The prevalence of CSR communication from engineering consultancies and the effects of CSR motives and explicitness on client response.

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Samenvatting

Achtergrond

Dit onderzoek bestaat uit twee studies. Door het gebrek aan onderzoek naar MVO-communicatie en daarnaast naar MVO-communicatie in specifieke sectoren is het lastig voor managers om effectieve MVO-communicatiestrategieën te ontwikkeling. Niet alleen de vraag óf een organisatie investeert in MVO maar ook waarom een organisatie dit doet is bepalend in de response van consumenten. Eerder onderzoek heeft uitgewezen dat consumenten verschillend reageren met betrekking tot verschillende typen motieven. In dit onderzoek wordt onderscheid gemaakt tussen twee typen MVO motieven: altruïstisch en egoïstisch. Omdat de attributie van MVO motieven de houding en gedrag van consumenten kan beïnvloeden is het in eerste instantie interessant om te bekijken in hoeverre organisaties hun MVO-motieven expliciet communiceren (studie A) en daarna de response van consumenten met betrekking tot deze motieven te analyseren (studie B). Omdat MVO vaak gebruikt wordt als een instrument om de houding en intenties van consumenten te beïnvloeden is onderzoek naar MVO communicatie en de daarop volgende response van consumenten essentieel.

Studie A: Methode en resultaten

De websites van 149 advies- en ingenieursbureaus zijn geanalyseerd door middel van een inhoudsanalyse. Hiervoor werd een codeboek, bestaand uit 258 codes, ontwikkelt via een semi-deductieve benadering. Wat onmiddellijk opvalt in de resultaten is dat advies- en ingenieursbureaus weinig communiceren over MVO. Minder dan de helft van de 149 bureaus gaf MVO-informatie op hun website. Hoewel veel van de 78 bureaus die wel communiceerden over MVO communiceerden over ten minste één MVO-topic, was deze informatie meestal erg gering omdat de meeste bureaus niet communiceerden over hun betrokkenheid en impact met betrekking tot het topic. Een ander opvallend resultaat is dat advies- en ingenieursbureaus hun motieven voor MVO communiceren met verschillende niveaus van explicietheid. Dit aanvullende kenmerk van een MVO-motief is een mogelijke invloedsfactor op de response van klanten.

Studie B: Methode en resultaten

Studie B omvat een 2 (motief: altruïstisch en eigenbelang) x 3 (explicietheid: hoog, gemiddeld en laag) experimenteel tussen-persoon design. Zes website teksten zijn gemanipuleerd voor motief en explicietheid waarna de response van klanten werd gemeten voor drie afhankelijke variabelen, namelijk: hun houding ten opzichte van de organisatie, hun selectie-intentie en hun houding ten opzichte van de tekst. Een fictief advies- en ingenieursbureau werd gebruikt als zender van de MVO-boodschap. Het onderzoeksinstrument bestond uit een elektronische vragenlijst die verspreid werd onder bestaande klanten van een advies- en ingenieursbureau. 179 enquêtes waren bruikbaar voor analyse.

Uit de resultaten bleek dat respondenten een positievere houding ten opzichte van de organisatie en een hogere selectie-intentie wanneer zij de website tekst lazen waarin het altruïstische MVO motief verwerkt was. Dit gold echter alleen als de explicietheid van de tekst hoog of gemiddeld was. De houding van respondenten met betrekking tot de tekst was significant positiever wanneer de tekst geschreven was met een hoog of gemiddeld niveau van explicietheid in vergelijking met een laag niveau.

Aanbevelingen

Advies- en ingenieursbureaus moeten (meer) communiceren over MVO op hun website. Met betrekking tot MVO topics is het belangrijk om ook informatie te geven over MVO betrokkenheid en impact. Met betrekking tot de communicatie van MVO motieven wordt geadviseerd om meer nadruk te leggen op altruïstische motieven. Een altruïstisch motief kan het beste gecommuniceerd worden met een hoog of gemiddeld niveau van explicietheid. Bij het communiceren van een egoïstisch MVO motief kunnen advies- en ingenieursbureaus het best een laag niveau van explicietheid gebruiken.

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The prevalence of CSR communication from engineering consultancies and the effects of CSR motives and explicitness on client response.

Abstract

This research is motivated by the lack of corporate social responsibility (CSR) research in the Dutch engineering consultancy sector. The research contains the findings of two studies. Study A evaluated the CSR communication of 78 engineering consultancies based on a content analysis of websites. The study identified that the CSR communication from engineering consultancies is very simplistic with a majority of engineering consultancies not communicating their CSR commitment and impact. A notable finding of the analysis was the difference in levels of explicitness by which engineering consultancies communicate their CSR motives. Study A found explicitness to be an additional motive characteristic and therefore a possible factor of influence on client response which is further explored in study B. A 2 (motive: other-serving and self-serving) x 2 (explicitness: high, moderate and low) between-subjects experimental design with a sample of N=179, that focused on the effects of motives and explicitness on the evaluation from potential clients of a website text, an engineering consultancy and their selection intention was used. The results show that client response towards CSR motives is more complex than traditionally viewed. Respondents attitude towards the organization and selection intention were significant higher when the read the website text with an other-serving motive. However, this only applied if the explicitness of the text was high or moderate. The attitude from respondents towards the text was significantly more positive when the text was written with a high or moderate level of explicitness.

Keywords: corporate social responsibility, engineering consultancies, motives, explicitness

1. Introduction

"A growing number of organizations in the Netherlands report on corporate social responsibility but the goal is for more organizations to apply corporate social responsiblity in practice" (Meer bedrijven moeten aan de slag met MVO, 24 October, 2012).

"Almost all Dutch engineering consultancies pay attention to corporate social responsibility in their organization" (NLingenieurs, 7 May, 2012)

As is apparent in the above posts, Dutch organizations, as well as organizations in other countries, are increasingly concerned with corporate social responsibility (CSR) since research shows the positive response of consumers towards socially responsible organizations. This positive response is dependent on consumer awareness of the CSR activities of an organization. The communication of CSR has therefore been growing rapidly in organizations. CSR is

considered to be an activity that legitimizes the organization in the eyes of society (Capriotti, 2009) and by providing CSR information organizations try to positively affect consumer's perceptions of the organization (Hooghiemstra, 2000). But, "CSR is an extremely difficult message to convey" (Morsing, 2005) and managers have to understand how consumers perceive and respond to CSR communication to be able to formulate and implement effective CSR strategies (Bhattacharya & Sen, 2004). To obtain strategic benefits from CSR communication it is imperative for managers to have a deeper understanding of the concept (Du, Bhattacharya & Sen, 2010). However, this is difficult because there is a lack of research on the communication strategies organizations use to present themselves as ethically concerned (Pollach, 2003). As Wanderley, Lucian, Farache and De Sousa Filho (2008) commented: "corporate communication is a much under-investigated area of CSR".

In spite of the often positive reactions, CSR communication has also been shown to attract critical attention. Consumers are in general wary of the motives an organization holds for investing in CSR (Bhattacharya & Sen, 2004). Beyond the question of whether an organization invests in CSR, perceptions of why the organization invests in CSR are determinants of their response (Barone, Miyazaki & Taylor, 2000). Prior research has shown that the attribution of CSR motives can influence consumers' evaluations of for example an organization and their purchase intent (e.g. Forehand & Grier, 2003, Becker-Olsen, Cudmore & Hill, 2006, Ellen, Webb & Mohr, 2006). Attributions of CSR motives are therefore critical for organizations and require sophisticated communication strategies (Morsing & Schultz, 2006). Since research shows that the attributions of CSR motives can affect attitudes and intentions, it seems logical to try to understand how communication strategies for CSR motives align with these ideas by identifying these strategies. Thereby, analyzing the way in which organizations convey their CSR motives is interesting for deepening understanding of consumer response towards CSR motives. As CSR is often used as an instrument to affect consumer attitudes and intentions, research into CSR communication as well as the subsequent response from consumers towards CSR communication is essential. Due to the absence of research on CSR communication and in addition, on CSR in specific industry sectors, it is difficult for managers to develop effective CSR communication strategies for their organization (Van Marrewijk, 2003). CSR is differently constituted in different industries (Argandonña & Von Weltzien Hoivik, 2009) so researchers into CSR highlight different aspects of the concept in relation to their focus and scope. CSR therefore might be understood in different ways (Kubenka & Myskova, 2009). CSR research is usually context specific which makes it difficult to utilize the results in different contexts (Dahlsrud, 2008). It is important to understand how CSR is constructed in a specific context and take this into account when business strategies are developed (Dahlsrud, 2008). Investigating CSR from different points of views, as in different industries, will provide more insight in the concept.

An interesting sector for CSR research is the engineering consultancy sector. Engineering consultancies provide knowledge intensive services to organizations and (semi) governments. They give advice and support processes that are related to the establishment and management of the built and natural environment (NLingenieurs, 2010). This means that they can integrate CSR in the organization itself as well as making contributions to a sustainable environment by integrating CSR in engineering projects for their clients. Despite the strong environmental impact of engineering projects, the scientific discussion of CSR in the engineering consultancy industry is still rare. The role of CSR is changing in the sector and is becoming increasingly important. Clients stimulate engineering consultancies to

be socially responsible. The Dutch government, a major client for engineering consultancies, is striving for example for total sustainable procurement in 2015 (Agentschap NL, 2011). This leads to a set of CSR requirements for engineering consultancies if they want to keep governments as their clients and is likely to be a stimulus for the CSR of the organization.

The contribution of this research is twofold and the research is set up in two different studies. First, study A gives insight into the CSR communication of engineering consultancies. Current knowledge about CSR communication is broadened by research in an under-investigated context. The explicit communication of CSR motives from engineering consultancies represents an important element in the research. The following research question is stated: ***How, and to what extent, are engineering consultancies communicating about CSR?*** Study B builds on previous literature by evaluating CSR motives that may influence client responses. While prior research has indicated that consumers respond differently towards different types of motives (i.e. other-serving, self-serving), study B provides a more comprehensive explanation of these effects. Existing literature (e.g. O'keefe, 1998) gave clues about the influence of explicitness levels on evaluations from consumers, so study B takes the extent of explicitness of the CSR motive into account. With a second research question more clarity is provided: ***How do clients of engineering consultancies respond towards different types of CSR motives and different levels of explicitness of CSR motives?*** The theoretical framework elaborated in the next chapter points towards several themes that have to be considered with the purpose of answering the research questions. Overall, this research contributes by both broadening and deepening existing research themes.

2. Theoretical framework

2.1 CSR communication

To start with a broad scope: what exactly is CSR? Many attempts from researchers to define CSR have yielded an abundance of different, often general, definitions (Coombs & Holladay, 2012). Van Marrewijk (2003) suggests that general definitions of CSR are too broad and therefore too vague for corporate implementation. As Dalhsrud (2008) stated: "it is not so much a confusion of how CSR is defined, as it is about what constitutes the social responsibility of business". For organizations it is important to understand how CSR is socially constructed in the context of their industry and to can take this into account when strategies are developed (Dalhsrud, 2008). It is unknown what constitutes CSR in the engineering consultancy sector. It is necessary to first clarify the scope of CSR in order to evaluate the CSR communication from organizations (De Grosbois, 2012). CSR communication is defined by Morsing (2006) as "communication that is designed and distributed by the organization itself about its CSR efforts". During the last few years, CSR communication in organizations has increased (Gamerschlag, Möller & Verbeeten, 2011). Organizations want stakeholders to be aware of their CSR initiatives and activities and to achieve that they can make use of a number of communication channels such as the annual report, sustainability reports (Roca & Searcy, 2012) and the internet (Wanderley, Lucian, Farache & De Sousa Filho, 2008). The growing reach of the Internet has turned the preference of organizations from traditional media to the Internet as a communication channel (Snider, Hill & Martin, 2003). Unlike traditional media, the Internet allows organizations to communicate detailed and up-to-date information (Wanderley, Lucian, Farache, & De Sousa Filho, 2008). The interactive nature of websites enables organizations to proactively engage the public in a direct dialogue which is not possible with traditional media (Esrock & Leichty, 2000). As Wanderley, Lucian, Farache and De Sousa Filho, (2008) state: "the internet allows companies to publish more information less expensively and faster than ever before. It provides new features for corporate communication, such as electronic document retrieval, search tools and multimedia applications". Organizational websites provide an official perspective on CSR for all the stakeholders of the organization (Wanderley, Lucian, Farache & De Sousa Filho, 2008). With all these advantages of the internet in comparison with traditional media it is not surprising that research from Esrock and Leichty (2000) showed that many organizations nowadays publish CSR content on their websites. Holder-Webb, Cohen, Nath and Wood (2008) found that the organizational website is the most popular channel for CSR communication and, following this trend, in recent years several researchers have investigated whether and how organizations communicate CSR information on their websites. Analyzing the CSR communication of organizations provides new knowledge and insights into CSR communication. Studies contribute to a greater understanding of the variation in CSR communication in different industrial sectors and can identify differences in CSR communication over time. A review of papers analyzing CSR communication from organizations has been conducted by Morhardt (2010). Morhardt (2010) reviewed 53 articles about CSR communication from organizations and found two general research approaches: (1) measuring the volume of communication in sentences, words, number of pages or types of report and (2) documentation of the presence of predetermined CSR topics. Study A will draw on both approaches. Both the CSR presence and CSR content of websites from engineering consultancies will be investigated. De Grosbois (2012) states that there is no consensus on how to evaluate the CSR communication

of organizations. However, there are several elements that can be found in CSR communication which are further described in the following paragraphs.

2.1.1 CSR topics

CSR covers a wide range of issues such as energy and recycling which are labelled as topics. Due to the ambiguity with regard to the constitution of CSR, there is not just one set of topics for CSR. Bearing in mind that there are many ways in which CSR topics may be categorized, 16 topics were distinguished in study A. The topics were selected by drawing on earlier research and the data from the pre-test of study A. Table 1 gives an overview of the topics.

Table 1

CSR topics

Topic	Description
Environmental impact	Environmental impact: the organization shows concern for the preservation of the natural environment either in general or in the communities where the firm operates. This involves activities and initiatives aimed at diminishing the negative impact of the organization on the natural environment (Maignan & Ralston, 2002, NLingenieurs, 2012).
CSR membership	Membership of, participation in or (co-)founding of organizations which have the aim of exchanging CSR knowledge between members with regard to a social or environmental cause (e.g. knowledge platform)
Arts and culture	Indicators of this topic dealt with support for organizations, activities, actors and objects linked to arts or national culture that are discussed by the organization (Maignan & Ralston, 2002)
Sports	The organization introduces sport as a type of responsibility initiative. This also includes sporting activities for a worthy cause.
Diversity	The organization reports about existing employee diversity or diversity development initiatives. Examples are: diversity awards, certifications, or recognition conferred by an external party, statements of commitment to diversity in the workforce, discussions of multi-nationalism or multi-racialism within offices (Snider, Hill & Martin, 2003, Holder-Webb, Cohen, Nath & Wood, 2009, De Grosbois, 2012, NLingenieurs, 2012, Roca & Searcy, 2012).
Equal opportunity	The stated commitment of the organization for giving the same chances in recruitment and promotion to all employees regardless of race, gender, age or handicap (Maignan & Ralston, 2002, De Grosbois, 2012).
Working conditions	The organization communicates about safeguarding employees from harm at work and protecting the safety of employees in the workplace (for example job-related injuries and workplace violence). This includes safe working conditions, details of accidents, exposure to hazards, lost time and medical treatment due to incidents and management of health and safety in the corporation (Maignan & Ralston, 2002, De Grosbois, 2012, NLingenieurs, 2012, Roca & Searcy, 2012).
Employee development	Indicators of this category deal with professional development opportunities provided to employees though the organization. Examples: college tuition reimbursement plans, support

	for attending professional seminars, sponsoring of professional seminars for employees, granting of fellowships for employees, traineeships etc. (Snider, Hill & Martin, 2003, Holder-Webb, Cohen, Nath & Wood, 2009, De Grosbois, 2012, Roca & Searcy, 2012).
Energy	This topic includes all indicators related to reduced energy consumption, energy costs, energy efficiency, energy conservation, sources of energy, producing own clean energy etc. (De Grosbois, 2012, NLingenieurs, 2012, Roca & Searcy, 2012).
Mobility	Discussion by the organization about more sustainable mobility. Includes video conferencing, electric or efficient cars, commuting etc. (NLingenieurs, 2012)
Sustainable supply chain	The organization shows concern for standards in environmental/ labour practices from suppliers and reports about establishing and maintaining appropriate procedures to evaluate and select suppliers and contractors. Includes description of quality and product requirements for suppliers (Holder-Webb, Cohen, Nath & Wood, 2009, De Grosbois, 2012, NLingenieurs, 2012, Roca & Searcy, 2012).
Recycling	The collection and often reprocessing of discarded materials for reuse is discussed by the organization (De Grosbois, 2012, NLingenieurs, 2012).
Cradle to cradle	The organization communicates about the cradle to cradle principle. This principle is based on the thoughts of ´waste equals food´ in which materials and substances from products at the end of their lifecycle must be reused without quality loss in an endless loop (Cradletocradle.nl, n.d).
Air quality	Indicators in this category deal with reducing air pollution, improved air quality, preventing ozone depletion, spills and storage of CO_2, CO_2 performance ladder etc. (De Grosbois, 2012, NLingenieurs, 2012, Roca & Searcy, 2012).
Education	Indicators of this topic refer to support from the organization received by populations outside the organization aimed at improving educational opportunities and quality of education (Maignan & Ralston, 2002, NLingenieurs, 2012).
Development aid	The organization shows concern for developing countries to raise their standard of living.

Morhardt (2010) stated that many studies about the CSR communication of organizations investigated if predetermined topics, for instance as described in Table 1, were present on organizational websites. Topics were simply 'ticked off' and displayed as a matrix or as percentages of organizations addressing each topic. Although this approach gives some insight in the CSR communication from an organization, it does not take into account that there might be varying manners of addressing the topic (Grosbois, 2012). In study A, a more sophisticated and more complete analysis is used when investigating CSR topics which mean that the manner of addressing the topics was examined by identifying the presence of several factors. Two of these factors derived from research by Du, Bhattacharya and Sen (2010). They state that an organization can put emphasize on several factors in CSR communication such as CSR commitment and CSR impact. An organization can choose to give one or several details about its commitment to a CSR project by giving information about the amount of input and the durability and consistency of support (Du, Bhattacharya & Sen, 2010). Instead of focusing on the input side of CSR involvement, an organization can also focus on the output side, the actual results and benefits to the target audience: the CSR impact.

There are also tools, as donations or sponsorships that an organization can use with regard to the topics. Examples are: donations, sponsorship, employee voluntarism and partnerships (e.g. Maignan & Ralston, 2002, De Grosbois, 2012, Nlingenieurs, 2012, Roca & Searcy, 2012). Donations are voluntary gifts (such as money, possessions, services or ideas) made to some worthwhile cause. Sponsorship is used as a strategic investment, in cash or in kind (people or equipment), to provide assistance to the sponsored entity or event and access commercial potential (Maignan & Ralston, 2002, Lii & Lee, 2012). With employee voluntarism the organization allows employees to work for a good cause during paid working hours (Maignan & Ralston, 2002), and a partnership with another party (e.g. organization or government) with regard to CSR can be applied to mutual support in integrating sustainable practices into business operations or cooperation to address social en environmental issues (e.g. De Grosbois, 2012). It is not just interesting to ascertain the topics on which engineering consultancies provide information but also how they address the topics. Analyzing how CSR topics are addressed will show the complexity and quality of communication (De Grosbois, 2012).

Besides examining whether an engineering consultancy communicates about CSR tools, commitment and impact will be examined whether the stated CSR topics of engineering consultancies are controllable. Organizations can provide information such as certificates from external, uncontrollable sources that prove the social responsibility of the organization (e.g. CO2 performance). This makes it easier for consumers to distinguish between truly social responsible organizations and organizations that take advantage of CSR communication but do not perform CSR. Parguel, Benoît-Moreau and Larceneux (2011) found that the presence of good sustainability rankings had a positive influence on the corporate brand evaluation from consumers in comparison with the absence of the ranking.

2.1.2 Strategic CSR

CSR becomes strategic when it is integrated in the corporate plans and goals of the organization (Coombs & Holladay, 2012). The term strategic is used to emphasize that effective CSR initiatives are deliberated, planned and evaluated. One way of doing this is by formulating CSR policies. Organizations try to institutionalize social and environmental concerns through policies and procedures. CSR policies generally act as guidelines and outline the environmental principles as well as the rationale and philosophical underpinnings of these principles (Jose & Lee, 2006). Examples of policies are complaint procedures, a code of conduct and a purchasing policy (Holder-webb, Cohen, Nath & Wood, 2008). CSR policies are considered by Jose and Lee (2006) as evidence that organizations see CSR as important and strategic. Successful implementation of formulated strategies is dependent on the structure of the organization (Heijnsdijk, 2004). There has to be an implementation force in terms of a department or a responsible person (Jose & Lee, 2006). The importance that an organization attaches to CSR is reflected in its corporate structure. Management support is also needed in order for the strategic practices of the organization to succeed (Heijnsdijk, 2004). Following Jose and Lee (2006) a formal statement or foreword for CSR from the CEO or equivalent senior manager shows top management commitment with regard to CSR. Another way of expressing organizational concern for CSR is through a statement (Lee, Fairhurst & Wesley, 2009). This can be a general mission statement, a CSR statement embedded in the general mission statement or a separate CSR statement. Lee, Fairhurst and Wesley (2009) assumed that organizations with a separate mission statement for CSR have made CSR a stronger part of their culture than organizations that embed CSR in their general mission statement. As CSR becomes an important concern for

organizations they try to institutionalize this through policies, procedures and systems (Jones et al, 1998, Russo & Fouts, 1997, cited in Jose & Lee, 2006). How engineering consultancies cope with this will be investigated in study A.

2.1.3 Stakeholders

Organizations can communicate CSR to various stakeholder groups such as consumers, employees, shareholders and suppliers. The content of CSR messages from organizations can vary towards stakeholders groups. So conclude Snider, Hill and Martin that CSR messages for consumers mostly describe how the organization provides value to consumers. The messages have an explicit focus on consumer needs. An organization can also address employees or prospective employees in their communication. Snider, Hill and Martin (2003) found that these messages mostly concentrate on employee development. Additionally the importance of diversity is discussed. Addressing of shareholders is mainly achieved by an organization reporting their intention to communicate honestly and with integrity with shareholders. The organizational website enables an organization to address the concerns and interests of a diverse set of people (Esrock & Leichty, 2000). In comparison to traditional media, the use of Internet allows organizations to communicate whit specific stakeholder groups. As well internal as external stakeholders may be addressed on the organizational website (Snider, Hill & Martin, 2003) and a website can have multiple pages, each directed to a different stakeholder group (Esrock & Leichty, 2000). According to Esrock and Leichty (2000) there is a current need to describe how organizations use their website to maintain contact with important stakeholders. To gain understanding about the use of a website with regard to the types of stakeholders that are addressed, provide a baseline for evaluating the way websites from engineering consultancies are being employed (Esrock & Leichty, 2000).

2.1.4 Communication strategies

Strategies in terms of how organizations strategically engage in CSR communication with their stakeholders are provided by Morsing and Schultz (2006). They distinguish three communication strategies: information, response and involvement strategies. The stakeholder information strategy consists of informing stakeholders about corporate CSR decisions and actions. It is one-way communication, from the organization to its stakeholders and does not necessarily have a persuasive intent. The main concern is to inform stakeholders about the organization. With the stakeholder response strategy the organization demonstrates to stakeholders how the organization integrates their concerns. Communication is used as feedback in terms of finding out what the public will accept and tolerate. It is an evaluative model of measuring whether a particular communication initiative has improved stakeholder understanding of the organization. The stakeholder involvement strategy puts emphasis on invitation and establishes a frequent, systematic and pro-active dialogue with stakeholders, i.e. opinion makers, corporate critics, the media etc. To obtain strategic benefits from CSR communication it is imperative for managers to have a deeper understanding of the concept (Du, Bhattacharya & Sen, 2010). However, this is difficult because there is a lack of research on the communication strategies organizations use to present themselves as ethically concerned (Pollach, 2003). To find out which communication strategies are used by engineering consultancies to present themselves as socially responsible the presence of the strategies of Morsing and Schultz (2006) will be investigated.

2.2 CSR motives

The organizational motives that underlie CSR activities have often been discussed whereby several studies focus on the role of CSR attributions. An applicable theory is therefore the attribution theory which describes how consumers interpret an organization's behaviour in terms of reasons or motives that underlie that behaviour (e.g. Kelley, 1973). When consumers are faced with evidence of an organization's social responsibility they are likely to assign an underlying motive to this CSR activity of the organization (Becker-Olsen, Cudmore & Hill, 2006). The favourability towards CSR activities is therefore dependent on the attributions consumers make on organizational motives. As Gilbert and Malone (1995) state: "People care less about what others do than about why they do it".

Most researchers distinguish two kinds of CSR motives: self-serving motives and other-serving motives. With self-serving motives, the organization wants to increase its own welfare whereas other-serving motives focus on the potential benefits to others outside the organization. Organizations with self-serving motives acknowledge the business motive underlying their CSR initiatives (Du, Bhattacharya & Sen, 2010). CSR is part of their economic mission and is an instrument to improve financial performance and competitive posture (Maignan & Ralston, 2002). On the other hand, organizations with other-serving motives present CSR as part of the culture of the organization or as an expression of its core values (Maignan & Ralston, 2002). The organization puts emphasis on acting out of a genuine concern (Du, Bhattacharya & Sen, 2010).

There is confusion among researchers with regard to consumer response towards CSR motives. Shifting opinions can be found in the literature. Prior research generally showed that the attribution of other-serving motives leads to more favourable reactions from consumers in comparison to self-serving motives. Research from Webb and Mohr (1998) for instance showed that scepticism about the motives of an organization occurs when consumers attribute self-serving motives to an organization. Follow-up research into CSR motives showed some different results. Researchers still found more positive evaluations from consumers towards other-serving motives but also a growing tolerance towards self-serving motives. Becker-Olsen, Cudmore and Hill (2006) manipulated other-serving and self-serving CSR motives in a news article and showed that other-serving motives result in more favourable attitudes towards an organization than self-serving motives, but interestingly, an organization viewed as self-serving was not perceived as less credible by consumers. Forehand and Grier (2003) manipulated other-serving and self-serving CSR motives in different scenarios and their findings suggests that the negative influence of consumer scepticism can be inhibited by acknowledging the self-serving motives of the organizations. Ellen, Webb and Mohr (2006) firstly tried to discover the attributions made by consumers about the CSR motives of an organization. The elicited attributions by consumers showed different types of CSR motives and with this knowledge they examined whether attributions play a role in responses to CSR. They concluded a positive influence from other-serving CSR motives on purchase intent in contrast to self-serving motives that negatively influenced purchase intent but they also found that consumers responded most positive when both motives existed. Results of Schmeltz's (2012) study, conducted among young consumers (18-30), indicated that like prior research, respondents favour organizations with other-serving CSR motives but only a small number of respondents showed scepticism towards organizations that communicated to engage in CSR only to gain from it financially. These examples make clear that the attribution of CSR motives can directly influence consumers' behavioral attitudes and intentions. In addition, the research suggests that despite of the growing

tolerance towards self-serving motives, literature shows that the attribution of other-serving motives still leads to more positive consumer response. For organizations it is therefore crucial to obtain favorable, other-serving, attributions about their CSR motives. To obtain these attributions, organizations can influence the response of consumers through the way in which they convey their CSR motives. In this way, CSR can be used as a tool to influence stakeholders perceptions of the organization. Research from Maignan and Ralston (2002) showed that organizations explicitly describe their CSR motives on their websites. In order to do this effectively, research into the response of consumers is essential.

Considering the importance of CSR motives and the ambiguity of the shifting opinions in the literature one goal of study B is trying to identify if different type of CSR motives influence the attitude of clients towards a CSR text as well as their attitude towards an organization and their selection intention. Due to the literature described above can be stated that the attitude from consumers towards the organization and purchase intent (Ellen, Webb & Mohr, 2006) are both identified as factors that are affected by the motives consumers' assign to CSR activities. The following hypotheses are stated:

Hypothesis 1:

a) Other-serving CSR motives will cause a more positive response from clients with regard to the *attitude towards the organization* in comparison with self-serving CSR motives

b) Other-serving CSR motives will cause a more positive response from clients with regard to *selection intention* in comparison with self-serving CSR motives

c) Other-serving CSR motives will cause a more positive response from clients with regard to the *attitude towards the text* in comparison with self-serving CSR motives

2.3 Explicitness

Prior research on CSR motives mostly examined if attitudes and intentions from consumers varied towards different type of motives (other-serving versus self-serving). Research simply went from the principles of other-serving and self-serving motives, but other-serving and self-serving motives are not two ends of a continuum. Earlier research (O'keefe, 1998) gives clues that messages can differ in their explicitness and that the explicitness of messages can influence the response from consumers (e.g. Hyllegard, Yan, Ogle, & Lee, 2012, Yan, Hyllegard and Blaesi, 2012). Prior research into CSR motives didn't include the possibility that motives can be more or less explicit and that, subsequently, consumers will respond different towards motives with different levels of explicitness. Whether, to what extent, and under what conditions the explicitness from CSR motives is of influence on client response will be investigated in study B.

The explicitness of a message is described as: "the precision and specificity provided in communication" (Hyllegard, Yan, Ogle & Lee, 2012). Most researchers into CSR communication stated the assumption that organizations should apply an implicit and subtle manner of communication to inhibit scepticism. Du, Bhattacharya and Sen (2010) for instance warn about promoting CSR efforts because consumers quickly become wary of the CSR motives of the organization. They are critical of the CSR efforts of an organization and furthermore ask themselves whether the

support of a social or environmental cause is supported to benefit the cause or the organization. Morsing and Schultz (2006) also warn about communicating CSR efforts strongly because this may be counter-productive. Schmelz (2012) holds an opposite opinion and states that consumers are more sophisticated today and have a different understanding and awareness of CSR. Consumers prefer a different style and approach to corporate CSR communication. She therefore calls for "a more direct and open approach instead of the currently recommended subtle, indirect way of communicating CSR". It seems that CSR researchers disagree about whether or not communicating CSR explicit. This discussion can also specific be conducted for CSR motives. However the discussion whether CSR motives should be more or less explicitly communicated has not yet been conducted.

As mentioned before, organizations often use implicit messages to communicate CSR to consumers. When there is shared understanding of the unstated information, implicit messages are desirable because it makes communication simpler and more efficient (Feng & Burleson, 2009). This is not always the case, when the information is more complex, as in CSR messages, communication is more successful if information is 'spelled out' or made explicit (Yan, Hyllegard & Blaesi, 2012, Hyllegard, Yan, Ogle & Lee, 2012). The preference from consumers for explicit messages with regard to CSR is for instance confirmed by Yan, Hyllegard and Blaesi (2012). They found that respondents that viewed an CSR advertisement with an explicit message had more positive attitudes towards the organization than the respondents that saw the advertisement with the implicit messages. Another example is the research from Hyllegard, Yan, Ogle and Lee (2012) who examined consumer response to the use of hang tags to emphasize CSR. The CSR messages varied in explicitness (low vs. high) and the results suggest that organizations may benefit from hang tags with high explicit messages to convey their CSR practices. Respondents who viewed the hang tags with high message explicitness evaluated the hang tags more positively than the respondents who viewed hang tags with low message explicitness. Insight from a different sector, the conduct of lawyers, shows that it is desirable that lawyers state their standpoint fully and specifically. Argument explicitness is commonly recognized in the conduct of lawyers. O'Keefe (1998) states: "explicit argumentation is normatively desirable because explicitness opens the advocated view for critical scrutiny". The explicitness of an argument can vary. O'keefe (1998) suggests that lawyers who state their viewpoints in a highly explicit way may be perceived as honest and well informed and therefore as more credible. This credibility can lead to higher persuasiveness. The results of his study show that messages with more explicit argumentation were seen as significantly more credible and more persuasive than their less explicit counterparts. Variations in argument explicitness can be represented by the extent to which the messenger explicitly spells out the underlying premises or supporting information relevant to message claims (O'keefe, 1998). Implicit messages are more indirect (Hoeken, Hornixk & Hustinx, 2006). The variations in whether supporting arguments and conclusions are stated explicitly are a key component for consumer response. With highly explicit conclusions the message directs the reader to perform specific behaviour of have a specific attitude in contrast to more implicit conclusions whereby readers are left more to draw their own conclusions and make final decisions themselves (Green, Krcmar, Rubin, Walters & Hale, 2002).

Because the literature describes that high explicit arguments result in more positive reactions from consumers in comparison with low explicit arguments, it can be expected that clients will react more positively to CSR motives which are highly explicitly stated. The following hypotheses are stated

Hypothesis 2:

(a) The higher the explicitness of CSR motives, the more positive the response from clients with regard to the *attitude towards the organization*

(b) The higher the explicitness of CSR motives, the more positive the response from clients with regard to their *selection intention*

(c) The higher the explicitness of CSR motives, the more positive the response from clients with regard to the *attitude towards the text*

It is expected that Hypothesis 2 applies to both the other-serving and self-serving motive. Due to the experimental nature of study B, no hypothesis is stated for a possible interaction between type of motive and level of explicitness. It might be the case that the effect of type of motive if of influence for the level of explicitness or vice versa. However, due to the absence of research to support this assumption, no hypothesis is stated.

3. Study A: Method and Results

Since research shows that CSR is often used as an instrument to affect consumers' attitudes and intentions it is interesting to investigate which CSR communication strategies are used by organizations. Study A aims to provide insight in the CSR communication of engineering consultancies. The following research question is stated: *How and to what extent are engineering consultancies communicating about CSR?* The 'how' in this question refers to both the communication strategies an engineering consultancy uses and an investigation of the communicated CSR content. Study A involved a content analysis of 78 websites.

3.1 Design

A content analysis design was used to analyse the CSR communication of engineering consultancies.

3.1.1 Corpus

Organizations can communicate about CSR using different communication channels such as the annual report or a CSR report. However, due to the contemporary preference for websites as a CSR communication channel (e.g. Snider, Hill & Martin, 2003, Wanderley, Lucian, Farache & De Sousa Filho, 2008) and research from NLingenieurs (2012) that identified the Internet as the number one CSR communication channel from engineering consultancies, websites were analyzed in this study. On their websites, organizations can publish CSR information using other communication channels besides the CSR content on their website. The communication channels that were used on the websites of engineering consultancies (e.g. CSR brochures, CSR videos, CSR press releases and CSR news items) were registered but not analyzed. The same applies to CSR related files that could be downloaded via the website. Data collection took place in June and July 2012. Following Holder-Webb, Cohen, Nath and Wood (2009) the "website content was captured into documents to ensure that the content remained fixed across the data collection and analysis period". Coding was carried out by two coders. The first coder coded 89.7% of the websites in the final research sample and the second coder 10.3%.

3.1.2 Coding scheme

A codebook was developed to code the data according to categories (Elo & Kyngäs, 2008). The codebook was designed using a semi-deductive approach (Elo & Kyngäs, 2008) which means that the structure of the codebook was developed with knowledge from previous research dealing with CSR and CSR communication but has been adapted based on the data from the pre-test. All variables in the codebook were fully explained to eliminate individual differences among coders (Neuendorf, 2002). Table 2 provides an overview of the categories of the codebook. The full codebook, consisting of 259 codes, can be found in the appendix.

Table 2

Codebook

Part	Category	Description
Descriptive information	Presence of CSR information	Indicates whether the engineering consultancy reports on CSR and quantifies the volume of communication.
	CSR channels	Identifies the CSR communication channels that can be accessed via the website. For example: CSR reports or CSR brochures.
Internal business operations and core business	CSR topics	16 CSR topics, as described in the theoretical framework, were examined for the following information: whether the organization stated its commitment to and impact on the social or environmental cause (Du, Bhattacharya & Sen, 2010), whether the organization reported on donations, sponsorship, employee voluntarism and partnership with regard to the social cause (Maignan & Ralston, 2002, De Grosbois, 2012, Nlingenieurs, 2012, Roca & Searcy, 2012); and whether a topic was controllable.
	Societal focus	Indicates to which part of society the CSR activities of the engineering consultancy especially focus. Distinction has been made between the community, the Netherlands and the world (Snider, Hill &Martin, 2003).
	Business integration	Integrating CSR in business is increasingly important for engineering consultancies (Amadei, Sandekian & Thomas, 2009). This category indicates whether the engineering consultancy communicates about using CSR in projects and whether it offers CSR services and CSR products.
CSR description	CSR description	Indicates the presence of a description or definition of CSR. If present, the description was further explored with the CSR dimensions from Dahlsrud (2008).
Strategic CSR	CSR motives	Indicates the explicitly stated CSR motives of the engineering consultancy by distinguishing self-serving and other-serving motives (e.g. Maignan & Ralston, 2002, Ellen, Webb & Mohr, 2006, Du, Bhattacharya & Sen, 2010). The extent of explicitness of the communicated CSR motives was analyzed.
	CSR policy	Contains variables about CSR policies (Snider, Hill &Martin, 2003, Jose & Lee, 2006, Holder-Webb, Cohen, Nath & Wood, 2009).
	Integration	Identifies whether the engineering consultancy has a CSR department/unit or position for CSR in the organization (Jose & Lee, 2006).
	Sender	Indicates whether the website contains a formal statement or foreword for CSR from a specific sender (Jose & Lee, 2006).

	Mission statement	Contains variables which establish whether the website contains a separate mission statement for CSR. In addition it will be determined whether CSR is embedded in the general mission statement of the organization (Lee, Fairhurst & Wesley, 2009).
Addressing of stakeholders	Type of stakeholder	Indicates whether a specific stakeholder group is addressed with regard to CSR (Snider, Hill & Martin, 2003) and identifies whether the website contains multiple sections that are targeted to different stakeholder groups (Esrock & Leighty, 2000).
	Communication strategy	Indicates the type of stakeholder relation in terms of how the engineering consultancy strategically engages in CSR communication with their stakeholders (Morsing & Schultz, 2006).

To ensure the completeness, unambiguousness and reliability of the codebook (Neuendorf, 2002) three test coding rounds were conducted. First, the second coder was trained during a training session with the first coder by coding a website. The coders worked together to find out whether they could agree on the coding of variables (Neuendorf, 2002). During this session the codebook was revised and clarified if necessary. After the coder training, two independent coding rounds were conducted for each of three websites. Afterwards, the coders discussed the results extensively. In case of unequal responses the cause of the difference was sought. Ambiguous variables were revised and further coder training was provided before resuming data collection (Holder-Webb, Cohen, Nath & Wood, 2009). Variables that didn't achieve an acceptable level of reliability have been dropped from all analyses (Neuendorf, 2002). To measure the reliability of the codebook inter-coder reliability was examined using Cohen's kappa. The final average Cohen's kappa coefficient of the codebook was 0.89 which is reliable because coefficients greater than 0.80 are acceptable in most situations (Lombard, Snyder-Duch & Bracken, 2002). Websites of engineering consultancies that didn't belong to the research sample were analyzed in the pre-test because it's desirable for the reliability of the codebook to use a small number of websites which are not part of the research sample (Lombard, Snyder-Duch & Bracken, 2002).

3.1.3 Sample

In the Netherlands it is also hard to define engineering consultancies in a uniform way. The most prevalent standard, also used in the present study, are three inclusion criteria for independent engineering consultancies set by NLingenieurs. 'Independent' refers to three requirements (J. van Empel, personal communication, May 15, 2012). Firstly, clients of the engineering consultancy should be accessible to other engineering consultancies. Secondly, engineering consultancies are independent of subsidies from their clients. Thirdly, the engineering consultancy turnover is derived from the parent company for a maximum of 50 %. The 154 members of NLingenieurs meet these criteria and give a realistic picture of the sector because 80% of the employees from all engineering consultancies in the Netherlands were in 2010 employed by an engineering consultancy that was associated with the sector association (NLingenieurs, 2012). Only organizations with websites written in Dutch were included in the sample, which means that two organizations were excluded from the sample. Three organizations without a website were excluded as well. This resulted in a list of 149 engineering consultancies. A quick scan showed that CSR information was provided by 78 (47.4%) of the engineering consultancies. These 78 organizations represent the research sample

of the first study. The number of employees from the engineering consultancies from the sample varied from 7 to 14,200 with a mean of 866.60 (SD: 2664.72). The number of words with regard to CSR on their websites varied from 77 to 10,981 with a mean of 1,222.87 (SD: 1,815.67). Analysis of the data shows that communication about CSR increases with number of employees (Table 3). From the total sample (N=149), all the engineering consultancies with more than 140 employees provided CSR information on their website. Engineering consultancies were divided into five groups according to their number of employees (Group 1: 14 or less; Group 2: 15-30; Group 3: 31-65; Group 4: 66-140; Group 5: 141 and above).

Table 3

Presence of CSR on engineering consultancies websites influenced by number of employees

Group	Amount of employees	Number of organizations	Presence of CSR	
			Frequency	Percentage %
1	< 14	24	8	33.3
2	15 - 30	24	10	41.7
3	31 - 65	25	15	60.0
4	66 - 140	23	14	60.9
5	141 >	23	23	100.0
Total		**119***	**70**	

Note: *The information from 30 engineering consultancies (20.1%) on their number of employees is missing

3.2 Results

The content of 78 engineering consultancy websites was analyzed. The results are presented below and are divided into five parts corresponding with the parts of the codebook.

3.2.1 Descriptive information

A certain number of engineering consultancies provided CSR-related information alongside the CSR content on their website via communication channels that could be accessed via their website. Fifteen organizations provide CSR information via CSR brochures (19.2%), eight via an annual report (10.3%), eight via a CSR video (10.3%), seven via a CSR report (9.0%), three via CSR press releases (3.9%), one via a whitepaper (1.3%) and one via a CSR websites. CSR website refers to an organisation website, alongside the corporate website, that is specifically focused on CSR. On average, 9.8% of the texts within the annual reports concerns CSR. Organizations that published CSR brochures on their website provided on average 2.2 CSR brochures. Organizations with CSR videos (10.3%) published on average 1.6 CSR videos. Seven engineering consultancies (9.0%) published press releases on their website of which 27.7% dealt with CSR.

3.2.2 Internal business operations and core business

64 engineering consultancies (82.1%) mentioned at least one of the sixteen examined CSR topics on their website. The topic that was mentioned most often by engineering consultancies was CSR membership. 34 (43.6%) of the engineering consultancies provided information about CSR memberships. It was examined if organizations mentioned

a membership from, or participation in or (co-)founding of organizations which aim to exchanging CSR knowledge between members with regard to a social or environmental cause. The second most mentioned topic by engineering consultancies was employee development (42.0%). These 33 organizations discussed professional development opportunities provided to employees through the organization. Table 4 gives examples of the CSR membership and employee development CSR topics.

Table 4

Examples of CSR topics

Topic	Example
CSR membership	"The Green Case: Organization 17[*] is a founding partner of The Green Case, an association that wants to accelerate the sustainability of the economic business climate in the Netherlands."
Employee development	"The development of employees is central for Organization 27. To ensure that our personal and professional development is optimal, we offer different (internal) training programs. These always align with your own abilities, personality, interests and motivation."

[*] **The 78 engineering consultancies are shown by numbers in order to ensure their privacy**

25 (32.1%) of the engineering consultancies communicated about energy. Organizations reported for example about energy conservation and type of energy source. Information about the topics air quality and mobility was provided by 23 (29.5%) of the engineering consultancies. The CO2 performance ladder, spills and storage of CO2, reducing air pollution and actions with regard to more sustainable mobility such as video conferencing, and efficient or electric cars were mentioned. Table 5 provides a representation of the topics related to sustainable business operation and social commitment of engineering consultancies.

Besides the sixteen predetermined topics a few CSR activities were coded that were not covered by one the predetermined topics. The majority of these activities were related to office supplies. The reduction of paper, for example by double-sided printing, was mentioned by seven engineering consultancies. Use of FSC paper was mentioned by two organizations and environmental conscious office supplies was mentioned by four engineering consultancies. In addition, one engineering consultancy created a foundation themselves for various social projects.

Table 5

Topics that were addressed on the websites of the 78 engineering consultancies

Topics	Number of websites that mentioned the topic	Percentage % of websites that mentioned the topic	Average number of times the topic is mentioned on a website	Range
CSR membership	34	43.6	2.9	1 - 12
Employee development	33	42.3	2.0	1 - 5
Energy	25	32.1	2.1	1 - 6
Mobility	23	29.5	2.6	1 - 9
Air quality	23	29.5	1.0	1 - 2
Education	15	19.2	2.1	1 - 9
Working conditions	12	15.4	1.1	1 - 2
Development aid	12	15.4	1.4	1 - 3
Sustainable supply chain	11	14.1	1.3	1 - 3
Sports	11	14.1	2.4	1 - 5
Arts and culture	10	12.8	2.0	1 - 7
Cradle to cradle	10	12.8	1.1	1 - 2
Recycling	9	11.5	1.0	1 -1
Environmental impact	5	6.4	1.8	1 - 3
Diversity	3	3.8	1.7	1 - 3
Equal opportunity	2	2.6	1.0	1 -1

On average the engineering consultancies addressed three topics (SD=3.01). The highest number of topics mentioned on a website was thirteen topics, mentioned by one (1.3%) engineering consultancy. Most engineering consultancies (24.4%) addressed one CSR topic on their website, followed by three topics mentioned by eleven (14.4%) engineering consultancies. Table 6 provides an overview of the number of topics engineering consultancies addressed on their website.

Table 6

Number of CSR topics mentioned on engineering consultancies websites (N=78)

Number of topics addressed on website	Number of engineering consultancies	Percentage (%) of engineering consultancies
0	14	17.9
1	19	24.4
2	7	9.0
3	11	14.1
4	8	10.3
5	4	5.1
6	7	9.0
7	2	2.6
8	1	1.3
9	1	1.3
10	1	1.3
11	0	0.0
12	2	2.6
13	1	1.3
Total	**78**	**100**

With regard to CSR commitment, 23 (29.5%) of the engineering consultancies gave at least one indication of their CSR commitment with regard to the topics. Four engineering consultancies (5.1%) gave at least one indication of their amount of input followed by nine (11.5%) organizations that addressed consistency and 21 (26.5%) organizations that addressed durability. There were also engineering consultancies that mentioned multiple indications of commitment. The individual and combined indications of commitment are displayed in Table 7.

Table 7

CSR commitment (N=23)

Indication of commitment	Frequency	Percentage* %
Durability	12	52.2
Consistency and durability	6	26.1
Amount, durability and consistency	2	8.7
Consistency	1	4.3
Amount	1	4.3
Amount and durability	1	4.3
Total	**23**	**100**

* Note: the percentages are rounded. Using the exact figures they add up to 100%

There were eight engineering consultancies (10.3%) that communicated about their CSR impact. Table 8 gives an overview of the number of times that CSR commitment and impact were mentioned per topic.

Table 8

CSR commitment and impact per topic (N=78)

Topics	Frequency and percentages				
	Total	Durability	Consistency	Amount	Impact
CSR membership	34	3 (8.8%)	2 (5.9%)	1 (2.9%)	2 (5.9%)
Employee development	33	1 (3.0%)	2 (6.0%)	0 (0.0%)	0 (0.0%)
Energy	25	5 (20.0%)	2 (8.0%)	0 (0.0%)	3 (12.0%)
Mobility	23	6 (26.1%)	1 (4.3%)	0 (0.0%)	2 (8.6%)
Air quality	23	8 (34.8%)	2 (8.7%)	0 (0.0%)	3 (13.0%)
Education	15	2 (13.3%)	1 (6.7%)	0 (0.0%)	0 (0.0%)
Working conditions	12	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)
Development aid	12	5 (41.7%)	0 (0.0%)	1 (8.3%)	1 (8.3%)
Sustainable supply chain	11	2 (18.2%)	1 (9.1%)	0 (0.0%)	0 (0.0%)
Sports	11	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)
Arts and culture	10	2 (20.0%)	2 (20.0%)	0 (0.0%)	2 (20.0%)
Cradle to cradle	10	3 (30.0%)	0 (0.0%)	1 (10.0%)	0 (0.0%)
Recycling	9	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)
Environmental impact	5	1 (20.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)
Diversity	3	1 (33.3)	0 (0.0%)	0 (0.0%)	0 (0.0%)
Equal opportunity	2	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)

As well as the CSR commitment and impact, it was also investigated whether the organization reported on donations, sponsorship, employee voluntarism and partnership with regard to the CSR topics, the so-called CSR tools. 46 (59.0%) of the engineering consultancies used at least one of the tools with regard to CSR initiatives. Table 9 gives an overview of the CSR tools engineering consultancies used.

Table 9

CSR tools (N=78)

CSR tools	Frequency	Percentage %
Partnership	37	47.4
Sponsorship	16	20.5
Donation	4	5.1
Employee voluntarism	2	2.6

As can be seen in Table 9, the most frequently used tool is partnership. 37 of the organizations (47.4%) communicated about having a partnership with another party with regard to at least one the CSR topics. After partnership, sponsorship is the most used tool. 16 engineering consultancies (20.5%) communicated at least once about sponsorship with regard to the CSR topics. Sponsorship seems especially important with regard to the topics arts and culture and sports. In 90.0% of the cases that the topic arts and culture was mentioned it concerned a sponsorship and in 81.8% of the cases that the topic sport was mentioned a sponsorship was involved (Table 10). Information about CSR donations was only given in combination with the topic development aid.

Table 10

CSR tools per topic (N=78)

Topics	Total	Partnership	Sponsorship	Donation	Employee voluntarism	Unknown
CSR membership	34	31 (91.2%)	2 (5.9%)	0 (0.0%)	1 (2.9%)	0 (0.0%)
Employee development	33	2 (6.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	31 (94.0%)
Energy	25	1 (4.0%)	1 (4.0%)	0 (0.0%)	0 (0.0%)	23 (92.0 %)
Mobility	23	2 (8.7%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	21 (91.3%)
Air quality	23	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	23 (100%)
Education	15	4 (26.7%)	5 (33.3%)	0 (0.0%)	0 (0.0%)	6 (40.0%)
Working conditions	12	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	12 (100%)
Development aid	12	3 (25.0%)	4 (33.3%)	4 (33.3%)	1 (8.3%)	0 (0.0%)
Sustainable supply chain	11	1 (9.1%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	10 (90.9)
Sports	11	1 (9.1%)	9 (81.8%)	0 (0.0%)	0 (0.0%)	1 (9.1%)
Arts and culture	10	0 (0.0%)	9 (90.0%)	0 (0.0%)	0 (0.0%)	1 (90.0%)
Cradle to cradle	10	1 (10.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	9 (90.0%)
Recycling	9	1 (11.1%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	8 (88.9)
Environmental impact	5	2 (40.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	3 (60.0%)
Diversity	3	2 (66.7%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	1 (50.0%)
Equal opportunity	2	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	2 (100%)

Slightly less than half of the engineering consultancies make their contribution with regard to a CSR topic controllable. This means that the CSR topics are controllable by for example certificates, quality marks, GRI guidelines or links to external websites which can confirm the CSR activities mentioned on the engineering consultancy website. Whether a topic was controllable was described at least once by 36 engineering consultancies (46.2%). There were four topics whereby none of the engineering consultancies made the topic controllable: equal opportunity, working conditions, employee development and recycling. Of the twelve other topics, ten of the topics could be checked by links that refer to external sites. External links in this context are the most used way of making topics controllable. Five of the topics could be checked by certificates. These are for example ISO certificates, CO2 certificates and carbon footprint

certificates. Other ways of making topics controllable that were used by engineering consultancies are banners, brochures, videos and protocols published on the website.

The part of the society on which the CSR activities of engineering consultancies mainly focus is the Netherlands. 22 (28.2%) of the engineering consultancies describe their attention to national interest in culture, sports, charities, natural disasters and other calamities. The concerns of sixteen (20.5%) of the engineering consultancies are more universal in their declarations and tend to focus on human rights from the quality of life perspective for example by sponsoring a social cause in a developing country. Fourteen (17.9%) of the engineering consultancies concentrate their discussion on community based activities that support the places where employees work and live.

In addition to information about the CSR topics, 67 (85.9%) of the engineering consultancies also communicated about making a positive contribution to sustainable environmental quality through using CSR in their engineering projects. Organizations put emphasis on making engineering projects more responsible. CSR can play a major role in for example land development and the construction and renovation of buildings. In compliance, 37 (55.2%) of the engineering consultancies gave examples of sustainable engineering projects. Engineering consultancies also communicate about CSR services. These refer to services and tools that will help to solve social and environmental problems. 52 (66.7%) of the engineering consultancies communicated about offering CSR services. In addition, there were 27 (51.9%) engineering consultancies who stated they develop CSR services themselves or in cooperation with other parties. Eleven (14.1%) of the engineering consultancies reported about experimenting with, offering, or using CSR products in engineering projects. Like CSR services, CSR products, mostly materials, will help to solve social and environmental problems. Examples of CSR in business integration are shown in Table 11.

Table 11

Examples of CSR in business integration

Business integration	Example
CSR in projects	"The responsible arrangement of society is the core business of an engineer. The design practice requires a constant assessment of the consequences for human and society. Organization 76 uses basic principles that are directly related to the principles of sustainable development. Our designs and recommendations take the 'here and now' into account – meet the needs of people living today – but we are also thinking about the 'there and later'."
CSR service	"The Sustainability Compass is an effective tool to give sustainability hands and feet. The compass makes clear which aspects of sustainability are important and shows how a project or organization scores on these aspects. The Sustainability Compass provides practical building blocks and tools to make projects and organizations more sustainable." (organization 65).
CSR products	"Houton is a material of wood and concrete which combines the positive features of both. Houton is a sustainable, lightweight long life material which can be recycled after use into new Houton products." (organization 65)

3.2.3 CSR description

What do engineering consultancies mean by CSR? To find out what constitutes CSR in the engineering consultancy sector, descriptions of CSR were examined for the presence or absence of dimensions of Dahlsrud (2008). He differentiates five CSR dimensions namely the environmental dimension, the social dimension, the economic dimension, the stakeholder dimension and the voluntariness dimension. 24 (30.8%) of the engineering consultancies gave a description of the way they see CSR on their website. In these CSR descriptions 18 of the engineering consultancies addressed one of the dimensions of Dahlsrud (2008). There may also be multiple dimensions present in one CSR description. Five engineering consultancies addressed one of the dimensions in their CSR description, seven organizations addressed two of the dimensions and six engineering consultancies addressed three of the dimensions.

Table 12

Examples of CSR descriptions

Type of dimension	Quotes
Environmental	"Responsible use of our physical environment, that is central to sustainability according to organization 71".
Social	"The goal of sustainability is, in popular terms, to ensure that our children and grandchildren can also make use of the earth and its revenues." (organization 48).
Economic	"Our employees, together with our clients, contribute daily to achieve a sustainable world via numerous projects. In this manner we obtain excellent business results, so that we can develop ourselves and remain an attractive employer. That is for us sustainability." (organization 18)
Stakeholder	"CSR is the responsibility for consequences of decisions and activities from the organization on society and the environment, through transparent and ethical behaviour from the organization. This behaviour contributes to sustainable development, health and prosperity and takes the expectations of stakeholders into account." (organization 44)
Voluntarism	"Because we at Organization 5 are working on a world we want to live in, we aim to question in everything we do whether it fits in a world that we want to live in ourselves. This goes beyond regulatory compliance and obtaining certificates. It is a way of doing business that combines the practical with the passionate."

The environmental dimension occurred most often in the CSR descriptions. Eleven (45.8%) of the engineering consultancies (N=24) refer to environmental concerns in their CSR description. These CSR descriptions referred to the natural environment. The second most mentioned dimension in CSR descriptions was the social dimension, mentioned by ten (41.6%) of the engineering consultancies. This dimension refers to "the relationship between business and society" (Dahlsrud, 2008). The organization states for instance that it "contributes to a better society and integrates social concerns in business operations" (Dahlsrud, 2008). The social dimension was followed by the economic dimension (33.3%) which includes "socio-economic or financial aspects, including describing CSR in terms of business operation". The organization for example reports that their CSR activities contribute to "preserving the profitability". Finally the stakeholder dimension was expressed by seven (29.2%) engineering consultancies and the

voluntariness dimension by one (4.2%) engineering consultancy. The stakeholder dimension refers to interaction with stakeholders or stakeholder groups. The voluntariness dimension described "actions that are not prescribed by law". Table 12 gives examples of CSR descriptions.

3.2.4 Strategic CSR

The majority of the 78 engineering consultancies didn't explicitly communicate their CSR motives (73.1%). There were 18 engineering consultancies that described one of the CSR motives. The other-serving CSR motive was mentioned by thirteen (72.2%) of the engineering consultancies. CSR was presented by these organizations as being part of the organization's culture or as an expression of its core values. Self-serving CSR was mentioned twelve times (66.7%). There were seven (38.8%) engineering consultancies with both other-serving and self-serving CSR motives on their websites. Table 13 provides examples of a self-serving and other-serving CSR motive.

Table 13

Example of CSR motives

Motive	Example
Self-serving	"Multiple profits, also for Organization 63. Focusing on humans and their environment results in profits, it is that simple". (organization 62)
Other-serving	"We operate with a deep commitment to social responsibility, integrity and liability. We respect other perspectives and support freedom of thoughts and actions. Sustainability is central to all our activities." (organization 20)

What is notable is that different levels of explicitness were used when communicating CSR motives. Table 14 gives examples of self-serving motives of which the level of explicitness varies. Apparent from these examples is that organizations indeed communicate their CSR motives with different levels of explicitness. Some engineering consultancies described their motives for CSR with a high degree of explicitness while others are more subtle in their communication. Differences were for instance found in the precision and specificity of describing the CSR motive.

Table 14

Differences in explicitness of CSR motives

Examples
"For Organization 35 it is important to combine the P from profit in a good way with People and Planet. Our activities focus on People and Planet but in such a way that on the short or long run they contribute to profits".
"We believe in the philosophy that a sustainable approach not only leads to a better environment for people and a better interaction with our earth, but that sustainability also results in material gain". (organization 46)
"We are socially involved, partly because this determines the success of our organization". (organization 5)
"We apply the principles within the limits of our economic reality". (organization 76)

The strategic CSR of engineering consultancies was particularly evident in communication about CSR policies. Eighteen (23.1%) of the engineering consultancies reported about having policies with regard to CSR. Policies which were communicated were codes of conduct (44.4%), CSR purchasing policies (33.3%), complaint procedures (11.1%), CSR sponsor policies (11.2 %) and an anti-corruption policy (5.6%). Almost all organizations (98.7%) did not explicitly address the issue of having a CSR department/unit. The same applies to communication about a person responsible for CSR. There were three engineering consultancies (3.8%) that reported about having a person responsible for CSR. Showing management support by a formal statement or foreword on the website of engineering consultancies was hardly done. The websites from two engineering consultancies (2.6%) contained a formal statement or foreword about CSR. Senders of these message were the CEO and a member of the board of directors. As mentioned previously, Lee, Fairhurst and Wesley (2009) assumed that organizations with a separate mission statement for CSR have made CSR a stronger part of their culture than organizations that embed CSR in their general mission statement. The websites of engineering consultancies were analyzed for the presence of general and CSR statements. None of the engineering consultancies from the sample reported a separate mission statement for CSR. More than half of the organizations didn't report a general statement either (52.6%). Of the other 37 organizations (47.3%) CSR was embedded in seventeen (45.9%) of the mission statements. Table 15 gives an example of CSR embedded in a mission statement.

Table 15

Example of CSR embedded in mission statement

Example
"Our mission is 'to provide a creative and innovative contribution to the quality of the built environment with respect to human and natural norms and values'. (organization 1).

3.2.5 Addressing of stakeholders

Organizations are communicating CSR to various stakeholder groups (Snider, Hill & Martin, 2003). 22 (28.2%) of the engineering consultancies addressed a specific stakeholder group such as clients, employees, suppliers or shareholders on their website with regard to CSR. From the 22 (28.2%) engineering consultancies that addressed a specific stakeholder group, twenty (90.9%) addressed clients followed by two (9.1%) engineering consultancies that addressed employees and suppliers and one (4.5%) engineering consultancy that addressed shareholders. It seems that clients are the most important target group for engineering consultancies' websites. Following Esrock and Leighty (2000) websites can have multiple sections that are each targeted at a specific stakeholder group. Four (5.1%) of the 22 (28.2%) engineering consultancies contained multiple sections on their website targeted at a specific stakeholder group. When communicating about CSR, engineering consultancies mostly provide information about favourable corporate CSR decisions and actions. 75 (96.2%) of the engineering consultancies only use one-way communication about CSR. Nine engineering consultancies (11.5%) communicated about using responses from stakeholders to improve the social responsibility of the organization. There were only seven (9%) engineering consultancies who stated that they were actually involving stakeholders in a discussion or dialogue about CSR.

3.2.6 Summary of the results

Study A provided many results of which a few stand out. What is immediately striking is that although CSR is a point of concern for 89% of the engineering consultancies (NLingenieurs, 2012), less than half of the engineering consultancies provided CSR information on their website. Thereby, however many engineering consultancies addressed a CSR topic, the communication with regard to the CSR topics is very simplistic with a majority of engineering consultancies not communicating about their CSR commitment and impact with regard to the topics. Engineering consultancies communicate about applying CSR in engineering projects as much as about CSR topics.

CSR motives also had a low presence on engineering consultancies websites. A notable finding is that engineering consultancies communicate their CSR motives with different levels of explicitness. This finding demonstrates that CSR motives are not just other-serving or self-serving but can be more or less explicitly described. Study A found explicitness to be an additional motive characteristic and therefore a possible factor of influence on consumer response.

4. Study B: Method & Results

The results from study A show that most engineering consultancies don't explicitly communicate their CSR motives, but engineering consultancies that do describe their CSR motives communicate them with different levels of explicitness. Prior research on consumer's response towards CSR motives of organizations didn't include the fact that motives are not just other-serving or self-serving but can be more or less explicitly described. That the explicitness of a CSR motive may also affect the evaluation from clients has never been discussed. The following research question is stated: *How do clients of engineering consultancies respond towards different types of CSR motives and different levels of explicitness of CSR motives?*

Study B is aimed at creating more insight into the influence of CSR motives and level of explicitness in a website text for three dependent variables namely attitude towards the text, attitude towards the organization and selection intention. The research design involved six between-subject conditions. Website texts were manipulated and exposed to 179 respondents who filled in a questionnaire.

4.1 Method

4.1.1 Design

The research contains a 2 (motive: other-serving and self-serving) x 3 (explicitness: high, moderate and low) between-subjects experimental design. Study A showed that different levels of explicitness are used for the communication of CSR motives. In study B three levels are distinguished: low, moderate and high. The six conditions are shown in Table 16. Six websites texts were written whereby the type of CSR motive and the explicitness of the motive were manipulated. A fictitious engineering consultancy, Noordland, was used as the provider of the website content. By using a fictive organization as sender of the message, the influence of prejudiced prior knowledge was restricted.

Table 16

Conditions

Condition	CSR motive	Explicitness	Number of respondents (N=179)
1	Other-serving	High	30
2	Other-serving	Moderate	28
3	Other-serving	Low	28
4	Self-serving	High	29
5	Self-serving	Moderate	32
6	Self-serving	Low	32

4.1.2 Manipulations

The manipulated texts were based on literature with regard to CSR motives (e.g. Maignan & Ralston, 2002, Ellen, Web & Mohr, 2006) and the results of study A. Study A revealed the way in which engineering consultancies explicitly described CSR motives on their websites. These descriptions served as a model when manipulating the CSR motive and the explicitness of the motive. As O'Keefe (1988) stated that variations in argument explicitness can be represented by the extent to which the underlying information and conclusions are explicitly spelled out, those guidelines were used when manipulating the explicitness of the arguments in the texts. In addition, the relationships in the texts were made explicit by using connectives such as 'because', 'so' and 'the reason was' to improve the text comprehension (Sanders, Land and Mulder, 2007). Table 17 depicts the manipulated motives and explicitness.

Table 17

Examples of manipulated motives and explicitness

Category	Subcategory	Example
Motive	Other-serving	"a sustainable environment", "a better living environment", "future-proof society"
	Self-serving	"profit", "financial success", "our profits"
Explicitness	High	"with the main object", "a very important role", "it's determinative", "crucial", "our main priority"
	Moderate	"partly with the aim of", "a role", "it contributes to", "of interest", "one of our priorities"
	Low	"not with the aim of", "limited role", "additional, but not the most important", "not our main priority"

The six manipulated website texts were kept the same on several important points that could influence the response of the respondents. The structure of the text and the number of arguments in the text (Hoeken, Hornikx & Hustinx, 2009) were equal for all texts. By doing this, the effect of the text can more certainty be attributed to the different motives and explicitness.

Illustration 1

Example of manipulated text (motive: other-serving, explicitness: high)

The phrases that differ in each of the six manipulated texts are illustrated by the green and red underlining in Illustration 1 which is an example of the manipulated texts. The green underlined text illustrates the manipulation of the CSR motive (self-serving vs. other-serving) and the red underlined text the manipulation of the explicitness (high, moderate, low). The other manipulated texts can be found in the appendix.

A manipulation check to assess the CSR motives and explicitness in the manipulated texts was conducted. The first manipulation check, a question whereby respondents were asked to assign a CSR motive to Noordland (1=self-serving /7=other-serving), showed that the means of the seven conditions varied as intended (Table 18). The second manipulation check consisted of two separate constructs each measuring the interpretation of one of the two CSR motives and their explicitness. The manipulation check for the texts with self-serving motives consisted of three 7-point Likert items (e.g. "The CSR of Noordland is driven by profit" with anchors varying from 1=totally disagree to 7=totally agree). Items were adapted from Becker-Olsen, Cudmore and Hill (2006) and Ellen, Web and Mohr (2006). The construct had a Cronbach's alpha of 0.83. Using a one-way between-groups analysis of variance (ANOVA), significant differences were found between the means of the six conditions ($F(5, 173) = 13.589$, $p=0.00$). To test the manipulation of the three conditions with the other-serving motive, three 7-point Likert items (e.g. "The motives of Noordland for CSR are unselfish" with anchors varying from 1=totally disagree to 7=totally agree), adapted from Becker-Olsen, Cudmore and Hill (2006) and Ellen, Web and Mohr (2006) were used ($\alpha=0.81$). Significant differences were found between the means of the six conditions with the other-serving motive manipulation ($F(5, 173) = 18.312$, $p=0.00$). These differences were further analyzed using Bonferroni post-hoc comparisons and are displayed in Table 18.

Table 18

Manipulation checks

Experimental condition			Manipulation		
			Check I	Check II	Check II
CSR motive	Explicitness			Other-serving attributions	Self-serving attributions
		N			
			Mean (SD)	Mean (SD)	Mean (SD)
Other-serving	High	30	4.37 (1.47)[a]	3.79 (1.29[ad]	3.90 (1.39)[a]
Other-serving	Moderate	28	4.04 (1.26)[ab]	3.85 (1.07)[a]	4.10 (1.28)[a]
Other-serving	Low	28	2.86 (1.30)[ce]	2.87 (1.17)[b]	4.51 (1.67)[a]
Self-serving	High	29	1.52 (0.91)[d]	1.79 (0.81)[c]	6.26 (1.03)[b]
Self-serving	Moderate	32	2.03 (1.31)[de]	1.94 (1.03)[c]	5.69 (1.49)[b]
Self-serving	Low	32	3.19 (1.49)[bc]	2.96 (1.23)[bd]	4.64 (1.28)[a]

Notes: All variables were assessed on seven-point scales and analyzed using a one-way between-groups analysis of variance (ANOVA). Means that do not share subscripts differ at $p < 0.05$ in the Bonferroni post-hoc comparisons.

4.1.3 Instrument

A questionnaire was developed whereby the six conditions were randomly exposed to the potential respondents. Invitations were send in four batches. After one week, a reminder was sent. Before sending the questionnaire to the selected potential respondents, a pre-test was carried out. The questionnaire can be found in the appendix. As explained in the theoretical framework, the response from clients towards CSR motives and their explicitness was measured for three dependent variables namely: the attitude relative to the text, the attitude relative to the organization and the selection intention. Questions about demographics were asked to gain more insight into the context of the results. Respondents were also asked to include their age and sex.

The attitude of respondents towards the website text was measured with ten semantic differentials on a seven-point Likert scale (Bruner, 2009) with a Cronbach's alpha of 0.89. The items were anchored with words such as: bad/good, unattractive/attractive, not interesting/interesting, etc. The general attitude of clients with regard to the organization was measured with seven semantic differentials on a seven-point Likert scale (Bearden & Netemeyer, 1999, Bruner, 2009). Cronbach's alpha was 0.91. These items were anchored with the following words: negative/positive, unfavourable/favourable, insufficient/sufficient, etc. Finally, to measure the selection intention from clients with regard to Noordland a 4-item, seven-point Likert scale (Cronbach's α= 0.96) was used. The anchors on the seven-point Likert scale varied from 'very low' to 'very high' and respondents answered statements like: "The probability that I would consider selecting Noordland is:".

Decisions of managers derive from their set of personal values and interests, alongside the official goals of the organization (Hemingway & MacLagan, 2004). Personal values and interests can affect whether or how strong respondents respond to the CSR communication of an organization (Hoeken, Hornikx & Hustinx, 2009). To be able to

control the personal involvement from respondents with regard to CSR, their involvement was measured with a 4-item, seven-point Likert scale following D'Souza and Taghian (2005). Respondents answered questions like: "I am concerned about the environment" and "the condition of the environment affects the quality of my life". The choice of answers for the four statements varied from 'totally disagree' to 'totally agree'. The Cronbach's alpha of the construct was 0.87. Apart from the personal involvement from respondents, the perception of respondents on the importance of organizations participating in socially responsible behaviours (Basil & Weber, 2006) was measured. The construct consisted of four items on a seven-point Likert scale adopted from Basil and Weber (2006). The construct had a Cronbach's alpha of 0.81. Respondents answered statements like: "that organizations participate in social projects is:". The anchors on the seven-point Likert scale varied from 'not important al all' to 'very important'. Additionally, whether the price of the service of Noordland or the social responsibility of Noordland was more decisive for respondents in decision making was examined. Respondents were asked to answer the following question: "what is more decisive in your decision to do business with Noordland?" Answer possibilities on a 7-point Likert scale varied between 'the price of the service' and 'the social responsibility of Noordland'. Respondents were also asked about the additional percentage they were willing to pay for the social responsibility of Noordland.

3.1.4 Respondents

Potential respondents were selected from the databases of Tauw, an engineering consultancy in the Netherlands. Whether a Tauw contact was involved in the selection process of an engineering consultancy for an engineering project applied as criterion for selecting a potential respondent. Because the final respondents are actually involved in the process of selecting engineering consultancies for engineering projects the results may give a truthful indication. About 800 contacts were invited by e-mail to fill in a questionnaire. There were 241 respondents who attempted to fill in the questionnaire. Respondents that filled in the questionnaire but did not meet the selection criterion were excluded (n=6). The useful response to the questionnaire was 179 (22.0%) (almost) complete questionnaires. The sample consisted of 152 men (84.9%) and 24 women (13.4%). The age of the respondents varied from 26 to 65 (M= 46.34, SD=9.37). Chi-square tests were conducted to discover if the demographic variables gender, age, work experience and industry sector were equally divided for the six conditions. No significant differences were found.

4.2 Results

The influence of motive of explicitness. For the combined dependent variables there was a statistically significant main effect for type of and level of explicitness is investigated for three dependent variables: attitude towards the organization, selection intention and attitude towards the text. For each of the dependent variables the results are presented separately. A multivariate analysis of variance (MANOVA) was performed. The two independent variables were type of CSR motive and level motive [$F(3,17)=7.92$, $p=0.00$] with a moderate to high effect size (Partial Eta Squared=0.12) and a statistically main effect for level of explicitness [$F(6,34)=4.86$, $p=0.00$] with a moderate effect size (Partial Eta Squared=0.08). Even the interaction effect between type of motive and level of explicitness was significant [$F(6,34)=7.68$, $p=0.00$]. The effect size was high (Partial Eta Squared=0.12). The results of the MANOVA are displayed in Table 19.

Table 19

Multivariate Analysis of Variance (MANOVA) results

Source	Wilks' Lambda	df	F	*p*	Partial Eta Squared
Motive	0.878	3	7.927	0.00	0.12
Explicitness	0.849	6	4.858	0.00	0.08
Motive*Explicitness	0.777	6	7.679	0.00	0.12

The MANOVA test has shown that both main and interaction effects are significant. Further analysis, using Analysis of Variances (ANOVA) gives more insight into the main and interaction effects for each of the dependent variables. Table 20 displays the means and standard deviations of the six conditions for each of the dependent variables further analyzed using Bonferroni post-hoc comparisons.

Table 20

Mean and standard deviation per condition

Dependent variable	Conditions Mean (SD)					
	Other-serving high	Other-serving moderate	Other-serving low	Self-serving high	Self-serving moderate	Self-serving low
Attitude towards organization	3.66 (0.97)^{ac}	4.07 (1.08)^{a}	2.63 (0.79)^{b}	2.78 (1.18)^{b}	3 (0.71)^{bc}	2.98 (1.14)^{bc}
Selection intention	3.32 (1.03)^{a}	3.63 (1.26)^{a}	1.95 (0.91)^{b}	1.85 (1.03)^{b}	2.49 (0.96)^{b}	2.34 (1.12)^{b}
Attitude towards text	3.23 (1.06)^{ab}	3.74 (1.16)^{b}	2.62 (0.90)^{a}	3.18 (1.27)^{ab}	2.95 (0.66)^{a}	2.58 (1.01)^{a}

Note: The table should be read horizontally. All variables were assessed on seven-point scales and analyzed using a one-way between-groups analysis of variance (ANOVA). Means that do not share subscripts differ at p < 0.05 in the Bonferroni post-hoc comparisons.

4.2.1 Attitude towards the organization

The average attitude of respondents towards the organization was moderate (*M*=3.18, *SD*=1.10) with a minimum of 1 and a maximum of 6 points on a 7-point Likert scale.

Table 21

The effect of motive and explicitness for attitude towards the organization

Source	Sum of Squares	df	F	p	Partial Eta Squared
Motive	12.701	1	12.879	0.00*	0.07
Explicitness	15.927	2	8.075	0.00*	0.09
Motive*Explicitness	17.723	2	8.986	0.00*	0.09
Error	170.607				
Total	2026.490				

* p<0.01

Results of the ANOVA test (Table 21) show an interaction effect [$F(2,173)=8.986$, $p=0.00$] with a high effect size (Partial Eta Squared 0.09). Due to the graphic representation of the interaction effect (illustration 2), it can be stated that respondents only have a better evaluation of Noordland when the CSR motive is other-serving and the explicitness is high ($M=3.66$) or moderate ($M=4.07$). When the explicitness of the CSR motive is low, the low explicit self-serving CSR motive ($M=2.98$), the moderate explicit self-serving motive ($M=3$) and the high explicit self-serving motive ($M=2.78$) are better evaluated than the text with the low explicit other-serving CSR motive ($M=2.63$). Bonferroni post-hoc comparisons indicated that the mean score from the other-serving low explicit motive ($M=2.63$, $SD=0.79$) did not significantly ($p>0.05$) differ from the mean score from the self-serving low explicit motive ($M=2.98$, $SD=1.14$). Even the mean scores of the high ($M=2.78$, $SD=1.18$), moderate ($M=3$, $SD=0.71$) and low ($M=2.98$, $SD=1.14$) explicit self-serving motives did not differ significantly ($p>0.05$).

Illustration 2

Interaction effect attitude towards the organization

Because the results show a significant interaction effect, the interpretation of the main effects is more complex. The results of the ANOVA show a main effect on type of motive [$F(1, 173)=12.879$, $p=0.00$] with an effect size that was slightly smaller than moderate (Partial Eta Squared 0.07). A comparison of the means of the other-serving CSR motive ($M=3.45$) and the self-serving CSR motive ($M=2.92$) shows that the attitude of respondents towards the organization is significantly more positive when an other-serving CSR motive is present in the text. Due to the interaction effect it is however clear that this only applies for a high and moderate level of explicitness of the CSR motive. Hypothesis H1a describes that the other-serving CSR motive will cause more positive response from clients in

comparison with self-serving CSR motives and can because of the results partly be confirmed. The results show a second main effect for level of explicitness [$F(2, 173)=8.075$, $p=0.00$] with an effect size of slightly larger than moderate (Partial Eta Squared 0.09). Bonferroni post-hoc compassions show that respondents evaluate texts with a moderate explicit motive ($M=3.54$) significantly ($p<0.01$) more positively than texts with a low explicit motive ($M=2.81$). Hypothesis H2a described that the higher the explicitness of CSR motives, the more positive the response from clients. No significant differences between the high ($M=3.22$) and moderate ($M=3.54$) levels of explicitness can be found so hypothesis H2a can be confirmed. The results show that explicitness changes in the same direction for both of the CSR motives.

Table 22

Means attitude towards the organization

Dependent variable		M	SE
Motive	Other-serving	3.45	0.11
	Self-serving	2.92	0.10
Explicitness	Low	2.81	0.13
	Moderate	3.54	0.13
	High	3.22	0.13

Notes: All variables were assessed on seven-point scales

4.2.2 Selection intention

The average selection intention of respondents was 2.59 ($SD=1.23$) with a minimum of 1 and a maximum of 6 points on a 7-point Likert scale.

Table 23

The effect of motive and explicitness for selection intention

| Source	Sum of Squares	df	F	*p*	Partial Eta Squared
Motive	24.316	1	21.787	0.00*	0.11
Explicitness	25.142	2	11.264	0.00*	0.12
Motive*Explicitness	29.246	2	13.103	0.00*	0.13
Error	193.077				
Total	1471.750				

* p<0.01

Results of the ANOVA test (Table 23) show a significant interaction effect with a large size effect [$F(2,173)=13.103$, $p=0.00$], (Partial Eta Squared 1.32). The interaction effect shows, as well as the interaction effect for the dependent variable attitude towards the organization, that respondents only had a higher selection intention when the CSR motive in the text was other-serving and the explicitness high ($M=3.33$) or moderate ($M=3.63$). When the explicitness of the CSR motive was low, the low explicit self-serving CSR motive ($M=2.34$) and the moderate explicit self-serving

(*M*=2.49) motive were better evaluated than the low explicit other-serving CSR motive (*M*=1.94). A graphic representation of the interaction effect is shown in illustration 3. Bonferroni post-hoc comparisons indicated that the mean score from the other-serving low explicit motive (*M*=1.95, *SD*=0.91) did not significantly differ (*p*>0.05) from the mean score from the self-serving low explicit motive (*M*=2.34, *SD*=1.12). Even the mean scores of the high (*M*=1.85, *SD*=1.03), moderate (*M*=2.49 *SD*=0.96) and low (*M*=2.34, *SD*=1.12) explicit self-serving motives did not differ significantly (*p*>0.05).

Illustration 3

Interaction effect selection intention
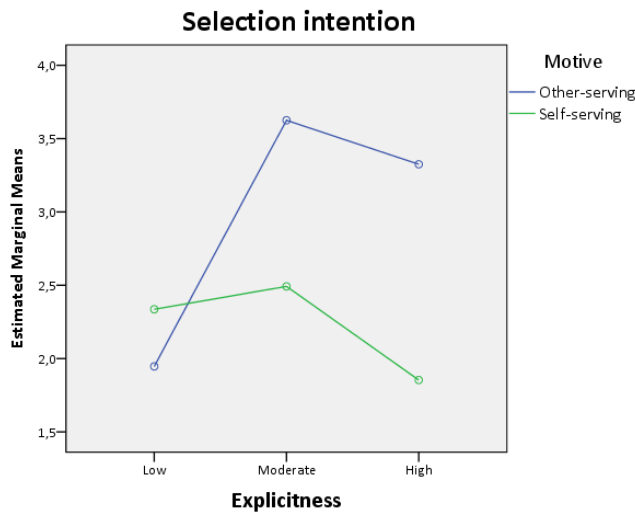
Beside the interaction effect, the results show a main effect for type of motive [$F_{(1,173)}$=21.787, *p*=0.00] with a high effect size (Partial Eta Squared 0.11). A comparison of the means of the other-serving CSR motive (*M*=2.97) and the self-serving CSR motive (*M*=2.23) shows that that the selection intention from respondents is significantly higher when an other-serving CSR motive is present in the text. Due to the interaction effect it is however clear that this only applies for the high and moderate levels of explicitness of a CSR motive. Hypothesis H1b that describes that other-serving CSR motives will cause more positive response from clients in comparison with self-serving motives can therefore partly be confirmed. The ANOVA results show a main effect on level of explicitness ($F_{(2.17)}$=11.264, *p*=0.00) with a high effect size (Partial Eta Squared 0.12). Bonferroni post-hoc comparisons show that respondents respond significantly (*p*<0.00) more positively to texts with a moderate level of explicitness (*M*=3.06) in comparison with texts with a low level of explicitness (*M*=2.14). Hypothesis H2b described that the higher the explicitness of CSR motives, the more positive the response from clients. No significant differences between the high (M=2.59) and moderate (M=3.06) levels of explicitness can be found so hypothesis H2a can be confirmed. The results show that explicitness changes in the same direction for both of the CSR motives.

Table 24

Means selection intention

Dependent variable		M	SE
Motive	Other-serving	2.97	0.11
	Self-serving	2.23	0.11
Explicitness	Low	2.14	0.14
	Moderate	3.06	0.14
	High	2.59	0.14

Notes: All variables were assessed on seven-point scales
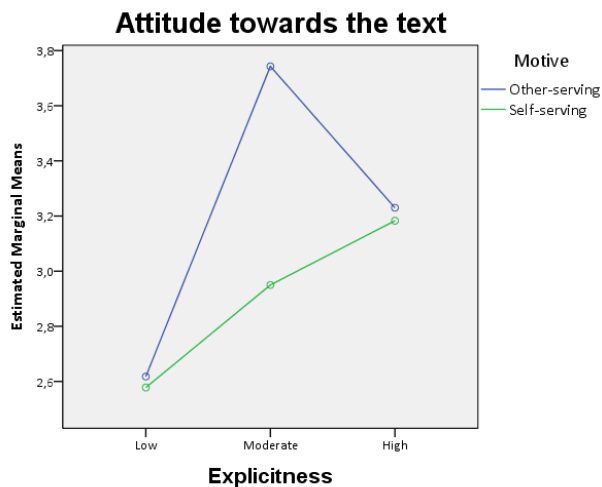
4.2.3 Attitude towards the text

The average attitude of respondents towards the text is quit negative (M=3.04, SD=1.08) with a minimum of 1 and a maximum of 6 points on a 7-point Likert scale.

Table 25

The effect of motive and explicitness for attitude towards the text

Source	Sum of Squares	Df	F	p	Partial Eta Squared
Motive	3.837	1	3.680	0.06	0.02
Explicitness	18.895	2	9.016	0.00*	0.10
Motive*Explicitness	5.580	2	2.676	0.07	0.03
Error	180.389				
Total	1862.460				

* p<0.01

Illustration 2: Attitude towards the text

Results of the ANOVA test (Table 25) show a main effect on level of explicitness [F(2,173)=9.061, p=0.00]. The effect size was slightly larger than moderate (Partial Eta Squared 0.10). The results show that the attitude of respondents towards the text is significantly more positive when the CSR motive in the texts is moderate explicit (M=3.35, p<0.01) or high explicit (M=3.21, p<0.01) in comparison with low explicit (M=2.60). Hypothesis H2c which defines that high explicit described CSR motives will cause a more positive response from clients in comparison with low explicit described CSR motives is therefore supported. No significant

influence [$F(1,173)=3.68$, $p=0.06$] was found for the suggestion that texts with other-serving CSR motives would result in more positive evaluations from respondents than texts with self-serving CSR motives. This means that hypothesis H1c is rejected. No interaction effect for motive and explicitness was found.

Table 26

Mean from attitude towards the text

Dependent variable		M	SE
Motive	Other-serving	3.12	0.11
	Self-serving	2.90	0.11
Explicitness	Low	2.60	0.13
	Moderate	3.35	0.13
	High	3.21	0.13

Notes: All variables were assessed on seven-point scales

4.2.4 Other results

A multivariate analysis of covariance (MANCOVA) was performed to test the data for significant differences between the groups. Three dependent variables were used: attitude towards the text, attitude towards the organization and selection intention. The two independent variables were type of CSR motive and the level of explicitness. Personal commitment with regard to CSR and the perception of respondents concerning the importance for organizations to participate in socially responsible behaviours served as covariates to control for individual differences. The MANCOVA results, shown in Table 27 made it clear that personal involvement and importance of CSR did not influence the dependent variables.

Table 27

Multivariate Analysis of Covariance (MANCOVA) results

Source	Wilks' Lambda	df	F	p	Partial Eta Squared
Personal involvement	0.992	3	0.43	0.73	0.01
Importance of CSR	0.988	3	0.67	0.57	0.01
Motive	0.874	3	8.10	0.00	0.13
Explicitness	0.851	6	4.73	0.00	0.78
Motive*Explicitness	0.775	6	7.66	0.00	0.12

Respondents were asked to answer the following question: "what is more decisive in your decision to do business with Noordland?" Anchors varied from 1: the costs to 7: the social responsibility of Noordland. The average choice of respondents was 3.49 (SD=1.36) with a minimum of 1 and a maximum of 7 on a 7-point Likert scale. Respondents chose a compromise: both the costs and CSR seemed equally important.

Table 28 shows the additional percentages that respondents are willing to pay because Noordland is socially responsible. It appears that a large portion of the respondents (39.7%) don't want to pay extra for CSR. However, a two-way analysis of variance indicated a main effect [$F_{(1.171)}$=9.12, p=0.00] for the influence of type of motive on the willingness to pay extra for CSR. An independent-samples t-test was conducted to compare the willingness to pay extra scores for the other-serving and the self-serving motive. There was a significant difference [$t_{(175)}$=3.01, p=0.00] in the scores for the other-serving (M=4.35, SD=2.53) and the self-serving (M=3.21, SD=2.54) motive. This implies that respondents that read the text with the other-serving CSR motive were willing to pay more for CSR in comparison with the respondents that read the text with a self-serving motive present. No main effect for explicitness [$F_{(2.171)}$=0.73, p=0.48] or an interaction effect [$F_{(2.171)}$=0.34, p=0.72] was found.

Table 28

Additional percentage that respondents are willing to pay for CSR

Additional percentage that respondents are willing to pay for CSR	Number of respondents (N=177)	Percentage (%)
0	71	39.7
1	4	2.2
2	15	8.4
3	8	4.5
4	3	1.7
5	47	26.3
6-10	23	12.8
11-20	3	1.7
21-30	3	1.7
> 30	0	0.0

The results show that respondents find it rather important that organizations are social responsible with a mean of 4.79 (SD=1.11) with a minimum of 1 and a maximum of 7 on a 7-point Likert scale. 127 of the respondents (70.9%) used the internet when searching for an engineering consultancy.

4.2.5 Summary of the results

The influence of type of motive and level of explicitness was investigated for the attitude of respondents towards the organization, their attitude towards the text and their selection intention. With regard to the attitude towards the organization, an interaction effect was found and showed that respondents only have a better evaluation of Noordland when the type of CSR motive is other-serving and the explicitness of the CSR motive is high or moderate. The same was true for the selection intention of respondents. For both dependent variables main effects were found for the other-serving CSR motive and the moderate level of explicitness in comparison with the low level of explicitness. As has been hypothesized a main effect was found for level of explicitness for the attitude towards the text. The attitude of respondents was significantly more positive when the CSR motive in the text was described with

a high or moderate explicitness in comparison with a low explicitness. No other main or interaction effects were found.

5. Conclusion and discussion

5.1 Study A

The investigated organizational websites were analyzed on several strategies and CSR topics to answer the research question: How and to what extent are engineering consultancies communicating about CSR? The results provide insight into CSR in the engineering consultancy sector and show which facets of CSR communication are valued by engineering consultancies and which are not. The main conclusions are given in this section. Due to the fact that just less than half of the engineering consultancies provided CSR information on their websites and the simplicity of most engineering consultancies when communicating CSR, the impression is that CSR is not a main priority in the sector. Although the extent of communication does not reflect the quality of the communication, it is still considered informative because it is an indication of the importance of the issue to organizations (Gray, Kouhy & Lavers, 1995). The low percentage of engineering consultancies with CSR information on their website (47.4%) is quite surprising because research from NLingenieurs (2012) showed that 89% of the Dutch engineering consultancies considered CSR as point of concern. It would be logical to expect that engineering consultancies communicate about their CSR performance to obtain favourable response from clients. In addition, due to the efforts of the Dutch government, major clients of engineering consultancy services, to achieve total sustainable procurement in 2015 (Agentschap NL, 2011), it can be expected that this might be an incentive for engineering consultancies to show their CSR commitment. Also with regard to the type of industry of engineering consultancies, that is environmentally sensitive, it could be expected that more engineering consultancies provide CSR information on their website. Jose and Lee (2006) and Roca and Searcy (2012) both acknowledge that environmentally sensitive industries, industries with a high impact on the environment, disclose more information about CSR in comparison with other industries. The Grosbois (2012) evaluated the CSR communication from the 150 largest hotel companies in the World. About 70% of the hotel companies provided CSR information on their websites. That is considerably more than the 47.4% of engineering consultancies with CSR information on their website.

Not surprisingly, the results suggest variation in the amount of attention given to CSR by engineering consultancies. The extent of CSR communication increased with the number of employees in an organization. Organizational size has earlier been found to be an important influence on CSR (Bowen, 1999 cited in Brammer & Millington, 2006). Earlier research (e.g. Brammer & Millington, 2006) found that larger organizations provide on average more information about CSR which corresponds with the findings of study A. One reason that can explain this finding is that larger organizations are often more visible in comparison with smaller organizations. Brammer and Millington (2006) found strong support for the positive relationship of organizational visibility and organizational behaviour for CSR.

In study A the explicitly communicated CSR motives of engineering consultancies were investigated. Although not many engineering consultancies explicitly stated their CSR motives (26.9%), a notable but not surprising finding of the study is that engineering consultancies communicate their CSR motives with different levels of explicitness. Earlier research (e.g. O'keefe, 1998) gave clues about the existence of variation in message and argument explicitness but it was unknown whether the same applied to CSR motives. The results of study A showed that different levels of

explicitness can be distinguished when CSR motives are communicated. Some engineering consultancies are really straightforward and convincing in describing their motives for CSR while others are more subtle and indirect. These differences are reflected in the precision and specificity of the described motive. There is a difference in the way engineering consultancies explicitly spell out their motives for CSR as is more fully discussed in the results of study A. The fact that engineering consultancies indeed gave information about their CSR motives with different levels of explicitness is an interesting finding because, to the extent known, earlier research always just used the principles of other-serving and self-serving motives. That the explicitness of a CSR motive may also affect the evaluation from clients has never been discussed. This result provides opportunities for future research. Investigations of CSR motives can be expanded to recognize explicitness as a potential factor of influence for client response as is the case in study B.

Although many (82.1%) engineering consultancies addressed at least one CSR topic on their website, the communication with regard to the topics is very simplistic. The majority of the engineering consultancies didn't communicate about their CSR commitment (70.5%) and impact (89.7%) with regard to the CSR topics. The amount and consistency of CSR input were barely described and also the durability of CSR input received little attention. The same applies to describing the impact of CSR activities. According to De Grosbois (2012) there can be four reasons for organizations to choose not to provide this additional information. Organizations consider the information irrelevant for their stakeholders, organizations use CSR communication as a marketing tool and are not engaging in CSR initiatives, the additional information will show the organization in a poor light or information about CSR performances of the organization is not collected internally. It is unfortunate that the majority of the engineering consultancies don't communicate about their CSR commitment and CSR impact because these are effective communication strategies. For the observed reliability of CSR information it is important for engineering consultancies to provide factual information about their CSR commitment and impact (Du, Bhattacharya & Sen, 2010). Thereby, this information provides cues with regard to underlying CSR motives. Webb and Mohr (1998) concluded that the durability of support to a social cause will affect the attributions consumer's make about the CSR motives of the organization. Organizations with a long-term commitment to a cause are likely to be seen as an organization with other-serving CSR motives. Engineering consultancies are able to take more advantage of CSR when they share more details about their CSR initiatives. Besides providing information about CSR topics, most of the engineering consultancies (85.9%) attached value to the application of CSR in engineering projects. The majority of the engineering consultancies provided information about making a positive contribution to sustainable environmental quality by applying CSR in their engineering projects.

The tool that was most often (47.4%) used with regard to the CSR topics is partnership. The results show that engineering consultancies often have partnerships with other parties with regard to the CSR topics. They work together for social or environmental issues. A tool that is almost never used by engineering consultancies is employee voluntarism. This corresponds with research from Maignan and Ralston (2002). They compared the CSR communication from organization in the Netherlands, France, the United Kingdom and the United States and concluded that Dutch organizations didn't communicate about employee voluntarism. What is striking is that for many of the topics was unknown which CSR tool was used by the organization. A possible explanation for this finding

is that the engineering consultancy did not mentioned the tool used with regard to the CSR activity but just as likely is that the tool used by the engineering consultancy was not part of the coding scheme of study A.

5.2 Study B

Prior research has seemed to presume that consumer response is related to attribution of CSR motive as in other-serving or self-serving motives. The influence of levels of explicitness of CSR motives on consumer response was never discussed. Study B highlights the importance of explicitness in the response from clients towards CSR motives and therefore offers a contribution to the existing literature. The findings of study B show that client response towards CSR motives is more complex than traditionally viewed. The results indicate that both type of CSR motive and the level of explicitness significantly influenced clients' attitudes towards the text and the organization and their selection intention. Although there are findings which suggest a growing tolerance towards self-serving CSR motives of organizations, the observations from study B showed that this does not fully apply to clients from engineering consultancies. For two of the dependent variables (attitude towards the organization and selection intention) main effects were found for type of motive which implies that the corporate outcomes from respondents that read a text with an other-serving motive were significantly more positively in comparison with respondents that read a text with a self-serving motive. Du, Bhattacharya and Sen (2010) stated that perceptions of predominantly self-serving motives lead to less favourable attitudes and behaviours from consumers towards the company, and that also seems to be true in this case. It is not a very surprising result because this corresponds with much earlier research (e.g. Ellen, Web & Mohr, 2006). However, due to the interaction effect found in study B can be stated that the other-serving CSR motive is not always better evaluated. Respondents only had a better attitude towards the organization and a higher selection intention when the CSR motive in the text was other-serving and the explicitness high or moderate. When the explicitness of the CSR motive was low, the low explicit self-serving CSR motive and the moderate explicit self-serving motive were better evaluated.

In general, CSR motives with a moderate level of explicitness were the best evaluated. This is the case for both the other-serving and self-serving motive. The findings of study B are therefore contrasting with research that states that organizations should apply an implicit manner of communication to inhibit scepticism because the results clearly show a preference for a moderate level of explicitness. It may be stated that the preferences from clients and consumers is changing. While consumers previously had a preference for subtle CSR communication, their preferences might turn to a more explicit approach. This is line with research from Schmelts (2012) who stated that young consumers (18-30) nowadays prefer a direct and explicit approach from CSR. It is necessary to adapt and change CSR communication strategies according to the expectations of consumers (Morsing & Schultz, 2006) and therefore further research is needed for the roles of levels of explicitness.

As hypothesized, a main effect for explicitness was found for the attitude of respondents towards the text. The attitude of respondents towards the text was significantly more positive when the CSR motive in the text was described with a high or moderate explicitness in comparison with a low explicitness. An explanation for the preference from respondents for a higher degree of explicitness may lie in the intelligibility of the text. As the texts become more explicit, the intelligibility of the text increases and this will result in more positive text evaluations

(Hoeken, Hornikx & Hustinx, 2009). Although texts with an other-serving CSR motive were expected to lead to more positive text evaluations in comparison with texts with a self-serving motive no other main or interaction effects were found. However, these effects were nearly significant and show about the same trend as the results for the other dependent variables. It may be assumed that with a higher number of respondents this effects also prove to be significant.

The manipulation check showed some notable results. For both the other-serving and self-serving motive a manipulation check was developed. The checks showed a favourable distribution with regard to the different levels of explicitness but create some confusion with regard to the CSR motives. The results show that the manipulated text with an other-serving CSR motive received higher scores in the manipulation check for self-serving motives in comparison with the check for other-serving motives (Table 18). A possible explanation for the high other-serving scores in the self-serving manipulated texts is that respondents that read a text with a self-serving motive are indeed convinced about the self-serving motives of Noordland but also attach other-serving motives to Noordland because CSR is generally perceived to be 'a good thing' with the purpose of doing good for the environment or society. The fact that Noordland invests in CSR can be seen as a presence of other-serving motives. However, this does not explain why the scores for the presence of other-serving motives from the self-serving check are higher than the scores from the other-serving manipulation check. A possible explanation is that people are in general wary of the CSR motives an organization holds (Bhattacharya & Sen, 2004). Consumers quickly become suspicious about an organizations true motives for CSR (Yoon, Giirhan-Canli, Schwarz, 2006) and are therefore less inclined to attribute other-serving motives to an organization.

6. General discussion

The findings of study A and B lead to a few theoretical and practical implications which are described in the sections below. For both studies several limitations can be given which will also be discussed in the next section.

6.1 Practical implications

With the results of the two studies practical guidelines can be provided for engineering consultancies. The results of study A showed that less than half of the engineering consultancies provided CSR information on their websites. The main recommendation for engineering consultancies is therefore to provide (more) information about CSR on their websites. Since the majority of clients from engineering consultancies actively visit websites from engineering consultancies in the selection process for an engineering consultancy according to study B and also attach value to the social responsibility of engineering consultancies, it is important that engineering consultancies show their CSR efforts. Business returns from CSR are dependent on client awareness of organizations' CSR activities (Du, Bhattacharya & Sen, 2010). If clients lack awareness of CSR activities in an organization this is a major limiting factor in their ability to respond to these activities. Engineering consultancies have to increase their awareness levels. However, engineering consultancies should use reasoned communication strategies when communicating CSR. Although the majority of engineering consultancies didn't give information about their CSR commitment or CSR impact, engineering consultancies should not be hesitating to publish this information. For the observed reliability of

their CSR information it is important to provide information about their CSR commitment and impact (Du, Bhattacharya & Sen, 2010). When providing CSR information this must be taken into consideration.

Since the results from study B showed that clients respond more positively towards other-serving CSR motives in comparison with self-serving CSR motives, engineering consultancies would be well advised to put emphasis on their other-serving CSR motives while taking into account the explicitness of the motives. An other-serving motive can best be communicated with a moderate or high level of explicitness because this results in the most positive response from consumers in comparison with the self-serving motive. When communicating self-serving motives, organizations would be advised to use a low level of explicitness. What should be taken into account when communicating CSR motives is the fit between the CSR initiative and the engineering consultancy. Becker-Olsen, Cudmore and Hill (2006) namely found that low-fit initiatives negatively impact consumer beliefs, attitudes and intentions regardless of whether the organization had other-serving or self-serving motives. Organizations with high-fit CSR initiatives and self-serving motives had the same negative influence.

Almost all engineering consultancies used the stakeholder information strategy as stated by Morsing and Schultz (2006) which means that stakeholders are informed about CSR decisions and actions by the engineering consultancy. Although some organizations reported about using the stakeholder response strategy or the stakeholder involvement strategy there were very few. The fact that engineering consultancies do not provide information about these two strategies doesn't mean they don't use them at all but it would be wise to use them. Morsing and Schultz (2006) state that stakeholder involvement becomes increasingly important to ensure that organizations stay in line with shifting stakeholder expectations. Two-way communication strategies are therefore needed when communicating CSR messages.

6.2 Theoretical implications and future research

Ellen, Web and Mohr (2006) state that future research was needed to deepen the understanding of consumer response to CSR motives and the influence on corporate outcomes. The results of study B introduce the role of explicitness in explaining client response to CSR motives. While prior research has investigated how different types of CSR motives affect various outcomes, study B suggested that the manner in which a CSR motive is described can also influence consumer reactions. The inclusion of explicitness as an additional motive characteristic and factor that could influence consumer response proved to be significant. Future research is needed to confirm the findings of this research and provide a greater understanding of the role of explicitness with regard to CSR motives and CSR communication generally. Research can be taken out in different industrial sectors and can include a research condition for the combination of other-serving and self-serving motives which is missing in study B. Since Ellen, Web and Mohr (2006) found that consumers perceived a combination of other-serving and self-serving motives as more favourable than just the presence of one of the two, text manipulations with a combination of motives instead of conditions with just an other-serving or self-serving motive might be a change for future research.

The manipulated website texts in Study B cover CSR motives and explicitness at a very general level without mentioning specific CSR topics or activities being supported by Noordland. A CSR topic or specific cause was not

added to the manipulated texts in order to avoid affecting the influence of type of motive and level of explicitness. By adding a CSR topic, other factors (e.g. fit) will become of influence and can undermine the influence of the CSR motives or the level of explicitness. However, respondents evaluate the manipulated texts quit negatively and this might be a result of the absence of specificity in the texts. Due to the short length and the absence of specificity in the texts, it may be difficult for respondents to judge the text and Noordland. Future research can confirm this presumption by expanding manipulated texts with a specific social cause and take the influence of perceived fit into account.

Existing CSR literature mainly focuses on the consumer market. It is less clear whether organizations in the business-to-business market can benefit from CSR. The choice for research in the engineering consultancy sector provides new insights into CSR communication. It confirms results from consumer research that marked CSR motives as a factor that can influence the response of consumers. Study B shows that this also applies to organizations in business markets such as in engineering consultancies. In addition to new insights into CSR in the business market, the engineering consultancy sector is under-researched with regard to CSR and little is known about the role of CSR in the sector. Both Study A and study B contribute to this.

6.3 Limitations

Due to the specific research context of engineering consultancies it may not possible to generalize the results to other industries. Future research that considers a wider variety of industries will increase the generalizability of the findings of this research and provide relevant contexts for marketing decision-making.

6.3.1 Study A

The results of the study should be interpreted with caution, keeping in mind some limitations of the research. CSR related communication channels and files (e.g. CSR report, certificate) that could be downloaded and accessed via the website were registered but not analyzed. Since the results of study A showed that engineering consultancies published additional communication channels and files on their website, future research could incorporate the content of these communication channels in analysis to provide a more complete picture of the CSR communication of organizations.

Due to the deductive way of coding the website content some relevant information may have been missed. During the research a few CSR topics were not covered by the predetermined coding scheme and the predetermined CSR tools did not cover the CSR topics.

6.3.2 Study B

Although in the pre-test the manipulation check of the texts showed that the dispersion of the means varied as intended, the final manipulation check showed some undesirable results as described earlier. All the six conditions were however included in study B. This is justifiable because the dispersion of the means of two of the three manipulation checks varied as intended and the number of respondents per condition was not very high which may be a cause for the absence of significant differences between the conditions.

Due to the experimental setting of study B the results could be different in practice. Although a fictive organization was used as provider of the CSR message to exclude prior knowledge of respondents, in practice a person's prior knowledge about the organization can influence the effect of the CSR communication (Ellen, Webb & Mohr, 2006, Du, Bhattacharya & Sen, 2010). The reputation an organization holds with a person can moderate the effectiveness of CSR communication because people rely on this view to interpret information (Fombrun & Shanley, 1990). The effects of CSR communication might differ if, for example, respondents hold negative corporate associations a priori (Sen, Bhattacharya & Korschun, 2006). To expand the external validity of this study, follow up research can be conducted in existing industrial settings with existing organizations as providers of the message.

7. Final conclusion

This research contributes to the understanding of CSR in the engineering consultancy industry and highlights the role of CSR motives. Not only was an overview of the CSR communication of engineering consultancies given, the results of the two studies also established that response towards CSR motives is more complex than traditionally viewed. CSR motives as well as their explicitness play an important role in consumer response towards CSR. Respondents attitude towards the organization and selection intention were significant higher when the read the website text with an other-serving motive. However, this only applied if the explicitness of the text was high or moderate. The attitude from respondents towards the text was significantly more positive when the text was written with a high or moderate level of explicitness.

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Appendices

1. Codebook
2. Manipulated texts
3. Pretest
4. Invitation questionnaire
5. Questionnaire

Appendix 1: Codebook

1. Coder ID (0 – J, 1 - W):

2. Identification number of website:

3. Name of organization:

4. Number of employees:

Subcategories	Description	Coder activity	To fill in	Code
Presence of CSR information	1. Indicate if the organization provides information about CSR 2. Indicate the amount of words with regard to CSR on the website without counting words in additional documents as the annual report.	Indicate if the organization provides information about CSR 0 – No 1 – Yes		5a
		Fill in the amount of words with regard to CSR:		5b
CSR description	Indicate how the organization defines/describes CSR. This can be determined by phrases like: 'our vision on CSR is', 'CSR is', 'we define CSR as'. The description can mostly be found in the introduction about CSR on the website	Indicate if the organization gives a description of CSR: 0 – No: continue with code 7a 1 – Yes: Please copy the phrase		6a
	Indicate if the organization describes dimension(s) of CSR in their CSR description 1. Environmental: the natural environment. Can be recognized by phrases like: 'a cleaner environment', 'environmental stewardship', 'environmental concerns in business operations'	Indicate if the organization reports about the environmental dimension in their CSR description 0 – No 1 – Yes		6b
	2. Social: The relationship between business and society. Can be recognized by phrases like: 'contribute to a better society', 'integrate social concerns in their business operations', 'consider	Indicate if the organization reports about the social dimension in their CSR description 0 – No 1 – Yes		6c

	the full scope of their impact on communities' 3. Economic: socio-economic or financial aspects, including describing CSR in terms of a business operation. Can be recognized by phrases like: 'contribute to economic development', 'preserving the profitability', 'business operations'	Indicate if the organization reports about the economic dimension in their CSR description 0 – No 1 – Yes		6d
	4. Stakeholder: stakeholders or stakeholder groups. Can be recognized by phrases like: 'interaction with their stakeholders', 'how organizations interact with their employees, suppliers, customers and communities' 'treating the stakeholders of the firm'	Indicate if the organization reports about the stakeholder dimension in their CSR description 0 – No 1 – Yes		6e
	5. Voluntariness: actions not prescribed by law. Can be recognized by phrases like: 'based on ethical values', 'beyond legal obligations', 'voluntary'	Indicate if the organization reports about the voluntariness dimension in their CSR description 0 – No 1 – Yes		6f
Statement for CSR	1. Indicate if the website contains a separate mission statement for CSR. 2. Indicate if CSR is embedded in the general statement of the organization.	Indicate if the website contains a separate mission statement for CSR 0 – No 1 – Yes: Please copy the statement		7a
		Indicate if CSR is embedded in the general mission statement of the organization 0 – No 1 – Yes: Please copy the statement 2 – No general statement in de website		7b
CSR motives	Indicate the organizations' motives for CSR. 1. Other-serving: With other-serving motives the organization focus on the potential benefits to others outside the	Indicate if the organization reports about other-serving CSR motives 0 – No 1 – Yes: Please copy the phrase		8a

		organization. CSR is presented as being part of the company's culture or as an expression of its core values. The organization put emphasis on acting out of a genuine concern and CSR is integrated in all the activities of the organization (example: "Sustainability is a bedrock value at ..)	Indicate if the organization reports about self-serving CSR motives 0 – No 1 – Yes: <u>Please copy the phrase</u>		8b
		2. Self-serving: With self-serving motives, the organization wants to increase its own welfare. CSR is introduced as a part of the firm's economic mission, as an instrument to improve its financial performance and competitive posture (example: "Safe practices, healthy working conditions, and conservation of our environment are essential to achieve sustainable profitability and continuity for our company and for our employees")			
Societal focus	Indicate to which part of the society the CSR activities of the organization focuses 1. Community: Organizations concentrate their discussion on community based activities that support the places where employees work and live.	Indicate if the CSR activities of the organization focus on the community 0 – No 1 - Yes		9a
	2. The Netherlands: Organizations describe their attention to national interest in culture, sports, natural disasters and other calamities.	Indicate if the CSR activities of the organization focus on the Netherlands 0 – No 1 - Yes		9b
	3. World: Concerns of the organization are more universal in their declarations and tend to focus on human rights form the quality of life.	Indicate if the CSR activities of the organization focus on the world 0 – No 1 - Yes		9c

CSR policy	Indicate if the organization reports about having policies regarding CSR. Policies act as guidelines and outline organizations' social and environmental principles as well as the rationale and philosophical underpinnings of these principles.	Indicate if the organization reports about having policies regarding CSR 0 – No : continue with code 12a 1 – Yes		10
	Indicate the type of policy regarding CSR where the organization reports about.	Indicate if the organization reports about complaint procedures 0 – No 1 – Yes		11a
	1. Complaint procedures: this includes an independent function, ombudsman, agency or provision to deal with complaints in the field of CSR 2. Code of ethics/ code of conduct: The company discusses the content and/or implementation of a code of ethics or conduct.	Indicate if the organization reports about code of ethics/ code of conduct 0 – No 1 – Yes		11b
	3. CSR purchasing policy: includes social and environmental purchasing criteria and evaluating and selecting suppliers with regard to CSR.	Indicate if the organization reports about a CSR purchasing policy 0 – No 1 – Yes		11c
	4. Other	Indicate if the organization reports about policies which are not mentioned above 0 – No: continue with code 12a 1 – Yes		11d
		Fill in the type of other policy		11e
Integration	Identify if the organization has: 1. A CSR department/unit 2. A person/position responsible for CSR in the organization.	Indicate if the organization reports about a separate CSR department/unit 0 – No 1 – Yes		12a
		Indicate if the organization reports about a person/position		12b

		responsible for CSR 0 – No 1 – Yes		
Sender	Indicate if the website contains a formal statement or foreword for CSR from a specific sender (e.g. a text which is signed by the CEO or CSR manager).	Indicate if the website contains a formal statement or foreword for CSR from a specific sender 0 – No: continue with code 14a 1 – Yes		13a
		Please fill in the sender of the message		13b
CSR means	Indicate the CSR communication means that can be accessed via the website. 1. Annual report 2. CSR report 3. Brochure 4. Video 5. CSR press release (Only from 2012) 6. CSR website: If the URL from the website changes (for example: www.organization.com to www.organization-csr.com) and a webpage opens in a new window you can assume that you're opening a specific CSR website. 7. Other	Indicate if there is access to an annual report 0 – No: continue with code 14f 1 – Yes		14a
		Please fill in the amount of annual reports that can be accessed via the website		14b
		Please fill in the oldest release year from the annual reports that can be accessed via the website		14c
		Please fill in the newest release year from the annual reports that can be accessed via the website		14d
		Please fill in the percentage of words with regard to CSR of the most recent annual report (save the report afterwards)		14e
		Indicate if there is access to a CSR report 0 – No 1 – Yes		14f
		Please fill in the amount of CSR brochures that can be assessed via the website		14g
		Please fill in the amount of CSR video's that can be assessed via		14h

		the website		
		Indicate if there is access to press releases that are published in 2012 0 – No: continue with code 14k 1 – Yes		14i
		Please fill in the <u>percentage</u> of the press releases that deal with CSR		14j
		Indicate if there is access to a CSR website 0 – No 1 – Yes		14k
		Indicate if there is access to other CSR means which can be accessed via the website 0 – No: continue with code 15 1 – Yes		14l
		Please fill in the type(s) of other mean(s)		14m
News items	Indicate the amount of news items posted in 2012 that are dealing with CSR.	Please fill in the <u>percentage</u> of news items that deals with CSR		15
Addressing stakeholders	Organizations can communicate CSR to various stakeholder groups. Indicate: 1. If a specific stakeholder group is addressed on the website with regard to CSR (a stakeholder is individually addressed) 2. If the website has sections that are targeted to a specific stakeholder group Examples of stakeholders:	Indicate if a specific stakeholder group is addressed: 0 – No: continue with code 17a 1 – Yes		16a
		Please indicate if the organization addresses clients 0 – No 1 – Yes		16b
		Please indicate if the organization addresses employees 0 – No		16c

		1 – Yes		
- Clients				
- Employees		Please indicate if the organization addresses shareholders		16d
- Shareholders		0 – No		
- Suppliers		1 – Yes		
- Other		Please indicate if the organization addresses suppliers		16e
		0 – No		
		1 – Yes		
		Please fill in the types of other stakeholder that the organization addresses		16f
		Indicate if the website has multiple sections that are targeted to a specific stakeholder group: 0 – No: continue with code 17a 1 – Yes		16g
		Please indicate if the organization addresses clients in a separate section 0 – No 1 – Yes		16h
		Please indicate if the organization addresses employees in a separate section 0 – No 1 – Yes		16i
		Please indicate if the organization addresses shareholders in a separate section 0 – No 1 – Yes		16j

		Please indicate if the organization addresses suppliers in a separate section 0 – No 1 – Yes		16k
		Please fill in the other types of stakeholder that the organization addresses in a separate section		16l
Stakeholder relation	Indicate the type of stakeholder relation in terms of how organizations strategically engage in CSR communication with their stakeholders. Use of the response and involvement strategy should explicitly be described by the organization. 1. Information strategy: Inform stakeholders about favorable corporate CSR decisions and actions. 2. Response strategy: Demonstrate to stakeholders how the company integrates their concerns. Communication is perceived as feedback in terms of finding out what the public will accept and tolerate. It's an evaluative mode of measuring whether a particular communication initiative has improved stakeholder understanding of the company. 3. Involvement strategy: Invite and establish frequent, systematic and pro-active dialogue with stakeholders, i.e. opinion makers, corporate critics, the media, etc.	Indicate if the organization uses the stakeholder information strategy: 0 – No 1 – Yes		17a
		Indicate if the organization uses the stakeholder response strategy: 0 – No 1 – Yes		17b
		Indicate if the organization uses the stakeholder involvement strategy: 0 – No 1 – Yes		17c
Education	Indicate the presence, commitment, impact, controllability and tools with regard to education. Education: The company presents its support of activities aimed at improving educational opportunities and the quality of the education	Indicate if the organization reports about education: 0 – No: continue with code 19a 1 – Yes		18a
		Please fill in the number of times that the topic is referred to in a new context:		18b

	received by populations outside the firm.	Please fill in the percentage that addresses the amount of CSR input with regard to the topic		18c
	Note: education projects in developing countries belong to the topic development aid.	please fill in the percentage that addresses the durability of CSR input with regard to the topic		18d
		Please fill in the percentage that addresses the consistency of CSR input		18e
		please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		18f
		Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 18i 1 – Yes		18g
		Please fill in how the CSR practices are controllable		18h
		Please fill in the percentage of the reporting about the topic that addresses donations		18i
		Please fill in the percentage of the reporting about the topic that addresses sponsorship		18j
		Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		18k
		Please fill in the percentage of the reporting about the topic that addresses partnerships		18l
Environmental impact	Indicate the presence, commitment, impact, controllability and tools with regard to environmental impact.	Indicate if the organization reports about environmental impact: 0 – No: continue with code 20a 1 – Yes		19a
	Environmental impact: the organization shows concern for the preservation of the natural environment either in general or in the	Please fill in the number of times that the topic is referred to in a new context:		19b

	communities where the firm operates. This involves activities and initiatives aimed at diminishing the negative impact of the organization on the natural environment.	Please fill in the percentage that addresses the amount of CSR input with regard to the topic		19c
		please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		19d
		Please fill in the percentage of the reporting that addresses the consistency of CSR input		19e
		please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		19f
		Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 19i 1 – Yes		19g
		Please fill in how the CSR practices are controllable		19h
		Please fill in the percentage of the reporting about the topic that addresses donations		19i
		Please fill in the percentage of the reporting about the topic that addresses sponsorship		19j
		Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		19k
		Please fill in the percentage of the reporting about the topic that addresses partnerships		19l
CSR membership	Indicate the presence, commitment, impact, controllability and tools with regard to CSR membership.	Indicate if the organization reports about CSR collaboration: 0 – No: continue with code 21a 1 – Yes		20a
	Membership from, participation or (co-)founding in organizations which have the aim of exchanging CSR knowledge between members	Please fill in the number of times that the topic is referred to in a new context:		20b

	with regard to a social or environmental cause. For example: knowledge platforms.	Please fill in the percentage of the reporting that addresses the amount of CSR input with regard to the topic		20c
		please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		20d
		Please fill in the percentage of the reporting that addresses the consistency of CSR input		20e
		please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		20f
		Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 20i 1 – Yes		20g
		Please fill in how the CSR practices are controllable		20h
		Please fill in the percentage of the reporting about the topic that addresses donations		20i
		Please fill in the percentage of the reporting about the topic that addresses sponsorship		20j
		Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		20k
		Please fill in the percentage of the reporting about the topic that addresses partnerships		20l
Arts and culture	Indicate the presence, commitment, impact, controllability and tools with regard to arts and culture.	Indicate if the organization reports about arts and culture: 0 – No: continue with code 22a 1 – Yes		21a
	Arts and culture: the organization discusses its support of organizations, activities, actors, and objects linked to the arts or the	Please fill in the number of times that the topic is referred to in a new context:		21b

	national culture.	Please fill in the percentage of the reporting that addresses the amount of CSR input with regard to the topic		21c
		please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		21d
		Please fill in the percentage of the reporting that addresses the consistency of CSR input		21e
		please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		21f
		Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 21i 1 – Yes		21g
		Please fill in how the CSR practices are controllable		21h
		Please fill in the percentage of the reporting about the topic that addresses donations		21i
		Please fill in the percentage of the reporting about the topic that addresses sponsorship		21j
		Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		21k
		Please fill in the percentage of the reporting about the topic that addresses partnerships		21l
Sports	Indicate the presence, commitment, impact, controllability and tools with regard to sports.	Indicate if the organization reports about sports: 0 – No: continue with code 23a 1 – Yes		22a
	Sport: the organization introduces sport as a type of responsibility initiative.	Please fill in the number of times that the topic is referred to in a new context		22b

		Note: the topic includes sport activities for a worthy cause.	Please fill in the percentage of the reporting that addresses the amount of CSR input with regard to the topic		22c
			please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		22d
			Please fill in the percentage of the reporting that addresses the consistency of CSR input		22e
			please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		22f
			Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 22i 1 – Yes		22g
			Please fill in how the CSR practices are controllable		22h
			Please fill in the percentage of the reporting about the topic that addresses donations		22i
			Please fill in the percentage of the reporting about the topic that addresses sponsorship		22j
			Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		22k
			Please fill in the percentage of the reporting about the topic that addresses partnerships		22l
	Diversity	Indicate the presence, commitment, impact, controllability and tools with regard to diversity.	Indicate if the organization reports about diversity: 0 – No: continue with code 24a 1 – Yes		23a
		Diversity: Discussions pertaining to existing employee diversity or diversity development initiatives. Includes diversity awards,	Please fill in the number of times that the topic is referred to in a new context		23b

	certifications, or recognition conferred by an external party; statements of commitment to diversity in the workforce; discussions of multi nationalism or multi-racialism within offices.	Please fill in the percentage of the reporting that addresses the amount of CSR input with regard to the topic		23c
		please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		23d
		Please fill in the percentage of the reporting that addresses the consistency of CSR input		23e
		please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		23f
		Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 23i 1 – Yes		23g
		Please fill in how the CSR practices are controllable		23h
		Please fill in the percentage of the reporting about the topic that addresses donations		23i
		Please fill in the percentage of the reporting about the topic that addresses sponsorship		23j
		Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		23k
		Please fill in the percentage of the reporting about the topic that addresses partnerships		23l
Equal opportunity	Indicate the presence, commitment, impact, controllability and tools with regard to equal opportunity.	Indicate if the organization reports about equal opportunity: 0 – No: continue with code 25a 1 – Yes		24a
	Equal Opportunity: the organization expresses its commitment to giving the same chances in recruitment and promotion to all	Please fill in the number of times that the topic is referred to in a new context		24b

	employees regardless of race, gender, age, or handicap.	Please fill in the percentage of the reporting that addresses the amount of CSR input with regard to the topic		24c
		please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		24d
		Please fill in the percentage of the reporting that addresses the consistency of CSR input		24e
		please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		24f
		Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 24i 1 – Yes		24g
		Please fill in how the CSR practices are controllable		24h
		Please fill in the percentage of the reporting about the topic that addresses donations		24i
		Please fill in the percentage of the reporting about the topic that addresses sponsorship		24j
		Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		24k
		Please fill in the percentage of the reporting about the topic that addresses partnerships		24l
Working conditions	Indicate the presence, commitment, impact, controllability and tools with regard to working conditions.	Indicate if the organization reports about working conditions: 0 – No: continue with code 26a 1 – Yes		25a
	Working conditions: Organizations focus explicitly on safeguarding employees from harm at work (e.g. job-related injuries and workplace	Please fill in the number of times that the topic is referred to in a new context		25b

		violence).	Please fill in the percentage of the reporting that addresses the amount of CSR input with regard to the topic		25c
		The organization expresses its concern for protecting the safety of employees in the workplace along with their overall health Level. Includes save work surroundings, detail accidents, exposure to hazards, lost time and medical treatment due to incidents and management of health and safety in the corporation.	please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		25d
			Please fill in the percentage of the reporting that addresses the consistency of CSR input		25e
			please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		25f
			Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 25i 1 – Yes		25g
			Please fill in how the CSR practices are controllable		25h
			Please fill in the percentage of the reporting about the topic that addresses donations		25i
			Please fill in the percentage of the reporting about the topic that addresses sponsorship		25j
			Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		25k
			Please fill in the percentage of the reporting about the topic that addresses partnerships		25l
	Employee development	Indicate the presence, commitment, impact, controllability and tools with regard to employee development. Employee development: discussion of any professional development opportunities provided to employees through the company. Includes	Indicate if the organization reports about employee development: 0 – No: continue with code 27a 1 – Yes		26a
			Please fill in the number of times that the topic is referred to in		26b

	college tuition reimbursement plans, support for attending professional seminars, sponsoring of professional seminars for employees, granting of fellowships for employees, traineeships etc.	a new context		
		Please fill in the percentage of the reporting that addresses the amount of CSR input with regard to the topic		26c
		please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		26d
		Please fill in the percentage of the reporting that addresses the consistency of CSR input		26e
		please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		26f
		Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 26i 1 – Yes		26g
		Please fill in how the CSR practices are controllable		26h
		Please fill in the percentage of the reporting about the topic that addresses donations		26i
		Please fill in the percentage of the reporting about the topic that addresses sponsorship		26j
		Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		26k
		Please fill in the percentage of the reporting about the topic that addresses partnerships		26l
Energy use	Indicate the presence, commitment, impact, controllability and tools with regard to energy use.	Indicate if the organization reports about energy use: 0 – No: continue with code 28a 1 – Yes		27a
	Energy use: includes reduce energy consumption, energy efficiency,	Please fill in the number of times that the topic is referred to in		27b

		energy conservation, sources of energy, produce own clean energy	a new context:		
			Please fill in the percentage of the reporting that addresses the amount of CSR input with regard to the topic		27c
			please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		27d
			Please fill in the percentage of the reporting that addresses the consistency of CSR input		27e
			please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		27f
			Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 27i 1 – Yes		27g
			Please fill in how the CSR practices are controllable		27h
			Please fill in the percentage of the reporting about the topic that addresses donations		27i
			Please fill in the percentage of the reporting about the topic that addresses sponsorship		27j
			Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		27k
			Please fill in the percentage of the reporting about the topic that addresses partnerships		27l
Mobility		Indicate the presence, commitment, impact, controllability and tools with regard to mobility.	Indicate if the organization reports about mobility: 0 – No: continue with code 29a 1 – Yes		28a
		Mobility: discussion about actions with regard to more sustainable	Please fill in the number of times that the topic is referred to in		28b

		mobility. Includes video conferencing, commuting etc.	a new context:		
			Please fill in the percentage of the reporting that addresses the amount of CSR input with regard to the topic		28c
			please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		28d
			Please fill in the percentage of the reporting that addresses the consistency of CSR input		28e
			please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		28f
			Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 28i 1 – Yes		28g
			Please fill in how the CSR practices are controllable		28h
			Please fill in the percentage of the reporting about the topic that addresses donations		28i
			Please fill in the percentage of the reporting about the topic that addresses sponsorship		28j
			Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		28k
			Please fill in the percentage of the reporting about the topic that addresses partnerships		28l
Sustainable supply chain	Indicate the presence, commitment, impact, controllability and tools with regard to sustainable supply chain. Sustainable supply chain: concern about standards in	Indicate if the organization reports about a sustainable supply chain: 0 – No: continue with code 30a 1 – Yes		29a

	environmental/labour practices from suppliers. The organization reports about establishing and maintaining appropriate procedures to evaluate and select suppliers and contractors. Includes description of quality or product requirements on suppliers.	Please fill in the number of times that the topic is referred to in a new context:		29b
		Please fill in the percentage that addresses the amount of CSR input with regard to the topic		29c
		please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		29d
		Please fill in the percentage of the reporting that addresses the consistency of CSR input		29e
		please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		29f
		Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 29i 1 – Yes		29g
		Please fill in how the CSR practices are controllable		29h
		Please fill in the percentage of the reporting about the topic that addresses donations		29i
		Please fill in the percentage of the reporting about the topic that addresses sponsorship		29j
		Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		29k
		Please fill in the percentage of the reporting about the topic that addresses partnerships		29l
Recycling	Indicate the presence, commitment, impact, controllability and tools with regard to recycling.	Indicate if the organization reports about recycling: 0 – No: continue with code 31a 1 – Yes		30a

		Recycling: The collection and often reprocessing of discarded materials for reuse.	Please fill in the number of times that the topic is referred to in a new context:		30b
			Please fill in the percentage that addresses the amount of CSR input with regard to the topic		30c
			please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		30d
			Please fill in the percentage of the reporting that addresses the consistency of CSR input		30e
			please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		30f
			Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 30i 1 – Yes		30g
			Please fill in how the CSR practices are controllable		30h
			Please fill in the percentage of the reporting about the topic that addresses donations		30i
			Please fill in the percentage of the reporting about the topic that addresses sponsorship		30j
			Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		30k
			Please fill in the percentage of the reporting about the topic that addresses partnerships		30l
	Cradle to cradle	Indicate the presence, commitment, impact, controllability and tools with regard to cradle to cradle	Indicate if the organization reports about environmental impact: 0 – No: continue with code 32a 1 – Yes		31a

		Please fill in the number of times that the topic is referred to in a new context:		31b
		Please fill in the percentage that addresses the amount of CSR input with regard to the topic		31c
		please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		31d
		Please fill in the percentage of the reporting that addresses the consistency of CSR input		31e
		please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		31f
		Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 31i 1 – Yes		31g
		Please fill in how the CSR practices are controllable		31h
		Please fill in the percentage of the reporting about the topic that addresses donations		31i
		Please fill in the percentage of the reporting about the topic that addresses sponsorship		31j
		Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		31k
		Please fill in the percentage of the reporting about the topic that addresses partnerships		31l
Air quality	Indicate the presence, commitment, impact, controllability and tools with regard to air quality.	Indicate if the organization reports about air quality: 0 – No: continue with code 33a 1 – Yes		32a

		Air quality: includes reduce air pollution, improve air quality, prevent ozone depletion, spills and storage of CO2, CO2 performance ladder.	Please fill in the number of times that the topic is referred to in a new context:		32b
			Please fill in the percentage that addresses the amount of CSR input with regard to the topic		32c
			please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		32d
			Please fill in the percentage of the reporting that addresses the consistency of CSR input		32e
			please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		32f
			Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 32i 1 – Yes		32g
			Please fill in how the CSR practices are controllable		32h
			Please fill in the percentage of the reporting about the topic that addresses donations		32i
			Please fill in the percentage of the reporting about the topic that addresses sponsorship		32j
			Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		32k
			Please fill in the percentage of the reporting about the topic that addresses partnerships		32l
Development aid		The organization shows concern for developing countries to raise their standard of living.	Indicate if the organization reports about development aid: 0 – No: continue with code 34a 1 – Yes		33a

		Please fill in the number of times that the topic is referred to in a new context:		33b
		Please fill in the percentage of the reporting that addresses the amount of CSR input with regard to the topic		33c
		please fill in the percentage of the reporting that addresses the durability of CSR input with regard to the topic		33d
		Please fill in the percentage of the reporting that addresses the consistency of CSR input		33e
		please fill in the percentage of the reporting that addresses the impact of CSR with regard to the topic		33f
		Indicate if the CSR practices that are mentioned are controllable 0 – No: continue with code 33i 1 – Yes		33g
		Please fill in how the CSR practices are controllable		33h
		Please fill in the percentage of the reporting about the topic that addresses donations		33i
		Please fill in the percentage of the reporting about the topic that addresses sponsorship		33j
		Please fill in the percentage of the reporting about the topic that addresses employee voluntarism		33k
		Please fill in the percentage of the reporting about the topic that addresses partnerships		33l
Other	Other CSR topics of which the organization reports	Please fill in other CSR topics of which the organization reports		34
CSR in projects	Indicate to what extent engineering consultancy organizations use CSR in their projects with emphasis on making projects more	Indicate if the organization reports about using CSR in their projects		35a

	responsible	0 – No: continue with code 36a 1 – Yes		
		Indicate if the organization gives examples of using CSR in projects 0 – No 1 – Yes		35b
CSR service	Indicate if the organization reports about offering CSR services and tools. CSR service will help to solve social and environmental problems. General services of which the organization says that they are sustainable (for example soil advice) do not count. Only the services offered by the organization that really relate to CSR as for example a sustainability scan or a sustainability compass count.	Indicate if the organization reports about offering CSR services 0 – No: continue with code 37a 1 – Yes		36a
		Indicate if the organization gives examples of CSR services 0 – No 1 – Yes		36b
		Indicate if the organization reports about developing CSR service 0 – No 1 – Yes		36c
CSR products	Indicate if the organization reports about offering CSR products. CSR products will help to solve social and environmental problems. 14% of the engineering consultancies reports about experimenting with, offering or using CSR products in engineering projects.	Indicate if the organization reports about offering CSR products 0 – No: end of the codebook 1 – Yes		37a
		Indicate if the organization gives examples of CSR products 0 – No 1 – Yes		37b
		Indicate if the organization reports about developing CSR products 0 – No		37c

		1 – Yes		

Appendix 2: Manipulated texts

Condition	CSR motives	Explicitness
1	Other-serving	High
2	Other-serving	Moderate
3	Other-serving	Low
4	Self-serving	High
5	Self-serving	Moderate
6	Self-serving	Low

Condition 1

Noordland   Home   Over Noordland   Expertise   Projecten

U bent hier: Home >> Over Noordland>> Maatschappelijk verantwoord ondernemen

Over Noordland
De organisatie
Maatschappelijk verantwoord ondernemen
Organogram
Noordland in cijfers
Werken bij Noordland
Adressen
Certificaten

De visie van Noordland op maatschappelijk verantwoord ondernemen

Wij ondernemen maatschappelijk verantwoord met als hoofddoel een duurzame leefomgeving
Als advies- en ingenieursbureau gebruikt Noordland haar technische kennis om de fysieke aspecten van de leefomgeving te ontwerpen. We ondernemen maatschappelijk verantwoord en duurzaamheid speelt voor ons een zeer belangrijke rol omdat het bepalend is voor een betere leefomgeving. Op de korte of lange termijn is het cruciaal dat onze bedrijfsactiviteiten bijdragen aan een toekomstbestendige samenleving.
Een duurzame leefomgeving is onze grootste prioriteit.

07-08-2012 I Actieplan leegstand kantoren
02-08-2012 I Verbetering dijklinies
30-07-2012 I Herinrichting Rosariumpark
25-07-2012 I Klimaatscan 's-Hertogenbosch

Noordland voor:
- Bedrijven
- Bouw en vastgoed
- Overheden
- Waterschappen

Volg Noordland:
- Twitter
- Facebook
- LinkedIn

Condition 2

Condition 3

Condition 4

Noordland

Home   **Over Noordland**   Expertise   Projecten

U bent hier: Home >> Over Noordland>> Maatschappelijk verantwoord ondernemen

Over Noordland

De organisatie

Maatschappelijk verantwoord
ondernemen

Organogram

Noordland in cijfers

Werken bij Noordland

Adressen

Certificaten

De visie van Noordland op maatschappelijk verantwoord ondernemen

Wij ondernemen maatschappelijk verantwoord met als hoofddoel winst
Als advies- en ingenieursbureau gebruikt Noordland haar technische kennis om de fysieke
aspecten van de leefomgeving te ontwerpen. We ondernemen maatschappelijk verantwoord
en duurzaamheid speelt voor ons een zeer belangrijke rol omdat het bepalend is voor ons
financiële succes. Op de korte of lange termijn is het cruciaal dat onze bedrijfsactiviteiten
bijdragen aan onze winst. Winst is onze grootste prioriteit.

Nieuws

07-08-2012 I Actieplan leegstand kantoren
02-08-2012 I Verbetering dijklinies
30-07-2012 I Herinrichting Rosariumpark
25-07-2012 I Klimaatscan 's-Hertogenbosch

→ Naar het nieuwsoverzicht

Noordland voor:

▶ Bedrijven

▶ Bouw en vastgoed

▶ Overheden

▶ Waterschappen

Volg Noordland:

Twitter

Facebook

LinkedIn

Condition 5

Noordland

Home   **Over Noordland**   Expertise   Projecten

U bent hier: Home >> Over Noordland>> Maatschappelijk verantwoord ondernemen

Over Noordland

De organisatie

Maatschappelijk verantwoord
ondernemen

Organogram

Noordland in cijfers

Werken bij Noordland

Adressen

Certificaten

De visie van Noordland op maatschappelijk verantwoord ondernemen

Wij ondernemen maatschappelijk verantwoord. Mede met het doel winst
Als advies- en ingenieursbureau gebruikt Noordland haar technische kennis om de fysieke
aspecten van de leefomgeving te ontwerpen. We ondernemen maatschappelijk verantwoord
en duurzaamheid speelt voor ons een rol omdat het bijdraagt aan ons financiële succes.
Op de korte of lange termijn is het van belang dat onze bedrijfsactiviteiten bijdragen aan
onze winst. Winst is één van onze prioriteiten.

Nieuws

07-08-2012 I Actieplan leegstand kantoren
02-08-2012 I Verbetering dijklinies
30-07-2012 I Herinrichting Rosariumpark
25-07-2012 I Klimaatscan 's-Hertogenbosch

→ Naar het nieuwsoverzicht

Noordland voor:

▶ Bedrijven

▶ Bouw en vastgoed

▶ Overheden

▶ Waterschappen

Volg Noordland:

Twitter

Facebook

LinkedIn

Condition 6

Noordland

Home   **Over Noordland**   Expertise   Projecten

Over Noordland

De organisatie

Maatschappelijk verantwoord
ondernemen

Organogram

Noordland in cijfers

Werken bij Noordland

Adressen

Certificaten

De visie van Noordland op maatschappelijk verantwoord ondernemen

Wij ondernemen maatschappelijk verantwoord maar niet met als hoofddoel winst
Als advies- en ingenieursbureau gebruikt Noordland haar technische kennis om de fysieke aspecten van de leefomgeving te ontwerpen. We ondernemen maatschappelijk verantwoord maar duurzaamheid speelt voor ons een beperkte rol omdat het niet wezenlijk bijdraagt aan onze winst. Op de korte of lange termijn is het een bijkomend, maar niet het belangrijkste voordeel dat onze bedrijfsactiviteiten bijdragen aan onze winst.
Winst is niet onze grootste prioriteit.

Nieuws 🔊

07-08-2012 I Actieplan leegstand kantoren
02-08-2012 I Verbetering dijklinies
30-07-2012 I Herinrichting Rosariumpark
25-07-2012 I Klimaatscan 's-Hertogenbosch

➔ Naar het nieuwsoverzicht

Noordland voor:
▶ Bedrijven
▶ Bouw en vastgoed
▶ Overheden
▶ Waterschappen

Volg Noordland:
Twitter
Facebook
LinkedIn

Appendix 3: Pretest

> Lees onderstaande tekst aandachtig.

Het is de bedoeling dat u zich zo goed mogelijk probeert in te leven in de situatie.

U moet een advies- en ingenieursbureau inschakelen. De advies- en ingenieursbureaus waarmee u eerder zaken gedaan heeft, komen niet in aanmerking voor uw huidige opdracht. U besluit daarom op internet de websites van een aantal advies- en ingenieursbureaus te bekijken. Bij uw zoekactie komt u terecht op de website van Noordland. Een advies- en ingenieursbureau dat de diensten aanbiedt waarnaar u op zoek bent.

> Onderstaande tekst staat op de website van advies- en ingenieursbureau Noordland.

Het is belangrijk dat u deze tekst helemaal leest.

[Random 1 van 7 teksten]

Onderstaande stellingen gaan over de inhoud van de tekst die u net gelezen heeft.

U kunt de stellingen beantwoorden door aan te vinken in hoeverre u het eens bent met de stelling. De antwoorden variëren van 'helemaal mee oneens' tot 'helemaal mee eens'. U kunt maar één rondje aanvinken.

Noordland onderneemt maatschappelijk verantwoord uit **eigenbelang**

Helemaal mee oneens   O O O O O O O   Helemaal mee eens

De maatschappelijke verantwoordelijkheid van Noordland wordt **gedreven door winst**

Helemaal mee oneens   O O O O O O O   Helemaal mee eens

De maatschappelijke verantwoordelijkheid van Noordland focust zich op het **voordeel voor Noordland zelf**

Helemaal mee oneens   O O O O O O O   Helemaal mee eens

De maatschappelijke verantwoordelijkheid van Noordland wordt gedreven door **zorgen om de samenleving**

Helemaal mee oneens   O O O O O O O   Helemaal mee eens

De motieven van Noordland om maatschappelijk verantwoord te ondernemen zijn **onzelfzuchtig**

Helemaal mee oneens   O O O O O O O   Helemaal mee eens

Noordland onderneemt maatschappelijk verantwoord omdat zij **iets wil terugdoen voor de maatschappij**

Helemaal mee oneens   O O O O O O O   Helemaal mee eens

Onderstaande stelling gaat over de inhoud van de tekst die u net gelezen heeft.

U kunt de stelling beantwoorden door aan te vinken in hoeverre u het eens bent met de stelling. De antwoorden variëren van 'winst' tot 'bijdragen aan een duurzame samenleving'. U kunt maar één rondje aanvinken.

De reden van Noordland om maatschappelijk verantwoord te ondernemen is:

Winst	0 0 0 0 0 0 0	Bijdragen aan een duurzame samenleving

Onderstaande stellingen gaan over de inhoud van de tekst die u net gelezen heeft.
U kunt de stellingen beantwoorden door aan te vinken in hoeverre u het eens bent met de stelling.

Ik vind de informatie in deze tekst:

Onduidelijk	0 0 0 0 0 0 0	**Duidelijk**
Onaantrekkelijk	0 0 0 0 0 0 0	**Aantrekkelijk**
Slecht	0 0 0 0 0 0 0	**Goed**
Onbetrouwbaar	0 0 0 0 0 0 0	**Betrouwbaar**
Onrealistisch	0 0 0 0 0 0 0	**Realistisch**
Ongeloofwaardig	0 0 0 0 0 0 0	**Geloofwaardig**
Niet leuk	0 0 0 0 0 0 0	**Leuk**
Oninteressant	0 0 0 0 0 0 0	**Interessant**
Niet overtuigend	0 0 0 0 0 0 0	**Overtuigend**
Niet aansprekend	0 0 0 0 0 0 0	**Aansprekend**

Wat is uw geslacht?
0 Man
0 Vrouw

Wat is uw leeftijd?

___

Einde van het onderzoek. Bedankt voor uw medewerking. Dit onderzoek is uitgevoerd in opdracht van Tauw. Tauw verbindt ruimtelijke ontwikkeling onlosmakelijk met de zorg voor een goed leefklimaat en streeft daarom in al zijn adviezen naar duurzaamheid. Meer informatie over Tauw vindt u op www.tauw.nl

Appendix 4: Invitation questionnaire

Beste heer/mevrouw,

Vandaag de dag zijn er veel organisaties die maatschappelijk verantwoord ondernemen (MVO). Voor het afronden van mijn master Communication Studies aan de Universiteit Twente voer ik een wetenschappelijk onderzoek uit naar MVO in de advies- en ingenieursbranche.

Het onderzoek betreft een experiment met een fictief advies- en ingenieursbureau. Ik hoop op uw medewerking door het invullen van een vragenlijst. Het invullen van de vragenlijst kost maximaal 5 minuten. De door u ingevulde gegevens zijn anoniem en worden stikt vertrouwelijk behandeld. Het onderzoek wordt uitgevoerd in opdracht van een advies- en ingenieursbureau. Dit bureau wordt in het belang van het onderzoek pas aan het einde van de vragenlijst bekend gemaakt.

Mocht het zo zijn dat u tijdens uw dagelijkse werkzaamheden nooit in aanraking komt met advies- en ingenieursbureaus, dan verzoek ik u deze mail door te sturen binnen uw organisatie.

Bedankt voor uw medewerking, u kunt de vragenlijst invullen door te klikken op onderstaande link.

##URL##

Met vriendelijke groet,
Wieke Vosman
Student Communciation Studies
Universiteit Twente

Appendix 5: Questionnaire

Beste deelnemer,

Hartelijk dank voor uw medewerking aan dit onderzoek!

Met vriendelijke groet,
Wieke Vosman
Student Communication Studies
Universiteit Twente

___

> Lees onderstaande tekst aandachtig.

Het is de bedoeling dat u zich zo goed mogelijk probeert in te leven in de situatie.

U moet een advies- en ingenieursbureau inschakelen. De advies- en ingenieursbureaus waarmee u eerder zaken gedaan heeft, komen niet in aanmerking voor uw huidige opdracht. U besluit daarom op internet de websites van een aantal advies- en ingenieursbureaus te bekijken. Bij uw zoekactie komt u terecht op de website van Noordland. Een advies- en ingenieursbureau dat de diensten aanbiedt waarnaar u op zoek bent.

___

> Onderstaande tekst staat op de website van advies- en ingenieursbureau Noordland.

Het is belangrijk dat u deze tekst helemaal leest.

[Random 1 van 7 teksten]

___

Onderstaande stellingen gaan over de inhoud van de tekst die u net gelezen heeft.

U kunt de stellingen beantwoorden door aan te vinken in hoeverre u het eens bent met de stelling. De antwoorden variëren van 'helemaal mee oneens' tot 'helemaal mee eens'. U kunt maar één rondje aanvinken.

Noordland onderneemt maatschappelijk verantwoord uit **eigenbelang**

Helemaal mee oneens   O O O O O O O   Helemaal mee eens

De maatschappelijke verantwoordelijkheid van Noordland wordt **gedreven door winst**

Helemaal mee oneens   O O O O O O O   Helemaal mee eens

De maatschappelijke verantwoordelijkheid van Noordland focust zich op het **voordeel voor Noordland zelf**

Helemaal mee oneens   O O O O O O O   Helemaal mee eens

De maatschappelijke verantwoordelijkheid van Noordland wordt gedreven door **zorgen om de samenleving**

Helemaal mee oneens   O O O O O O O   Helemaal mee eens

De motieven van Noordland om maatschappelijk verantwoord te ondernemen zijn **onzelfzuchtig**

Helemaal mee oneens   0 0 0 0 0 0 0   Helemaal mee eens

Noordland onderneemt maatschappelijk verantwoord omdat zij **iets wil terugdoen voor de maatschappij**

Helemaal mee oneens   0 0 0 0 0 0 0   Helemaal mee eens

Onderstaande stelling gaat over de inhoud van de tekst die u net gelezen heeft.

U kunt de stelling beantwoorden door aan te vinken in hoeverre u het eens bent met de stelling. De antwoorden variëren van 'winst' tot 'bijdragen aan een duurzame samenleving'. U kunt maar één rondje aanvinken.

De reden van Noordland om maatschappelijk verantwoord te ondernemen is:

Winst   0 0 0 0 0 0 0   Bijdragen aan een duurzame

                                                             samenleving

---

Onderstaande stellingen gaan over de inhoud van de tekst die u net gelezen heeft.

U kunt de stellingen beantwoorden door aan te vinken in hoeverre u het eens bent met de stelling.

Ik vind de informatie in deze tekst:

Onduidelijk	0 0 0 0 0 0 0	**Duidelijk**
Onaantrekkelijk	0 0 0 0 0 0 0	**Aantrekkelijk**
Slecht	0 0 0 0 0 0 0	**Goed**
Onbetrouwbaar	0 0 0 0 0 0 0	**Betrouwbaar**
Onrealistisch	0 0 0 0 0 0 0	**Realistisch**
Ongeloofwaardig	0 0 0 0 0 0 0	**Geloofwaardig**
Niet leuk	0 0 0 0 0 0 0	**Leuk**
Oninteressant	0 0 0 0 0 0 0	**Interessant**
Niet overtuigend	0 0 0 0 0 0 0	**Overtuigend**
Niet aansprekend	0 0 0 0 0 0 0	**Aansprekend**

Onderstaande stellingen gaan over de inhoud van de tekst die u net gelezen heeft.

U kunt de stellingen beantwoorden door aan te vinken in hoeverre u het eens bent met de stelling.

Het beeld dat ik van Noordland heb is:

Slecht	0 0 0 0 0 0 0	**Goed**
Onvoldoende	0 0 0 0 0 0 0	**Voldoende**
Onbetrouwbaar	0 0 0 0 0 0 0	**Betrouwbaar**

Ongunstig	O O O O O O O	**Gunstig**
Niet prettig	O O O O O O O	**Prettig**
Ongeloofwaardig	O O O O O O O	**Geloofwaardig**
Negatief	O O O O O O O	**Positief**

Onderstaande stellingen gaan over uw selectie intentie.

U kunt de stellingen beantwoorden door aan te vinken in hoeverre u het eens bent met de stelling. De antwoorden variëren van 'erg laag' tot 'erg hoog'. U kunt maar één rondje aanvinken.

De waarschijnlijkheid dat ik voor Noordland zou kiezen is

| Erg laag | O O O O O O O | Erg hoog |

De kans dat ik Noordland zou inschakelen als advies- en ingenieursbureau is

| Erg laag | O O O O O O O | Erg hoog |

Mijn bereidheid om Noordland in te schakelen als advies- en ingenieursbureau is

| Erg laag | O O O O O O O | Erg hoog |

De verwachting dat ik overweeg om Noordland in te schakelen als advies- en ingenieursbureau is

| Erg laag | O O O O O O O | Erg hoog |

Onderstaande stellingen gaan over het belang van MVO bij organisaties.

U kunt de stellingen beantwoorden door aan te vinken in hoeverre u het eens bent met de stelling. De antwoorden variëren van 'erg onbelangrijk' tot 'erg belangrijk'. U kunt maar één rondje aanvinken.

Dat organisaties donaties geven aan goede doelen is

| Erg onbelangrijk | O O O O O O O | Erg belangrijk |

Dat organisaties mensen in nood helpen is

| Erg onbelangrijk | O O O O O O O | Erg belangrijk |

Dat organisaties werknemers en hun gezinnen helpen is

| Erg onbelangrijk | O O O O O O O | Erg belangrijk |

Dat organisaties het milieu beschermen is

| Erg onbelangrijk | O O O O O O O | Erg belangrijk |

Dat organisaties deelnemen aan maatschappelijke projecten is

| Erg onbelangrijk | O O O O O O O | Erg belangrijk |

Onderstaande stellingen gaan over uw persoonlijke betrokkenheid bij MVO.

U kunt de stellingen beantwoorden door aan te vinken in hoeverre u het met de stelling eens bent. De antwoorden
variëren van 'helemaal mee oneens' tot 'helemaal mee eens'. U kunt maar één rondje aanvinken.

Ik ben bezorgd over de omgeving

Helemaal mee oneens   0 0 0 0 0 0   Helemaal mee eens

De toestand van het milieu heeft invloed op mijn kwaliteit van leven

Helemaal mee oneens   0 0 0 0 0 0   Helemaal mee eens

Ik ben bereid om offers te brengen om het milieu te beschermen

Helemaal mee oneens   0 0 0 0 0 0   Helemaal mee eens

Ik ben me er bewust van dat mijn acties de omgeving beïnvloeden

Helemaal mee oneens   0 0 0 0 0 0   Helemaal mee eens

Overige vragen

Wat is doorslaggevender in uw besluit om zaken te doen met Noordland?

De prijs van de dienst   0 0 0 0 0 0 0   De maatschappelijke verantwoordelijkheid van Noordland

**U wilt een dienst afnemen van Noordland op basis van de tekst die u las op hun website. Wat is het percentage dat
u bereidt bent extra te betalen omdat Noordland maatschappelijk verantwoord onderneemt?**

0 0 %

0 1 %

0 2 %

0 3 %

0 4 %

0 5 %

0 6 – 10 %

0 11 – 20 %

0 21 – 30 %

0 Meer dan 30 %

In welke sector bent u werkzaam?

0 Landelijke overheid

0 Regionale overheid

0 Lokale overheid

0 Semi-overheid

0 Waterschap

0 Lucht- en ruimtevaart

0 Landbouw

0 Autobranche

0 Halffabricaten en bouwmaterialen

0 Chemicaliën

0 Conglomeraten

0 Consumentenproducten

0 Elektronica

0 Voedsel, drank en tabak

0 Logistiek

0 Machines en toestellen

0 Metaal

0 Olie en gas

0 Papier en verpakkingen

0 Geneesmiddelen

0 Diensten

0 Textiel

0 Nutsbedrijven

0 Afval

0 Anders namelijk_____

Wat is uw functie binnen uw organisatie?

0 Side-medewerker of manager

0 Inkoopmedewerker of manager

0 HSE (Health, Safety, Environment) medewerker of manager

0 MVO medewerker of manager

0 Kwaliteitsmedewerker of manager

0 Projectleider

0 Directeur

0 Anders namelijk: _____

Wat is uw werkervaring in aantal jaren?

0 0 t/m 5 jaren

0 6 t/m 10 jaren

0 11 t/m 15 jaren

0 16 t/m 20 jaren

0 21 of meer jaren

Bent u in uw organisatie betrokken bij het selectieproces van een advies- en ingenieursbureau?

0 Ja, altijd

0 Ja, vaak

0 Ja, soms

0 Ja, zelden

0 Nee

Als u op zoek bent naar een advies- en ingenieursbureau, bezoekt u dan websites van bureaus op internet?

0 Ja

0 Nee

Wat is uw geslacht?

0 Man

0 Vrouw

Wat is uw leeftijd?

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Einde van het onderzoek. Bedankt voor uw medewerking. Dit onderzoek is uitgevoerd in opdracht van Tauw. Tauw verbindt ruimtelijke ontwikkeling onlosmakelijk met de zorg voor een goed leefklimaat en streeft daarom in al zijn adviezen naar duurzaamheid. Meer informatie over Tauw vindt u op www.tauw.nl