

# The Relationship among Consumer Attributions, Consumer Skepticism, and Perceived Corporate Social Responsibility in Taiwan

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## Abstract

This study aimed to explore the relationship of consumer attributions, consumer skepticism toward CSR, and its influence on perceived CSR in Taiwan. Final usable questionnaires received from 659 respondents to reach the return rate of 78.8%. After confirming reliability and validity of survey questionnaire, the structural equation modeling was used for tests the model. Results were summarized as follows: (a) value-driven motives are negatively related to CSR skepticism, which was significant; however, the relationship was positive association. (b) CSR skepticism is positively related to ethical responsibility, which was supported. (c) CSR skepticism is negatively related to philanthropic responsibility, which was significant; however, the relationship was positive association. This study may make a positive contribution for business managers to understand the expectations of consumers in Taiwan.

**Keywords:** corporate social responsibility, consumer attributions, consumer skepticism, perceived CSR

## 1. Introduction

The issue of corporate social responsibility (CSR) spread increasingly not only on corporate agenda but in academic research field. Previous relevant studies for CSR emphasize different factors from consumers (Grappi, Romani, & Bagozzi, 2013; Lee, Park, Rapert, & Newman, 2012), investors (Groening & Kanuri, 2013), employees (Lee, Park, & Lee, 2012), marketing strategies (Achabou & Dekhili, 2013; Perks, Farache, Shukla, & Berry, 2013), and company environmental performance and consumer intentions (Grimmer & Bingham, 2013). Firms engage CSR activities would gain supports from stakeholders (Maignan, & Ferrell, 2004), leverage finance benefits, increase economic performance to achieve win-win relationship between corporations and stakeholders (Carroll & Shabana, 2010).

Firms embark on CSR activities through connecting media in order to strengthen reputation, build positive image, and augment international visibility with the purposes of attracting consumers, increasing consumer trust, and promoting repurchase rate (Varadarajan & Menon, 1988). Nowadays, corporations perceive the importance of CSR, combine media, and engage CSR activities in order to influence consumer behaviors, which is cause-related marketing (CRM). CRM is a CSR initiative which joints “being good” behavior and business marketing (Anuar & Mohamad, 2012).

The target of CRM activities is consumers. The purposes of CRM are to draw consumers’ attention toward companies’ actions, to increase financial performance, to augment consumers’ positive perception, and to influence consumers’ options. Consumer perceptions crucially affect companies’ actions of CSR activities; hence, consumer perceptions serve as a measurement of CSR (Stanaland, Lwin, & Murphy, 2011), and companies undertake CSR activities are motivated by consumer stance.

Consumers expect a company to take its social responsible. Companies realize that CSR connects consumer need and leads to excellent performance as well as launches sustainable business initiatives. Hence, companies draw from Carroll’s (1979) principles on CSR that emphasize four types of corporate social responsibilities comprise of economic, legal, ethical, and philanthropic. In the last decades corporations actively embark on CSR activities, including ensuring stakeholder’s rights, concerning society, joining community activities, donating charity, and protecting environment (Peloza & Shang, 2011). CSR is often linked with positive conception, but corporate social irresponsibility (CSI) occurs deliberately or unconsciously in succession. The CSI incidents cause consumers’ negative and mistrust conception. Most people link CSR with charity, which means doing good, but

ignore companies have the obligations to keep stakeholders away from harm, which means avoiding bad. CSI is divided into two forms, which are intentional and unintentional CSI. Intentional CSI means companies act deliberately because of profits. Unintentional CSI could be explained the companies act recklessly to harm others, and distinguished into two forms, external and internal factor. Such earthquakes can be an external factor to damage consumers while real estate companies neglect the crisis in seismic zone, and such internal factor can be the damage because of unconscious mistakes (Lin-Hi & Muller, 2013). Multinational corporations could not avoid unforeseen accident due to multicultural problems, however, unintentional CSI could not be forgiven and neglected (Strike, Gao, & Bansal, 2006).

Consumer perceptions would be directly affected by the proportion of firm's donation (Folse, Neidrich, & Grau, 2010). Forehand & Grier (2003) specify that consumers tend to give negative evaluation when they doubt corporations engage into CSR for self-benefits, not public-benefits. Compared with CSR, consumers pay more attention on negative information about CSI, which would be discussed by word-of-mouth for a long while (Wagner, Bicen, & Hall, 2008).

The framework of attribute theory elaborate consumers would be skeptical when observing CSR activities and CSI actions. In other words, consumers might perceive CSR activities and their perceptions affect their subsequent attitudes by different attribute motives. Skarmeas & Leonidou's (2013) work investigates how consumer skepticism toward CSR develops and its influence on equity, resilience to negative information, word-of-mouth, and customer orientation. The previous study focused on consumer-related outcome; however, the consumer skepticism toward CSR activities, which in turn impact perceptions of CSR was not explored. This study aims at investigating whether consumer skepticism toward CSR influence their attitudes toward CSR core value.

Most previous studies which discuss CSR with attribution theory focused on consumer loyalty, trust (Vlachos et al., 2009), and purchase intention (Ellen et al., 2006). Due to the lack of literature reporting consumer skepticism toward CSR via attribution theory, this study provided insight in to the issue.

Strike et al. (2006) indicate that CSR presents positive value, and CSI links with negative value. As a consequence, corporations attempted to engage CSR activities and reported their sustainable development. However, CSI actions occurred frequently, and corporations argue that current actions are unintentional CSI. Whether corporations act unintentionally to cover intentional CSI, or they engage into CSR activities to overturn consumers' attention? The debate of consumer skepticism toward CSR has spread (Murphy & Schlegelmilch, 2013). Companies' CSI actions affect consumer perceptions, which in turn increase consumer skepticism toward CSR activities. Hence, the purpose of this study is to develop and test a model that investigates consumer attribution affect the form on consumer skepticism toward CSR. Furthermore, this study contributes to consumer skepticism toward CSR activities, and its influence on perceived CSR. Thus, this study builds a framework on previous literature by exploring the relationships of consumer attribution, consumer skepticism, and perceived CSR under a virtual scenario situation.

## **2. Literature Review**

### *2.1 Skepticism toward CSR*

Skepticism could be explained the sense of disbelief (Obermiller & Spangenberg, 1998), or the individual concept of distrust, cynicism, or suspicion (Forehand & Grier, 2003). Consumer skepticism defined as individuals doubt that the firm's motives are self-serving but rather volunteering actions (Anuar & Mohamad, 2012). Obermiller & Spangenberg (1998) assume that consumer skepticism is an individual trait, which leads the dislike or distrust attitude toward advertising; meanwhile, they discussed that highly skeptical consumers may be more skeptical firms' actions, and the less skeptical consumer more likely to believe.

Webb & Mohr's (1998) work on consumer skepticism discusses both consumer perception toward CRM, and whether CRM offers influence consumer behavior and attitude. They demonstrated that consumers are doubtful about CSR activities, and consumers' concerns centered around four situations: (a) distrust of whether corporations actually donate the amount they promised; (b) the details of their contribution; (c) the donated amount does not match financial gain; and (d) CRM campaigns influence consumers to purchase products which are overpriced, or not needed. Yeh's (2003) study examines the moderating effects of consumers' skepticism toward advertising and found consumers' skeptical attitude actually influences advertising effects. Forehand & Grier's (2003) work on consumer skepticism regarding a firm's motives depicts that consumers' perception toward a firm is driven by trust that the firm engage social activities for its public-serving motives but by distrust due to its self-serving motives; in other words, firms gain a lot of profit but give less feedback to society is the reason which consumers suspect. Anuar & Mohamad (2012) examine the influence of consumer skepticism on

attitude toward CRM and evaluation of CRM and suggest corporations might offer direct communication to consumers to diminish skepticism. When consumers tend to doubt companies' actions; that is, that would influence consumer subsequent behaviors, such as purchase intention, loyalty, and trust. In addition, consumers would attempt to resist the products which made from the irresponsible companies. Consumers who learn negative corporate actions would induce consumer emotions of contempt, anger, and disgust and turn these emotions to the actions of word-of-mouth to protest irresponsible corporations (Grappi et al., 2013). Becker-Olsen et al. (2006) found that consumers might blame corporate behaviors, doubt its motives, and give negative evaluations to the corporations which engage CSR activities by self-serving motives; meanwhile, consumers are against to purchase the products and be able to use replacement. Consumers expect corporations engage CSR activities by public-serving motives and supervise whether corporations act social irresponsibility with skepticism (Murphy & Schlegelmilch, 2013). CSR is an umbrella for corporations to raise consumer positive attitude, reduce risk, and avoid consumer boycott. Consumer skepticism toward CSR is increasing, and therefore long-term brands would be harmed to great damage, and corporate efforts finally become bubbles. Hence, there is a pragmatic need for scholars and executives to recognize consumer skepticism, avoid consumer punishment behavior (Sweetin, Knowles, Summey, & McQueen, 2013), maintain valuable reputation, and promise sustainable development.

## 2.2 Consumer Attribution Theory

Attribution theory explained how people infer from self-concept and subsequently affect their attitude and behavior (Heider, 1958). Attributions are what people perceive the reason behind their behavior or the events they observe (Bitner, 1990). Attribution is made via observing a single individual's behavior toward a stimulus object at one point in time. Hence, psychologists inferred that individual's perception would act on the stimulus object rather than the object itself (Sparkman & Locander, 1980). Forehand & Grier (2003) clarify that attribution theory is the process that consumers evaluate marketer motives and how these motives influence consumer subsequent attitude and behavior. Consumers highly concern and evaluate corporate engaging social responsible activities; thus, corporations effort to increase its reputation, image (Lai, Chiu, Yang, & Pai, 2010), consumer loyalty, trust (Martinez & Rodriguez del Bosque, 2013), consumer behavior (Becker-Olsen et al., 2006), consumer satisfaction (Hsu, 2011) by engaging CSR.

Sparkman & Locander's (1980) study uses Kelley's (1967) four dimensions of attribution variables to prove consumer perception would be influenced by advertising. Previous studies investigated service failures utilized attribution theory. Bitner's (1990) work focuses on consumer satisfaction, service marketing, and attribution theory to evaluate service and demonstrated consumers not only observe service firm but assess employee responses in a service context. Hung et al. (2012) depict the situation of service failures based on three dimensions of attribution theory and found controllable and stable are potential factors which consumers are unsatisfied with. Consumer attribution toward CSR directly affects consumer trust and behavior (Vlachos et al., 2009), influences purchase intention, and becomes a crucial role to push CSR activities (Ellen et al., 2006). Groza et al. (2011) used attribution theory as a theoretical foundation to examine the CSR initiative influences consumer attribution and these attributions act as a mediator to explain consumers' responses to CSR. Drawing on attribution theory, Skarmeas & Leonidou (2013) assume egoistic-driven motives and stakeholder-driven motives are positively related to CSR skepticism while values-driven motives and strategic-driven motives are negatively related to CSR skepticism. Kelley (1967) first classified attribution four factors and then divides them into three types: distinctiveness, consistency and consensus. Weiner (1980) elaborates three factors of attribution: locus of control, controllability, and stability. In addition, an internal attribution is caused due to self-conscious while an external attribution is caused due to the events of surrounding environment (Schmitt & Branscombe, 2002).

Corporate actions are influenced by consumer concerns, and consumer's perception affects corporations on subsequent reactions and behaviors (Stanaland et al., 2011). The literature suggests that consumer attribution theory provides an appropriate framework for understanding consumer skepticism toward CSR (Skarmeas & Leonidou, 2013). Ellen, Webb, & Mohr (2006) surveyed consumer's responses and then coded attributions to self-centered motives and other centered motives, and analyzed them into four motives, including ego-driven motives, values-driven motives, strategic-driven motives, and stakeholder-driven motives. Additionally, they examined the relationship between consumer attribution theory and perceived CSR and turned to the facts that consumer attributions response CRM best. Most researchers followed the work of Ellen et al. (2006) to investigate the relationships between consumer's perception and perceived CSR. Hence, consumer attribution is proper to explain how CSR campaigns influence consumer's perception and their subsequent attitude and behavior. The actions which corporations engage CSR activities, attempt to make an image as "good corporate

citizens”, appear their ethics statements, and subsequently increase consumer loyalty and competitiveness to construct a win-win situation (Ellen et al., 2006). The focus of this study is on developing and testing the model of consumer attributions, consumer skepticism toward CSR, and perceived CSR in the context of finance students.

Egoistic-driven motives are regarded as beliefs that corporations engage in CSR activities because of benefits and opportunistic motives, which turn into confusing consumer’s perception to CSR engagement.

H1. Egoistic-driven motives are positively related to CSR skepticism.

Value-driven motives are regarded as beliefs that corporations engage in CSR activities because of their public-serving, ethical, and moral motives, which mean CSR is an action of sincere concerns.

H2. Value-driven motives are negatively related to CSR skepticism.

Strategic-driven motives are regarded as beliefs that corporations engage in CSR activities because they attempt to increase business benefits and maintain customers, which tend to economic profits rather than ethical concerns.

H3. Strategic-driven motives are positively related to CSR skepticism.

Stakeholder-driven motives are regarded as beliefs that corporations engage in CSR activities to satisfy the expectations of entire stakeholders. That is, CSR actions are not sincere concerns for society but avoiding negative responses of different stakeholders. Thus, consumers would doubt CSR campaigns serves as avoiding negative punishment.

H4. Stakeholder-driven motives are positively related to CSR skepticism.

### *2.3 Perceived Corporate Social Responsibility*

Corporations embrace CSR to relieve the social, environmental, and economical problems, and the purpose is to raise public and stakeholder’s benefits (González-Rodríguez, Díaz-Fernández, Pawlak, & Simonetti, 2012), as well as achieve sustainable development (Coppa & Sriramesh, 2013). CSR campaigns should not seem as a zero-sum game, but the inter-relationship to reflect social imperatives and business success (Murphy & Schlegelmilch, 2013). Most business today embrace CSR because people strongly support and require CSR campaigns (Carroll & Shabana, 2010). Relevant studies showed that recently consumers demand CSR initiatives because CSR is a crucial role to directly influence consumer behavior (Becker-Olsen et al., 2006), being closer to consumers, and meet consumer fit (Lee, Park, Rapert, & Newman, 2012). A number of previous studies contributed to consumer expectations and perceptions. Matute-Vallejo et al. (2011) explore how consumer’s perception toward CSR and price fairness affect consumer evaluation, and found CSR and price fairness positively determine customer loyalty through satisfaction and commitment. Lee et al. (2012) examine the perceived fit of a company’s CSR activities with consumers’ values, lifestyles, loyalty, and consumer-company identification from consumers’ perspective; meanwhile they suggested perceived fit between the firm and CSR activities is a significant factor on consumer response and has positive effect on consumer beliefs, attitude, and intention (Becker-Olsen et al., 2006).

Consumers with high environmental involvement show greater purchase intention for the company of high perceived environmental performance (Grimmer & Bingham, 2013). Snider, Hill, & Martin (2003) represent the CSR campaigns of top-50 multinational firms, indicating firms address on their websites regarding CSR would affect consumer purchase intention, and consumers could receive information from the Internet to decide whether increase their purchase behaviors or resist their irresponsible actions. Stanaland et al. (2011) examine CSR from the consumer’s perspective, focusing on antecedents and consequences of perceived CSR, and would suggested firms have both sound financial performance and ethics statements would rather engage in CSR activities. In other words, firms which embrace CSR initiatives would improve their brand image as well as consumer trust, and reduce perceived risk to form a virtuous circle of sustainable development.

Consumers observe corporations engage in socially responsible activities, such as involving CRM, philanthropy, environmental protection, community, and donations (Peloza & Shang, 2011) would reward the corporate brand, but conversely punish their irresponsible actions (Sweetin et al., 2013). Hence, this study focuses on whether consumer skepticism toward CSR and CSI influences perceived CSR. Anuar & Mohamad (2012) consider the impact of consumer response toward CRM and assumed that less skeptical consumers seemed to have a more favorable attitude toward CRM compare to those who are high skeptical ones. Consumers evaluate firms by observing their motives, which showing public-serving positively affects consumer skepticism toward perceived CSR (Forehand & Grier, 2013).

Prior research has suggests that consumers may not be affected their purchase decisions because of consumer's assessment of CSR initiatives, and most consumers consider other conditions, such as price, quality, brand, country of origin, or service rather than CSR (Öberseder, Schlegelmilch, & Gruber, 2011). According to Carroll's (1991) work, four types of social responsibilities, including economic, legal, ethical, and philanthropic responsibilities, following environmental responsibilities (Peloza & Shang, 2011), which researchers addressed are assessed in this study. Whether consumers are skeptical about perceived CSR, and what factors of perceived CSR consumers would highly value while consumers do not affected by CSR activities? It is a need to investigate whether consumer skepticism toward CSR would influence the evaluation of CSR or differential from high level of ethical, philanthropic, and environmental responsibilities. This study deeply investigates the possibilities between CSR skepticism and the five factors of CSR. Therefore, the hypotheses are posited as followed. All proposed relationships are depicted in Figure 1.

H5-1. CSR skepticism is negatively related to economic responsibility.

H5-2. CSR skepticism is positively related to legal responsibility.

H5-3. CSR skepticism is positively related to ethical responsibility.

H5-4. CSR skepticism is negatively related to philanthropic responsibility.

H5-5. CSR skepticism is positively related to environmental responsibility.

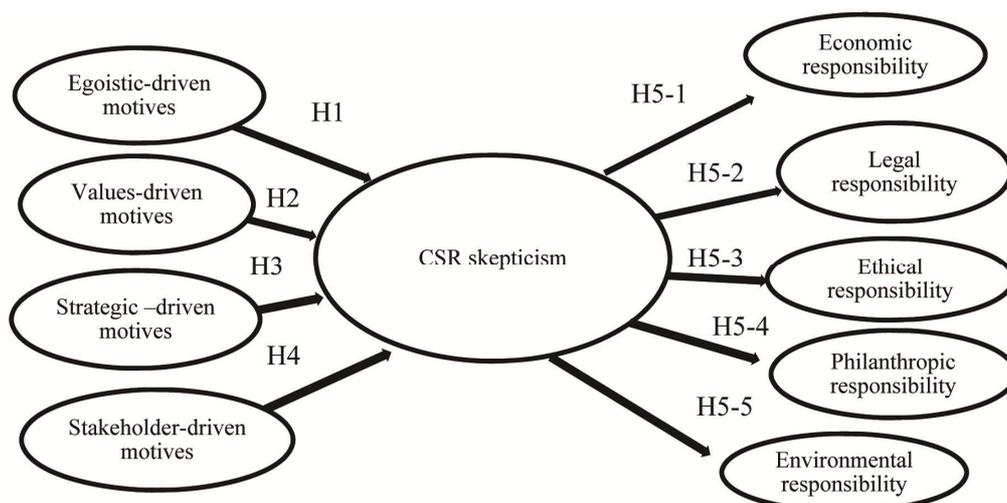


Figure 1. Proposed the framework of consumer attributions, consumer skepticism toward CSR, and perceived CSR

### 3. Method

#### 3.1 Sample and Data Collection

This study aimed to explore the relationship of consumer attributions, consumer skepticism toward CSR, and its influence on perceived CSR. This study adapted survey instrument targeting finance students in Taiwan. Finance students were selected to be the target group was for several reasons. First, students could be suitable samples because college students have general consumer experience and behaviors (Donnelly, Ksendzova, & Howell, 2013). Second, the consumers who support CRM are young and educated (Webb & Mohr, 1998). The concept of creative CSR and global views of CSR are the abilities which students must possess and significant influences on society, economic, and environmental development (Chen, 2012). In addition, it is important to understand business students' perceptions because they will be the leaders in business circles (McCabe, Butterfield, & Trevino, 2006). Recently finance scandals occur and the effects are discussed in relevant courses so that finance students are familiar with CSR debate and the concept of CSR has become a crucial issue to teach in ethical courses. Hence, the participants of this study are finance students not only for students have buying behavior but for students could soak in CSR initiatives. Stratified cluster sampling method was used in this study. A list of 20 universities was chosen, and the participants were juniors and seniors at universities, located in northern, central, southern, and eastern Taiwan. A total of 1000 questionnaires were delivered to the finance office of every school

and 788 questionnaires were received. However, 129 of these were excluded because the respondents did not rate the scenario provided as realistic. Thus, final usable questionnaires received from 659 respondents to reach the return rate of 78.8%. A majority of the respondents have working experience. Table 1 lists the demographic characteristic of the sample.

Table 1. Demographic characteristics of the sample

Variables		Number	Percentage
Grade	Junior	443	67.2
	Senior	216	32.8
Gender	Male	264	40.1
	Female	395	59.9
School	Public	295	44.8
	Private	364	55.2
School sort	Vocational	162	24.6
	University	497	75.4
School location	Northern district	214	32.5
	Central district	247	37.5
	Southern district	173	26.3
	Eastern district	25	3.8
Work experience	Y	487	73.9
	N	172	26.1
Place of residence	Northern district	247	37.5
	Central district	163	24.7
	Southern district	204	31.0
	Eastern district	23	3.5
	Outlying island	22	3.3

Note. N = 659.

### 3.2 Measures

All of the measures used in this study were adopted in the relevant literature, then modified and translated into Chinese in the context of the current study. A draft questionnaire was developed, and three academics whose background relate to CSR were invited to assess the content validity of the measures. A pilot test of 62 finance students was recruited to answer the preliminary questionnaire. The three sub-dimensions of consumer attributions, consumer skepticism toward CSR, and perceived CSR showed acceptable reliability (Cronbach alpha = .865, .90, and .888) that exceeded Nunnally's (1978) and Wu's (2011) value of 0.70.

The current study applied a scenario and two items to test whether participants could image the situation and believe the scenario. Received responses excluded with a score lower than 2 for one of the two items. In addition, participants were shown a statement of CSR to deepen CSR sense. This study employed a 5-point Likert-type scale ranging from strongly disagree (1) to strongly agree (5). The construct of consumer attributions derived from Ellen et al. (2006), Vlachos et al. (2009), and Groza et al. (2011). Of the consumer attribution scales, three items were used to assess egoistic-driven motives, four items to assess values-driven motives, three items to assess strategic-driven motives, and three items to assess stakeholder-driven motives. The construct of consumer skepticism which measured using four items was adapted from Skarmeas & Leonidou's (2013) work. Consumer skepticism toward CSR was operated to assess the extent to which the consumer is doubtful to CSR activities in which corporations engage. The construct of perceived CSR consist of five scales, including economic responsibility with three items, legal responsibility with four items, ethical responsibility with three items, philanthropic responsibility with four items, and environmental responsibility with three items was from previous works of Maignan (2001), Stanaland et al. (2011), and Lee et al. (2013).

## 4. Results

### 4.1 Validity of the Measures

Structural equation modeling (SEM) was utilized to test the proposed model and hypothesis paths. Exploratory factor analysis was conducted to examine the internal consistency of the measures. The resulting measures loaded in one single factor with Cronbach's alpha that exceeded the threshold of 0.7 (Nunnally, 1978). This study used maximum likelihood method to estimate the analysis. Next, confirmatory factor analysis using AMOS 21.0 assessed the convergent validity and discriminant validity of the items. Table 2 presents the results of the

measurement model including factor loading, composite reliability (C.R.), and average variance extracted (AVE), Cronbach's alpha scores, mean, and standard deviation. All standardized factor loadings were larger than .5, most of which were larger than .7 (Hair et al., 1998). Composite reliability of the constructs was ranged between .74 and .905, which larger than .7. Average variance extracted were greater than .5 except the constructs of economic responsibility (AVE = .49) and ethical responsibility (AVE = .49). Fornell & Larcker (1981) concluded that the convergent validity is adequate if composite reliability is larger than .6, even though AVE of some constructs is lower than .5, indicating a significant evidence of convergent validity.

Table 2. Measurement model results

Construct	Items	Standardized loading	C.R.	AVE	Cronbach $\alpha$	Mean	SD
Egoistic-driven motives	EM1	.740	0.830	0.620	0.828	3.22	0.89
	EM2	.797					
	EM3	.823					
Values-driven motives	VM1	.799	0.874	0.635	0.874	3.15	0.85
	VM2	.815					
	VM3	.813					
	VM4	.760					
Strategic-driven motives	SM1	.670	0.802	0.576	0.826	3.44	0.79
	SM2	.790					
	SM3	.810					
Stakeholder-driven motives	SdM1	.690	0.814	0.597	0.835	3.66	0.78
	SdM2	.900					
	SdM3	.710					
CSR Skepticism	CSRS1	.860	0.904	0.702	0.905	3.08	0.87
	CSRS2	.850					
	CSRS3	.820					
	CSRS4	.820					
Economic responsibility	EcR1	.640	0.791	0.560	0.779	3.99	0.66
	EcR2	.770					
	EcR3	.823					
Legal responsibility	LR1	.840	0.889	0.667	0.889	4.16	0.69
	LR2	.870					
	LR3	.820					
	LR4	.730					
Ethical responsibility	EtR1	.670	0.725	0.480	0.737	3.88	0.71
	EtR2	.860					
	EtR3	.500					
Philanthropic responsibility	PR1	.800	0.832	0.557	0.826	3.98	0.67
	PR2	.850					
	PR3	.710					
	PR4	.600					
Environmental responsibility	EnR1	.630	0.822	0.612	0.809	4.06	0.68
	EnR2	.920					
	EnR3	.770					

Note. C.R.: composite reliability, AVE: average variance extracted, SD: standard deviation.

#### 4.2 Hypotheses Testing

Structural equation modeling was employed to test the hypotheses paths. The results of the measurement model indicated that confirmatory factor analysis provided an acceptable fit to the data:  $\chi^2 = 2383.59$ ,  $p < 0.001$ ,  $df = 512$ ;  $\chi^2/df = 4.655$ ; Goodness of Fit Index (GFI) = .784; Adjusted-Goodness-of-Fit Index (AGFI) = .749; Root Mean Square Residual (RMR) = .118; Comparative Fit Index (CFI) = .847; Normed-Fit Index (NFI) = .814; Incremental Fit Index (IFI) = .848; Parsimonious Goodness-Fit-Index (PGFI) = .675; Non-Normed Fit Index (NNFI) = .833; Root Mean Square Error of Approximation (RMSEA) = .075.

Table 3 reveals the results of relationships of hypotheses paths. H1 posits value-driven motives are negatively related to CSR skepticism, which was not significant ( $\beta = -.09$ ,  $t = -.389$ ). Specifically, H2 proposes value-driven motives are negatively related to CSR skepticism, which was significant; however, the relationship was positive

association ( $\beta = .779$ ,  $t = 15.171$ ). H3 proposes strategic-driven motives are positively related to CSR skepticism, which was not significant ( $\beta = .065$ ,  $t = 1.255$ ). Consistent with H3, stakeholder-driven motives are positively related to CSR skepticism was not supported ( $\beta = .032$ ,  $t = .844$ ). Also, H5-1, H5-2, and H5-5 were not supported, which propose CSR skepticism is negatively related economic responsibility ( $\beta = .04$ ,  $t = .88$ ), positively related legal responsibility ( $\beta = -.074$ ,  $t = -1.713$ ), and positively related environmental responsibility ( $\beta = .036$ ,  $t = .818$ ). Finally, H5-3 proposes CSR skepticism is positively related to ethical responsibility, which was supported ( $\beta = .107$ ,  $t = 2.329$ ). H5-4 posits CSR skepticism is negatively related to philanthropic responsibility, which was significant; however, the relationship was positive association.

Table 3. Results of hypotheses tests

Hypotheses paths	Standardized estimate	t-value	Test result
H1: Egoistic-driven motives →CSR skepticism	-0.019	-0.389	Not supported
H2: Values-driven motives →CSR skepticism	0.779	15.171**	Not supported
H3: Strategic-driven motives →CSR skepticism	0.065	1.255	Not supported
H4: Stakeholder-driven motives →CSR skepticism	0.032	0.844	Not supported
H5-1: CSR skepticism →Economic responsibility	0.040	0.880	Not supported
H5-2: CSR skepticism →Legal responsibility	-0.074	-1.713	Not supported
H5-3: CSR skepticism →Ethical responsibility	0.107	2.329*	Supported
H5-4: CSR skepticism →Philanthropic responsibility	0.106	2.390*	Not supported
H5-5: CSR skepticism →Environmental responsibility	0.036	0.818	Not supported

Note. \* $p < .05$ , \*\* $p < .01$ .

#### 4.3 Check for Common Method Variance

Several methods helped to estimate common method variance (CMV). This study utilized Harman's single-factor test is to assess the measures, which is a general method to check the survey. The results of exploratory factor analysis was performed all the model variables accounted for 62.94% of the total variance, with average explaining 10.5 % of the variance. The results indicated there was no significant influence of CMV.

### 5. Discussion and Conclusions

This study proposed a model of consumer attributions, consumer skepticism toward CSR, and its influence on perceived CSR in Taiwan. The hypotheses were tested using SEM. In conclusion, CSR skepticism is positively related to ethical responsibility and philanthropic responsibility. Meanwhile, value-driven motives are negatively related to CSR skepticism, which was significant. This study may make a positive contribution for business managers to understand the expectations of consumers in Taiwan.

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