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Time versus money: The role of perceived effort in consumers' evaluation of corporate giving

Ryan Langan^{a,*}, Anand Kumar^b

^a University of San Francisco, 2130 Fulton Street, San Francisco, CA 94117, United States of America

^b University of South Florida, 4202 E. Fowler Avenue, Tampa, FL 33620, United States of America

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ABSTRACT

Motivated by the need for a deeper understanding of the factors and processes through which consumers evaluate corporate giving, this paper examines the role of perceived effort in the formation of consumers' motive attributions. Guided by attribution theory and the augmentation principle, three studies are put forth to demonstrate how the type, nature and source of giving influences consumers' perception of effort and ultimately, their evaluation of the firm. Results show that donation type, time versus money, differentially influence consumers' attitude toward the firm via serial mediation. Specifically, corporate donations of time (compared to money) lead to higher levels of perceived effort, which then induce more altruistic motive attributions. We also find that the effect of donation type on perceived effort is moderated by consumers' perception of the relative cost of the donation to the firm.

1. Introduction

For many organizations today, the common good has become common practice. A survey by America's Charities finds that a full 60% of companies offer year-around giving, up from 24% in 2013 (America's Charities, 2015). These changes are also reflected in the amount of giving, with corporate donations to charities exceeding \$18 billion in 2016 (Charity Navigator, 2017).

In recent years, the nature of corporate giving has begun to change. Corporate philanthropy, whereby a corporation donates a portion of its resources to a societal cause, has become more focused and strategic in its execution (Gautier & Pache, 2013). Google for example sought to foster innovation by awarding a \$1.5 million-dollar donation to Code for America (Govtech, 2011). More recently, car manufacturers, energy firms and tech companies have begun to donate to causes that support STEM education in an effort to bolster the future supply of skilled workers (Insidephilanthropy, 2016). While monetary donations remain the most prevalent form of giving, donations of time in the form of corporate volunteerism has also emerged as a common means of corporate philanthropy (Philanthropy, 2012).

Irrespective of the type of donation, it has become increasingly important for marketing managers to understand and be able to justify their philanthropic expenditures. To that end, there is a need for a deeper understanding of the underlying processes that drive returns from CSR related activities (Bhattacharya et al. 2009, p. 258). What is

known is that for corporate philanthropy to be successful, consumers must believe that a company is supporting a cause for the right reasons. This premise is evidenced by a variety of studies that have shown that the motive consumers ascribe to a firm for their philanthropic giving, factors heavily into their evaluation of the firm (Becker-Olsen, Cudmore, & Hill, 2006; Groza, Pronschinske, & Walker, 2011; Karaosmanoglu, Altinigne, & Isiksal, 2016; Plewa, Conduit, Quester, & Johnson, 2015; Skarmas & Leonidou, 2013; Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009; Zasuwa, 2016).

Despite the valuable contributions put forth by these studies, an understanding of how motive attributions are formed remains incomplete. In this research, we submit that perceived effort plays an instrumental and previously undelineated role in the formation of consumers' motive attributions. Guided by attribution theory and the augmentation principle, three studies designed to test a model depicting moderated serial mediation are put forth to demonstrate how the type, nature and source of giving influences consumers' perception of effort and ultimately, their evaluation of the firm.

In the first study, we examine the potential for different types of corporate donations, time and money, to have a differential effect on consumers' perceived effort and in turn, their motive attributions. The second study further illuminates the mediating effects evidenced in study one. By holding the donation type and amount constant, we are able to provide insights into how the nature of corporate giving (e.g. degree of effort) influences consumers' motive attributions. Finally, in

* Corresponding author.

E-mail addresses: rjlangan@usfca.edu (R. Langan), akumar@usf.edu (A. Kumar).

study three we explore the potential for consumer evaluations of corporate giving to vary depending upon the source of the giving, specifically the relative cost to the firm.

The findings from this research contribute to corporate philanthropy literature in a number of ways. First, it has been noted that corporate volunteerism (CV) as a CSR initiative remains largely unexplored in the marketing discipline (Plewa et al., 2015). By examining corporate volunteerism in study one, we add to our understanding of why CV programs may or may not achieve their desired outcome. Further, by exploring corporate volunteerism relative to monetary donations, we contribute to research that looks at how various forms of philanthropy differentially influence consumer evaluations (Chang, Chen, & Tseng, 2009; Dean, 2003; Menon & Kahn, 2003).

In their research, Groza et al. (2011) find that the nature of CSR initiatives, proactive or reactive, influences consumer attribution effects. This paper extends the nature of CSR beyond proactive or reactive, to include perceived effort. Specifically, we find evidence of serial mediation, whereby corporate donations of time compared to money are perceived to be more effortful. This in turn leads to more altruistic motive attributions and ultimately, a more positive attitude toward the firm. In so doing, we add to our understanding of the underlying processes that drive returns from philanthropic investments.

In a related stream of research, Zasuwa (2017) explores the influence of company involvement on consumers' motive attributions. Both Zasuwa (2017) and Irmak, Sen, and Bhattacharya (2015) operationalize company involvement as the extent to which the resources donated to a nonprofit organization extend beyond monetary donations, to include non-monetary resources, skills and expertise (Zasuwa, p.9). In study 2 we advance an alternate path in the formation of consumers' motive attributions by showing that even when the donation amount is held constant and the type of donation is limited to a single form of giving (time), that those donations which are perceived to be more effortful lead to more altruistic motive attributions and in turn, a more positive attitude toward the firm. These findings serve to replicate the results from the first study and provide empirical support to Inoue and Kent's (2014), proposition that companies gain greater societal credibility when they put more effort into their philanthropic initiatives.¹

Finally, this research introduces the concept of relative cost to the firm within the domain of corporate philanthropy. In study 3 we find empirical support for our full model depicting moderated serial mediation. Within this model, our results show that consumers' perception of relative cost to the firm moderates the relationship between donation type and perceived effort. The effect of relative cost is found to be muted when companies support philanthropic initiatives involving donations of time (relative to money).

In the following section, we draw from attribution theory and the augmentation principle to provide a theoretical foundation for the current research. Next, we review prior research on corporate philanthropy to develop a set of hypotheses. Finally, after presenting our empirical findings from three experiments, we conclude with a discussion of the implications and make suggestions for future research.

2. Conceptual background and hypotheses development

2.1. Consumer attributions

The concept of corporate social responsibility (CSR) has been operationalized as an ethics-driven, managerial process in which multiple stakeholder groups (to include society) are considered (Maignan & Ferrell, 2004). This view of CSR suggests that firms investing in corporate philanthropy, waste reduction or improved working conditions

would all be examples of CSR-related initiatives. Accordingly, corporate philanthropy is viewed in this research as a facet of CSR. In alignment with Gautier and Pache (2015, p.344) we define corporate philanthropy as “voluntary donations of corporate resources to charitable causes”. These resources may come in a variety of forms, including monetary donations, sponsorships, in-kind donations, cause-related marketing and volunteerism. Increasingly, philanthropy is being used strategically to promote goods, enhance a firm's image and to attract and retain talented employees (Porter & Kramer, 2002; Bhattacharya, Sen, & Korschum, 2008).

The evolution toward strategic philanthropy suggests that many businesses make donations with the aim of deriving at least some firm-serving benefits. These benefits range from enhanced brand reputation and increased purchase intentions to strengthened customer loyalty and improved recruitment of talented employees (Entrepreneur, 2015). Notably, not all businesses are equally successful when it comes to deriving these benefits. Walmart, for example, launched a campaign designed to benefit the non-profit organization Feeding America. Through a combination of online acts of support, purchase of participating products and customer donations at the register, Walmart seeks to provide 75 million meals to those Americans suffering from hunger (Walmart, 2010). While this initiative has generally been well received, there are many who question Walmart's true intentions, given the relatively low wages and benefits Walmart provides its' employees, many of whom rely on food assistance programs (Fake Food Watch, 2013).

The relative success or failure of Walmart's campaign and others like it can be explicated, in part, via attribution theory. Attribution theory rests on the premise that people tend to act as “naïve psychologists”; psychologists who seek to understand the behaviors of others by making assessments about a focal object's thoughts, feelings and of interest to the current research, intentions (Kelley, 1973). In the context of corporate philanthropy, the attributional process suggests that consumers seek to understand why companies choose to offer their support to charities. A recognition of this process has led to a rich stream of research on the topic of consumer motive attributions in response to philanthropic (or more broadly CSR) initiatives (see Table 1).

The motive consumers attribute to a company for their giving can be complex (Ellen, Webb, & Mohr, 2006; Gautier & Pache, 2013), however they may be generally characterized along a continuum, ranging from firm-serving (extrinsic) to society-serving (intrinsic) in nature (Batson, Dyck, Brandt, & Batson, 1988; Karaosmanoglu et al., 2016; Lee, Park, Moon, Yang, & Kim, 2009; Vlachos, Panagopoulos, & Rapp, 2013; Zasuwa, 2016). In the case of firm-serving motives, consumers believe that the company seeks to benefit in some way for their giving (e.g. enhanced image, increased sales). Alternatively, consumers attribute society-serving motives to a company when they believe the philanthropic act was initiated for altruistic reasons and is designed to benefit a particular cause or enhance the welfare of others.

When it comes to the formation of motive attributions, consumers tend to take a variety of factors into account. Perhaps the most salient information cue lies in a company's reputation. Bae and Cameron (2006) find for example that consumers attribute self-interested motives to charitable giving when the company has a bad reputation; however, this same charitable giving is perceived to be mutually beneficial when the company has a good reputation. Similarly, Strahilevitz (2003) shows that cause-related campaigns initiated by firms perceived to be unethical will be seen as having ulterior motives, whereas virtuous motives are attributed to companies with an ethical reputation. In their research Marín, Cuestas, and Román (2016) explore specific aspects of company's reputation, namely corporate ability and interpersonal trust. The authors find that a company's expertise in producing and delivering its output leads to more positive motive attributions.

Several studies have shown that the perceived fit or congruence between a company and a cause also influences consumers' motive attributions and subsequent CSR evaluations. The consensus of this body of work has been that the more a partnership between a company and

¹ Following Drumwright and Murphy (2001), Inoue and Kent (2014) refer to philanthropic initiatives as “corporate societal marketing” or those marketing initiatives that have at least one non-economic objective.

Table 1
Motive antecedents and outcomes.

Authors	Year	Antecedent(s)	Outcome(s)
Bae & Cameron	2006	Company reputation	Attitude toward the company
Barone, Miyazaki & Taylor	2000		Product choice
Barone, Norman & Miyazaki	2007	Perceived company-cause fit ^a	Consumer evaluation of CRM, Purchase Intentions, Intention to donate
Becker-Olsen, Cudmore & Hill	2005	Perceived company-cause fit ¹	Firm evaluation, Likelihood to purchase, Likelihood to recommend
DeRoock & Delobbe	2012		Trust, Organizational identification (OI)
Ellen, Webb & Mohr	2006	Company-cause fit, Cause commitment	Purchase intentions
Folse, Niedrich & Grau	2010	Purchase quantity, Donation amount	CSR Reputation, Participation intentions
Forehand & Grier	2003		Firm evaluation
Groza, Pronschinske & Walker	2011	Proactive vs Reactive	Attitude toward firm, Purchase intentions
Karaosmanoglu, Altinigne & Isiksal	2016		Customer extra-role behavior
Lee, Park, Moon, Yang & Kim	2009		Attitude toward the company, Purchase intentions
Marín, Cuestas & Roman	2016	Company-cause fit, Corporate ability, Interpersonal trust	
Menon & Kahn	2003	Perceived company-cause fit	CSR perceptions
Ogunfowora, Stackhouse & Oh	2016	CEO ethics	CSR financial donations, volunteering, and purchase intentions
Pai, Lai, Chiu & Yang	2015	CSR reputation ²	Brand advocacy, Brand equity
Rifon, Choi, Trimble & Li	2004	Sponsor-cause fit, Benefit salience	Sponsor credibility
Romani, Grappi & Bagozzi	2016		Skepticism, Felt elevation, Consumer behavioral response, Support of other green products
Samu & Wymer	2014	Company-cause fit, Message salience	Attitude toward the brand
Skarmneas & Leonidou	2013		Skepticism, Retailer equity, Resistance to negative information, WOM
Strahilavitz	2003	Ethical reputation	Firm image
Szychman	2004	Industry	Attitude toward partnership
Szychman, Bloom & Blazing	2004	Reputation	Attitude toward message, Attitude toward sponsor
Vlachos, Tsamakos, Vrechopoulos & Avramidis	2009		Trust, Repeat patronage intentions, Recommendation intentions
Vlachos, Panagopoulos & Rapp	2013	Leadership charisma	Job satisfaction
Yoon, Gürhan-Canli & Schwarz	2006	Message source, Benefit salience, CSR to advertising ratio	Company evaluations
Zasuwa	2016		Purchase intentions

^a Interaction between motive attributions and specified construct.

¹ Interaction between motive attributions and perceived fit.

² Interaction between motive attribution and CSR engagement.

cause appears to make sense, described in the literature as “high fit”, the more likely consumers are to ascribe altruistic or other-serving motives to the company (Menon & Kahn, 2003²; Rifon, Choi, Trimble, & Li, 2004; Becker-Olsen et al., 2006; Marín et al., 2016). A meta-analysis by Zasuwa (2017) strengthens this premise by drawing on research from 40 studies in which 117 company-cause fit effects were examined. His findings offer support for the prediction that company-cause fit increases other-serving motive attributions. Based on the weighted mean effect size, the author concludes that company-cause fit has a medium impact on other-serving motive attributions.

Notably, Zasuwa (2017) also finds that the relationship between company-cause fit and CSR-related consumer outcomes is moderated by company involvement; defined as “the nature and amount of company resources devoted to the business-nonprofit alliance” (Irmak et al., 2015, p.31). Zasuwa (2017) shows that company-cause fit has a greater (more positive) effect on consumers' attitude toward the company, attitude toward the CSR initiative, purchase intentions and other-serving motive attributions when the company has greater company involvement. In the current research, we explore an alternate path between corporate giving and consumers' motive attributions by examining the mechanisms through which corporate donations of time vs money differentially influence consumers' motive attributions and subsequent attitude toward the firm.

Other factors influencing the formation of motive attributions include, the donation amount (Folse, Niedrich, & Grau, 2010; Strahilevitz, 1999), whether the giving is proactive or in response to an unexpected incident (Groza et al., 2011), nature of the industry (Szykman, 2004), leadership charisma (Vlachos et al., 2013) and ethics

(Ogunfowora, Stackhouse, & Oh, 2016).

Once formed, motive attributions are known to influence how consumers perceive and respond toward companies engaged in CSR initiatives. Across three experiments, Yoon, Gurhan-Canli, and Schwarz (2006) show that consumers perception of a company's image is enhanced when sincere motives are attributed to their CSR efforts, has no effect when the motives are ambiguous and is diminished when insincere motives are assigned. Insights into why insincere motives may weaken a company's image are put forth by Skarmneas and Leonidou (2013), who find in the context of grocery outlets that relative to values-driven attributions, stakeholder and egoistic-driven motives engender skepticism on the part of consumers. The authors go on to show that higher levels of skepticism lead to a decrease in retailer equity, diminished resilience to negative information and a greater propensity to engage in negative WOM.

Similar findings are evidenced by Forehand and Grier (2003), who show that firm-serving benefits lead to negative evaluations of the firm. The authors go on to show that this effect is moderated by stated intentions. Consumers' company evaluations were diminished when the company professed societal-serving motives; however, the deleterious effects were offset when the company acknowledged firm-serving motives. Similarly, Karaosmanoglu et al. (2016) demonstrate that consumers are more likely to engage in extra role behavior (e.g. positive word-of-mouth, taking part in surveys) when companies explicitly (versus implicit) convey their ethical corporate identity in advance of CSR activities. In addition to extra role behaviors, prior research has shown that motive attributions also influence consumers' attitude and purchase intentions (Bae & Cameron, 2006; Becker-Olsen et al., 2006; Lee et al., 2009; Samu & Wymer, 2014).

Motivated by findings from Dean (2003) which show that donation type has a significant impact on firm evaluations, coupled with the reality that corporate philanthropy today often encompasses a variety

² The authors find this relationship is moderated by elaboration. Fit matters when consumers elaborate on the initiative.

of forms, the present research seeks to extend research on the topic of motive attributions by explicating the role of perceived effort in determining how the type, nature and source of donations influences consumer evaluations of the firm. In the following section, we explore the role of perceived effort in the formation of motive attributions.

2.2. Effort and motives

Among U.S. companies, donations of cash remain the most prevalent form of philanthropy; however, donations of time (in the form of employee volunteerism) are on the rise (Huffington Post, 2016). From an economic perspective, consumers should not exhibit a preference between corporate donations of time and money, if the donation values are equivalent (Becker, 1965; DeVoe & Pfeffer, 2007; Duncan, 1999). Nevertheless, Liu and Aaker (2008) find that asking people to donate time activates a different mindset compared to those asked to make monetary donations. The authors reveal that donations of time activate goals related to emotional well-being, whereas monetary donations elicit goals associated with economic utility.

For a company to make a monetary donation, the act of donating may be as easy as a click of a button or writing a check. Alternatively, corporate volunteerism requires extensive coordination. Moreover, substantial amounts of time are needed on the part of managers and employees. Finally, depending upon the nature of the project, there may be a significant labor component (e.g. building a playground, delivering meals) involved in the support of the nonprofit organization. It is for these reasons that we expect consumers to view corporate donations of time to be more effortful than monetary donations. Effort is defined in this study as “the amount of energy an observer believes an actor has invested in a behavior” (Mohr & Bitner, 1995).

Prior research on the topic of effort has shown that consumers experience higher levels of satisfaction with a firm when employees display greater effort during service transactions, even after controlling for service outcomes (Specht, Fichtel, & Meyer, 2007). What is more, a series of experiments by Morales (2005) finds that consumers not only prefer companies who exert more effort, but they are also willing to pay more for their products. In the context of corporate donations, Reed, Aquino, and Levy (2007) demonstrate that firms who donate time are perceived by consumers to be more caring, socially responsible and better corporate citizens relative to those who make monetary donations. Similarly, Ellen, Mohr, and Webb (2000) find that consumers evaluate cause marketing more positively when a company has expended more effort in its implementation.

Guided by this research, we anticipate corporate donations of time (versus money) to be perceived as more effortful and to engender a more positive attitude toward the firm.

H1. Corporate donations of time lead to higher levels of perceived effort (H1a) and a more positive attitude toward the firm (H1b) compared to monetary donations.

Higher levels of effort may also play a role in the formation of motive attributions. According to Kelley (1973), the presence of a cause counter indicative of success (e.g. task difficulty), provides a stronger basis of attribution. Kelley refers to this phenomenon as the augmentation principle, which he describes as the idea that “when there are known to be constraints, costs, sacrifices or risks involved in the taking of action, the action once taken is attributed more to the actor than it would be otherwise” (p.114). Further, an act is said to be altruistic “if it is costly to perform but confers a benefit to another individual” (Nowak & Sigmund, 2005). Viewed in the context of corporate philanthropy, we submit that a philanthropic act that is perceived by consumers to be more effortful for the company to undertake, will be deemed a greater sacrifice on the part of the company and in turn, will lead to more intrinsic, society-serving motive attributions.

Drawing upon the augmentation principle and extant research, we reason that those donations that are perceived to be more effortful will

lead to more altruistic motive attributions. It is further expected that the effect of perceived effort on consumers' motive attributions and firm evaluations will hold even when controlling for the type of donation.

H2. For a given form of corporate philanthropy, higher levels of perceived effort will lead to (H2a) more altruistic motive attributions and (H2b) a more positive attitude toward the firm.

We further reason that corporate donations of time (compared to money) will be perceived as more effortful to confer and more altruistic in nature, thus leading to more positive evaluations of the firm.

H3. The relationship between donation type and consumer attitude toward the firm is mediated by perceived effort and perceived motive, whereby corporate donation of time (compared to money) will lead to higher levels of perceived effort and in turn, more altruistic motive attributions.

Prior research has shown that brand reputation can influence the motives consumer ascribe to a company for their philanthropic donations (Bae & Cameron, 2006; Marín et al., 2016; Strahilevitz, 2003). Not reflected in this stream of literature is the potential for motive attributions to be influenced by consumers' perception of the relative cost to the firm for supporting a philanthropic initiative. Today, companies ranging from small, family owned bookstores to large multinational corporations engage in corporate philanthropy. For some businesses, even a modest donation to a cause represents a significant expenditure of resources.

In this research, the cost to the firm represents the amount of corporate resources expended on a philanthropic act without the prospect of directly benefiting the organization. Following this view, we define relative cost as “the costs associated with a philanthropic act in proportion to the resources available to the company making the donation”. In this way, a \$500,000 donation from Home Depot is likely to be perceived quite differently than a \$500,000 donation from a locally owned hardware store. Similarly, 1000 h of volunteer work over the course of a year coming from a company like Macy's is also likely to be evaluated differently than a comparable number of volunteer hours from a small, independent clothing store. Importantly, donations that represent a higher relative cost to the firm are expected to be perceived as being more effortful for the firm to confer, as a greater amount of energy is needed for an equivalent donation.

While it is expected that consumers will perceive donations of time to be more effortful than donations of money, it is further predicted that those relative differences will vary depending upon the relative cost to the firm making the donation. Guided by construal-level theory (Trope & Liberman, 2003, 2010), Macdonnell and White (2015) find empirical support for the premise that all else equal, money is construed more concretely relative to time. The authors argue that these differences stem from the fact that money is seen as “more physically and conceptually finite and tangible than time” (p.2). They further reason that while money is something that can be touched and held in one's hand, time by nature is more ambiguous and lacks contextual features.

In the present study, it is anticipated that the ambiguity of time will make it more difficult for consumers to accurately assess the relative cost of donations involving time compared to money. Drawing on the prior example, it is expected that consumers will find it easier to evaluate differences in the relative cost to the firm when Home Depot (compared to a small hardware store) makes a \$500,000 monetary donation versus the same two firms volunteering 1000 h in support of a cause. In these instances, the inherent ambiguity of time, relative to money, is expected to suppress the effect of relative cost on the relationship between donation type and perceived effort. As a result, changes in consumers' effort perceptions stemming from donations that represent a high versus low relative cost to the firm are expected to be more pronounced in the case of monetary donations (compared to time).

Collectively, this argument suggests that the perceived relative cost

Table 2
Descriptive statistics - Studies 1–3.

Constructs	Study 1			Study 2			Study 3								
	M	SD	Correlations			M	SD	Correlations			M	SD	Correlations		
			PE	PM	Att			PE	PM	Att			PE	PM	Att
Perceived Effort (PE)	3.6	0.83	–	–	–	3.59	1.15	–	–	–	3.38	0.95	–	–	–
Perceived Motive (PM)	5.3	1.28	0.79	–	–	5.22	1.48	0.88	–	–	5.11	1.44	0.76	–	–
Attitude to the Firm (Att)	5.79	0.99	0.71	0.70	–	5.41	1.36	0.84	0.84	–	5.53	1.19	0.70	0.73	–

to the firm for donating moderates the relationship between donation type and perceived effort. Thus, we hypothesize the following:

H4. The mediating effects of perceived effort and perceived motive on the relationship between donation type and consumers' attitude toward the firm is moderated by the relative cost to the firm. Relative cost moderates the relationship between donation type and perceived effort. Donations representing a high [low] relative cost to the firm will lead to higher levels of perceived effort for monetary [time] donations compared to donations of time [money].

3. Study 1 – Donation type

The purpose of this study is to examine how corporate donations of time and money may differentially influence consumers' evaluation of the firm. Additionally, we seek to test the mediating effects of perceived effort and motive.

3.1. Design and procedure

This experiment is a single factor (donation type: time vs money) between-subject factorial design. Data were collected from an online survey panel using Amazon Mechanical Turk, a reputable online marketplace for high-quality data (Buhrmester, Kwang, & Gosling, 2011; Mason & Suri, 2012; Walter, Seibert, Goering, & O'Boyle Jr., 2018). Fifty-nine people were recruited to take part in the survey in exchange for a monetary reward. To be included in the study, respondents were required to have an internet protocol (IP) address within the United States or Canada. Forty-eight percent of the participants were between 25 and 35 years of age (44.1% female).

At the onset of the survey, participants were informed that they were going to read about a partnership between a company and charities. Following instructions, participants in the survey were randomly assigned to either a monetary or time condition (see Appendix A). In both conditions participants came to learn that a fictitious mid-sized graphics company was supporting a program whereby monetary or donations of time were being made to area children's and animal welfare charities. Fictitious company names were chosen to avoid the influence of prior brand perceptions on company evaluations. In addition, the type of donation was described in the abstract in order to understand how effortful each form of giving is perceived to be, without the impact associated with donation values.

Table 3
Mediating effects of effort and motive – Study 1.

Model	Path a	Path b	Path c	Path d	Mediation path
Parameters	(X – > M1)	(M1 – > M2)	(M2 – > Y)	(X – > Y)	a*b*c
β	-0.50	1.13	0.292	-0.065	-0.166
p-value/CI	0.029	0.000	0.022	0.749	LLCI -0.546 UCLI -0.012

X = donation type, M1 = perceived effort, M2 = perceived motive and Y = attitude to the firm.

3.2. Measures

After reading the scenarios, participants reflected on their opinion of the company and their charitable giving using a series of measures. All constructs in the model were operationalized using measurements from prior studies. Attitude toward the company was measured using a 7-point semantic differential scale adopted from Barone, Norman, and Miyazaki (2007). Following the manipulation, participants were asked how good/bad, positive/negative and favorable/unfavorable they felt toward the company. To measure perceived effort, a scale adopted from Mohr and Bitner (1995) was employed. On a 5-point scale, participants were asked to rate the amount of “effort” and “energy” put forth by the company in support of the cause, along with the extent to which they believe the company was “trying” to support the cause. A measure adopted by Szykman, Bloom, and Blazing (2004) was used to measure perceived motive. On a 7-point semantic differential scale, in which higher values indicated more altruistic motive attributions, participants were asked to rate the extent to which they believe the company's motives were 1 = impure/7 = pure, 1 = self-serving/7 = society-serving, 1 = selfish/7 = unselfish, 1 = reactive/7 = proactive, 1 = uninvolved/7 = involved and 1 = uncaring/7 = caring. The reliability of each measures was assessed using Cronbach's alpha and found to be acceptable (attitude $\alpha = 0.96$, perceived effort $\alpha = 0.887$, and perceived motive $\alpha = 0.956$).

3.3. Results

To test the success of the manipulation of the independent variable, participants were asked to identify the type of donation depicted in the scenario they had read. Seven of the 59 participants failed to correctly identify the type of donation and were subsequently dropped from analysis. Descriptive statistics for the sample are provided in Table 2.

An ANOVA was performed to test the main effect of donation type on consumers' effort perceptions and their attitude toward the company. In support of H1a, results show that corporate donations of time lead to significantly higher effort perceptions relative to money ($F(1,51) = 5.05$, $M_T = 3.85$, $M_M = 3.35$, $p = 0.029$). Results further support the prediction that corporate donations of time lead to a more positive attitude toward the company compared to monetary donations ($F(1,51) = 4.783$, $M_T = 6.08$, $M_M = 5.5$, $p = 0.033$). Hypothesis 2 predicts that the relationship between donation type and consumer attitude is mediated by perceived effort and perceived motive. To test this relationship, a serial mediation analysis using PROCESS macro (Model 6) was employed (Hayes, 2013; Preacher & Hayes, 2008)

(Table 3).

Echoing the analysis from H1, results show that corporate donations of time lead to significantly higher levels of perceived effort relative to monetary donations ($\beta = -0.50$, $t = -2.25$, $p = 0.029$). Higher levels of perceived effort in turn result in more society-serving motive attributions ($\beta = 1.13$, $t = 8.19$, $p = 0.000$). Finally, society-serving motives (versus firm-serving) give rise to a more positive attitude toward the company ($\beta = 0.292$, $t = 2.37$, $p = 0.022$). With the mediating variables included in the model, the direct effect of donation type on consumers' attitude toward the company was not significant ($\beta = -0.065$, $t = -0.321$, $p = 0.749$); however, the total indirect effects were found to be significant as evidenced by a confidence interval that did not pass through zero (LLCI -0.5456, ULCI -0.0122). The overall fit of the regression model was also good as evidenced by the goodness of fit indices ($R^2 = 0.56$, $F_{(3,48)} = 20.13$, $p < 0.01$). In support of H2, these results suggest that the effect of donation type on attitude toward the company is fully mediated through perceived effort and motive.

The model depicting serial mediation in study one adds to our understanding of the underlying processes that drive returns from corporate philanthropy. Results show that corporate donations of time (compared to money) are perceived to be more effortful, which in turn leads to more altruistic motive attributions. Prior research has shown that consumer perceptions of a firm's motives in making donations influenced their perceptions of the firm (Forehand & Grier, 2003; Karaosmanoglu et al., 2016; Yoon et al., 2006). In line with those findings, the results of study one finds that consumers have more favorable attitudes toward companies that support employee volunteerism compared to monetary donations.

4. Study 2 - donation nature

In study 2, we examine whether two different volunteer activities (donation of time) would evoke different consumer responses if the perceived effort associated with them were different. Findings from this study could help demonstrate that effort perceptions are influenced not only by the type of donation being made, but also the nature of the act.

4.1. Pretest

Fifty-three participants were recruited from Amazon's Mechanical Turk for the pretest. They were told that companies today support causes in several ways. After reading about a company's charitable giving, they were asked to answer a few questions to share their thoughts about the firm. Next, they read two scenarios, depicting high and low effort (see Appendix B). The scenarios described a firm's corporate volunteer program in which the time donated remained the same, however the effort involved in performing the activities varied across the two conditions. This ensured that the two scenarios were equivalent in terms of the costs to the firm and any differences in responses to the two corporate volunteering programs would be a result of the varied effort perceptions across the scenarios.

After reading each scenario participants answered questions related to effort perceptions before reading the next scenario. The order in which the high and low effort scenarios were presented to the participants was randomized across participants. The pretest revealed that participants' perceptions of the firm's effort in engaging in the corporate volunteering program was significantly different across the low and high effort scenarios ($M_{low} = 3.96$, $M_{high} = 4.45$, $p = 0.006$).

4.2. Design and procedures

Forty-seven participants, recruited from Amazon's Mechanical Turk, participated in the main study, a 2 (within subject factor: high effort, low effort) x 2 (between subject factor: presentation order – high-low vs. low-high) mixed design experiment. The order of presentation was randomized such that 24 participants read the low effort scenario first,

while the remaining 23 participants were first exposed to the high effort scenario.

Participants were informed that they would read about a company and its charitable giving after which they would be asked to share their thoughts about the firm and its programs. Next, they read one of the two pretested scenarios described above and answered questions that measured their attitude toward the firm, perceived effort put forth by the firm in its giving, and their perception of the firm's motive for supporting the charity (see Table 6). This was followed by a manipulation check question that verified whether participants knew if the food was distributed by the firm's employees, aid workers (who were non-employees) or whether they were unsure. Finally, demographic information related to gender, age and income were collected at the end of the survey.

4.3. Results

A repeated measures ANOVA revealed that perceptions of firm's effort was significantly different in the low effort vs. high effort conditions ($M_{low} = 3.06$, $M_{high} = 4.14$, $F_{1,46} = 29.67$, $p < 0.05$), thus replicating our pretest findings in the main study.

The results of a mixed-design 2 (within subjects factor: effort) X 2 (between subjects factor: order of presentation) repeated measures MANOVA found the effort x presentation order interaction effect was not significant (Wilks' $\lambda = 0.97$, $F_{(2,44)} = 0.72$, $p = 0.49$, $\eta^2 = 0.03$) while the main effects of effort (Wilks' $\lambda = 0.71$, $F_{(2,44)} = 9.20$, $p < 0.01$, $\eta^2 = 0.30$) and presentation order (Wilks' $\lambda = 0.84$, $F_{(2,44)} = 4.1$, $p = 0.02$, $\eta^2 = 0.16$) were significant.

Univariate tests performed on the attitude, and perceived motive scores showed that participants had significantly more favorable attitudes ($M_{high\ effort} = 5.89$ vs. $M_{low\ effort} = 4.94$, $F_{(1,45)} = 16.27$, $p < 0.01$, $\eta^2 = 0.27$), and attributed more altruistic motives ($M_{high\ effort} = 5.74$ vs. $M_{low\ effort} = 4.71$, $F_{(1,45)} = 18.22$, $p < 0.01$, $\eta^2 = 0.29$) to the firm when it supported a high effort corporate volunteering program compared to a low effort program. An examination of the construct means revealed that the presentation order had an anchoring effect where the participant's reactions to the first scenario they read tended to serve as an anchor or reference point as they provided responses to the second scenario. Thus, participants' responses to the mediating and dependent variables after reading the low effort scenario were higher when they read the high effort scenario first compared to when they read the low effort scenario first. Similarly, their responses to these variables after reading the high effort scenario were lower when they read the low effort scenario first than when they read the high effort scenario first. Thus, the presentation order had a dampening effect on reactions to high effort scenarios and an enhancing effect on reactions to low effort scenarios when these scenarios were the second ones presented to the participant. It is important to note that despite these effects, the main effect of effort was significant at each level of presentation order (Low-High order: $M_{Att-Low} = 4.47$ vs. $M_{Att-High} = 5.58$, $M_{Motive-Low} = 4.24$ vs. $M_{Motive-High} = 5.53$, all p 's < 0.05 ; High-Low order: $M_{Att-High} = 6.20$ vs. $M_{Att-Low} = 5.42$, $M_{Motive-High} = 5.95$ vs. $M_{Motive-Low} = 5.19$, all p 's < 0.05).

To test our hypotheses about the effects of perceived effort on attitudes toward the firm being mediated by perceived motives, a within-subjects mediational path analysis was performed using the MEMORE (Mediation and Moderation analysis for Repeated measures designs) macro (Montoya & Hayes, 2017). This macro is an implementation of Judd and Kenny's (1981) work that enables the estimation of direct, indirect and total effects in the two-condition within-participant design that we have used in study 2 (Table 4). In support of H3, the results demonstrate strong support for attitudes toward the firm being predicted by perceived effort and perceived motives ($R^2 = 0.73$, $F_{2,44} = 58.16$, $p < 0.01$). The path analysis showed that the effects of perceived effort (total effects: $\beta = -0.95$, $t = -4.07$, $p < 0.01$) on attitudes was completely mediated by perceived motives attributed to

Table 4
Mediating effects of effort and motive – Study 2.

Model	Path a	Path b	Path c	Mediation path
Parameters	(X -> M)	(M -> Y)	(X -> Y)	a*b
β	-1.03	0.81	-0.110	-0.840
LLCI	-1.51	0.65	-0.410	-1.220
ULCI	-0.55	0.98	0.190	-0.460
p value	< 0.001	< 0.001	0.46	

X = perceived effort, M = perceived motive, Y = attitude to the firm.

the firm for its corporate volunteering programs. Perceived effort had a significant effect on perceived motives ($\beta = -1.03, t = -4.28, p < 0.01$). With perceived motives in the model as a mediator, the direct effects of perceived effort ($\beta = -0.11, t = -0.75, p = 0.46$) on attitude was not significant while the indirect effects of effort through motives was significant ($\beta = -0.84, bootstrapped LLCI = -1.22, ULCI = -0.46, Z = -3.94, p < 0.01$).

These results show strong support for our hypotheses that the effects of perceived efforts on attitudes to the firm are completely mediated by the perceived motives attributed to the firm's corporate volunteering program and that differences in effort perceptions associated with two volunteer programs can lead to significantly different consumer reactions to the firm.

5. Study 3 – Donation source

In study 3 we test the full model depicting moderated serial mediation (Fig. 1). This model suggests that the effect of donations on consumers attitude toward the firm, through perceived effort and perceived motive, depends upon the relative cost to the firm providing the donation.

5.1. Pretests

Study three involved scenarios in which the relative cost of the donation to the company was manipulated. Two pretests were performed to identify the donation amount and number of volunteer hours that represent a relatively small allocation of resources for a large company, while at the same time, amounting to relatively large proportion of resources for a small company.

To determine the monetary donation amount, undergraduate students (n = 29) completed a survey in exchange for course credit. Participants were given a description of two hypothetical coffee shops. One coffee shop was described as a small, local coffee shop; the other a large, national coffee shop. For each coffee shop participants were asked to provide an open-ended response to what they believe would be a donation amount by the coffee shop to a cause that is “too low”, “low”, “acceptable”, “high”, and “excessive”. Using a donation amount derived from the average of the “low” donation amount for a national coffee shop and “high” donation amount for a local coffee shop, a donation of \$10,000 was selected.

A similar format was employed to pretest the manipulation of relative cost associated with donations of time. In this survey, administered to an online survey panel (n = 50), half of the participants were asked how many volunteer hours (during work hours) they believe

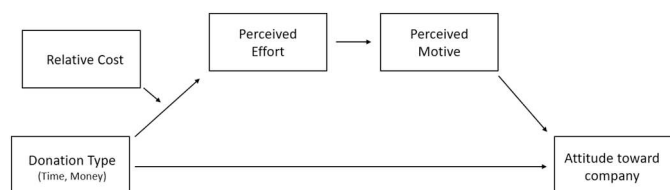


Fig. 1. Moderated serial mediation model.

would be “too low”, “low”, “acceptable”, “high”, and “excessive” for a small coffee shop to provide in support of a cause. The remaining participants were asked the same questions in relation to a large, national coffee shop. Once again, using the average value from both the small coffee shop, “high” number of hours and the large coffee shop, “low” number of hours, 80 h was selected.

5.2. Design and procedure

Participants in this study were randomly assigned to one of four conditions in a 2 donation type (time, money) x 2 relative cost to the firm (high, low) between-subject design. The data for this study were collected through an online survey panel. One hundred and seventy-four subjects, recruited from Amazon Turk, took part in the study in exchange for a monetary reward. Sixty percent of the participants were between 25 and 35 years of age (36% female).

Following instructions, participants were asked to read a scenario involving a fictitious coffee shop engaging in corporate donations of time or money. Using the values derived from the pretest, equivalent donations of time (or money) were seen as having come from either a small, local or a large, multi-national coffee shop (see Appendix C). Perceived effort was measured using the same scale employed in study 1, by Mohr and Bitner (1995).

5.3. Results

To determine successful manipulation of the independent variable, donation type, participants were asked at the end of the survey to identify the type of donation depicted in the scenario. Of the 174 participants, 14 failed to correctly identify the donation type and were subsequently removed from analysis. An ANOVA was performed to test the manipulation of relative cost. Participants in the survey were asked to rate the extent to which the donation from the coffee shop was 1 = too low to 5 = excessive. As expected, the results indicate a significant difference in mean values of perceived relative cost to the firm between donations from a small, local coffee shop (M = 3.37) compared to a large, multi-national coffee shop (M = 2.46, p < 0.000).

To test the full model depicting moderated serial mediation, Process macro was conducted using model 83 (Hayes, 2013). Results show that donation type has a significant effect on perceived effort ($\beta = 0.864, t = 2.06, p = 0.041$), and that the relationship depends upon the relative cost to the firm, as indicated by a significant interaction between donation type and relative cost ($\beta = -0.607, t = -2.34, p = 0.02$) (Fig. 2). In alignment with H2, we find once again that perceived effort has a significant effect on motive perceptions ($\beta = 1.16, t = 15.03, p = 0.00$) and in turn, more altruistic motive attributions lead to a more positive attitude toward the firm ($\beta = -0.508, t = 7.80, p = 0.00$) (see Table 5).

Our findings also show that with the mediating variables included in the model, the direct effect of donation type on consumers' attitude toward the firm is significant ($\beta = 0.124, t = 2.30, p = 0.02$). Notably, the total indirect effects of moderated mediation were found to be significant as evidenced by a confidence interval that does not pass through zero (LLCI -0.7494, ULCI -0.0740). The overall fit of the regression model was good as evidenced by the goodness of fit indices (R2 = 0.59, F(3,170) = 81.34, p < 0.01). In support of H4, these results indicate that the indirect effect of donation type differs systematically as a function of the relative cost to the firm, thus providing evidence that the mediating effects of perceived effort and perceived motive are moderated by the relative cost to the firm (Hayes, 2018).

This study extends our findings from studies 1 and 2 by demonstrating that the source of the donation also has the potential to influence perceived effort. Results show that equivalent donations of time or money from firms in which the donation impose a greater relative cost to the firm are perceived to be more effortful. What is more, the influence of relative cost on consumers' effort perceptions is shown to

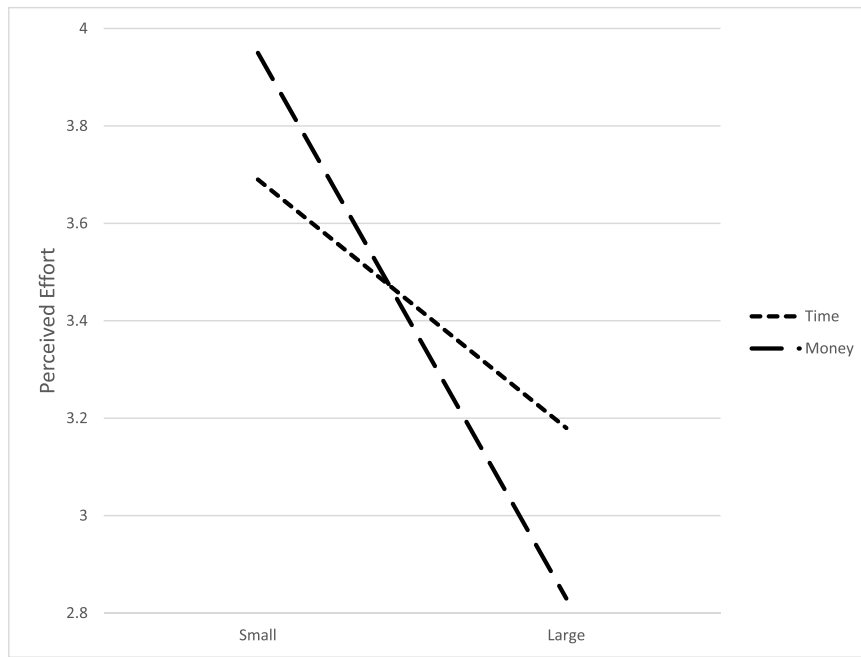


Fig. 2. Relative cost × donation type.

Table 5
Moderated mediation effects – Study 3.

Model	Path a	Path b	Path c	Index of moderated mediation
Parameters	(X - > M1)	(M1 - > M2)	(M2 - > Y)	(relative cost as moderator)
β	0.86	1.16	0.51	-0.36
LLCI	0.04	1.01	0.38	-0.74
ULCI	1.69	1.31	0.64	-0.06
p value	0.04	0.00	0.00	-

vary among donation types. Whereas the salience of money, in the form of monetary donations, leads to a sharp decline in effort perceptions when donations come from a well-resourced firm, the same pattern does not emerge in relation to donations of time. In these instances, the abstract nature of time (relative to money) lessens the decline in effort perceptions when the donation comes from a well-resourced firm.

These results suggest that companies that make donations,

Table 6
Measures.

	Source	Cronbach's Alpha	Cronbach's Alpha	Cronbach's Alpha
Construct/items		Study 1	Study 2	Study 3
Perceived effort	Mohr and Bitner (1995)	0.887	0.952	0.921
Please rate how much effort company A put toward their giving				
Please rate the amount of energy you believe company A put forth in support of the charities				
Please rate the extent to which you think company A was trying to support the cause				
Perceived motive	Szykman et al. (2004)	0.956	0.954	
How would you describe company A's motive for supporting causes:				
Impure – Pure				
Selfish – Unselfish				
Uncaring – Caring				
Self-serving - Society-serving				
Uninvolved – Involved				
Attitude toward the company	Barone et al. (2007)	0.96	0.971	
Which of the following best describes your opinion of company A				
Very unfavorable - Very favorable				
Very negative - Very positive				
Very bad - Very good				

particularly monetary ones, should be mindful of how the donation amount is viewed in relation to the perceived resources of the firm. The research implications associated with this finding will be discussed in the following section.

6. General discussion

In this research, we examine the conditions and processes through which consumers reward companies for their philanthropic initiatives. We find that the motive consumers ascribe to a company for their philanthropy may be influenced by the type, nature and source of giving. In study 1 we show that not all forms of philanthropy are equal when it comes to eliciting altruistic motive attributions. Guided by the augmentation principle, we propose and find support for moderated serial mediation in the formation of motive attributions. Specifically, our results from study 1 show that the relationship between corporate philanthropy and consumers' attitude toward the company is mediated by perceived effort and motive. In this relationship, corporate donations

of time are perceived to be significantly more effortful relative to monetary donations, which in turn leads to more altruistic motive attributions.

In study 2, we manipulate the mediating effect of perceived effort evidenced in study 1. By this means, we demonstrate that philanthropic initiatives lead to a more positive attitude toward the company when consumers perceive the initiative to be more effortful in nature. Study 2 also served to replicate the mediating effects highlighted in study 1. Once again, perceived motive mediates the relationship between perceived effort and consumers' evaluation of the company.

In the final study, we introduce the concept of relative cost. We find that equivalent donations of time and money may lead to varying degrees of perceived effort depending upon the source of the donation. Specifically, results show that donations of time and money are perceived to be more effortful when the donation represents a greater relative cost to the firm. Collectively, findings from these three studies advance our theoretical understanding of how consumers evaluate corporate philanthropy and provide managerial insights into the factors that lead to returns from philanthropic investments.

6.1. Theoretical implications

A variety of studies on the topic of CSR and corporate giving have drawn from attribution theory to guide their predictions (Groza et al., 2011; Skarmeeas & Leonidou, 2013; Vlachos et al., 2009; Zasuwa, 2016). In the present research, we employ Kelley's (1973) augmentation principle to bolster our rationale. We believe the introduction of augmentation principle to explain corporate philanthropy offers an informative means of explaining how motive perceptions are formed.

Findings from this research extends prior studies that have explored the potential for diverse forms of philanthropy to differentially influence consumers' firm evaluations (Creyer & Ross, 1996; Menon & Kahn, 2003). In their research, Reed et al. (2007) explore the potential for consumers' moral identity, which they define as "a mental representation that a consumer may hold about his or her moral character", to influence their evaluation of philanthropy. The authors submit that when a consumer's moral identity is highly salient or self-important, their sensitivity to acts (e.g. donations) that are consistent with moral identity increases. They further reason that consumers are likely to view corporate donations of time to be perceived as being more moral relative to monetary donations. In support of this rationale, Reed et al. (2007) find that moral identity moderates the relationship between charitable behaviors and judgements and preferences. Corporate donations of time (relative to money) lead to the perception that firms are more caring, show a greater concern for the welfare of others and are better corporate citizens when consumers have a relatively high self-important moral identity. The current research extends these findings by showing that in addition to consumer-related factors, the relationship between donation type and perceived motive is also moderated by firm-related factors (relative cost). We also add to this stream of research by illuminating the process through which corporate donations of time and money differentially influences consumers' attitude toward companies.

The proposed model in this study also contributes to literature on the topic of motive attributions. Prior studies have identified firm reputation (Bae & Cameron, 2006; Karaosmanoglu et al., 2016; Pai, Lai, Chiu, & Yang, 2015; Szykman et al., 2004), perceived fit (Barone et al., 2007; Becker-Olsen et al., 2006; Ellen et al., 2006; Samu & Wymer, 2014), benefit salience (Yoon et al., 2006) and interpersonal trust (Marín et al., 2016) as factors influencing the formation of motive attributions. The current study extends this stream of research by empirically demonstrating the role of perceived effort in the formation of motive attributions.

Finally, this investigation sheds light on the conditions in which firms are rewarded for their giving. In their research, Folse et al. (2010) show that higher donation amounts lead to more positive motive

attributions, an enhanced CSR image and a more positive attitude toward the firm. By introducing the concept of relative cost, we qualify the findings put forth by Folse et al. (2010). In study 3, we isolate the donation amount to show that the same donation coming from a small, independent store compared to a large, national chain leads to more altruistic motive attributions and a more positive attitude toward the firm.

6.2. Managerial implications

Companies engaged in corporate philanthropy must determine not only who they wish to support, but also the manner in which they wish to support them. Companies like [Salesforce.com](https://www.salesforce.com), through their 1–1–1 model, support a range of non-profit causes, through a variety of different philanthropic channels (Salesforce, 2017). The differential effects of time and money evidenced in this research may help to inform managers with their resource allocation. A company like Volkswagen for example is likely to have some concerns about how their philanthropic initiatives will be perceived in the wake of their emissions scandal (Fortune, 2017). A consideration of our findings would call for Volkswagen to allocate a greater proportion of resources toward corporate volunteerism (relative to monetary donations) to improve the chances that consumers will attribute altruistic motives to Volkswagen's philanthropy.

This research also has implications for firms with sound reputations, as consumers and practitioners alike place a greater emphasis on the notion of brand authenticity (Six Degrees, 2017). An important driver of authenticity is sincerity, such that brands who wish to be seen as "authentic" must also be perceived as being sincere in their actions (The Economist, 2015). If one accepts the premise that motives serve as a proxy for sincerity, then managers may be able to leverage the concept of perceived effort in their marketing initiatives. In this way, a company like the Warby Parker, whose brand associations are tied to social responsibility, may be able to lift metrics designed to capture brand authenticity, should they consider the role of perceived effort. Warby Parker has already adopted the practice of making product donations. Results from this research suggest that Warber Parker may benefit from not only communicating the product donations, but also conveying the effort involved in making those donations.

Another important implication for managers emerges from the concept of "relative cost". A donation that may otherwise be viewed quite positively from a less-resourced company, may not seem as generous coming from a company like Walmart, Home Depot or Netflix. In these instances, companies like Walmart may wish to either reevaluate the donation amount or consider a form of philanthropy that is perceived as being more effortful. Alternatively, small to midsize firms, who fear that making a modest donation to a cause will be viewed with indifference or seem inconsequential relative to donations from larger firms, may find that their "modest" donation is viewed quite favorably as consumers account for the size of the firm making the donation.

7. Limitations and future research

Findings from this research are the result of scenario-based experiments. While this methodological approach allowed us to conclusively investigate the process through which consumers evaluate corporate philanthropy, it does so at the expense of external validity. For example, participants in our experiments were asked to carefully consider the scenarios presented to them. In reality, consumers are generally exposed to hundreds of messages each day. Therefore, it is reasonable to believe that consumers may not always dedicate the same cognitive resources toward evaluating a philanthropic initiative as they did in this research. Additionally, within our experiments, participants were asked to consider fictitious companies, to avoid confound effects. To address these limitations and enhance the generalizability of our findings, future studies may wish to incorporate the use of field studies involving

the use of aided and unaided recall.

In this research, we limit the focus of our study to two prevalent forms of giving, time and money. It is recommended that subsequent research consider the influence of other forms of philanthropy (e.g. product donations, cause-related marketing, intellectual properties). A comprehensive view of how different forms of philanthropy affect consumers motive perceptions is likely to be of significant value to both academicians and practitioners.

Finally, future research may serve to enhance the robustness of our proposed model. The mediating pathway presented in this research focus on cognitive processes, namely effort and motive perceptions. Subsequent research may wish to consider the role of emotions. To what extent do alternate forms of giving elicit different emotional responses? And how do those emotions influence consumers evaluation of the firm? Additionally, the boundary conditions presented in our model center on a firm-related factor. Novel insights may arise from the examination of consumer trait or state related factors.

The authors have no conflicts of interest relative to this study.

Appendix A

Monetary condition

Sun River Graphics is a mid-sized graphics company. Last year, Sun River Graphics organized a program whereby monetary donations are made to area children's and animal welfare charities.

On one such occasion, Sun River Graphics donated money to help improve area playgrounds.

Time condition

Sun River Graphics is a mid-sized graphics company. Last year, Sun River Graphics organized a program whereby their employees volunteered (during work hours) to assist select children's and animal welfare charities.

On one such occasion, Sun River Graphic employees volunteered their time to help improve area playgrounds.

Appendix B

Low effort condition

The Danish House is a regional chain of bakeries. In recent years, The Danish House launched a program whereby their employees volunteer (during work hours) to assist communities in the wake of natural disasters.

Following a recent flood that had devastated a nearby community, employees at The Danish House provided help by spending the day welcoming aid workers who are not affiliated with The Danish House to their distribution center. The aid workers then packaged the donated food items, loaded them for delivery to the stricken area and distributed the food to those in need.

High effort condition

The Danish House is a regional chain of bakeries. In recent years, The Danish House launched a program whereby their employees volunteer (during work hours) to assist communities in the wake of natural disasters.

Following a recent flood that had devastated a nearby community, employees at The Danish House provided help by spending the day not only packaging food items and loading them for delivery, but also by going to the stricken area to help distribute food to those in need.

Appendix C

Monetary, high relative cost condition

Please imagine that you've come to learn that a **small, local coffee shop** supports a program whereby the coffee shop makes monetary donations to support non-profit causes.

Last year, **collectively as an organization**, this small, local coffee shop donated **\$10,000** to help Good Start, a non-profit organization that provides school supplies to under-served schools.

Time, low relative cost condition

Please imagine that you've come to learn that a **large, multi-national coffee shop** supports a program whereby their employees volunteer (during work hours) to support non-profit causes.

Last year, **collectively as an organization**, this large, multi-national coffee shop volunteered 80 h to help Good Start, a non-profit organization that provides school supplies to under-served schools.

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- Ryan Langan's** research area lies in branding and corporate social responsibility with a focus on understanding how consumers perceive and respond to firms who engage in corporate philanthropy. Langan's research has been published in the *Journal of Brand Management*, *Journal of Business Research*, *International Journal of Research in Marketing* and the *Encyclopedia of Public Administration and Public Policy*. He is also co-editor and author of the “Handbook of Research on Marketing and Corporate Social Responsibility.” Langan is interested in research that focuses on the challenges of effective branding, the continual evolution of corporate philanthropy and the timeless relevance of corporate social responsibility. Prior to completing his PhD in Marketing at the University of South Florida, Langan worked in sports marketing for the La Crosse Bobcats and the Portland Trailblazers. He has taught courses in international marketing, principles of marketing, marketing research, digital marketing & e-commerce, marketing strategy and IMC. Langan is a member of the American Marketing Association and the Academy of Marketing Science.
- Anand Kumar** (Ph.D. Indiana University) has research interests in the areas of branding, marketing communication and consumers' cognitive and emotional responses to firms' marketing efforts. His research has also examined consumer reactions to new technology and gadgets. Kumar's research has been published in journals such as the *Journal of Advertising*, *Journal of Academy of Marketing Science*, *Journal of Business Research*, *Journal of Consumer Research*, *Journal of Consumer Psychology* and the *Journal of Marketing Research*. He is a member of the American Marketing Association and the Academy of Marketing Science.