

Abstract of thesis entitled (English):

This study explored how consumers form attributions on corporate social responsibility (CSR) activities. First, this study proposed attribution as a mediator of the relationship between CSR activities and consumer response, which was operationalized as affective, cognitive and behavioral components. Specifically, it was hypothesized that consumers who attribute a company's CSR activity to non-self-serving reasons will (a) have a higher level of trust towards the company [the cognitive component]; (b) form more favorable attitude toward the company [affective]; and (c) engage in more purchasing behaviors [behavioral]. Questionnaire study results showed that attribution did affect level of trust and attitude towards the organizations, but it did not increase purchasing behavior. Second, it was hypothesized that consumer attributions would be affected by five factors, namely: distinctiveness, consensus, consistency, amount of cost, and amount of promotion of the CSR activities. It was found that only consistency, amount of cost and amount of promotion affected CSR attributions, for which respondents were more likely to attribute a CSR activity as altruistic when the company had a long history of CSR [consistency], when the amount of resource invested is large [cost], and when the amount of promotion associated with the CSR is small [promotion]. Theoretical implication, managerial implication, and limitation of the study were discussed.

Submitted by YU chi-ching

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Abstract of thesis entitled (Chinese):

這研究的目的有二，一是探討歸因過程 (attribution process) 會否影響顧客理解及詮釋社會企業責任 (Corporate Social Responsibility, CSR)，二是探討顧客怎樣歸因。首先，這研究假設，當機構舉辦活動以履行社會企業責任，歸因過程會影響顧客對該機構的反應，這些反應可分為情感 (affect)、認知 (cognition) 及行為 (behavior)。當顧客把機構的動機歸因成利他的 (altruistic)，顧客就會更信任該機構、對它持有更正面的態度、以及更願意購買其產品 / 使用其服務。相反，若顧客把機構的動機歸因成利己的 (egoistic)，顧客的反應就會趨向負面。問卷研究的結果顯示，歸因過程的確影響顧客對機構的信任及態度，卻不會增加購買意欲。其次，這研究亦假設，顧客歸因時，會受五個因素影響：機構舉辦這類活動時是否只針對某些團體 (distinctiveness)、是否和其他機構類似 (consensus)、是否長期舉辦 (consistency)、是否投入大量資源 (amount of cost) 及有否對活動作大量宣傳 (amount of promotion)。結果發現，顧客的歸因只受其中三個因素影響。若顧客認為機構長期舉辦這類活動、投放了大量資源、及沒有大作宣傳，他們就會把機構的動機歸因成利他的。最後的討論部份亦探討了這研究對理論發展的貢獻、對機構的實際啓示、以及這研究的不足之處。

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