

WHEN HONESTY IS THE BEST POLICY: THE EFFECT OF COMBINED MOTIVES AND INFORMATION SOURCE IN CSR COMMUNICATION

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Abstract

Participating in corporate social responsibility (CSR) has emerged as an effective way for companies to generate favorable consumer evaluations. However, insufficient communication of CSR bears the risk of negative responses. Communicating combined messages with both intrinsic and extrinsic motives helps companies to reap benefits from CSR. Using attribution theory, this study examines an effective balance between intrinsic and extrinsic motives in combined messages and the influence of the information source on consumer responses. An experiment was conducted with a sample of 184 university students using a 3 (motive combinations: values- and strategic-driven motives vs. values- and stakeholder-driven motives vs. strategic-driven and stakeholder-driven motives) x 2 (information source: internal vs. external) between subjects design based on fictional scenarios. Overall, findings indicate that a combination of values- and strategic-driven motives leads to most positive responses toward the firm, regardless the information source. Combinations including stakeholder-driven motives result in more positive responses coming from an external source than an internal source.

Keywords

Combined message, CSR, extrinsic, information source, intrinsic, motives

1. Introduction

In the last two decades corporate social responsibility (CSR) has become a major topic in the field of corporate communication. In 2001 the Commission of European Communities defined corporate social responsibility as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis” (p. 6). Recently, with the growing attention of the industry and stakeholders, the nature of CSR has changed: it is no longer an optional activity companies can voluntarily choose to participate in, but an environmental responsibility stakeholders expect companies to live up to (Mögele & Tropp, 2010). As a consequence, participating in CSR is almost universally promoted by different firms and non-profit organizations (Lee, 2008), pushing more and more organizations to jump on the CSR bandwagon in order to stay competitive in the market (Ligeti & Oravecz, 2009). That is why, in 2011 the Commission put forward a new definition of CSR as “the responsibility of enterprises for their impacts on society” (p. 6), highlighting the fact that companies should integrate social and environmental concerns into their business operations to meet their corporate social responsibilities.

This changing trend in the social conscious market environment creates a breeding ground for new challenges to arise. For example, managers are faced with questions surrounding what to communicate (i.e., message content) and how to communicate (i.e., channel) (Du, Bhattacharya, & Sen, 2010). Despite the findings that companies may benefit from CSR engagement, managers are increasingly recognizing the reputational risks that may derive from insufficient communication and implementation of CSR efforts. While consumers claim they want to be informed about companies' CSR efforts, they also quickly become skeptical about CSR motives when a company pro-active promotes its good deeds (Morsing, Schultz, & Nielsen, 2008), leading to the perception the company is untrustworthy and

calculating (Mögele & Tropp, 2010). For that reason, a growing body of research identifies effective communication of companies' responsibility as the key issue associated with CSR (Dawkins, 2004; Du et al., 2010; Lee, 2008; Morsing & Schultz 2006). This study focuses on reducing negative consumer responses and explores how companies may communicate CSR motives effectively by exploring the effect of message content and information source on consumer reactions.

2. Theoretical background

2.1 CSR

The engagement of companies in CSR is not just based on the ideological belief that firms have to contribute to their ethical duty, but rather based on the fundamental thinking that coherent CSR initiatives offer business benefits (Du et al., 2010). Prior research has found that CSR has positive outcomes on corporate' financial performance (Margolis & Walsh, 2003; Sen & Bhattacharya, 2001; van Beurden & Gössling, 2008), strengthens the relationships with consumers, and - over the long run - improves corporate reputation (Du et al., 2010; Maignan, Ferrell, & Ferrell, 2005; Pomeroy & Johnson, 2009). Consistent with these findings, other academic studies investigated the wide range of consumer responses to CSR. The results reveal that by investing in social initiatives, a company will be able to generate favorable attitudes towards the firm and behaviors such as purchase intention (Becker-Olsen, Cudmore, & Hill, 2006; Dawkins, 2004; Du et al., 2010; Ellen, Webb, & Mohr, 2006; Groza, Pronschinske, & Walker, 2011; Sen & Batacharya, 2001). For example, in a recent study Groza et al. (2011) demonstrated that consumers' attitude toward the firm and purchase behavior vary with the strategic nature of a CSR initiative. Additionally, perceived attributions mediate the relationship between CSR initiative and consumer

responses. In a more detailed study on different consumer reactions, Becker-Olsen et al. (2006) found that CSR efforts of firms enhance also consumers' perceptions about corporate credibility. Furthermore, Du, Bhattacharya, and Sen (2007) attested that by being socially responsible an organization can turn consumers in company ambassadors who enact in advocacy behavior such as positive word-of-mouth and resistance to negative company news.

Although consumers are positive about socially responsible companies (Mohr, Webb, & Harris, 2010; Morsing & Schultz, 2006; Xiaoli & Kwangjun, 2007), the scholars stress the importance of efficient CSR communication in order to benefit from CSR efforts. While Groza et al. (2011) suggest that proactive communication of CSR information leads to more positive attitudes toward the company and purchase intention than reactive communication, Becker-Olsen et al. (2006) conclude that enhanced corporate credibility is due to carefully selected CSR initiatives and appropriate promotion of socially responsible efforts. Similarly, Du et al. (2007) have found that the same CSR actions can result in different consumer reactions regarding word-of-mouth and resistance to negative information depending on how the company chooses to shape the visibility of their activities to the public. For that reason, companies develop guidelines and communication strategies for promoting CSR to stakeholders through, for example, annual reports (Sweeney & Coughlan, 2008), their corporate website (Maignan & Ralston, 2002), and social media (Du & Vieira, 2012).

In spite of their high demand of learning about CSR activities (Dawkins, 2004), consumers become quickly skeptical about a company's CSR action. Insufficient communication bears the risk of engendering negative reactions such as skepticism (Mohr et al., 2010), which is conceptualized as consumer distrust or disbelief of marketer actions and is a cognitive response to communications events (e.g., Forehand & Grier, 2003; Obermiller & Spangenberg, 1998). Jones and Pittman (1982) define this backfire effect as self-promoter's paradox. Communicating social or environmental initiatives represents a reputation risk

because consumers tend to assume that companies promoting their competence through CSR have to hide something (Brown & Dacin, 1997). Since consumers care more about the reasons why companies endorse CSR actions rather than what type of CSR they endorse (Ellen et al., 2006; Kim, 2011), this backfire effect does not result from the CSR initiative itself but from the evaluation of the organizational motivation to engage in CSR (Walker, Heere, Parent, & Drane, 2010).

As an umbrella term for a set of theories, the attribution theory (Heider, 1958) provides an explanation for the processes by which individuals evaluate motives of others in order to understand their behavior (Kelley & Michela, 1980). The theory states that individuals attribute observed behavior either to a person's internal disposition (e.g., as a characteristic of a person) or to external constraints (e.g., situational factors). Internal attribution will have individuals focus on honest, intrinsic motives for the person to enact in a certain behavior. On the other hand, external attribution will have individuals to focus on extrinsic motives, which in turn lead individuals to assign the behavior to external factors. Within this framework, consumers think that a company participates in CSR for their sincere interest in the cause when they assign internal attributions. In contrast, when consumers assign external attributions, they may conclude that the company is participating in CSR because of situational factors, such as pressure from the market. The motives consumers assign to a firm's CSR engagement influence their evaluation of the firm (Campbell & Kirmani, 2000; Ellen, Mohr, & Webb, 2000; Ellen et al., 2006). But, when do consumers make internal or external attributions? Obermiller and Spangenberg (1998) argue that contextual information, such as claims made in the message and characteristics of the information source, play an important role in message acceptance. Thus, what (i.e., message content) and how (i.e., information source) an organization communicates CSR affects the attribution process of consumers that may, or may not, trigger skepticism and harm the firm

evaluation (Yoon, Gürhan-Canli, & Schwarz, 2006). Because motives of firms to participate in CSR are crucial for consumer responses, this study focuses on CSR motives as message content.

2.2 CSR motives

In general, consumers make intrinsic or extrinsic attributions concerning a company's participation in CSR. Prior research has found that consumers are more likely to have negative attitudes, beliefs and behaviors toward the organization when they assign extrinsic motives (i.e., desire to increase profits, improve reputation, relief the pressure of stakeholders) compared to intrinsic motives (i.e., a sincere concern for social welfare) (Becker-Olsen et al., 2006; Ellen et al., 2006; Elving, 2006; Mohr et al., 2001; Yoon et al., 2006).

However, recent studies suggest that the attribution process is more complex: perceived extrinsic motives do not necessarily lead to external attributions and therefore do not necessarily result in negative outcomes. For example, Becker-Olsen and colleagues (2006) demonstrate that even if consumers perceived a firm as profit-driven in its actions, there were no negative effects on perceived corporate credibility. Moreover, consumers who attributed both intrinsic and extrinsic motives to a CSR message reported more positive responses to the firm, greater purchase intention (Ellen et al., 2006; Kim & Lee, 2012), and lower consumer skepticism (Timmer, Janssen, Beldad., & de Jong, 2012) than those who attributed either extrinsic or intrinsic motives. These findings suggest that consumers are not only aware of firms' extrinsic motivations to participate in CSR, but also accept them up to a certain level (Ellen et al., 2006). In that way, a combined message not only has more positive effects on consumer reactions in comparison to a message with extrinsic motives, but even in comparison to a message with intrinsic motivation claims.

These results are surprising considering that, according to the attribution theory, presenting extrinsic motives should only heighten their salience and worsen the already negative impact of extrinsic motives, leading consumers to view the CSR effort as externally motivated. The findings by Ellen et al. (2006) might give an explanation for the positive effect on consumer evaluations when extrinsic motives attributed in combination with intrinsic motives. The scholars proved that attributions are more dimensional than typically examined. Rather than categorizing attributions into one simple dimension (intrinsic vs. extrinsic), they posit that consumers are likely to elaborate on the message by the means of three specific attributions which include: values-driven (e.g., company engages in CSR purely because of its concern for social problems), stakeholder-driven (e.g., company engages in CSR because of pressure from stakeholders) and strategic-driven (e.g., company engages in CSR because they want to increase sale or reduce harm) motives.

While values-driven motives refer to intrinsic motives and are internally attributed, stakeholder- and strategic-driven motives are examples of extrinsic motives. These components differ in valence. When consumers believe that the firm engages in CSR to satisfy the expectations of stakeholders (stakeholder-driven), they perceive the motives negatively. On the other hand, strategic-driven motives are perceived positively, because consumers believe that a firm can achieve its business objectives while supporting the cause. In this vein, strategic-motivated social behavior derives from economic reasoning rather than a moral one (Vlachos, Theotokis, & Panagopoulos, 2009), make it likely that consumers tend to assign CSR engagement more internally than externally, when they attribute strategic-driven motives. Supporting this assumption, different studies indicate that values-driven and strategic-driven motives lead to increased attitude toward the company, purchase intention (Groza et al., 2011), and lower consumer skepticism, while stakeholder-driven motives result in negative evaluations (Skarmas & Leonidou, 2013). Thus, the acceptance of extrinsic

motives that was constituted in prior research in the field of CSR (i.e., Becker-Olsen et al., 2006; Ellen et al., 2006; Kim & Lee, 2012) might be due to the effects of perceived strategic-driven motivations on consumer reactions, whereas negative effects of extrinsic motives may be due to the attribution of stakeholder-driven motives.

Because extrinsic motives differ in valence, organizations have to carefully consider which extrinsic motives they want to present in the message. When consumers think that organizational benefits of the CSR efforts exceed the social benefits, a combined message could accelerate negative evaluations (Porter & Kramer, 2006). For that reason, managers have to determine the balance between intrinsic and extrinsic motives in a combined CSR message in order to generate favorable attitudes, beliefs and behavior, and reduce skepticism.

Findings by Ellen et al. (2006) on combined motive attributions indicate that responses to the firm and purchase intention are most positive when consumers attribute both values- and strategic-driven motives to the firm. Therefore, they suggest that managers should always present values-driven motives and not hesitate to promote strategic-driven ones to benefit from CSR. Further, they advise companies to minimize any references to stakeholder-driven reasons because they could result in negative consumer evaluations.

Despite a wide range of studies pointing to the conclusion that consumers tend to attribute more than one motive to a CSR initiative (Ellen et al., 2006; Groza et al., 2011; Kim, 2011; Vlachos et al., 2009) and some combinations may be more effective than others (Ellen et al., 2006), there is no empirical study investigating which combination of communicated intrinsic and extrinsic motives is most effective. This study investigates a balance between intrinsic and extrinsic motives in a combined CSR message that leads to favorable consumer responses. To achieve a complete investigation of different combinations of motive claims,

the combination of strategic-driven and stakeholder-driven motives is also included in this study. This results in the following hypothesis:

H1: A combination of both values- and strategic-driven motives leads to more positive consumer responses than a combination of values- and stakeholder-driven motives compared to a combination of strategic- and stakeholder-driven motives.

If there is other contextual information available to consumers besides message content, they may use it to ascertain the company's true motives. One important piece of contextual information is the information source (Priester & Pretty, 2003; Szykman, Bloom, & Blazing, 2004). Certain characteristics of the information source can enhance or detract from the potential effects of the message to achieve certain attitudes or beliefs (Obermiller & Spangenberg, 1998; Wilson & Sherell, 1993). Despite given evidence that consumer assign different attributions to a CSR initiative depending on the source of the message (Groza et al., 2011), little research has been done on the exact influence of the information source in the field of CSR. There is clearly a need to examine the effect of the information source on combined CSR messages and consumer reactions.

2.3 Information source

One relevant characteristic of the information source is identified as credibility and found to be a major determinant of the effectiveness of communication (Walster, Aronson, & Abrahams, 1966). A communicator is perceived as credible if communicated statements are considered as truthful. In a review about the effects of the credibility of the information source on persuasion, Pornpitakpan (2004) came to the conclusion that a high-credibility source is more persuasive than a low-credibility source in influencing attitudes and beliefs, because positive characteristics of the information source enhance the value of the information in the message and impact the acceptance of the message (Ohanian, 1991).

Companies have adopted two main communication strategies to expose their CSR participation through an external information source (i.e., media) and internal information source (i.e., company) (David, Kline, & Dai, 2005). In this study the information source is conceptualized as the ‘communicator’ who sends the message rather than the message channel. Despite the fact that consumers expect to learn about CSR initiatives from both internal and external information sources, they think that an external source is more credible than internal one (Dawkins, 2004; Harmon & Coney, 1982; Myers, Kwon, & Forsythe, 2012). As a consequence, consumers evaluate companies negatively when the CSR information is released directly from the company and positively when an external source informs them about a CSR engagement (Kim, 2011; Yoon et al., 2006; Yu & Yu, 2012).

Wiener, Laforge and Goolsby (1990; Brandt, Vonk, & Knippenberg, 2011) demonstrate that these findings are the result of perceived self-interest. Consumers perceive information from the company as being self-interested, questioning the credibility of the message and firm, whereas information from an external source is less susceptible to bias and therefore perceived as credible. Because consumers are aware of the fact that CSR activities always include image promotion (Yoon et al., 2006), internal communication about their CSR efforts makes consumer suspicious about organizational motives and leads them to the conclusion that a company which has a sincere interest in the cause would not ‘brag’ about its good deeds. These findings lead to the following hypothesis:

H2: CSR communication through an external source will result in more positive consumer responses than through an internal source.

Of more interest, however, is the interaction effect between the information source and the message content since Walster et al. (1966, p. 326) argue that “[...] the credibility of a communicator may not be simply a function of his abstract characteristics but, rather, may be

dependent upon an interaction between his characteristics and the nature of the communication”. They have found that a low-credibility communicator gains in effectiveness and credibility when he argues opposed his self-interest. This effect was only found for communicators low in credibility and not for high-credibility sources. Later research on two-sided messages in advertising which include both positive and some negative product information supports these results (Bohner, Einwiller, Erb, & Siebler, 2003; Eisend, 2006; Eisend, 2010). These findings can be explained by the attribution theory which states that a communicator who acknowledges counterarguments or deliberately points out weaknesses is likely to be perceived as acting against its own interest, yet acting upon its internal disposition toward telling the truth. As a result, the message as a whole is more likely to be viewed as valid rather than biased toward the communicator’s self-interest (Kelley, 1973). In this vein, it is expected that the source credibility of an internal source will be enhanced when a combined message including both intrinsic and extrinsic motivation claims is communicated.

Still, managers cannot automatically assume that consumers will perceive an advertisement more favorably, as long as they combine some intrinsic and extrinsic motives in their message. The valence of the extrinsic motives is critical in combination with the self-interest of the communicator. For example, Bohner et al. (2003) demonstrated that two-sided messages in adverts (internal source) are most effective if they feature fewer negative than positive product attributes. Too much negative information about product outweighs the gains in credibility. The right balance between positive and negative information is the key to effective communication for advertisers. In the context of CSR, acknowledging extrinsic motives will increase the credibility of the information source, however, the valence of the extrinsic motives will indicate if the benefits due to enhanced credibility will occur or if the extrinsic motives will outweigh the gains of source credibility.

The earlier discussion argues that strategic-driven extrinsic motives are perceived positively, whereas stakeholder-driven motives are perceived negatively. Therefore it is expected that the credibility of the internal source will be enhanced and lead to beneficial outcomes on consumer responses when a combination of values-driven and strategic-driven motives will be promoted. Supporting this notion, Groza et al. (2011) have found that CSR initiatives on values-driven and strategic-driven motives were magnified when the information originated from the company. On the other hand, the source effect does not apply for the external source, because it is already perceived as credible. Therefore, coming from an external source the inclusion of extrinsic motives should only heighten their salience, as it is stated by the attribution theory. Hence, the following hypothesis results:

H3a: A CSR message including both values-driven and strategic-driven motives will result in more positive consumer responses when it is communicated through an internal source (vs. external source).

In comparison, when a combination of values- and stakeholder-driven motives is communicated through an internal source, the negative perception of stakeholder-driven motivations will outweigh the gains in source credibility and lead to the assumption that the company engages in CSR because of external factors. As a result, consumers will maintain unfavorable evaluations based on the stakeholder-driven motives. For that reason, Groza et al. (2011; Walster et al., 1966) suggest that when a CSR initiative induces the perception of stakeholder-driven motives, it should be communicated through an external source rather than an internal source. According to the persuasion knowledge model (PKM) (Friestad & Wright, 1994) consumers develop an understanding of the persuasion attempts from the company (e.g., via adverts, direct company communication, etc.) and use this knowledge to resist persuasion. When the inclusion of stakeholder-driven motives outweighs the gains of the source effect, communicating the message through an internal source might lead to more

persuasion knowledge and in turn generate negative consumer evaluations. In contrast, presenting a combination of values- and stakeholder-driven motives externally might portray the company as not sincerely interested in the cause, but it should nevertheless be viewed as less manipulative coming from an external source. These findings lead to the following hypothesis:

H3b: A CSR message including the combination of values-driven and stakeholder-driven motives will result in more positive consumer responses when it is communicated through an external source (vs. internal source).

The same argumentation applies for the combination of strategic-driven and stakeholder-driven motives. The positive effect of strategic-driven motives is expected to be outweighed by negative perceptions of stakeholder-driven motives. Therefore, the combination of strategic-driven and stakeholder-driven motives should be communicated through an external source in order to generate favorable consumer evaluations, leading to the following hypothesis:

H3c: A CSR message including the combination of strategic-driven and stakeholder-driven motives will result in more positive consumer responses when it is communicated through an external source (vs. internal source).

Furthermore, the combination of values-driven and strategic-driven motives that is released directly from the company is expected to be the most effective communication because it has the highest beneficial source effect, leading to the following hypothesis:

H3d: A CSR message that includes the combination of values-driven and strategic-driven motives and is released internally (vs. externally) will result in more positive consumer responses than a combination of values-driven and stakeholder-driven

motives and strategic-driven and stakeholder-driven motives that are released externally (vs. internally).

In sum, this study posits that different combinations of CSR-related motives – namely values-, strategic-, and stakeholder-driven motives – in combination with the information source (internal vs. external) influence consumer responses regarding the CSR initiative.

Figure 1 presents the study's model.

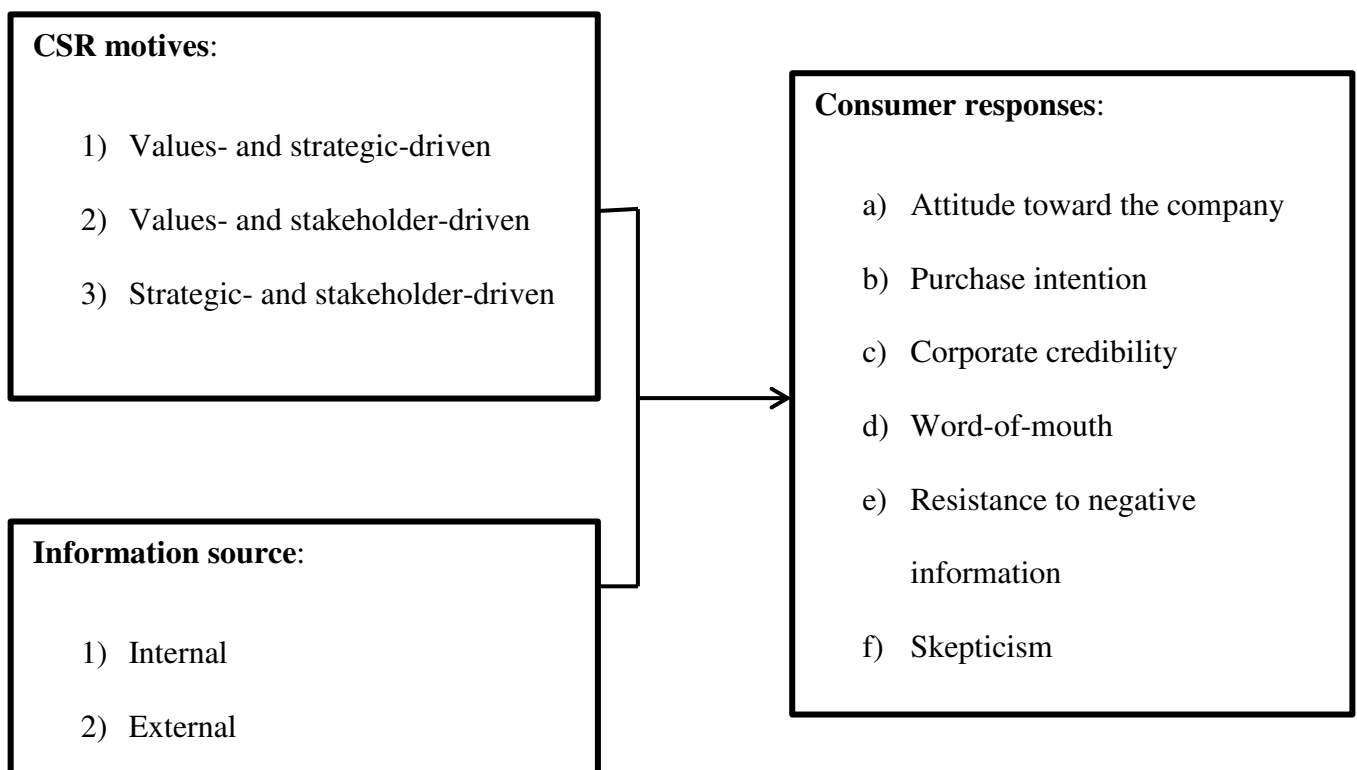


Figure 1. Research model.

3. Method

To test the influence of different messages presenting combinations of both intrinsic and extrinsic motives through either a company source or an external source a 3 (CSR motivation: values-driven and strategic-driven vs. values-driven and stakeholder-driven vs. strategic-driven and stakeholder-driven) X 2 (information source: internal vs. external) randomized between-subjects full-factorial design was developed. A paper questionnaire including a scenario was distributed to a random sample of 184 university students, yielding 166 usable surveys. Participants were assigned randomly to one of the six experimental conditions and instructed to read the scenario, and after that answer the questions. The sample was 56.6% males and 42.8% females. The average age was 22 years, spread between 18 to 30 years. Participants were equally distributed over the six conditions with respect to sex, age, and education; each condition contained 25 - 30 participants. Table 1 shows the distribution of sex, age, and education over the six experimental conditions.

Table 1

Distribution of Sex, Age, and Education for Each of The Conditions and in Total (N = 166)

		Internal source (N = 88)			External source (N = 78)			
Descriptives		Val-Str	Val-Sta	Str-Sta	Val-Str	Val-Sta	Str-Sta	Total
Sex								
	Male	17	21	15	16	13	12	94
	Female	12	7	15	9	15	13	71
	Missing	0	0	0	0	1	0	1

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Age								
	Mean	22.28	23.34	22.17	22.92	22.04	21.92	22.45
	(SD)	(2.10)	(2.36)	(2.37)	(2.29)	(2.28)	(2.21)	(2.30)
Education								
	HAVO	2	0	0	0	0	0	2
	VWO	14	10	20	11	16	16	87
	MBO	0	0	0	1	0	0	1
	HBO	5	5	5	7	6	5	33
	WO	8	14	4	6	6	4	42
	Other	0	0	0	1	0	0	1
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Total		29	29	30	25	28	25	166
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The scenarios involved a fictional energy supplying company (Energy International). Using a fictional company minimizes any confounds due to preexisting attitudes toward the company (Brown & Dacin, 1997; Wagner, Lutz, & Weitz, 2009). An energy company was chosen as a focal company because of the high general level of CSR in the energy sector which makes it a realistic context for CSR communication. The CSR initiative described in the text involved the stimulation of electrical driving and the development of an infrastructure of charging stations throughout the Netherlands. This CSR activity was chosen for two reasons. First, electrical driving proved effective in the study by Timmer et al. (2012) on combined CSR messages and, second, electrical driving has a high fit with the business of the organization. Fit is considered to be a general requirement for successful CSR (Du et al. 2010).

3.1 Independent variable CSR motives

The first independent variable in this experiment is CSR motives. Motives were manipulated by providing either a combination of values-driven and strategic-driven motives (responsibility for a better environment and retain competitiveness), a combination of values-driven and stakeholder-driven motives (responsibility for a better environment and meeting stakeholders' expectations), and a combination of strategic-driven and stakeholder-driven motives (retain competitiveness and meeting stakeholders' expectations) regarding a CSR initiative of the company. Figure 2 shows the three combinations of motives.

Values- and strategic-driven motives: With the project we want to contribute to a more sustainable environment. As an organization we operate in a dynamic and fast changing society and we consider it as our responsibility to act in a social and environmental responsible manner and to contribute to a greener environment. In order to stay competitive, we also have to be a healthy company with a profitable character. Therefore, we are increasingly investing in projects in the field of profitability, sustainability and the environment.

Values- and stakeholder-driven motives: With the project we want to contribute to a more sustainable environment. As an organization we operate in a dynamic and fast changing society and we consider it as our responsibility to act in a social and environmental responsible manner and to contribute to a greener environment. We also want to meet the expectations of our stakeholders who value a socially responsible understanding to the environment. Therefore, we are increasingly investing in projects in the field of profitability, sustainability and the environment.

Strategic- and stakeholder-driven motives: As an organization we operate in a dynamic and fast changing society. In order to stay competitive, we also have to be a healthy company with a profitable character. We also want to meet the expectations of our stakeholders who value a socially responsible understanding to the environment. Therefore, we are increasingly investing in projects in the field of profitability, sustainability and the environment.

Figure 2. Combinations of CSR motives

A manipulation check of the motives was included to assess whether the study participants properly recognized the manipulation. The participants were asked to indicate which of the following statements they have read in the text: ‘Energy International aims to contribute to improving sustainability and a greener environment’, ‘Energy International wants to be a healthy company with a profitable character in order to be able to participate in the growing competition’, and ‘Energy International wants to meet expectations of its stakeholders’ using a seven-point Likert-scale ranging from 1 (not applicable at all) to 7 (strongly applicable). There was a statistically significant difference between the groups ($F(6, 322) = 14.111, p = .000$) as determined by one-way ANOVA. The Bonferroni post-hoc test revealed that in the condition including values-driven and strategic-driven motives claims regarding values ($M = 5.83, SD = .96, p < .05$) and strategic ($M = 5.28, SD = 1.42, p < .05$) were significantly higher than claims regarding stakeholders ($M = 3.94, SD = 1.54, p < .05$). Similarly, the motives regarding values ($M = .04, SD = 1.08, p < .05$) and stakeholders ($M = 5.5, SD = 1.16, p < .05$) were significantly higher than strategic-driven motives ($M = 4.44, SD = 1.7, p < .05$) in the condition including values-driven and stakeholder-driven motives. However, no significant differences between the motives claims were found in the condition presenting a combination of strategic-driven and stakeholder-driven. Thus, the manipulation of motives only partly worked as intended for the combination of values- and strategic-driven motives and values-driven and stakeholder-driven motives, but not for the combination of strategic- and stakeholder-driven motives. The results regarding strategic- and stakeholder-driven motives need to be interpreted with caution.

3.2 Independent variable information source

The second independent variable in this study is the information source which was manipulated by either providing an advert from the company (internal information source) or a newspaper article (external information source). The two stimuli were chosen because they

are proven effective in prior research regarding the information source (e.g., company source vs. unbiased source) (Groza et al., 2011; Kim, 2011). In producing the stimuli material, the same contents and photos were used in both the newspaper articles and the adverts with little variation to reflect the two information sources' unique characteristics. Both newspaper article and advert were composed of a photo and blocks of text. The sizes of news and adverts were equivalent, but wording and layout were modified according to reflect the characteristics of the different communicators. For example, key features of newspaper articles were used, such as a headline, by-line (reference to the writer), and an introduction (Schneider & Raue, 2003). In the advert a slogan (“...maakt duurzaam rijden mogelijk”) and the company logo were displayed (Rossiter & Bellman, 2005). Further, in the advert the consumer was addressed directly in the second person, while in the article the text was written objectively in the third person. It was stated that the mock article was taken from the newspaper NRC Handelsblad. This newspaper is chosen because research indicates that this is a highly credible source (Newcom Research & Consultancy, 2011).

For the information source manipulation check, participants were instructed to respond to a seven-point Likert-scale ranging from 1 (Energy International) to 7 (NRC Handelsblad). An independent-samples t-test revealed that there was a significant difference between the internal and the external source condition with $t(164) = -55.115$, $p < .05$. The data showed that the mean score for the internal source ($M = 1.13$, $SD = .39$) was significantly lower than for the external source ($M = 6.42$, $SD = .79$). So, participants scored lower on the scale when they have seen an advert and higher when they have seen an article. Additionally, participants were asked to fill in a seven-point bipolar Likert-scale measuring source credibility that was adopted by McCroskey and Teven (1999) and complemented with four items from Harmon and Convey (1982), resulting in an eleven item scale. The items regarding the information source were anchored by adjectives such as ‘good/bad’, ‘*trustworthy/untrustworthy*’ and

‘open-minded/not open-minded’. This construct was found to be reliable with a Cronbach’s alpha of .72. An independent-samples t-test showed that there were no significant differences between advert and article, concluding that participants perceived both stimuli as credible.

Furthermore, to check the fit between the CSR initiative and the company a bipolar scale measuring perceived fit was adopted from Lafferty (2007). The scale included four items, such as ‘I think the relationship between [organization] and their CSR projects for electrical driving is logical/not logical’ and was measured on a seven-point Likert-scale. This construct was found to be reliable with a Cronbach’s alpha of .83. An ANOVA revealed that there were no significant differences between the conditions regarding the fit between the company and the CSR initiative. Thus, participants perceived the fit equally over the six conditions.

3.3 Dependent variables

In order to measure skepticism, the four item scale measuring skepticism toward environmental claims by Mohr, Eroglu, and Ellen (1998) and Obermiller & Spangenberg (1998) was adopted. Items were adjusted to fit the context of this study (“ad” was replaced with “message”). The scale included items such as ‘*The environmental claims in this message are intended to mislead rather than inform consumers*’ and ‘*Most environmental claims are true*’. This construct was found to be reliable with a Cronbach’s alpha of .84.

The scale measuring purchase intention is based on Dodds, Monroe, and Grewal (1991) and complemented with an item from David et al. (2005) resulting in a four item scale. The items were adjusted to fit the context of purchasing services. The final scale included items such as: ‘The likelihood of purchasing products or services for [organization] is high’ and ‘the probability that I would consider buying products or services from [organization] is *high*’. This construct was found to be reliable with a Cronbach’s alpha of .92.

Corporate credibility was measured by a four item scale adopted from Becker-Olsen et al. (2006) involving items such as: '*[Organization] is a firm I can trust*' and '*The [organization] is a firm that cares about its customers*'. This construct was found to be reliable with a Cronbach's alpha of .78.

In order to measure consumer resistance to negative information a three item scale adopted from Skarmeas and Leomidou (2013) was used. The items were adjusted to fit the context of this study ("retailer" was replaced by "organization name"). The items included statements as: '*If this [organization] did something I did not like, I would be willing to give it another chance*'. This construct was found to be reliable with a Cronbach's alpha of .84.

Attitude toward the firm was measured by a four items bipolar scale anchored by the adjectives '*dislike/like*', '*unfavorable/favorable*', '*negative/positive*', and '*socially irresponsible/socially responsible*' (Xiaoli & Kwangjun, 2007). A high score on this variable indicates a positive attitude toward the firm (Elving, 2012). This construct was found to be reliable with a Cronbach's alpha of .86.

The three item construct of word-of-mouth was measured on a bipolar scale (Skarmeas & Leomidou, 2013). The items were adjusted to fit the context of this study ("retailer" was replaced by "organization name") and involved statements as: '*I would talk down/up this [organization] to people that I know*'. This construct was found to be not reliable with a Cronbach's alpha of .53 and was excluded from further analyses.

All dependent variables were measured on a seven-point Likert-scales anchored by 1 and 7. Because the study was conducted with a Dutch population, the items regarding source credibility, attitude toward the company, resistance to negative information and word-of-mouth were translated using the forward-backward translation method. Further, already

translated items adopted from Timmer et al. (2012) were used for the scales regarding skepticism, purchase intention, and corporate credibility.

4. Results

The results present analysis regarding the hypothesis testing, starting with a MANOVA to indicate differences between the groups, followed by main effects of CSR motives and information source on consumer responses and concluding with the interaction effect.

4.1 Hypothesis tests

To test the hypotheses, a multivariate analysis of variance was conducted in order to test differences between the groups. Table 2 displays the results of the MANOVA. An alpha level of .05 is used for all statistical tests.

Table 2

Multivariate Analysis of Variance (MANOVA) Test Results for Consumer Responses (N = 166)

	Wilks's	F	df	p	η^2
Motives	.875	2.157	312	.020*	.065
Information source	.932	2.293	156	.048*	.068
Motives x Source	.832	3.015	312	.001*	.088

Note. *p < .05

Significant multivariate differences were found for both motives ($F(10, 312) = 2.157$, $p = .020$; Wilks Lambda = .875; partial eta squared = .065) and information source ($F(5, 156) = 2.293$, $p = .048$; Wilks Lambda = .932; partial eta squared = .068). Also, an interaction

effect was found ($F(10, 312) = 3.015, p = .001$; Wilks Lambda = .832; partial eta squared = .088). The partial eta squared indicates that the effect is of medium strength.

Further, to indicate the effects of CSR motives, information source and the interaction effect on the dependent variables, an univariate analysis of variance was conducted. Table 3 presents the results.

Table 3

Univariate Analysis of Variance (ANOVA) Test Results for Consumer Responses (N = 166)

	F	df	p	η^2
A. Attitude toward the company				
Motives	3.881	2	.023*	.046
Information Source	.023	1	.878	.000
Motives x Information source	.228	2	.796	.003
B. Purchase intention				
Motives	1.170	2	.313	.014
Information Source	.083	1	.774	.001
Motives x Information source	7.380	2	.001*	.084
C. Corporate Credibility				
Motives	6.643	2	.002*	.077
Information Source	4.239	1	.041*	.026
Motives x Information source	.958	2	.386	.012
D. Resistance to negative information				
Motives	.059	2	.943	.001
Information Source	6.484	1	.012*	.039
Motives x Information source	3.190	2	.044*	.038

E. Skepticism

Motives	.131	2	.878	.002
Information Source	1.133	1	.289	.007
Motives x Information source	1.723	2	.182	.021

Note. * $p < .05$

There was a statistically significant effect for motives on attitude toward the company ($F(2, 160) = 3.881, p = .023$; partial eta squared = .046) and corporate credibility ($F(2, 160) = 6.643, p = .002$; partial eta squared = .077). Information source was found to have significant effects on resistance to negative information ($F(1, 160) = 6.484, p = .012$; partial eta squared = .039) and corporate credibility ($F(1, 160) = 4.239, p = .041$; partial eta squared = .026). A significant interaction effect was found for purchase intention ($F(2, 160) = 7.380, p = .001$; partial eta squared = .084) and resistance to negative information ($F(2, 160) = 3.190, p = .044$; partial eta squared = .038).

4.2 Main effects CSR motives

A post-hoc comparison using the Bonferroni test was conducted in order to indicate differences between the conditions with respect to CSR motives for attitude toward the company and corporate credibility. Table 4 shows the results.

Table 4

Means and Standard Deviations for Attitude Toward The Company and Corporate Credibility for Each of The Motives and in Total

	Values and Strategic (N = 54) Mean (SD)	Values and Stakeholder (N = 57) Mean (SD)	Strategic and Stakeholder (N = 55) Mean (SD)	Total (N = 166) Mean (SD)
Attitude toward the company*	4.56 (1.10) _a	4.01 (.95) _a	4.39 (1.09)	4.32 (1.06)
Corporate credibility*	4.58 (.10) _{a, b}	4.12 (.78) _a	4.08 (.74) _b	4.25 (.81)

Note. * $p < .05$; and _a and _b indicate significant differences in Bonferroni post-hoc test.

H1 predicted that a combination of values- and strategic-driven motives would result in (a) more positive attitudes toward the company, (b) higher purchase intention, (c) higher perceived corporate credibility, (d) more resistance to negative information, and (e) lower skepticism than a combination of values-driven and stakeholders-driven motives compared to a combination of strategic-driven and stakeholder-driven motives. As indicated in table 4, there were significant differences between the combination of values- and strategic-driven and values- and stakeholder-driven motives. Attitude toward the company was significantly greater when a combination of values-driven and strategic-driven motives ($M = 4.56$, $SD = 1.10$) was presented in comparison to a combination including values-driven and stakeholder-driven motives ($M = 4.01$, $SD = .95$). No significant differences were found for the combination including strategic-driven and stakeholder-driven motives. For corporate credibility, significant differences were found between all groups. The mean score for the combination of values- and strategic-driven motives ($M = 4.58$, $SD = .10$) was significantly

higher than the mean score regarding the combination of values- and stakeholder-driven motives ($M = 4.12$, $SD = .78$) and also significantly higher for the combination of strategic-driven and stakeholder-driven motives ($M = 4.08$, $SD = .74$).

4.3 Main effects information source

H2 predicted that an external source (vs. an internal source) would result in more positive consumer responses. Table 5 indicates that H2 is supported for resistance to negative information and corporate credibility.

Table 5

Means and Standard Deviations for Corporate Credibility and Resistance to Negative Information for Information Source and in Total

	External information source (N = 78)	Internal information source (N = 88)	Total (N = 166)
	Mean (SD)	Mean (SD)	Mean (SD)
Corporate credibility*	4.38 (.80)	4.14 (.80)	4.25 (.81)
Resistance to negative information*	3.72 (1.03)	3.32 (1.04)	3.51 (1.05)

Note. * $p < .05$

The mean score of resistance to negative information was significantly higher when the message was communicated through an external ($M = 3.72$, $SD = 1.03$) rather than an internal source ($M = 3.32$, $SD = 1.04$). Likewise, the mean score for corporate credibility was significantly higher when the message was communicated through an external source ($M = 4.38$, $SD = .80$) than an internal source ($M = 4.14$, $SD = .80$).

4.4 Interaction effect

The first three sets of hypotheses regarding the interaction between motives and information source prognosticated which information source for each of the three motive combinations will result in (a) more positive attitudes toward the company, (b) higher purchase intention, (c) higher perceived corporate credibility, (d) more resistance to negative information, and (e) lower skepticism. Table 6 presents the means and standard deviations for each of the six conditions.

Table 6

Means and Standard Deviations for Consumer Responses for Each of the Conditions (N= 166)

	Internal source (N = 88)			External source (N = 78)		
	Val-Str	Val-Sta	Str-Sta	Val-Str	Val-Sta	Str-Sta
Mean	Mean	Mean	Mean	Mean	Mean	Mean
(SD)	(SD)	(SD)	(SD)	(SD)	(SD)	(SD)
Purchase intention*	5.13 (1.06)	4.59a,b (.84)	5.41 (1.09)	5.28 (1.21)	5.23b (1.03)	4.49a (1.31)
Negative information*	3.40 (.80)	3.55 (1.04)	3.01a (1.20)	3.66 (.94)	3.55 (1.10)	3.97a (1.03)

Note. *p < .05; both a and b indicate significant differences in Bonferroni post-hoc test.

H3a predicted that a combination of values-driven and strategic-driven motives that is communicated internally (vs. externally) leads to more positive consumer reactions. As determined by the Mann-Whitney U test, no significant differences were found between the conditions.

H3b predicted that a combination of both values-driven and stakeholder-driven motives results in more positive consumer responses when it is released through an external source versus an internal source. Statistically significant differences between the conditions were only found for purchase intention as determined by the Mann Whitney U test, $U(55) = 278$, $Z = -2.06$, $p = .039$. Purchase intention was significantly higher when the combination of values- and stakeholder-driven motives was communicated externally ($M = 5.23$, $SD = 1.03$) rather than internally ($M = 4.59$, $SD = .84$).

H3c predicted that strategic-driven and stakeholder-driven motives that are communicated externally (vs. internally) result in more positive consumer responses. To test this hypothesis an independent-samples t-test was conducted. Resistance to negative information was significantly higher when the motives were communicated through an external ($M = 3.97$, $SD = 1.03$) rather than an internal source ($M = 3.01$, $SD = 1.20$), $t(53) = -3.140$, $p = .003$. In contrast, purchase intention was higher when the combination of motives was distributed by an internal source ($M = 5.41$, $SD = 1.09$) rather than by an external one ($M = 4.49$, $SD = 1.31$), $t(53) = 2.856$, $p = .006$. Thus, H3c is only supported for resistance to negative information.

H3d predicted that the combination of values-driven and strategic-driven motives that is communicated internally results in more favorable consumer responses than the combination of values-stakeholder-driven motives communicated externally compared to the combination of strategic-driven and stakeholder-driven motives communicated externally. The data from post-hoc comparison using Bonferroni test revealed that there were no significant differences between the conditions supporting this hypothesis. However, table 6 indicates that significant differences were found for purchase intention. The mean score for purchase intention is significantly higher when a combination of values- and stakeholder-driven motives is communicated through an internal source ($M = 4.59$, $SD = .84$) than when a

combination of strategic- and stakeholder-driven motives are communicated through an external source ($M = 4.49$, $SD = 1.31$).

5. Discussion

Using the attribution theory, the present study is the first to investigate an effective balance between intrinsic and extrinsic CSR motives in combined messages by examining the effects of different combinations including both intrinsic and extrinsic motives on consumer responses. Moreover, this study contributes to a better understanding of the effects of the information source on consumer perceptions regarding CSR initiatives. Findings of the present study offer valuable insights on effective CSR communication.

The results reveal that consumers attitude toward the firm and their perception about the corporate credibility is most positive when the company communicates a combination of values- and strategic-driven motives. This result is in line with the findings by Ellen et al. (2006), in which they conclude that consumers respond most positively to CSR initiatives they judge both as values-driven and strategic-driven. This study extends Ellen et al.'s (2006) observations for two reasons. First, whereas Ellen et al. (2006) only proved that consumers respond negatively to stakeholder-driven motives, the present study goes one step further and demonstrates that even in combination with values-driven motives, references to stakeholder motives result in less positive responses regarding attitude and corporate credibility. Second, while Ellen et al. (2006) based their findings on CSR-induced motives, the present study proves that actually communicated combinations of values-driven and strategic-driven motives lead to most positive responses. Previous studies have shown that consumers are more likely to perceive a CSR initiative positively when the organization, sending the message, is open about existing extrinsic motives that drive their socially responsible behavior

(Becker-Olsen et al., 2006; Ellen et al., 2006; Kim & Lee, 2012; Timmer et al., 2012). This study goes into more detail and shows that managers have to carefully think about which extrinsic motives they want to communicate, because the valence of presented extrinsic motives influences consumer responses and may, or may not, trigger organizational benefits to exceed societal benefits of a socially responsible behavior. Plus, this result suggests that strategic-driven motives are bi-conceptual. They are categorized as extrinsic motives, because they relate to typically strategic goals, such as profit (Ellen et al., 2006). But, simultaneously, they are accepted and perceived positively, because consumers think that companies can do both – be socially responsible and fulfill profit ends (Vlachos et al., 2009). By the way of attribution theory, the findings of this study point to the conclusion that strategic-driven motives are attributed internally, which may be an explanation for positive effects of extrinsic CSR motives on consumer responses in previous research (i.e., Becker-Olsen, 2006; Ellen et al., 2006; Kim & Lee, 2012).

It was further predicted that a combination of values-driven and stakeholder-driven motives would lead to more positive consumer responses than a combination of strategic-driven and stakeholder-driven motives. The results do not support this hypothesis. The combination of strategic- and stakeholder-driven motives was included in the study in order to achieve a complete investigation of the possible motive constellations. But this combination only refers to extrinsic motives and ignores findings of other scholars suggesting that managers should always formulate CSR-related information around values-driven motives (Ellen et al., 2006; Skarmeas & Leonidou, 2013; Timmer et al., 2012). Communicating only extrinsic motives without mentioning values-driven motives, therefore, could be perceived as illogical. Another explanation for this finding might be due to attribution process of the motives. Previous research has examined the attribution process when intrinsic motives were communicated and have found that consumers perceive motives about CSR always as mixed

– as a combination of both intrinsic and extrinsic motives (Ellen et al., 2006; Groza, Pronschinske, & Walker, 2011; Kim, 2011; Vlachos et al., 2009). Thus, when a company communicates intrinsic motives, consumers tend to assign also extrinsic motives to the CSR participation. But, this study gives reasons to assume that, up to a certain level, consumers might also attribute values-driven motives to the participation when only extrinsic motives are communicated, because CSR itself is viewed positively (Szykman et al., 2004). Plus, following the earlier argumentation, this result might be also due to the internal attribution of strategic-driven motives and its positive effects. Kim and Lee (2012), for example, have found that even though extrinsic motives were salient, consumers still may think that the organization is sincere in supporting societal activities, as long as its efforts are judged as involving sacrifice of its best interests (Ellen et al., 2000). Therefore, the combination of strategic-driven and stakeholder-driven motives might be viewed as not different from the combination of values-driven and stakeholder-driven motives (Kim, 2011).

The results confirm the notion that the type of information source influences consumers' perceptions of CSR initiatives. Communicating CSR through an external source was found to increase the level of corporate credibility and resistance to negative information. Thus, consumers view the company as more credible and are more willing to forgive the firm when negative information emerges when CSR-related information is released through an external source rather than a company source. This result is consistent with Kim's (2011) and Yoon et al.'s (2006) observations.

The results for the interaction between motives and information source show interesting effects on consumer responses. When a combination of values-driven and strategic-driven motives is communicated, the message content is unaffected by the information source, which is an indication that consumers maintain their existing purchase intention and resistance to negative information regardless from which information source

they hear about the CSR initiative. This result supports the hypothesis partly. As described by the attribution theory, the source credibility of the company source was enhanced, because the company acknowledged strategic motives and acted against its own interest. Nevertheless, the release through an internal source did not lead to more positive responses in comparison to an external source, as expected. The argumentation of the hypothesis relied on the belief that coming from an external source, extrinsic motives would be heightened and lead to negative responses. But given the fact that strategic-driven motives are perceived positively and consumers attribute them internally, they are likely to maintain their existing perception when strategic-driven motives are salient which leads to positive responses.

For the combinations of values-driven and stakeholder-driven and strategic- and stakeholder-driven motives, the results generally reveal that consumers respond more positively when the message is communicated through an external source. Coming from an external source, a combination of values-driven and stakeholder-driven motives generates higher purchase intention, while a message presenting strategic- and stakeholder-driven motives results in more resistance to negative information. These results are consistent with Groza et al.'s (2011) argumentation that motives revolving around stakeholders should be coming from an external source. In the case of strategic- and stakeholder-driven motives, purchase intention was higher when the message was coming from a company source. This result needs to be interpreted with caution, because including strategic-driven and stakeholder-driven motives may be viewed as illogical, resulting in a manipulation that does not work as intended. The results for purchase intention may be due to this shortcoming.

Moreover, the study shows that a combination of values-driven and strategic-driven motives that is released through an internal source does not result in more positive consumer responses in comparison to the other combinations when they are communicated through an external source. However, the results suggest that consumers are more likely to purchase the

service when values-driven and stakeholder-driven motives are communicated through a company source than when a combined message including strategic- and stakeholder-driven motives is communicated through an external source.

Finally, the results show striking effects of motives and information source on the dependent variables. For one part, they influence attitude toward the firm, corporate credibility, purchase intention and resistance to negative information. These findings may be due to the relationship between those dependent variables. A large body of research for marketing communication and CSR communication indicates that corporate credibility has a strong influence on consumers' attitude formation and behavioral intentions (e.g., Davis, 1994; Kim & Lee, 2012; Lafferty, 2007; Lafferty & Goldsmith, 1999). For example, Lafferty and Goldsmith (1999) have found overriding effects of companies with high corporate credibility (vs. low corporate credibility) on attitude toward the company and purchase intention. Also, resistance to negative information is defined as a result of the consumers' perceptions about the firm and their relationship with the company (Eisingerich, Rubera, Seifert, & Bhardwaj, 2011). Since corporate credibility is demonstrated to influence attitude and behavioral intentions, it might play an important role in consumers' reactions in this study. In general, corporate credibility is a result of corporate reputation. Since this study used a fictional organization, consumers perceived the credibility of the firm upon the type of corporate activity and its communication (Davis, 1994). Therefore, it is reasonable to assume that the impact on attitude toward the company, purchase intention, and resistance to negative information in the present study is due to perceptions of the corporate credibility respondents based on the CSR communication they have received.

On the other hand, no effect for skepticism is found. While corporate credibility and attitude toward the firm indicate consumer perceptions regarding the firm, with resistance to negative information and purchase intention as behavioral consequences of the overall

evaluation of the organization, skepticism refers to consumers' perception about the message. Skepticism is expected to be low, when the organization is perceived positively. This assumption is not supported in the present study. The results for CSR motives on consumer responses are particularly surprising, because they are opposed to earlier research in this field. While Timmer et al. (2012) have found skepticism to be lowest when a combined message is communicated, this research shows no impact of combined motives on skepticism. Instead different combinations of CSR motives influence corporate credibility and attitude toward the firm. This result points to the notion that skepticism and evaluations of the firm might not be related. In spite of prior research that demonstrates the importance of skepticism on consumer responses, Gupta and Pfrsich (2006), for example, found that consumers who were more skeptical about brand's motives for participating in socially responsible behavior did not differ in their behavioral intentions from consumers who had less skepticism. Nevertheless, this research extends the findings of prior research on communicated combinations of motives. Whereas Timmer et al. (2012) only showed, that a combined message influences the extent to which consumers accept the message, this research provides evidence that combined messages influence how consumers perceive the organization behind the message and supports findings by Forehand and Gier (2003). Moreover, the present study indicates that combined messages alone and in combination with the information source are strong enough to affect consumers' responses with respect to the organization favorably, although they still might be skeptical about the message.

5.1 Practical and theoretical implications

Companies are expected to participate in CSR and are challenged with questions regarding what and how to communicate CSR. The present study provides practical implications for managers for communicating CSR effectively in order to benefit from their CSR efforts. While recent studies suggest that managers should not hesitate to include

extrinsic motives for their participation in CSR, this study helps them to carefully balance out between intrinsic and extrinsic motives. When managers decide to communicate a combined CSR message, they should formulate the content based on values-driven and strategic-driven motives and avoid references to stakeholder-driven motives.

Also, this study provides lessons to companies on how they should communicate combined motives. Generally, organizations should communicate CSR activities through external sources such as media releases, specialty publications such as *Business Ethics*, or independent organizations that provide unbiased information on CSR in order to maximize positive returns from a CSR initiative, because consumers perceive external sources as credible. This is especially advisable for organizations that rely on stakeholder-driven motives. However, the success of CSR is closely connected to the awareness of those activities, which can be achieved through advertisement. The results reveal that the information source has no effect on the message due to enhanced source credibility of the company source when values-driven and strategic-driven motives are communicated. In this case, managers have the opportunity to inform consumers about their CSR activities through adverts and reach a large public.

The study has also theoretical implications. A significant amount of research has examined the role of attributions on consumer reactions (e.g., Becker-Olsen, 2006; Kim et al., 2011; Vlachos et al., 2009; Walker et al., 2010; Yoon et al., 2006). Recent studies came to the assumption that combined motives presenting both intrinsic and extrinsic motives result in more positive responses than only intrinsic or extrinsic motives (Ellen et al., 2006; Timmer et al., 2012). While few studies give suggestions for effective motive combinations, this study is the first to provide empirically evidence that a combination of values-driven and strategic-driven motives is the most effective balance between intrinsic and extrinsic motives. Additionally, the findings extend prior research on CSR-induced attributions by investigating

the role of communicated combinations of motives for consumer responses. Further, the present study makes a valuable contribution by demonstrating the importance of communicated CSR motives as they influence attitude toward the company and corporate credibility.

Although the information source is viewed as one relevant piece of contextual information on which consumers determine the company's motives, there have only been a few studies examining how consumer responses to CSR are affected by the source of information (e.g., Groza et al. 2011; Kim, 2011; Yoon et al., 2006). In this vein, this study contributes to the body of knowledge by examining the important role of the source for the evaluation of CSR as it affects corporate credibility and resistance to negative information.

Since there is little research on communicated combined CSR motives (Timmer et al., 2012), this study provides valuable insights in how different combinations of motives should be communicated and underlines the right balance between message content and information source. While values-driven and strategic-driven motives can be communicated through internal and external sources, values- and stakeholder-driven and strategic- and stakeholder-driven motives should be communicated through an external source. The information source is found to be important for the communication of combined messages as the interaction influences purchase intention and resistance to negative information.

Furthermore, the present study supports the usefulness of attribution theory to explain the effects of CSR motives and information source on consumer responses. On the one hand, attribution theory contributes to an understanding of positive effects of extrinsic motives that revolve around strategic-motivated ends. On the other hand, attribution theory provides a strong theoretical foundation for the interaction between the information source as

communicator and the message content when a combination of values-driven and strategic-driven motives is communicated.

5.2 Limitations and future research

In the light of significant findings, several limitations should be acknowledged when interpreting findings. First, an experimental design with a fictitious organization was used to maximize internal validity; however no claims about external validity can be made based on this method. In addition, the sample of this study, consistent of university students, represents also a limitation because a homogenous sample diminishes the generalizability of the results for other populations. Future research should test the predictions in a real-world setting in order to achieve the necessary external validity and generalizability of the results. Also, the scenarios that were used in the study were based in one specific context, namely the energy sector. Future research could focus on other sectors, such as the banking sector. Another limitation of the study is the manipulation of the combination of strategic-driven and stakeholder-driven motives that did not work as intended. Because scholars on this topic suggest that motivation should be formulated around values-related motives, the two extrinsic motives should be presented in combination with values-driven argumentation in order to be perceived logically.

Further, as the results of the study suggest that consumers evaluate the organization favorable, although they might be skeptical about the message and previous research in this field shows that corporate credibility is unaffected, even if consumers are less skeptical about the CSR, future research on combined CSR messages could investigate the relationship between skepticism and corporate credibility. Also, the findings point to the conclusion that corporate credibility might have a strong effect on attitudes and behavioral intentions when CSR is communicated. Therefore, skepticism and corporate credibility could be mediators

between the independent variables, CSR motives and information source, and consumer responses.

The significant results of the information source and the interaction effect between motives and information source also provide an avenue for future studies. First, the source credibility of a company source is found to be enhanced when values-driven and strategic-driven motives are communicated. In that case, managers have the possibility to communicate motives through company sources and reach a large public. However, managers can choose between different company sources to communicate CSR, such as corporate websites or profiles on social network sites. Future research should examine the effect of various internal sources in combination with values- and strategic-driven motives on consumer evaluations.

Second, the information source was manipulated by either providing an advert of the company or a newspaper article from NRC Handelsblad. While the chosen newspaper is considered to be a highly credible source, it is interesting to examine if the same results would be achieved when the message would come from a less credible external source. In these days consumer are receiving information from a wide range of external sources, such as blogs and forums. Most of these sources are perceived as having a persuasive intention. Using PKM, it would be interesting to investigate consumer reactions when a CSR message is released from a less credible external source.

Third, on the other hand, the advantages of social media can contribute to effective communication of CSR motives, because social media creates a two-way interaction. These features may affect consumer skepticism and corporate credibility in comparison to traditional media. Research on crisis communication for example already concludes that the medium is more important than the message and that social media results in more positive consumer

reactions than communication through a traditional medium (Schultz, 2010). Future research on CSR could therefore explore the effect of CSR motives and the medium (traditional media vs. social media) on consumer evaluations.

6. Conclusions

Acknowledging extrinsic motives in CSR messages gives managers the opportunity to reap the benefits from CSR efforts. However, managers need to carefully consider which extrinsic motives they want to present through what information source in order to get positive returns and avoid negative evaluations. This study stresses the importance of balance between intrinsic and extrinsic motives in combined CSR messages and choice of the information source to communicate CSR practices. In particular, revolving combined messages around values-driven and strategic-driven motives not only generates positive responses of the firm, as it influences consumer attitude toward the firm and corporate credibility, but also creates an avenue for managers to communicate CSR efforts through company sources, such as adverts. Still, external communication of corporate social responsibility is an effective way to achieve favorable consumer responses, because external sources are perceived as credible. Especially combined message including stakeholder-driven motives should be conveyed through external sources to minimize any possible negative effects.

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Appendices

Appendix A. Examples of the stimuli

On the left, the internal source condition with a combined message including values- and strategic-driven motives. On the right, the external source condition with a combined message including values- and strategic-driven motives.



Figure 3. Stimuli for internal and external source

Appendix B. Questionnaire

Welkom,

Bedankt dat je mee wilt werken aan dit onderzoek. Je krijgt zo meteen een bericht te zien over een onderneming. Vervolgens word je gevraagd om een vragenlijst met betrekking tot het bericht in te vullen. Het beantwoorden van de vragenlijst zal ongeveer 10 minuten in beslag nemen. Alle gegevens worden vertrouwelijk behandeld.

Eerst volgt nu een aantal vragen over je achtergrond.

Wat is je geslacht?

Man / Vrouw

Wat is je geboortedatum?

Vul hier je geboortedatum in: _____

Wat is je nationaliteit?

- ☐ Nederlands
- ☐ Duits
- ☐ Anders, namelijk _____

Wat is je hoogst afgeronde opleiding?

- ☐ VMBO
- ☐ HAVO
- ☐ VWO
- ☐ MBO
- ☐ HBO
- ☐ WO
- ☐ Anders, namelijk _____

Lees het bericht op de volgende pagina zorgvuldig door. Daarna volgen enkele vragen over dit bericht.

[In the questionnaire one of the two stimuli with one of the three motive combinations is displayed here. The following is an example of an external source with a combination of values-driven and strategic-driven motives]

de
bij je
olgen
id

taken uit
w gedeti-
kunnen
p kosten
de gevan-
verant-
reilgheid
daarnaast
tineerden
m.
den daar-
en in het
woordeli-
e opstel
ou er op
kans zijn
tineerden
in gaan
zijn plan-
e kunnen
volgens
klopt dit
met hun
jaarlijkse
7 miljoen
de politie
van 21
zen één
(kupy-
daarente-
er 200
stranten.
n gingen
s demon-
acht van
manier.



Energy International realiseert oplaadpunten voor elektrische auto's. FOTO ENERGY INTERNATIONAL

Energy International maakt duurzaam rijden mogelijk

Momenteel is er veel aandacht voor groene energie. Duurzame oplossingen worden steeds belangrijker voor energiebedrijven want het verduurzamen van energievoorzieningen gaat iedereen aan.

Door een onzer redacteurs

ROTTERDAM. Bij de energieleverancier Energy International is het vooral belangrijk oog te hebben voor maatschappelijke vraagstukken over de schaarste van fossiele brandstoffen en de opwarming van de aarde als gevolg van CO₂-uitstoot. Vandaag maakte de organisatie met het project "Duurzame Mobiliteit" plannen voor elektrisch vervoer in Nederland bekend.

Voor transport over de weg is debet aan een groot deel van de CO₂-uitstoot. Elektrisch aangedreven voertuigen daarentegen vermijden het gebruik van fossiele brandstoffen als diesel en benzine. Ze veroorzaken lokaal geen luchtverontreiniging. Zeker als de batterij wordt opgeladen met groene stroom, zoals van

windmolenparken, is er evenmin CO₂-emissie. Daarom is elektrisch rijden één van de belangrijkste mogelijkheden om CO₂-uitstoot te verminderen.

Sinds 2011 produceren een aantal grote automerken elektrische auto's in serie, waardoor elektrisch rijden voor een groot publiek interessant geworden is. Binnen vijftien jaar zal een groot deel van alle nieuwe auto's een elektrische aandrijving hebben en ongeveer evenveel kosten als een traditionele auto. Nu draagt Energy International een steentje bij door het elektrisch rijden voor het grote publiek toegankelijk te maken.

Een belangrijke succesfactor voor elektrisch vervoer is de mogelijkheid om de auto overal op te kunnen laden. De Nederlandse energieleverancier biedt met het project "Duurzame Mobiliteit" een totaalconcept aan oplaadpunten voor elektrisch vervoer: publieke en private oplaadpunten en wandkasten, met BackOffice, slim beheer en meetsysteem.

Energy International werkt hiervoor samen met de gemeenten en provincies aan het

grootschalig uitrollen van publieke laadinfrastructuur voor elektrische auto's. De ambitie is dat er tot 2014 tussen de 250 en 1250 publieke laadpunten in Amsterdam, Groningen en Leeuwarden gerealiseerd worden. Daarnaast werkt het bedrijf samen met leasemaatschappijen en de auto-industrie om rijders in de toekomst van laadinfrastructuur voor thuis en op het werk te voorzien.

Met het project levert het bedrijf een bijdrage aan de duurzaamheid. Als organisatie staat Energy International midden in een sterk veranderende samenleving en neemt met het project "Duurzame Mobiliteit" haar verantwoordelijkheid om op een maatschappelijk verantwoorde manier te handelen en een bijdrage te leveren aan zowel de verbetering van duurzaamheid als ook een groener milieu. Om mee te kunnen doen in de toenemende concurrentie streeft de organisatie daarnaast ernaar om een gezonde onderneming te zijn met een winstgevend karakter. Daarom investeert het bedrijf steeds meer in projecten op het gebied van winstgevendheid, duurzaamheid en milieu.

nd hinder maar geen
door hoogwater



Hieronder volgt allereerst een aantal vragen over de bron (dus de afzender) van het bericht.
Geef aan welke bron je net hebt gezien en wat je van de bron van het bericht vindt.

Het bericht is afkomstig van...

Energy International	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	NRC Handelsblad
----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------

Ik vind de bron van het bericht...

oneerlijk	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	eerlijk
onbetrouwbaar	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	betrouwbaar
oneervol	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	eervol
immoreel	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	moreel
onethisch	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	ethisch
nep	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	echt
geen expert	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	een expert
slecht	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	goed
onervaren	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	ervaren
niet open-minded	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	open-minded
niet opgeleid	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	opgeleid

Hieronder volgt een aantal uitspraken met betrekking tot het bericht dat je net hebt gelezen.
Geef telkens aan in hoeverre de uitspraken wel of niet van toepassing zijn op het bericht.

	Helemaal niet van toepassing				Helemaal van toepassing			
Energy International wil een bijdrage leveren aan de verbetering van duurzaamheid en een groener milieu.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy International wil een gezonde onderneming zijn met een winstgevend karakter om mee te kunnen doen in de toenemende concurrentie.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy International wil voldoen aan verwachtingen van haar stakeholders.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Geef hieronder telkens aan in hoeverre je het met de uitspraken eens of oneens bent.

	Helemaal oneens				Helemaal eens			
De meeste beweringen met betrekking tot maatschappelijk verantwoord ondernemen in dit bericht zijn waar.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De meeste beweringen met betrekking tot maatschappelijk verantwoord ondernemen in dit bericht zijn bedoeld om te misleiden in plaats van (potentiële) klanten te informeren.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ik geloof niet in de meeste beweringen met betrekking tot maatschappelijk verantwoord ondernemen die gemaakt worden in berichten.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De meeste beweringen met betrekking tot maatschappelijk verantwoord ondernemen zijn waar.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
We kunnen erop vertrouwen de waarheid te lezen in dit bericht.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het doel van dit bericht is om de klant te informeren.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ik vind dat ik duidelijk geïnformeerd ben na het bekijken van dit bericht.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dit bericht geeft klanten essentiële informatie.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

De volgende vragen hebben betrekking op de organisatie Energy International. Geef hieronder aan wat je van Energy International vindt.

Ik vind Energy International niet leuk.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Ik vind Energy International leuk.
Ik vind Energy International niet maatschappelijk verantwoord.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Ik vind Energy International maatschappelijk verantwoord.
Mijn houding ten aanzien van Energy International is negatief.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mijn houding ten aanzien van Energy International is positief.
Mijn houding ten aanzien van Energy International is ongunstig.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mijn houding ten aanzien van Energy International is gunstig.
Ik zou Energy International niet aanprijzen bij mensen die ik ken.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Ik zou Energy International aanprijzen bij mensen die ik ken.
Ik zou altijd ongunstig over Energy International spreken in sociale situaties.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Ik zou altijd gunstig over Energy International spreken in sociale situaties.
Ik zou Energy International wel aanprijzen in gesprekken met vrienden en kennissen.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Ik zou Energy International niet aanprijzen in gesprekken met vrienden en kennissen.

Ik vind de relatie tussen Energy International en hun projecten voor elektrisch rijden...

niet logisch	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	logisch
helemaal niet geloofwaardig	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	erg geloofwaardig
helemaal niet overeenkomen	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	sterk overeenkomen
geen logische keus	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	een logische keus

Geef hieronder telkens aan in hoeverre je het met de uitspraken eens of oneens bent.

	Helemaal oneens				Helemaal eens			
Energy International is een organisatie die ik kan vertrouwen.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy International is een organisatie die luistert naar hun klanten.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy International heeft sterke normen en waarden.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy International is een organisatie waar ik in geloof.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Als Energy International iets had gedaan dat ik niet leuk zou vinden, dan zou ik bereid zijn om het bedrijf nog een kans te geven.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ik zou bereid zijn om Energy International te vergeven als negatieve informatie over haar activiteiten zou worden gemeld in de media.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Als ik een negatief verhaal over Energy International zou horen of lezen, dan zou ik bereid zijn om ze te vergeven.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Stel je zou in het bezit zijn van een elektrische auto. Geef hieronder aan hoe waarschijnlijk het is dat je diensten van Energy International in dat geval zou gebruiken.

	Hoogst onwaarschijnlijk				Hoogst waarschijnlijk			
Hoe waarschijnlijk is het dat je diensten van Energy International zou gebruiken?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Hoe waarschijnlijk is het dat je zou <i>overwegen</i> deze diensten te gebruiken?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Helemaal oneens				Helemaal eens			
Het is aannemelijk dat ik deze diensten zou gebruiken.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ik ben bereid deze diensten te gebruiken.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Hartelijk dank voor je deelname!