration

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Attitude Change (total) is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.911	Retain the null hypothesis.
2	The distribution of Final Attitude (total) is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.709	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Group 3: Innovation

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Attitude Change (total) is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.293	Retain the null hypothesis.
2	The distribution of Final Attitude (total) is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.030	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Mann-Whitney Tests

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Final Attitude (total)	Everyday smoker	10	11.90	119.00
	Someday smoker	7	4.86	34.00
	Total	17		

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Test Statistics[a]

	Final Attitude (total)
Mann-Whitney U	6.000
Wilcoxon W	34.000
Z	-2.855
Asymp. Sig. (2-tailed)	.004
Exact Sig. [2*(1-tailed Sig.)]	.003[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Final Attitude (total)	Everyday smoker	10	12.55	125.50
	Former smoker	8	5.69	45.50
	Total	18		

Test Statistics[a]

	Final Attitude (total)
Mann-Whitney U	9.500
Wilcoxon W	45.500
Z	-2.771
Asymp. Sig. (2-tailed)	.006
Exact Sig. [2*(1-tailed Sig.)]	.004[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Final Attitude (total)	Everyday smoker	10	31.75	317.50
	Non-smoker (smoked less than 100 cigarettes ever)	36	21.21	763.50
	Total	46		

Test Statistics[a]

	Final Attitude (total)
Mann-Whitney U	97.500
Wilcoxon W	763.500
Z	-2.217
Asymp. Sig. (2-tailed)	.027
Exact Sig. [2*(1-tailed Sig.)]	.026[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Final Attitude (total)	Someday smoker	7	7.50	52.50
	Former smoker	8	8.44	67.50
	Total	15		

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Test Statistics[a]

	Final Attitude (total)
Mann-Whitney U	24.500
Wilcoxon W	52.500
Z	-.441
Asymp. Sig. (2-tailed)	.659
Exact Sig. [2*(1-tailed Sig.)]	.694[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Final Attitude (total)	Someday smoker	7	18.64	130.50
	Non-smoker (smoked less than 100 cigarettes ever)	36	22.65	815.50
	Total	43		

Test Statistics[a]

	Final Attitude (total)
Mann-Whitney U	102.500
Wilcoxon W	130.500
Z	-.782
Asymp. Sig. (2-tailed)	.434
Exact Sig. [2*(1-tailed Sig.)]	.448[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Final Attitude (total)	Former smoker	8	20.63	165.00
	Non-smoker (smoked less than 100 cigarettes ever)	36	22.92	825.00
	Total	44		

Test Statistics[a]

	Final Attitude (total)
Mann-Whitney U	129.000
Wilcoxon W	165.000
Z	-.464
Asymp. Sig. (2-tailed)	.643
Exact Sig. [2*(1-tailed Sig.)]	.665[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

7. Appendix 7: Testing H9.1 and H9.2

ANOVA

			Sum of Squares	df	Mean Square	F	Sig.
Group 1: Philanthropy	Attribute evaluation: Socially irresponsible: Socially responsible	Between Groups	9.378	3	3.126	1.162	.332
		Within Groups	156.057	58	2.691		
		Total	165.435	61			
	Attribute evaluation: Secretive: Open	Between Groups	4.921	3	1.640	.986	.406
		Within Groups	96.514	58	1.664		
		Total	101.435	61			
	Attribute evaluation: Indifferent: Concerned	Between Groups	4.682	3	1.561	.674	.572
		Within Groups	134.414	58	2.317		
		Total	139.097	61			
	Attribute evaluation: Unsupportive: Supportive	Between Groups	13.096	3	4.365	2.264	.091
		Within Groups	111.824	58	1.928		
		Total	124.919	61			
	Attribute evaluation: Hypocritical: Sincere	Between Groups	8.780	3	2.927	1.261	.296
		Within Groups	134.590	58	2.321		
		Total	143.371	61			
Group 2: Integration	Attribute evaluation: Socially irresponsible: Socially responsible	Between Groups	2.102	3	.701	.249	.862
		Within Groups	160.456	57	2.815		
		Total	162.557	60			
	Attribute evaluation: Secretive: Open	Between Groups	9.686	3	3.229	1.158	.334
		Within Groups	158.871	57	2.787		
		Total	168.557	60			
	Attribute evaluation: Indifferent: Concerned	Between Groups	4.372	3	1.457	.575	.634
		Within Groups	144.382	57	2.533		
		Total	148.754	60			
	Attribute evaluation: Unsupportive: Supportive	Between Groups	2.218	3	.739	.318	.812
		Within Groups	132.339	57	2.322		
		Total	134.557	60			
	Attribute evaluation: Hypocritical: Sincere	Between Groups	1.608	3	.536	.174	.913
		Within Groups	175.179	57	3.073		
		Total	176.787	60			
Group 3: Innovation	Attribute evaluation: Socially	Between Groups	12.153	3	4.051	2.899	.043
		Within Groups	79.650	57	1.397		

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

irresponsible: Socially responsible	Total	91.803	60			
Attribute evaluation: Secretive: Open	Between Groups	4.879	3	1.626	1.493	.226
	Within Groups	62.104	57	1.090		
	Total	66.984	60			
Attribute evaluation: Indifferent: Concerned	Between Groups	8.285	3	2.762	3.286	.027
	Within Groups	47.912	57	.841		
	Total	56.197	60			
Attribute evaluation: Unsupportive: Supportive	Between Groups	5.119	3	1.706	1.661	.186
	Within Groups	58.554	57	1.027		
	Total	63.672	60			
Attribute evaluation: Hypocritical: Sincere	Between Groups	4.531	3	1.510	.793	.503
	Within Groups	108.551	57	1.904		
	Total	113.082	60			

Multiple Comparisons

Tukey HSD

	Dependent Variable	(I) Smoking status	(J) Smoking status	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
Group 1: Philanthropy	Attribute evaluation: Socially irresponsible: Socially responsible	Everyday smoker	Someday smoker	.143	.751	.998	-1.84	2.13
			Former smoker	.500	.670	.878	-1.27	2.27
			Non-smoker (smoked less than 100 cigarettes ever)	.900	.519	.315	-.47	2.27
		Someday smoker	Everyday smoker	-.143	.751	.998	-2.13	1.84
			Former smoker	.357	.808	.971	-1.78	2.50
			Non-smoker (smoked less than 100 cigarettes ever)	.757	.689	.691	-1.06	2.58
		Former smoker	Everyday smoker	-.500	.670	.878	-2.27	1.27
			Someday smoker	-.357	.808	.971	-2.50	1.78

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

		Non-smoker (smoked less than 100 cigarettes ever)	.400	.599	.909	-1.18	1.98
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.900	.519	.315	-2.27	.47
		Someday smoker	-.757	.689	.691	-2.58	1.06
		Former smoker	-.400	.599	.909	-1.98	1.18
Attribute evaluation: Secretive: Open	Everyday smoker	Someday smoker	.505	.590	.828	-1.06	2.07
		Former smoker	.433	.527	.843	-.96	1.83
		Non-smoker (smoked less than 100 cigarettes ever)	.700	.408	.325	-.38	1.78
	Someday smoker	Everyday smoker	-.505	.590	.828	-2.07	1.06
		Former smoker	-.071	.636	.999	-1.75	1.61
		Non-smoker (smoked less than 100 cigarettes ever)	.195	.541	.984	-1.24	1.63
	Former smoker	Everyday smoker	-.433	.527	.843	-1.83	.96
		Someday smoker	.071	.636	.999	-1.61	1.75
		Non-smoker (smoked less than 100 cigarettes ever)	.267	.471	.942	-.98	1.51
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.700	.408	.325	-1.78	.38
		Someday smoker	-.195	.541	.984	-1.63	1.24
		Former smoker	-.267	.471	.942	-1.51	.98
Attribute evaluation: Indifferent:	Everyday smoker	Someday smoker	.295	.697	.974	-1.55	2.14

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

	Concerned		Former smoker	.667	.621	.707	-.98	2.31
			Non-smoker (smoked less than 100 cigarettes ever)	.633	.481	.557	-.64	1.91
		Someday smoker	Everyday smoker	-.295	.697	.974	-2.14	1.55
			Former smoker	.371	.750	.960	-1.61	2.36
			Non-smoker (smoked less than 100 cigarettes ever)	.338	.639	.952	-1.35	2.03
		Former smoker	Everyday smoker	-.667	.621	.707	-2.31	.98
			Someday smoker	-.371	.750	.960	-2.36	1.61
			Non-smoker (smoked less than 100 cigarettes ever)	-.033	.556	1.000	-1.50	1.44
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.633	.481	.557	-1.91	.64
			Someday smoker	-.338	.639	.952	-2.03	1.35
			Former smoker	.033	.556	1.000	-1.44	1.50
	Attribute evaluation: Unsupportive: Supportive	Everyday smoker	Someday smoker	.057	.636	1.000	-1.62	1.74
			Former smoker	.600	.567	.716	-.90	2.10
			Non-smoker (smoked less than 100 cigarettes ever)	1.033	.439	.098	-.13	2.19
		Someday smoker	Everyday smoker	-.057	.636	1.000	-1.74	1.62
			Former smoker	.543	.684	.857	-1.27	2.35

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

			Non-smoker (smoked less than 100 cigarettes ever)	.976	.583	.346	-.57	2.52
		Former smoker	Everyday smoker	-.600	.567	.716	-2.10	.90
			Someday smoker	-.543	.684	.857	-2.35	1.27
			Non-smoker (smoked less than 100 cigarettes ever)	.433	.507	.828	-.91	1.77
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-1.033	.439	.098	-2.19	.13
			Someday smoker	-.976	.583	.346	-2.52	.57
			Former smoker	-.433	.507	.828	-1.77	.91
	Attribute evaluation: Hypocritical: Sincere	Everyday smoker	Someday smoker	.124	.697	.998	-1.72	1.97
			Former smoker	1.067	.622	.325	-.58	2.71
			Non-smoker (smoked less than 100 cigarettes ever)	.667	.482	.514	-.61	1.94
		Someday smoker	Everyday smoker	-.124	.697	.998	-1.97	1.72
			Former smoker	.943	.751	.594	-1.04	2.93
			Non-smoker (smoked less than 100 cigarettes ever)	.543	.639	.831	-1.15	2.23
		Former smoker	Everyday smoker	-1.067	.622	.325	-2.71	.58
			Someday smoker	-.943	.751	.594	-2.93	1.04

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

			Non-smoker (smoked less than 100 cigarettes ever)	-.400	.556	.889	-1.87	1.07
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.667	.482	.514	-1.94	.61
			Someday smoker	-.543	.639	.831	-2.23	1.15
			Former smoker	.400	.556	.889	-1.07	1.87
Group 2: Integration	Attribute evaluation: Socially irresponsible: Socially responsible	Everyday smoker	Someday smoker	.750	.868	.823	-1.55	3.05
			Former smoker	.400	.827	.962	-1.79	2.59
			Non-smoker (smoked less than 100 cigarettes ever)	.389	.693	.943	-1.45	2.22
		Someday smoker	Everyday smoker	-.750	.868	.823	-3.05	1.55
			Former smoker	-.350	.796	.971	-2.46	1.76
			Non-smoker (smoked less than 100 cigarettes ever)	-.361	.656	.946	-2.10	1.37
		Former smoker	Everyday smoker	-.400	.827	.962	-2.59	1.79
			Someday smoker	.350	.796	.971	-1.76	2.46
			Non-smoker (smoked less than 100 cigarettes ever)	-.011	.600	1.000	-1.60	1.58
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.389	.693	.943	-2.22	1.45
			Someday smoker	.361	.656	.946	-1.37	2.10
			Former smoker	.011	.600	1.000	-1.58	1.60
	Attribute evaluation: Secretive: Open	Everyday smoker	Someday smoker	1.232	.864	.489	-1.05	3.52
			Former smoker	.357	.823	.972	-1.82	2.53

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

		Non-smoker (smoked less than 100 cigarettes ever)	.052	.690	1.000	-1.77	1.88
	Someday smoker	Everyday smoker	-1.232	.864	.489	-3.52	1.05
		Former smoker	-.875	.792	.688	-2.97	1.22
		Non-smoker (smoked less than 100 cigarettes ever)	-1.181	.653	.280	-2.91	.55
	Former smoker	Everyday smoker	-.357	.823	.972	-2.53	1.82
		Someday smoker	.875	.792	.688	-1.22	2.97
		Non-smoker (smoked less than 100 cigarettes ever)	-.306	.597	.956	-1.88	1.27
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.052	.690	1.000	-1.88	1.77
		Someday smoker	1.181	.653	.280	-.55	2.91
		Former smoker	.306	.597	.956	-1.27	1.88
Attribute evaluation: Indifferent: Concerned	Everyday smoker	Someday smoker	-.232	.824	.992	-2.41	1.95
		Former smoker	-.957	.784	.617	-3.03	1.12
		Non-smoker (smoked less than 100 cigarettes ever)	-.440	.657	.908	-2.18	1.30
	Someday smoker	Everyday smoker	.232	.824	.992	-1.95	2.41
		Former smoker	-.725	.755	.772	-2.72	1.27
		Non-smoker (smoked less than 100 cigarettes ever)	-.208	.622	.987	-1.85	1.44

	Former smoker	Everyday smoker	.957	.784	.617	-1.12	3.03
		Someday smoker	.725	.755	.772	-1.27	2.72
		Non-smoker (smoked less than 100 cigarettes ever)	.517	.569	.801	-.99	2.02
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	.440	.657	.908	-1.30	2.18
		Someday smoker	.208	.622	.987	-1.44	1.85
		Former smoker	-.517	.569	.801	-2.02	.99
Attribute evaluation: Unsupportive: Supportive	Everyday smoker	Someday smoker	.054	.789	1.000	-2.03	2.14
		Former smoker	-.571	.751	.872	-2.56	1.42
		Non-smoker (smoked less than 100 cigarettes ever)	-.155	.629	.995	-1.82	1.51
	Someday smoker	Everyday smoker	-.054	.789	1.000	-2.14	2.03
		Former smoker	-.625	.723	.823	-2.54	1.29
		Non-smoker (smoked less than 100 cigarettes ever)	-.208	.596	.985	-1.78	1.37
	Former smoker	Everyday smoker	.571	.751	.872	-1.42	2.56
		Someday smoker	.625	.723	.823	-1.29	2.54
		Non-smoker (smoked less than 100 cigarettes ever)	.417	.545	.870	-1.02	1.86
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	.155	.629	.995	-1.51	1.82
		Someday smoker	.208	.596	.985	-1.37	1.78
		Former smoker	-.417	.545	.870	-1.86	1.02

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

	Attribute evaluation: Hypocritical: Sincere	Everyday smoker	Someday smoker	-.643	.907	.893	-3.04	1.76
			Former smoker	-.443	.864	.956	-2.73	1.84
			Non-smoker (smoked less than 100 cigarettes ever)	-.365	.724	.958	-2.28	1.55
		Someday smoker	Everyday smoker	.643	.907	.893	-1.76	3.04
			Former smoker	.200	.832	.995	-2.00	2.40
			Non-smoker (smoked less than 100 cigarettes ever)	.278	.685	.977	-1.54	2.09
		Former smoker	Everyday smoker	.443	.864	.956	-1.84	2.73
			Someday smoker	-.200	.832	.995	-2.40	2.00
			Non-smoker (smoked less than 100 cigarettes ever)	.078	.627	.999	-1.58	1.74
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	.365	.724	.958	-1.55	2.28
			Someday smoker	-.278	.685	.977	-2.09	1.54
			Former smoker	-.078	.627	.999	-1.74	1.58
Group 3: Innovation	Attribute evaluation: Socially irresponsible: Socially responsible	Everyday smoker	Someday smoker	1.100	.583	.245	-.44	2.64
			Former smoker	1.600*	.561	.030	.12	3.08
			Non-smoker (smoked less than 100 cigarettes ever)	.850	.423	.196	-.27	1.97
		Someday smoker	Everyday smoker	-1.100	.583	.245	-2.64	.44
			Former smoker	.500	.612	.846	-1.12	2.12

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

		Non-smoker (smoked less than 100 cigarettes ever)	-.250	.488	.956	-1.54	1.04
	Former smoker	Everyday smoker	-1.600*	.561	.030	-3.08	-.12
		Someday smoker	-.500	.612	.846	-2.12	1.12
		Non-smoker (smoked less than 100 cigarettes ever)	-.750	.462	.374	-1.97	.47
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.850	.423	.196	-1.97	.27
		Someday smoker	.250	.488	.956	-1.04	1.54
		Former smoker	.750	.462	.374	-.47	1.97
Attribute evaluation: Secretive: Open	Everyday smoker	Someday smoker	.743	.514	.478	-.62	2.10
		Former smoker	.975	.495	.212	-.34	2.29
		Non-smoker (smoked less than 100 cigarettes ever)	.628	.373	.342	-.36	1.62
	Someday smoker	Everyday smoker	-.743	.514	.478	-2.10	.62
		Former smoker	.232	.540	.973	-1.20	1.66
		Non-smoker (smoked less than 100 cigarettes ever)	-.115	.431	.993	-1.26	1.03
	Former smoker	Everyday smoker	-.975	.495	.212	-2.29	.34
		Someday smoker	-.232	.540	.973	-1.66	1.20

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

			Non-smoker (smoked less than 100 cigarettes ever)	-.347	.408	.830	-1.43	.73
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.628	.373	.342	-1.62	.36
			Someday smoker	.115	.431	.993	-1.03	1.26
			Former smoker	.347	.408	.830	-.73	1.43
	Attribute evaluation: Indifferent: Concerned	Everyday smoker	Someday smoker	1.129	.452	.071	-.07	2.32
			Former smoker	1.075	.435	.075	-.08	2.23
			Non-smoker (smoked less than 100 cigarettes ever)	.922*	.328	.033	.05	1.79
		Someday smoker	Everyday smoker	-1.129	.452	.071	-2.32	.07
			Former smoker	-.054	.474	.999	-1.31	1.20
			Non-smoker (smoked less than 100 cigarettes ever)	-.206	.379	.948	-1.21	.80
		Former smoker	Everyday smoker	-1.075	.435	.075	-2.23	.08
			Someday smoker	.054	.474	.999	-1.20	1.31
			Non-smoker (smoked less than 100 cigarettes ever)	-.153	.358	.974	-1.10	.80
		Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.922*	.328	.033	-1.79	-.05
			Someday smoker	.206	.379	.948	-.80	1.21
			Former smoker	.153	.358	.974	-.80	1.10
	Attribute evaluation: Unsupportive:	Everyday smoker	Someday smoker	.786	.499	.402	-.54	2.11

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Supportive		Former smoker	.875	.481	.275	-.40	2.15
		Non-smoker (smoked less than 100 cigarettes ever)	.750	.362	.175	-.21	1.71
	Someday smoker	Everyday smoker	-.786	.499	.402	-2.11	.54
		Former smoker	.089	.525	.998	-1.30	1.48
		Non-smoker (smoked less than 100 cigarettes ever)	-.036	.419	1.000	-1.14	1.07
	Former smoker	Everyday smoker	-.875	.481	.275	-2.15	.40
		Someday smoker	-.089	.525	.998	-1.48	1.30
		Non-smoker (smoked less than 100 cigarettes ever)	-.125	.396	.989	-1.17	.92
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.750	.362	.175	-1.71	.21
		Someday smoker	.036	.419	1.000	-1.07	1.14
		Former smoker	.125	.396	.989	-.92	1.17
Attribute evaluation: Hypocritical: Sincere	Everyday smoker	Someday smoker	.614	.680	.803	-1.19	2.41
		Former smoker	.900	.655	.520	-.83	2.63
		Non-smoker (smoked less than 100 cigarettes ever)	.678	.493	.521	-.63	1.98
	Someday smoker	Everyday smoker	-.614	.680	.803	-2.41	1.19
		Former smoker	.286	.714	.978	-1.60	2.18

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

		Non-smoker (smoked less than 100 cigarettes ever)	.063	.570	.999	-1.45	1.57
	Former smoker	Everyday smoker	-.900	.655	.520	-2.63	.83
		Someday smoker	-.286	.714	.978	-2.18	1.60
		Non-smoker (smoked less than 100 cigarettes ever)	-.222	.539	.976	-1.65	1.21
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-.678	.493	.521	-1.98	.63
		Someday smoker	-.063	.570	.999	-1.57	1.45
		Former smoker	.222	.539	.976	-1.21	1.65

*. The mean difference is significant at the 0.05 level.

Group 1: Philanthropy

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Attribute evaluation: Socially irresponsible: Socially responsible is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.432	Retain the null hypothesis.
2	The distribution of Attribute evaluation: Secretive:Open is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.545	Retain the null hypothesis.
3	The distribution of Attribute evaluation: Indifferent:Concerned is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.744	Retain the null hypothesis.
4	The distribution of Attribute evaluation: Unsupportive:Supportive is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.131	Retain the null hypothesis.
5	The distribution of Attribute evaluation: Hypocritical:Sincere is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.426	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Group 2: Integration

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Attribute evaluation: Socially irresponsible: Socially responsible is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.679	Retain the null hypothesis.
2	The distribution of Attribute evaluation: Secretive:Open is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.226	Retain the null hypothesis.
3	The distribution of Attribute evaluation: Indifferent:Concerned is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.697	Retain the null hypothesis.
4	The distribution of Attribute evaluation: Unsupportive:Supportive is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.899	Retain the null hypothesis.
5	The distribution of Attribute evaluation: Hypocritical:Sincere is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.874	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Group 3: Innovation

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Attribute evaluation: Socially irresponsible: Socially responsible is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.008	Reject the null hypothesis.
2	The distribution of Attribute evaluation: Secretive:Open is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.139	Retain the null hypothesis.
3	The distribution of Attribute evaluation: Indifferent:Concerned is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.023	Reject the null hypothesis.
4	The distribution of Attribute evaluation: Unsupportive:Supportive is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.173	Retain the null hypothesis.
5	The distribution of Attribute evaluation: Hypocritical:Sincere is the same across categories of Smoking status.	Independent-Samples Kruskal-Wallis Test	.605	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Mann-Whitney Tests

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Attribute evaluation: Socially irresponsible: Socially responsible	Former smoker	8	14.00	112.00
	Non-smoker (smoked less than 100 cigarettes ever)	36	24.39	878.00
	Total	44		
Attribute evaluation: Indifferent: Concerned	Former smoker	8	20.50	164.00
	Non-smoker (smoked less than 100 cigarettes ever)	36	22.94	826.00
	Total	44		

Test Statistics[a]

	Attribute evaluation: Socially irresponsible: Socially responsible	Attribute evaluation: Indifferent: Concerned
Mann-Whitney U	76.000	128.000
Wilcoxon W	112.000	164.000
Z	-2.141	-.515
Asymp. Sig. (2-tailed)	.032	.607
Exact Sig. [2*(1-tailed Sig.)]	.038[b]	.643[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Attribute evaluation: Socially irresponsible: Socially responsible	Everyday smoker	10	11.25	112.50
	Someday smoker	7	5.79	40.50
	Total	17		
Attribute evaluation: Indifferent: Concerned	Everyday smoker	10	11.55	115.50
	Someday smoker	7	5.36	37.50
	Total	17		

Test Statistics[a]

	Attribute evaluation: Socially irresponsible: Socially responsible	Attribute evaluation: Indifferent: Concerned
Mann-Whitney U	12.500	9.500
Wilcoxon W	40.500	37.500
Z	-2.290	-2.620
Asymp. Sig. (2-tailed)	.022	.009
Exact Sig. [2*(1-tailed Sig.)]	.025[b]	.010[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Attribute evaluation: Socially irresponsible: Socially responsible	Everyday smoker	10	13.10	131.00
	Former smoker	8	5.00	40.00
	Total	18		
Attribute evaluation: Indifferent: Concerned	Everyday smoker	10	12.35	123.50
	Former smoker	8	5.94	47.50
	Total	18		

Test Statistics[a]

	Attribute evaluation: Socially irresponsible: Socially responsible	Attribute evaluation: Indifferent: Concerned
Mann-Whitney U	4.000	11.500
Wilcoxon W	40.000	47.500
Z	-3.319	-2.676
Asymp. Sig. (2-tailed)	.001	.007
Exact Sig. [2*(1-tailed Sig.)]	.001[b]	.009[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Attribute evaluation: Socially irresponsible: Socially responsible	Everyday smoker	10	30.35	303.50
	Non-smoker (smoked less than 100 cigarettes ever)	36	21.60	777.50
	Total	46		
Attribute evaluation: Indifferent: Concerned	Everyday smoker	10	32.60	326.00
	Non-smoker (smoked less than 100 cigarettes ever)	36	20.97	755.00
	Total	46		

Test Statistics[a]

	Attribute evaluation: Socially irresponsible: Socially responsible	Attribute evaluation: Indifferent: Concerned
Mann-Whitney U	111.500	89.000
Wilcoxon W	777.500	755.000
Z	-1.895	-2.527
Asymp. Sig. (2-tailed)	.058	.012
Exact Sig. [2*(1-tailed Sig.)]	.068[b]	.014[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Attribute evaluation: Socially irresponsible: Socially responsible	Some day smoker	22	26.80	589.50
	Former smoker	28	24.48	685.50
	Total	50		
Attribute evaluation: Indifferent: Concerned	Some day smoker	22	24.48	538.50
	Former smoker	28	26.30	736.50

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Total	50		

Test Statistics[a]

	Attribute evaluation: Socially irresponsible: Socially responsible	Attribute evaluation: Indifferent: Concerned
Mann-Whitney U	279.500	285.500
Wilcoxon W	685.500	538.500
Z	-.585	-.469
Asymp. Sig. (2-tailed)	.558	.639

a. Grouping Variable: Smoking status

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
Attribute evaluation: Socially irresponsible: Socially responsible	Some day smoker	22	59.89	1317.50
	Non-smoker (smoked less than 100 cigarettes ever)	102	63.06	6432.50
	Total	124		
Attribute evaluation: Indifferent: Concerned	Some day smoker	22	59.91	1318.00
	Non-smoker (smoked less than 100 cigarettes ever)	102	63.06	6432.00
	Total	124		

Test Statistics[a]

	Attribute evaluation: Socially irresponsible: Socially responsible	Attribute evaluation: Indifferent: Concerned
Mann-Whitney U	1064.500	1065.000
Wilcoxon W	1317.500	1318.000
Z	-.384	-.385
Asymp. Sig. (2-tailed)	.701	.701

a. Grouping Variable: Smoking status

ANOVA

EVM Computed Attitude

		Sum of Squares	df	Mean Square	F	Sig.
Group 1: Philanthropy	Between Groups	1121.853	3	373.951	.203	.894
	Within Groups	106955.067	58	1844.053		
	Total	108076.919	61			
Group 2: Integration	Between Groups	2970.907	3	990.302	.393	.758
	Within Groups	143572.896	57	2518.823		
	Total	146543.803	60			
Group 3: Innovation	Between Groups	15262.970	3	5087.657	4.033	.011
	Within Groups	71897.259	57	1261.355		
	Total	87160.230	60			

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Multiple Comparisons

Tukey HSD

	(I) Smoking status	(J) Smoking status	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
Group 1: Philanthropy	Everyday smoker	Someday smoker	8.60000	19.65637	.972	-43.3933	60.5933
		Former smoker	2.90000	17.53118	.998	-43.4719	49.2719
		Non-smoker (smoked less than 100 cigarettes ever)	9.83333	13.57959	.887	-26.0862	45.7528
	Someday smoker	Everyday smoker	-8.60000	19.65637	.972	-60.5933	43.3933
		Former smoker	-5.70000	21.16226	.993	-61.6765	50.2765
		Non-smoker (smoked less than 100 cigarettes ever)	1.23333	18.02511	1.000	-46.4451	48.9117
	Former smoker	Everyday smoker	-2.90000	17.53118	.998	-49.2719	43.4719
		Someday smoker	5.70000	21.16226	.993	-50.2765	61.6765
		Non-smoker (smoked less than 100 cigarettes ever)	6.93333	15.68036	.971	-34.5429	48.4096
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-9.83333	13.57959	.887	-45.7528	26.0862
		Someday smoker	-1.23333	18.02511	1.000	-48.9117	46.4451
		Former smoker	-6.93333	15.68036	.971	-48.4096	34.5429
Group 2: Integration	Everyday smoker	Someday smoker	25.60714	25.97469	.758	-43.1342	94.3485
		Former smoker	7.95714	24.73285	.988	-57.4977	73.4120
		Non-smoker (smoked less than 100 cigarettes ever)	6.66270	20.73160	.988	-48.2029	61.5283
	Someday smoker	Everyday smoker	-25.60714	25.97469	.758	-94.3485	43.1342
		Former smoker	-17.65000	23.80620	.880	-80.6525	45.3525
		Non-smoker (smoked less than 100 cigarettes ever)	-18.94444	19.61683	.769	-70.8599	32.9710
	Former smoker	Everyday smoker	-7.95714	24.73285	.988	-73.4120	57.4977
		Someday smoker	17.65000	23.80620	.880	-45.3525	80.6525

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

		Non-smoker (smoked less than 100 cigarettes ever)	-1.29444	17.94017	1.000	-48.7726	46.1837
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-6.66270	20.73160	.988	-61.5283	48.2029
		Someday smoker	18.94444	19.61683	.769	-32.9710	70.8599
		Former smoker	1.29444	17.94017	1.000	-46.1837	48.7726
Group 3: Innovation	Everyday smoker	Someday smoker	42.88571	17.50226	.079	-3.4336	89.2050
		Former smoker	50.22500*	16.84651	.021	5.6411	94.8089
		Non-smoker (smoked less than 100 cigarettes ever)	39.48889*	12.69540	.015	5.8908	73.0869
	Someday smoker	Everyday smoker	-42.88571	17.50226	.079	-89.2050	3.4336
		Former smoker	7.33929	18.38105	.978	-41.3057	55.9843
		Non-smoker (smoked less than 100 cigarettes ever)	-3.39683	14.67076	.996	-42.2226	35.4290
	Former smoker	Everyday smoker	-50.22500*	16.84651	.021	-94.8089	-5.6411
		Someday smoker	-7.33929	18.38105	.978	-55.9843	41.3057
		Non-smoker (smoked less than 100 cigarettes ever)	-10.73611	13.88190	.866	-47.4742	26.0020
	Non-smoker (smoked less than 100 cigarettes ever)	Everyday smoker	-39.48889*	12.69540	.015	-73.0869	-5.8908
		Someday smoker	3.39683	14.67076	.996	-35.4290	42.2226
		Former smoker	10.73611	13.88190	.866	-26.0020	47.4742

*. The mean difference is significant at the 0.05 level.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Kruskal-Wallis Test

Test Statistics[a,b]

In order to begin the survey, please choose one of the colours below.		EVM Computed Attitude
Group 1: Philanthropy	Chi-Square	.284
	df	3
	Asymp. Sig.	.963
Group 2: Integration	Chi-Square	1.368
	df	3
	Asymp. Sig.	.713
Group 3: Innovation	Chi-Square	8.390
	df	3
	Asymp. Sig.	.039

a. Kruskal Wallis Test
b. Grouping Variable: Smoking status

Mann-Whitney Tests

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
EVM Computed Attitude	Everyday smoker	10	33.15	331.50
	Non-smoker (smoked less than 100 cigarettes ever)	36	20.82	749.50
	Total	46		

Test Statistics[a]

	EVM Computed Attitude
Mann-Whitney U	83.500
Wilcoxon W	749.500
Z	-2.571
Asymp. Sig. (2-tailed)	.010
Exact Sig. [2*(1-tailed Sig.)]	.009[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
EVM Computed Attitude	Everyday smoker	10	12.10	121.00
	Former smoker	8	6.25	50.00
	Total	18		

Test Statistics[a]

	EVM Computed Attitude
Mann-Whitney U	14.000
Wilcoxon W	50.000
Z	-2.311
Asymp. Sig. (2-tailed)	.021
Exact Sig. [2*(1-tailed Sig.)]	.021[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
EVM Computed Attitude	Everyday smoker	10	11.15	111.50
	Someday smoker	7	5.93	41.50
	Total	17		

Test Statistics[a]

	EVM Computed Attitude
Mann-Whitney U	13.500
Wilcoxon W	41.500
Z	-2.101
Asymp. Sig. (2-tailed)	.036
Exact Sig. [2*(1-tailed Sig.)]	.033[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
EVM Computed Attitude	Former smoker	8	19.56	156.50
	Non-smoker (smoked less than 100 cigarettes ever)	36	23.15	833.50
	Total	44		

Test Statistics[a]

	EVM Computed Attitude
Mann-Whitney U	120.500
Wilcoxon W	156.500
Z	-.715
Asymp. Sig. (2-tailed)	.474
Exact Sig. [2*(1-tailed Sig.)]	.482[b]

a. Grouping Variable: Smoking status
b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
EVM Computed Attitude	Someday smoker	7	8.86	62.00
	Former smoker	8	7.25	58.00
	Total	15		

Test Statistics[a]

	EVM Computed Attitude
Mann-Whitney U	22.000
Wilcoxon W	58.000
Z	-.696
Asymp. Sig. (2-tailed)	.487
Exact Sig. [2*(1-tailed Sig.)]	.536[b]

a. Grouping Variable: Smoking status

Which of the three action-oriented CSR types is the most effective in improving the public attitude toward tobacco companies?

b. Not corrected for ties.

Ranks

	Smoking status	N	Mean Rank	Sum of Ranks
EVM Computed Attitude	Someday smoker	7	21.71	152.00
	Non-smoker (smoked less than 100 cigarettes ever)	36	22.06	794.00
	Total	43		

Test Statistics[a]

	EVM Computed Attitude
Mann-Whitney U	124.000
Wilcoxon W	152.000
Z	-.066
Asymp. Sig. (2-tailed)	.948
Exact Sig. [2*(1-tailed Sig.)]	.962[b]

a. Grouping Variable: Smoking status

b. Not corrected for ties.