

# DEVELOPMENT AND VALIDATION OF A MEASUREMENT SCALE FOR CUSTOMERS' PERCEPTIONS OF CORPORATE SOCIAL RESPONSIBILITY

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## *Abstract:*

*Customers' perceptions of a company's social responsibility represent important outcomes of both the company's actions and its marketing communications. Moreover, the literature suggests that companies perceived as being socially responsible enjoy several benefits derived from this status. However, the existent literature does not manage to clarify the means by which consumers' perceptions of corporate social responsibility (CSR) can be quantified, both practitioners and scholars being still uncertain when it comes to measuring consumers' perceptions of a company's CSR efforts. This paper manages to reduce this uncertainty by developing a specific and extensive instrument aimed at measuring customers' perceptions of CSR, and testing the proposed instrument in four important industries (mobile telecom services, banking services, dairy products, and personal care products), covering both services and products sectors. The developed scale was tested and validated by means of a survey conducted among a sample of 1464 respondents from the Romanian urban environment, using exploratory factor analyses, and treating perceived CSR latent variables as being reflectively measured through 28 items.*

*Key words: corporate social responsibility; customer perceptions; scale development.*

## **Introduction**

Corporate social responsibility (CSR) implies that it is no longer acceptable for a company to experience economic prosperity without taking into consideration those entities impacted by its actions (D'Amato et al, 2009). Thus, organizations have to take responsibility for their impact on the society and the natural environment, CSR referring to those voluntary activities that prove the inclusion of social and environmental concerns in business operations and in interactions

with stakeholders (van Marrewijk, 2003).

From a marketing perspective, CSR has been proven to generate several benefits to companies, its implementation and communication increasing or improving customers' satisfaction, employees' satisfaction, loyalty, motivation and productivity, corporate reputation, as well as relations with the local community, public authorities and other stakeholders (European Commission, 2009; Kim and Park, 2011; Pelozo and Shang, 2011). Research has also

shown that consumers consider CSR aspects when evaluating companies and/or when purchasing decisions are made (Brown and Dacin 1997; Sen and Bhattacharya 2001).

The increasing academic interest in the concept of CSR has led to the development of several and sometimes divergent definitions of CSR and instruments directed at measuring different stakeholders' perceptions of CSR (Pérez and Bosque, 2013). Moreover, Öberseder et al (2014) argue that most consumers cannot fully comprehend the overarching concept of CSR (as the complexity of the concept is difficult for them to understand and to assess), both practitioners and scholars being still uncertain when it comes to measuring consumers' perceptions of a company's CSR efforts. This paper is directed at filling this literature gap and reducing this uncertainty by developing and validating an instrument for measuring consumers' perceptions of CSR in several industries.

### **Literature review**

After several decades of CSR research, there is still confusion regarding the meanings and contents of the concept (Freeman et al. 2010). Dahlsrud (2008) identified almost 40 CSR definitions, emphasizing a certain degree of confusion regarding how CSR is constructed in specific contexts. Thus, Carroll (1979) states that CSR encompasses the economic, legal, ethical and discretionary expectations that a society has of organizations at a given point in time, thus companies having economic, legal, ethical, and philanthropic responsibilities. Another systematization approach originates from the concept of sustainable development defined by the UN World Commission on Environment and Development, and regards CSR as a

three-dimensional structure, including three facets (economic, environmental and social), companies having to take into consideration society's well-being, managing their impact and role in economy, environment, and society. Moreover, Freeman et al (2010) conceptualize CSR within a stakeholder management framework, categorizing the social responsibilities of companies based on their stakeholders. Öberseder et al (2014) consider that, from a stakeholder perspective, the most appropriate definition is that provided by the European Commission which considers that CSR implies a voluntarily integration of social and environmental concerns in business operations as well as in interaction with stakeholders.

In order to depict the most important contributions to assessing consumers' perceptions of CSR, an extensive literature review was conducted, mainly within the literature indexed in the most widespread databases, frequently used for searching the literature: Scopus and Web of Science.

One of the first relevant attempts to measure consumers' perceptions of CSR comes from Brown and Dacin (1997) who examined the effects of corporate ability associations (referring to production capabilities), and perceived CSR associations on consumers' responses to products. The results indicated that what consumers know about a company in terms of corporate ability and CSR can influence their beliefs about and attitudes toward new products manufactured by that company, and that these associations may have different effects on consumer responses to products. The authors used a questionnaire in a lab-type context, developing and validating a simple construct for assessing perceived CSR, from two perspectives:

company and product. To assess CSR from the company's perspective the authors included a list of three corporate attributes (*"concern for the environment"*, *"involvement in local communities"*, *"corporate giving to worthy causes"*), and asked the respondents to evaluate the company on each attribute on a seven point scale anchored by "unfavorable" and "favorable". On the other hand, the evaluation of CSR from a product-based perspective was based on three items (*"This is a socially responsible product"*, *"This product is more beneficial to society's welfare than other products"*, *"This product contributes something to society"*), agreement with each statement being evaluated on a seven-point scale ("strongly disagree"/"strongly agree").

The first relevant and relatively complete methodology for assessing consumers' perceptions of CSR was developed by Maignan (2001). Based on a consumer survey conducted in France, Germany, and the United

States, intended to investigate consumers' readiness to support socially responsible organizations and examine their evaluations of the economic, legal, ethical, and philanthropic responsibilities of the firm, and using exploratory factor analysis, Maignan (2001) developed and validated a model for assessing consumers' perceptions of CSR, applicable for consumers from both the United States and the developed regions of Europe. For measuring consumers' evaluation of CSR, a total of sixteen items were employed (four for each CSR dimension), respondents rating each item on a seven point scale ranging from "strongly disagree" to "strongly agree" (Table 1). More recently, Maignan's measurement construct was tested and validated for other geographical and economical contexts as well, such as the cases of developing countries from Asia (China: Ramasamy and Yeung, 2009; Indonesia: Arli and Lasmono, 2010).

**Table 1. Measuring perceived CSR - Maignan (2001)**

<b>Dimension</b>	<b>Item ("I believe that businesses must ...")</b>
<b>Economic</b>	Maximize profits
	Control their production costs strictly
	Plan for their long term success
	Always improve economic performance
<b>Legal</b>	Ensure that their employees act within the standards defined by the law
	Refrain from putting aside their contractual obligations
	Refrain from bending the law even it this helps improve performance
	Always submit to the principles defined by the regulatory system
<b>Ethical</b>	Permit ethical concerns to negatively affect economic performance
	The respect of ethical principles has priority over economic performance
	Be committed to well-defined ethics principles
	Avoid compromising ethical standards in order to achieve corporate goals
<b>Philanthropic</b>	Help solve social problems
	Participate in the management of public affairs
	Allocate some of their resources to philanthropic activities
	Play a role in our society that goes beyond the mere generation of profits

Sen and Bhattacharya (2001) analyzed the roles of company-specific factors (such as the CSR issues a company chooses to focus on and the quality of its products), and individual-specific factors (such as consumers' personal support for the CSR issues and their general beliefs about CSR) as key moderators of consumers' responses to CSR. The authors investigated a sample of consumers, asking their opinions about a large, well-known technology company. Subjects provided their ratings of the company's social responsibility on a seven point scale from "very unfavorable" to "very favorable", on a six-item CSR dimension comprising: *corporate giving, community involvement, position on women's issues, position on ethnic minority issues, position on gay and lesbian issues, and position on disabled minority issues*. Some years later, the same authors (Du et al, 2007) examined the moderating influence of the extent to which a brand's social initiatives are integrated into its CSR competitive positioning on consumer reactions to CSR, finding that positive CSR beliefs held by consumers are associated not only with greater purchase likelihood but also with longer-term loyalty and advocacy behaviors. For their purpose, the authors conducted an online consumer survey, operationalizing the measurement of perceived CSR in an extremely simple manner, using only two items (measured on a five point Likert scale): *"This brand is a socially responsible brand"*, and, respectively, *"This brand has made a real difference through its socially responsible actions"*.

Using a field survey and two experimental studies, Lichtenstein et al (2004) explored and proved the

significant impact of perceived CSR on customer purchase behavior and, respectively, customer donations to corporate-supported nonprofit organizations, providing evidence for the mediating role of customer-corporate identification on the relationship between CSR and customer donations. Focusing on the philanthropic dimension of CSR, the authors developed, tested and validated a measurement battery for consumers perception of CSR, based on five items measured on a seven point scale from "strongly disagree" to "strongly agree": *"The company is committed to using a portion of its profits to help nonprofits"*, *"The company gives back to the communities in which it does business"*, *"Local nonprofits benefit from the company's contributions"*, *"The company integrates charitable contributions into its business activities"*, and, respectively, *"The company is involved in corporate giving"*.

Salmones et al (2005) quantified perceptions of mobile telecom services users about CSR aspects of their operating companies, in order to determine the influence of CSR on overall evaluation of the service and loyalty. In order to measure perceived CSR the authors used the items of the battery developed by Maignan (2001), adding, for the philanthropic aspects, items proposed by Brown and Dacin (1997), and a reference to sponsorship activities. However, items were slightly modified and interviewees were asked not to value their perceptions about what the firm should do, but rather what the firms actually does with regards social responsibility, rating each item on a seven point scale (ranging from "total disagreement" to "total agreement").

After a factor analysis, the items were grouped into three categories of responsibilities: economic, legal-ethical, and, respectively, philanthropic (Table 2).

**Table 2. Measuring perceived CSR - Salmones et al (2005)**

<b>Dimension</b>	<b>Item ("I believe my operating company ...")</b>
<b>Economic</b>	Tries to obtain maximum profit from its activity
	Tries to obtain maximum long-term success
	Always tries to improve its economic performance
<b>Legal and ethical</b>	Always respects the norms defined in the law when carrying out activities
	Is concerned to fulfil its obligations vis-a-vis its shareholders & partners
	Behaves ethically/honestly with its customers
	Ethical principles have priority over achieving economic performance
<b>Philanthropic</b>	Is concerned to respect and protect natural environment
	Actively sponsors or finances social events (sport, music...)
	Directs part of its budget to donations and social works
	Is concerned to improve general well-being of society

Mohr and Webb (2005) conducted an experiment in order to examine the influence of CSR and price on consumer responses. Scenarios were created to manipulate CSR and price across two domains (environment and philanthropy), consumers' perceptions being measured using three items for each domain, measured

on a five point Likert scale (Table 3). Results indicated that CSR in both domains had a positive impact on evaluation of the company and purchase intent and that the environmental domain affected purchase intent more strongly than price did.

**Table 3. Measuring perceived CSR - Mohr and Webb (2005)**

<b>Dimension</b>	<b>Item ("I believe that companies should ...")</b>
<b>Environment</b>	Make every effort to reduce the pollution from their factories
	Use recycled materials in manufacturing new products
	Have factory programs to conserve water and energy
<b>Philanthropic</b>	Regularly make donations to charity
	Have programs to recognize employees for their volunteer work
	Donate some of their products to people in need

Becker-Olsen et al (2006) conducted a research in which they manipulated consumers' perceptions of fit, motivation, and timing of CSR initiatives, finding that low-fit initiatives negatively impacted consumer beliefs, attitudes, and intentions no matter what

the firm's motivation, and that high-fit initiatives that are profit motivated had the same impact. A few years later, the same authors (Becker-Olsen et al, 2011) examined the impact of marketing-oriented CSR communications on consumers'

perceptions of the firm and its brands, results supporting the idea that multinational firms emphasizing global CSR efforts engender more positive perceptions. In both researches, after factor analyses, CSR related items

were grouped alongside with other related items into four exploratory factors that included CSR variables: brand identification, citizenship, firm motivation, and firm reputation (Table 4).

**Table 4. Measuring perceived CSR - Becker-Olsen et al (2011)**

<b>Brand identification</b>	Is an important brand
	Has quality products
	Has reliable products
	Understands its customers
	Is a brand I feel good about
<b>Citizenship</b>	Is a brand I trust
	Is a brand that cares
	Is a good corporate citizen
	Has a strong value system
<b>Firm motivation</b>	Acts for the good of the community
	Supports good causes to attract customers
	Supports good causes for the good of the community
	Is only interested in making a profit
<b>Firm reputation</b>	Supports good causes to promote the firm
	Is a leader in the communication industry
	Is a reliable company
	Is a responsible company
	Is an innovative company
	Is a company I can believe in
	Is a financially strong company

An original approach regarding the measurement of consumers' perceptions of CSR comes from Wagner et al (2008) who developed and validated an assessment model for the so-called corporate social irresponsibility (CSIR), focusing their research in the retailing sector. In a preliminary stage, the authors employed a qualitative research approach intended to establish a deepened understanding of the underlying dynamics of consumers' impressions of social responsibility in the retailing industry, and to suggest the conceptual dimensions including corresponding relevant indicator

variables of CSIR. To establish and validate their measures of CSIR, the authors developed a survey instrument based upon the indicators derived from the exploratory investigation, using a list of items, asking participants to indicate which of a list of specific business practices they personally regard as socially irresponsible, with answers given on a Likert scale anchored from 1 ("disagree completely") to 7 ("agree completely"). After a factor analysis the authors outlined a fourteen component structure of the measurement instrument of CSIR (Table 5).

**Table 5. Measuring perceived CSIR – Wagner et al (2008)**

<b>Dimension</b>	<b>Items</b> ("In my opinion, retail companies act socially irresponsible
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	when ...”)
Natural environment	Selling products whose production harms the natural environment Producing extensive amounts of waste Contributing substantially to environmental pollution
Local businesses	Forcing local small businesses into bankruptcy Selling goods below cost to put local competitors out of business Creating a local monopolistic position for themselves Forcing local retailers into bankruptcy
Foreign economies	Shifting capital overseas Selling a majority of products built overseas Contributing significantly to the national trade deficit Buying from companies overseas instead of domestic companies
Local employment	Increasing unemployment in local communities Replacing existing jobs with lower wage jobs in local communities Causing local businesses to reduce jobs in local communities Reducing their own workforce in local communities
Societal rules	Cheating on taxes Paying bribes Ignoring the law Breaking the law
Employee benefits	Providing very limited benefits to employees Providing very limited medical insurance to employees Making health-care coverage very expensive for employees Referring to state health care instead of providing private medical insurance
Employee wages	Paying very low wages to employees Not paying employees living wages Paying employees less than the market average Paying employees not more than minimum wage
Local working conditions	Having employees work in an unclean environment Having employees work in an unsafe environment Treating employees disrespectfully Providing poor working conditions to employees Not allowing employees to take sufficient breaks
Employee discrimination	Discriminating employees based on race Discriminating employees based on gender Discriminating employees based on age Discriminating employees based on looks
Foreign labor	Paying extremely low wages to workers in developing countries Having workers in developing countries work under very poor conditions Having workers in developing countries work extensive hours Having workers in developing countries do a very heavy workload
Sales practices	Selling customers products they cannot afford Selling customers products they do not really need Selling customers products that are bad for their health
Dishonesty	Making misleading claims to customers through advertising Having sales people make false claims to customers about products
Offensive	Exposing customers to provocative images through advertising

material	Exposing customers to products that are offensive to some people Exposing customers to products and images that are not family friendly
Pricing policies	Overpricing products to customers Charging customers higher prices than originally advertised Charging customers high prices due to a monopolistic position

Adopting a multidimensional and cross-country perspective of the concept of CSR, Singh and Bosque (2008) analyzed consumers' degree of interest in CSR and its impact on their perception about four leading consumer products manufacturers (dairy products, soft drink, cereals, and toothpaste), with data collected from consumers in two countries (Spain and the UK), results indicating a weak impact of company-specific communication on consumers perception. In order to measure perceived CSR, based on reference variables taken from previous studies, the authors developed and validated a

model with three dimensions: a commercial dimension, which measures consumer perceptions about product commercialization strategy, an ethical dimension referring to complying with the law and being honest on their relations with the other interest groups, and, respectively, a social dimension, which includes issues referring to environmental protection and investment in the community (Table 6). All items included in the three dimensions were measured using 10 point scales ranging from "total disagreement" to "total agreement".

**Table 6. Measuring perceived CSR – Singh and Bosque (2008)**

Dimension	Item ("The company ...")
<b>Commercial</b>	Is an innovator and launches new products into the market continuously
	Always maintains a good quality of its products
	Informs in a correct and truthful way about the characteristic of its products Behaves ethically/honestly with its customers
<b>Ethical</b>	Is concerned to fulfil its obligations vis-a-vis its shareholders & partners
	Is concerned to respect the human rights when carrying out its activities
	Always respects the norms defined in the law when carrying out its activities Ethical principles have priority over economic performance
<b>Social</b>	Is concerned about protecting natural environment
	Directs part of its budget to donations and social works Supports the development of the society financing social & cultural activities
	Is concerned to improve general well-being of the society

After analyzing the existing literature at the time, Turker (2009) came to the conclusion that although it provided several methods for measuring CSR, almost all of them had

some limitations and, therefore, employed a study intended to provide an original, valid, and reliable measure of CSR reflecting the responsibilities of a business to various stakeholders.



Due to the fact that the inclusion of all stakeholders in the scale was impractical, only eight stakeholders were selected for representation: employees, customers, society, government, competitors, the natural environment, future generations, and NGOs. After an initial literature-based item generation regarding the responsibilities associated to each of the selected stakeholders, the author conducted an exploratory survey, among a small sample of respondents working in different organizations in Turkey, based on eight open-ended questions concerning the selected eight stakeholders, in order to identify new items that were not found in the existing literature. The obtained list of items was further filtered through two group discussions performed by a group of academics, leading to a final item pool

including 42 items. In the next step, the standard validity and reliability of the scale were analyzed through a pilot survey among a small sample of respondents from the business environment, some of the items being excluded, the rest being grouped into a factorial structure. As a result of this process, a CSR scale including 18 items (grouped into four dimensions) was obtained (Table 7), this measurement model being tested and validated through a survey among a large sample of business professionals, using emailed self-administered questionnaires. Even though the measure developed by Turker (2009) was targeted at assessing business professionals' perceptions of CSR, it could be, with certain limitations, adapted for consumers' evaluation.

**Table 7. Measuring perceived CSR – Turker (2009)**

<b>Dimension</b>	<b>Item ("Our company...")</b>
<b>Society</b>	Participates in activities which aim to protect the quality of the environment
	Makes investment to create a better life for future generations
	Implements programs to minimize its negative impact on the environment
	Targets sustainable growth which considers future generations
	Supports NGOs working in problematic areas
	Contributes to campaigns & projects that promote society's well-being
	Encourages its employees to participate in voluntarily activities
<b>Employees</b>	Emphasizes the importance of its social responsibilities to the society
	Encourages the employees to develop their skills and careers
	Is primarily concerned with employees' needs and wants
	Implements flexible policies to provide a good work and life balance
<b>Consumers</b>	Usually makes fair decisions related with the employees
	Supports employees who want to acquire additional education
	Respects consumer rights beyond the legal requirements
<b>Government</b>	Provides full and accurate information about products to customers
	Considers customer satisfaction as highly important
	Always pays its taxes on a regular and continuing basis
	Complies with legal regulations completely and promptly

After conducting several long interviews with general consumers from Germany and the UK, Brunk (2010) provided a consumer perspective of

corporate ethics, and conceptualized the potential sources of consumers' perceived ethicality of a company/brand, developing a

taxonomy including six domains and 36 sub-domains of consumers' ethical perceptions, relating to the impact corporate behavior has on consumers, employees, the environment, the overseas community, the local economy and community, and the business community (Table 8).

**Table 8. Measuring perceived ethicality – Brunk (2010)**

<b>Domain</b>	<b>Sub-domain</b>
<b>Consumers</b>	Pricing; Labelling; Advertising; Targeting; Product quality and customer service; Freedom of choice
<b>Employees</b>	Health protection; Working hours; Benefits and compensations; Self-righteous management; Discrimination and integration; Care, respect, motivation
<b>Environment</b>	Pollution; Corporate travel policies; Sustainable farming; Animal protection; Recycling; Pro-active search for alternatives
<b>Overseas community</b>	Exploitation of labor; Exploitation of natural resources; Violation of human rights; Human trafficking; Supporting political regimes; Illegal trade
<b>Local economy and community</b>	Location of head-office; Location of place of production; Community support; Involvement with dubious organization; Charities, foundations; Importing
<b>Business community</b>	Fair trade and sourcing; Pushing competitors out of business; Mergers and acquisitions; Intellectual rights; Accounting/reporting practices; Corruption

Mandhachitara and Poolthong (2011) examined the roles of perceived CSR and service quality in determining the attitudinal and behavioral loyalty of customers in the retail banking sector from Thailand. The authors conducted a survey among a sample of bank customers, results demonstrating that CSR has a significantly strong and positive association with attitudinal loyalty, while perceived service quality mediated the relationship between CSR and repeat patronage intentions. In order to measure consumers' perceptions of CSR, the authors adopted three elements of Carroll's (1979) CSR framework which deal with economic, ethical, and philanthropic dimensions, and, based on their direct experience in the industry, identified and tested 14 socially responsible activities appropriate to retail banking representation of the economic, ethical

and philanthropic dimensions of the CSR framework. More importantly, instead of relying on consumers' recall of a bank's socially responsible activities, respondents were asked to indicate their levels of expectation of different CSR activities to be engaged by their main bank, the question asked being "What are your expectations for your bank's engagement in the following social activities?". Thus, the CSR expectation scores were assimilated to proxies for what might happen if a bank already used these CSR activities. After conducting an exploratory factor analysis, the authors outlined a four-dimensional structure of the construct, grouping CSR items into: community support, employee relations, product/service oriented and, respectively, environment support (Table 9).

**Table 9. Measuring perceived CSR – Mandhachitara and Poolthong (2011)**

<b>Dimension</b>	<b>Item</b>
<b>Community support</b>	Donate to charities; Help the disadvantaged
	Offer disaster relief; Supports anti-drug fight
	Provide education scholarship
<b>Employee relations</b>	Support safe workplace; Offer fair compensation
	Support employee's family value
	Offer equal employment opportunity
<b>Product and service-oriented</b>	Provide quality product and service
	Focus on customer satisfaction
<b>Environment support</b>	Support forest preservation
	Support environment preservation
	Support water resource preservation

Dincer and Dincer (2012) further investigated the CSR construct, in a brand-related context. Firstly, in order to obtain an initial list of items, the authors surveyed a sample of consumers. The initial item list thus generated was extended by adding items from the literature. Furthermore, another survey among consumers was conducted, followed by an exploratory factor analysis in order to obtain a list of descriptors and statements to measure brand social responsibility, and, finally, the model was tested and validated within a larger sample of consumers. The final measurement instrument comprised 18 descriptors (items) grouped into three dimensions: (1) philanthropic activities, trustworthiness and value, (2) innovativeness and environmental awareness, and (3) environmental friendliness and durability.

A relatively innovative methodology regarding the assessment of customers' perceptions of CSR was recently developed by Pérez and

Bosque (2013) who implemented a multistage method to develop and to validate a reliable scale based on stakeholder theory. After revising the literature regarding the measurement of CSR image from a customer viewpoint and identifying areas of improvement, the authors carried out diverse studies intended to develop and to validate the scale, mostly based on personal surveys to different types of banking service users in Spain. However, most of the final items included in their assessment model are based on previous literature. The results demonstrated the reliability and validity of their relatively new scale for measuring customer perceptions regarding the CSR performance of their service providers. Their measurement model finally included twenty items reflecting corporate responsibilities towards customers, shareholders, employees and society (Table 10), based on a seven point scale from "strongly disagree" to "strongly agree".

**Table 10. Measuring perceived CSR – Pérez and Bosque (2013)**

<b>Dimension</b>	<b>Item ("I believe that this company ...")</b>
<b>Customers</b>	Establishes procedures to comply with customer complaints
	Treats its customers honestly
	Has employees that offer complete information about products to customers

	Uses customer satisfaction as an indicator to improve its marketing Make an effort to know customer needs
<b>Shareholders</b>	Tries to maximize its profits Keep a strict control over its costs Tries to ensure its survival and long-term success Honestly informs about its economic situation to its shareholders
<b>Employees</b>	Pay fair salaries to its employees Offer safety at work to its employees Treats its employees fairly (without discrimination or abuses) Offers training and career opportunities to its employees Offers a pleasant work environment (e.g. flexible hours, conciliation)
<b>Society</b>	Helps solve social problems Uses part of its budget for donations and social projects Contributes money to cultural and social events (e.g. music, sports) Plays a role in the society beyond the generation of economic benefits Is concerned with improving the general well-being of society Is concerned with respecting and protecting the natural environment

The most relevant recent addition to the perceived CSR assessment literature comes from Öberseder et al (2014), who developed a measurement model for consumers' perceptions of CSR using a comprehensive stakeholder-based approach. The authors followed a rigorous and scientific scale development process. Firstly, in order to generate the initial list of items, the authors conducted several qualitative interviews among consumers and managers, a rigorous literature review and, respectively, an exploratory survey with open questions among students. Content validity judgment and initial purification of the items list was done after several personal interviews with consumers, and expert judge sessions with academics and, respectively, CSR managers and practitioners. Moreover, a pilot testing among a sample of more

hundreds of consumers was conducted in order to further purify the items list. The remaining items were incorporated into a questionnaire that was further on pre-tested within a small sample of consumers and several experts. Finally, using another survey conducted among a large sample of consumers, the authors tested and validated their measurement model, grouping the final 42 items list into seven dimensions, reflecting the main responsibilities associated to different stakeholder categories (Table 11). The respondents were asked to rate the items using a five point rating scale, ranging from "high responsibility" to "low responsibility" with a neutral midpoint ("medium responsibility"), with respect to a manufacturing company, a service company, or a fast-moving consumer goods company.

**Table 11. Measuring perceived CSR – Öberseder et al (2014)**

<b>Dimension</b>	<b>Item</b>
<b>Community</b>	Contribute to the economic development of the region

	<ul style="list-style-type: none"> <li>Preserve jobs in the region</li> <li>Create jobs for people in the region</li> <li>Source products and raw materials locally</li> <li>Respect regional values, customs, and culture</li> <li>Communicate openly and honestly with the local community</li> </ul>
<b>Employees</b>	<ul style="list-style-type: none"> <li>Respect human rights of employees</li> <li>Set working conditions which are safe and not hazardous to health</li> <li>Set decent working conditions</li> <li>Treat employees equally</li> <li>Offer adequate remuneration</li> <li>Develop, support and train employees</li> <li>Communicate openly and honestly with employees</li> <li>Flexible working hours for employees</li> </ul>
<b>Shareholders</b>	<ul style="list-style-type: none"> <li>Ensure economic success of the company by doing successful business</li> <li>Invest capital of shareholders correctly</li> <li>Communicate openly and honestly with shareholders</li> <li>Provide sustainable growth and long-term success</li> </ul>
<b>Environment</b>	<ul style="list-style-type: none"> <li>Reduce energy consumption</li> <li>Reduce emissions like CO<sub>2</sub></li> <li>Prevent waste</li> <li>Recycle</li> <li>Dispose of waste correctly</li> <li>Invest in research and development regarding environmental protection</li> <li>Corporate environmental protection standards are higher than legal</li> </ul>
<b>Societal</b>	<ul style="list-style-type: none"> <li>Employ people with disabilities</li> <li>Employ long-term unemployed</li> <li>Make donations to social facilities</li> <li>Support employees who are involved in social projects during working hours</li> <li>Invest in the education of young people</li> <li>Contribute to solving societal problems</li> </ul>
<b>Customers</b>	<ul style="list-style-type: none"> <li>Implement fair sales practices</li> <li>Label products clearly and in a comprehensible way</li> <li>Meet quality standards</li> <li>Set fair prices for products</li> <li>Offer safe (not harmful) products</li> <li>Offer the possibility to file complaints</li> </ul>
<b>Suppliers</b>	<ul style="list-style-type: none"> <li>Provide fair terms and conditions for suppliers</li> <li>Communicate openly and honestly with suppliers</li> <li>Negotiate fairly with suppliers requirements</li> <li>Select suppliers with regard to respecting decent employment conditions</li> <li>Control working conditions at suppliers</li> </ul>

After analyzing the most relevant approaches and models related to measuring consumers' perceptions of CSR, it can be concluded that most of the developed measurement methodologies can be classified as

being multidimensional, some of them assessing perceived CSR following all or some of Carroll's classic CSR dimensions, others evaluating perceived CSR from a stakeholder perspective, covering more or less

stakeholder categories, while some of them follow the basic three elements of sustainable development theory (economic, environmental, and social).

### Methodology

Starting from the fact that the existent literature emphasizes several and sometimes divergent instruments directed at measuring consumers' perceptions of CSR (Pérez and Bosque, 2013), and taking into consideration the fact that both practitioners and scholars are still uncertain when it comes to measuring consumers' perceptions of a company's CSR efforts (Öberseder et al, 2014), this paper is aimed at filling this literature gap and reducing this uncertainty by developing and

validating a specific instrument for measuring customers' perceptions of CSR in several industries.

Thus, after a comprehensive literature review concerning the quantification of consumers' perception of CSR, and an items-purification process with the help of several marketing professors, PhD and MA students, an extensive item pool (consisting of a 28 statements) was generated, from both a stakeholder perspective, covering several stakeholder categories (shareholders and investors, customers, employees, environment, community and society, public authorities, suppliers), and a sustainability perspective, covering economic, environmental, and social aspects of CSR (Table 12).

**Table 12. Final item pool for assessing customers' perception of CSR**

Item („The company ...”)	Adapted from:
Q1 Strives to maximize profits and improve economic and financial performance	Maignan, 2001; Salmones et al, 2005; Öberseder et al, 2014; Pérez and Bosque, 2013
Q2 Pursues its success in the long term, not only in the short term	Maignan, 2001; Salmones et al, 2005; Öberseder et al, 2014; Pérez and Bosque, 2013
Q3 Strives to offer its customers products of reasonable quality	Brunk, 2010; Mandhachitara and Poolthong, 2011; Öberseder et al, 2014
Q4 Is concerned with its customers' satisfaction	Turker, 2009; Mandhachitara and Poolthong, 2011; Pérez and Bosque, 2013
Q5 Provides honest and complete information about its activities & products to customers	Wagner et al, 2008; Turker, 2009; Brunk, 2010; Öberseder et al, 2014; Pérez and Bosque, 2013
Q6 Charges fair and reasonable prices for its products	Wagner et al, 2008; Brunk, 2010; Öberseder et al, 2014
Q7 Provides safe products, which do not threaten the physical or mental health of buyers	Wagner et al, 2008; Öberseder et al, 2014
Q8 Works diligently to handle and solve its customers' complaints	Pérez and Bosque, 2013; Öberseder et al, 2014
Q9 Pays its employees fairly and in a reasonable manner	Wagner et al, 2008; Brunk, 2010; Öberseder et al, 2014; Pérez and Bosque, 2013
Q10 Offers its employees decent working conditions	Wagner et al, 2008; Öberseder et al, 2014; Pérez and Bosque, 2013;
Q11 Does everything possible to prevent and avoid discrimination of employees	Wagner et al, 2008; Brunk, 2010; Öberseder et al, 2014; Pérez and Bosque, 2013
Q12 Respects the rights of its employees	Maignan, 2001; Turker, 2009; Öberseder et al, 2014

Q13	Treats its employees with respect	Wagner et al, 2008; Brunk, 2010
Q14	Provides professional development and promotion opportunities to its employees	Turker, 2009; Öberseder et al, 2014; Pérez and Bosque, 2013;
Q15	Does everything possible to eliminate or reduce the negative effects on the environment	Wagner et al, 2008; Turker, 2009; Brunk, 2010; Öberseder et al, 2014; Pérez and Bosque, 2013
Q16	Strives to minimize the consumption of resources that affect the natural environment	Öberseder et al, 2014
Q17	Works diligently to use environmentally friendly materials	Wagner et al, 2008; Turker, 2009; Brunk, 2010; Öberseder et al, 2014; Pérez and Bosque, 2013
Q18	Is concerned with the proper management of waste and recycling activities	Wagner et al, 2008; Brunk, 2010; Öberseder et al, 2014
Q19	Contributes to the economic growth and development of the region	Öberseder et al, 2014
Q20	Contributes to the long-term welfare and life quality of people in the region	Maignan, 2001; Salmones et al, 2005; Turker, 2009; Brunk, 2010; Pérez and Bosque, 2013
Q21	Creates and sustains jobs in the region	Öberseder et al, 2014
Q22	Contributes to the development of other companies in the region, collaborating with them	Brunk, 2010; Öberseder et al, 2014
Q23	Respects the values, customs and culture of the region	Öberseder et al, 2014
Q24	Supports charitable and social projects addressed to disadvantaged categories	Maignan, 2001; Salmones et al, 2005; Turker, 2009; Öberseder et al, 2014; Pérez and Bosque, 2013
Q25	Supports cultural and social events	Salmones et al, 2005; Pérez and Bosque, 2013
Q26	Fully complies with the legislation in conducting its activities	Maignan, 2001; Salmones et al, 2005; Wagner et al, 2008; Turker, 2009
Q27	Always pays state taxes in a fairly and honestly manner	Wagner et al, 2008; Turker, 2009
Q28	Does everything possible to prevent and avoid corruption in its relation with the state	Wagner et al, 2008

The final item pool for measuring customers' perceptions of CSR was tested within four industries (mobile telecom services, banking services, dairy products, and personal care products), by transposing the items into a paper and pencil (self-administered) questionnaire comprising four main sections, one for each industry, and by applying the data collection instrument within a representative sample of the Romanian urban population. For each of the four sections/industries, respondents were asked to mention a specific

company/brand of which they were customers or from which they had recently bought products, and, further on, to refer to it and to rate their perceptions regarding that company's CSR ("I believe that this company ..."), on all 28 items, on a scale ranging from 1="strongly disagree" to 7="strongly agree", with a middle/neutral point reflecting the lack of an established perception.

In what concerns the sampling procedure, we combined two non-probability sampling techniques: snowball sampling and, respectively,

quota sampling by gender and age. After auditing the collected data, the final investigated sample comprised 1464 respondents, consisting of

Romanian urban residents, with their age ranging from 18 to 56 years (Table 13).

**Table 13. Population and sample structure**

Gender	Percent	Age	Percent
Men	49.2%	18-29 years	38.0%
Women	50.8%	30-44 years	35.5%
TOTAL	100%	45-56 years	26.5%
		TOTAL	100%

**Results and discussion**

As previously stated, the final item pool for measuring customers' perceptions of CSR was tested within four industries. In order to reveal a valid and practical quantification instrument for each industry, we had to identify a smaller number of factors, as latent variables, for each of the four industries. These factors were treated as being reflectively measured by the 28 indicators/items, and were considered reflective latent variables for which all the corresponding indicators/items were expected to be highly correlated. Therefore, using IBM SPSS 20, we conducted an exploratory factor analysis for each industry, applying the Varimax rotation method with Kaiser normalization.

As it can be seen in Table 14, in the case of the mobile telecom industry the analysis suggests that the 28 items/indicators can be adequately grouped into seven components (Bartlett's test of sphericity Chi-Square = 19736.851; df = 378; p<0.001), customers' perceptions of CSR being thus structured into seven stakeholder domains, consisting in responsibilities towards employees, customers, community (related to local economic development, life quality etc.), environment, public authorities, sponsorship (supporting charitable and social projects, as well as cultural and social events), and, respectively, shareholders (pursuing the long-term economic success of the company).

**Table 14. Latent variables of perceived CSR: mobile telecom services**

Factor/ Component	Items*	Component loadings						
		1	2	3	4	5	6	7
Employees	Q12	.840	.143	.099	.150	.172	.079	.013
	Q13	.811	.190	.102	.138	.151	.076	.053
	Q11	.768	.133	.081	.185	.193	.062	.001
	Q10	.746	.098	.154	.111	.083	.057	.125
	Q14	.742	.097	.178	.146	.110	.136	.075
	Q9	.687	.203	.115	.151	.170	.044	.031
Customers	Q4	.155	.758	.174	.054	.078	.084	.228
	Q6	.113	.713	.103	.156	.097	.052	-.022



	<b>Q5</b>	.129	<b>.713</b>	.154	.132	.083	-.016	.047
	<b>Q3</b>	.132	<b>.701</b>	.171	.019	.054	.016	.333
	<b>Q8</b>	.147	<b>.679</b>	.097	.152	.061	.054	.042
	<b>Q7</b>	.125	<b>.481</b>	.036	.236	.117	.164	-.037
Community development	<b>Q19</b>	.137	.097	<b>.757</b>	.215	.119	.039	.091
	<b>Q21</b>	.138	.145	<b>.749</b>	.040	.021	.129	.102
	<b>Q20</b>	.132	.224	<b>.728</b>	.229	.132	-.030	-.001
	<b>Q22</b>	.139	.112	<b>.688</b>	.088	.037	.232	.019
	<b>Q23</b>	.131	.179	<b>.504</b>	.185	.257	.308	-.061
Environment	<b>Q17</b>	.158	.151	.174	<b>.812</b>	.084	.088	.016
	<b>Q16</b>	.205	.183	.165	<b>.800</b>	.086	.101	.014
	<b>Q18</b>	.204	.134	.239	<b>.720</b>	.136	.073	.043
	<b>Q15</b>	.228	.237	.083	<b>.697</b>	.184	.089	.077
Public authorities	<b>Q27</b>	.310	.127	.116	.114	<b>.821</b>	.073	.033
	<b>Q28</b>	.268	.145	.142	.135	<b>.805</b>	.083	.047
	<b>Q26</b>	.197	.143	.127	.208	<b>.683</b>	.181	.142
Sponsorship	<b>Q25</b>	.120	.077	.184	.097	.122	<b>.845</b>	.102
	<b>Q24</b>	.177	.132	.225	.171	.140	<b>.796</b>	.020
Economic success	<b>Q1</b>	.074	.071	.053	.054	.085	-.013	<b>.844</b>
	<b>Q2</b>	.101	.253	.065	.035	.060	.125	<b>.794</b>

Source: own computations (\* see Table 12 for the meaning of each item)

Further on, we conducted the exploratory factor analysis for the banking industry, in which case, as it can be seen in Table 15, the 28 items/indicators can be adequately grouped into six components (Bartlett's test of sphericity Chi-Square = 25780.744; df = 378;  $p < 0.001$ ), customers' perceptions of CSR comprising six main domains referring to responsibilities towards employees,

customers, community development and sponsorship, environment, public authorities, and, respectively, economic success. The resulted components are very similar to those identified in the case of the mobile telecom industry, with the exception of those items/indicators related to community development and sponsorship which, in this case, jointly reflect one single latent variable.

**Table 15. Latent variables of perceived CSR: bank services**

Factor/ Component	Items*	Component loadings					
		1	2	3	4	5	6
Employees	<b>Q12</b>	<b>.843</b>	.135	.124	.171	.149	.051
	<b>Q13</b>	<b>.825</b>	.145	.143	.166	.186	.028
	<b>Q11</b>	<b>.781</b>	.157	.083	.177	.157	.041
	<b>Q10</b>	<b>.751</b>	.152	.179	.054	.127	.123
	<b>Q14</b>	<b>.705</b>	.131	.244	.195	.131	.132
	<b>Q9</b>	<b>.702</b>	.176	.12	.141	.158	-.006
Customers	<b>Q5</b>	.167	<b>.822</b>	.169	.095	.092	.034
	<b>Q6</b>	.152	<b>.806</b>	.134	.148	.095	-.025
	<b>Q4</b>	.144	<b>.792</b>	.221	.109	.094	.157
	<b>Q3</b>	.121	<b>.757</b>	.234	.075	.054	.31
	<b>Q8</b>	.179	<b>.716</b>	.201	.187	.074	.088
Community	<b>Q7</b>	.142	<b>.67</b>	.182	.142	.145	.085
	<b>Q21</b>	.178	.183	<b>.772</b>	.026	-.022	.19

development and Sponsorship	Q22	.133	.116	<b>.725</b>	.153	.016	.092
	Q19	.161	.153	<b>.696</b>	.182	.057	.203
	Q20	.193	.277	<b>.691</b>	.189	.032	.137
	Q24	.067	.214	<b>.652</b>	.139	.321	-.135
	Q25	.078	.193	<b>.645</b>	.104	.322	-.108
	Q23	.167	.173	<b>.601</b>	.231	.215	.041
Environment	Q17	.181	.165	.178	<b>.846</b>	.142	.028
	Q16	.176	.169	.178	<b>.828</b>	.07	.052
	Q18	.175	.119	.216	<b>.753</b>	.193	.021
	Q15	.266	.203	.192	<b>.708</b>	.108	.088
Public authorities	Q27	.302	.095	.136	.148	<b>.81</b>	.088
	Q28	.272	.178	.152	.202	<b>.766</b>	.102
	Q26	.26	.152	.213	.133	<b>.737</b>	.118
Economic success	Q1	.094	.119	.092	.072	.103	<b>.863</b>
	Q2	.122	.275	.174	.055	.114	<b>.807</b>

Source: own computations (\* see Table 12 for the meaning of each item)

The third industry in which we tested the developed scale was that of dairy products. The exploratory factor analysis conducted in this case, as it is shown in Table 16, reveal the fact that the items/indicators can be adequately grouped into six components (Bartlett's test of sphericity Chi-Square = 25696.980; df = 378; p<0.001). Thus, in the dairy products industry, customers' perceptions of CSR reflect six latent variables referring to responsibilities

towards employees, community development, customers, environment, economic success, and, respectively, public authorities and sponsorship. Again, the resulted components are very similar to those identified in the previous cases, the main difference consisting in the fact that the items/indicators related to responsibilities towards public authorities and sponsorship jointly reflect a single latent variable.

**Table 16. Latent variables of perceived CSR: dairy products**

Factor/ Component	Items*	Component loadings					
		1	2	3	4	5	6
Employees	Q12	<b>.859</b>	.085	.07	.153	.181	.083
	Q13	<b>.833</b>	.092	.102	.138	.23	.094
	Q10	<b>.812</b>	.144	.159	.1	.102	.033
	Q11	<b>.794</b>	.099	.096	.198	.178	.074
	Q9	<b>.753</b>	.099	.179	.138	.203	.012
	Q14	<b>.731</b>	.159	.097	.203	.197	.097
Community development	Q21	.111	<b>.85</b>	.075	.04	.098	.097
	Q19	.107	<b>.804</b>	.095	.214	.058	.105
	Q20	.121	<b>.787</b>	.177	.2	.081	.109
	Q22	.125	<b>.745</b>	.103	.061	.195	.055
	Q23	.122	<b>.596</b>	.237	.095	.312	.034
Customers	Q6	.1	.111	<b>.79</b>	.093	.132	-.005
	Q7	.097	.114	<b>.749</b>	.175	.087	.065
	Q5	.153	.163	<b>.732</b>	.178	.152	.129
	Q4	.105	.099	<b>.602</b>	.144	.041	.485
	Q3	.087	.154	<b>.579</b>	.094	.039	.553
	Q8	.338	.14	<b>.522</b>	.238	.095	.057

<b>Environment</b>	Q17	.165	.173	.196	<b>.818</b>	.164	.071
	Q16	.246	.132	.166	<b>.815</b>	.133	.066
	Q18	.215	.166	.152	<b>.762</b>	.242	.044
	Q15	.232	.148	.245	<b>.759</b>	.135	.09
<b>Public authorities and Sponsorship</b>	Q27	.363	.091	.153	.115	<b>.727</b>	.047
	Q26	.297	.08	.213	.15	<b>.721</b>	.087
	Q28	.402	.053	.167	.15	<b>.667</b>	.074
	Q25	.099	.321	.021	.171	<b>.666</b>	.104
	Q24	.137	.377	.033	.203	<b>.617</b>	.107
<b>Economic success</b>	Q2	.107	.119	.186	.071	.115	<b>.856</b>
	Q1	.086	.121	.035	.058	.124	<b>.849</b>

Source: own computations (\* see Table 12 for the meaning of each item)

Finally, for the last industry in which the developed scale was tested (the personal care products industry), the exploratory factor analysis generated a six components grouping of the 28 items/indicators, as it can be seen in Table 17 (Bartlett's test of sphericity Chi-Square = 28094.915; df = 378;  $p < 0.001$ ). Therefore, in the personal care products industry, customers' perceptions of CSR reflect six latent variables corresponding to companies' responsibilities towards employees, community development

and social sponsorship, customers, environment, public authorities and cultural sponsorship, and, respectively, economic success. Even though the resulting factors are similar to those identified in the previous three cases, there is an important differentiation. Thus, the items regarding community development and the one referring to social sponsorship jointly reflect a latent variable, while the item regarding cultural sponsorship accompanies the items referring to public authorities, jointly reflecting another latent variable.

**Table 17. Latent variables of perceived CSR: personal care products**

Factor/ Component	Items*	Component loadings					
		1	2	3	4	5	6
<b>Employees</b>	Q12	<b>.843</b>	.13	.108	.141	.205	.071
	Q13	<b>.842</b>	.156	.093	.158	.187	.095
	Q11	<b>.809</b>	.129	.14	.132	.2	.027
	Q10	<b>.8</b>	.209	.154	.133	.184	.072
	Q14	<b>.756</b>	.201	.126	.126	.108	.175
	Q9	<b>.738</b>	.19	.165	.163	.185	.014
<b>Community development and Social sponsorship</b>	Q21	.178	<b>.82</b>	.052	.105	.037	.046
	Q19	.179	<b>.779</b>	.123	.218	.033	.081
	Q20	.177	<b>.775</b>	.152	.219	.038	.062
	Q22	.181	<b>.767</b>	.1	.131	.119	-.009
	Q23	.158	<b>.624</b>	.138	.242	.295	-.009
<b>Customers</b>	Q24	.116	<b>.559</b>	.149	.109	.486	.083
	Q5	.147	.167	<b>.762</b>	.147	.129	.097
	Q6	.153	.1	<b>.758</b>	.145	.05	.039
	Q7	.108	.113	<b>.717</b>	.269	.115	.052
	Q4	.1	.1	<b>.673</b>	.018	.094	.427
	Q3	.061	.083	<b>.622</b>	.023	.11	.528
<b>Environment</b>	Q8	.357	.2	<b>.521</b>	.276	.077	.062
	Q17	.139	.206	.187	<b>.83</b>	.156	.004

	Q16	.208	.22	.159	<b>.822</b>	.146	.085
	Q18	.179	.25	.161	<b>.763</b>	.145	.016
	Q15	.231	.202	.206	<b>.762</b>	.137	.106
<b>Public authorities and Cultural sponsorship</b>	Q27	.392	.099	.091	.16	<b>.77</b>	.091
	Q28	.373	.119	.096	.19	<b>.742</b>	.088
	Q26	.33	.133	.159	.226	<b>.706</b>	.104
	Q25	.075	.496	.18	.069	<b>.536</b>	.086
<b>Economic success</b>	Q1	.136	.057	.133	.064	.072	<b>.873</b>
	Q2	.117	.05	.219	.075	.118	<b>.872</b>

Source: own computations (\* see Table 12 for the meaning of each item)

## Conclusions

Even though several specific measurement instruments for measuring perceived CSR have been developed to date, there are still divergences among them, while most of them only partially measure CSR perceptions, both practitioners and scholars being still uncertain when it comes to measuring consumers' perceptions of a company's CSR efforts. This paper manages to reduce this uncertainty by developing, testing and validating, in four important industries, a specific and extensive instrument aimed at measuring customers' perceptions of CSR, covering both the service and the tangible products sectors.

The proposed and validated measurement scale includes 28 items/indicators which reflect six or seven latent variables (depending on the industry), variables which can be assimilated to specific stakeholder and sustainability domains. Despite certain industry differences regarding the resulted latent variables, there are four such latent variables reflected identically by the developed scale in all four analyzed sectors (mobile telecom services, banking services, dairy products, and personal care products): responsibility towards **customers** (reflected by items regarding the quality and safety of products/services, customer satisfaction and complaint handling, honest communication, and

fair pricing), responsibility towards **employees** (reflected by items related to fair remuneration, working conditions, lack of discrimination, respecting employees' rights, and providing professional opportunities), responsibility towards the **environment** (reflected by items regarding environmental negative effects reduction, minimizing resource consumption, using environmentally friendly materials, and proper waste management and recycling activities), and, respectively, responsibility towards **shareholders and investors** (reflected by items concerned with maximizing profits, improving economic and financial performance, and pursuing economic success in the long term).

However, depending on the industry, the items regarding **community development, sponsorship** and attitude towards **public authorities** differently reflect corresponding latent variables. Thus, in the case of assessing customers' perception of CSR in the mobile telecom industry, the three categories of CSR items reflect three separate latent variables, while in the case of the other three industries, these indicators mix, reflecting two latent variables.

The developed measurement scale offers several opportunities for future research development. Thus, once customers' perceptions of CSR can be clearly quantified, the impact of these perceptions can be analyzed

from several perspectives. In addition, it is worth mentioning the fact that even though much attention has been paid in the literature to developing scales for measuring consumers' perceptions of CSR, the developed scales' validation has been mostly focused on developed countries from North America, Western

Europe or Southeast Asia, or on developing countries from Asia. Therefore, by validating our developed scale with focus on a developing country from Eastern Europe, this paper brings a welcomed addition to the literature.

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