

## Article

# When Bad Becomes Good: The Role of Congruence and Product Type in the CSR Initiatives of Stigmatized Industries

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**Abstract:** This study examines how congruence and product type affect consumer responses in the context of the corporate social responsibility (CSR) of stigmatized industries. This study conducted two experiments with college students to assess the effects of congruence and CSR type (cause-related marketing vs. advocacy advertising) (Study 1) and effects of congruence and product type (hedonic vs. utilitarian) (Study 2) on consumers' corporate evaluations. The results of Study 1 showed that congruence generates weaker attributions of corporate altruistic motives and greater negative perceptions of corporate credibility and attitude than incongruence. However, there was no significant effect of CSR type on consumers' evaluations of a company. The findings of Study 2 revealed significant main effects for product type. When CSR initiatives are associated with hedonic products, consumers' altruistic attributions, credibility, and attitudes toward the product are more negative than when linked to utilitarian products in stigmatized industries. Moreover, there was a marginally significant interaction effect of congruence and product type on attitude toward the company. This study contributes to the emerging body of CSR literature in stigmatized industries by empirically determining how congruence and hedonic product type may cause backlash effects.

**Keywords:** corporate social responsibility; congruence; product type; corporate motives; consumer response



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## 1. Introduction

Corporate social responsibility (CSR) has become an increasingly indispensable part of the corporate landscape because it helps firms improve their financial performance and creates good citizenship [1]. An estimated 90% of companies on the S&P 500 index published a CSR report in 2019, recognizing the need to act on sustainability [2]. Further, consumers respond enthusiastically to companies' CSR activities. Consumers expect companies to go beyond simple profit-seeking and pursue a corporate purpose that positively impacts society [3].

Concerns regarding sustainability are especially important in stigmatized industries. Thus, a growing number of firms in these stigmatized industries is engaging in diverse CSR activities. For example, a beer company helps underage drinking programs, and a tobacco company funds youth tobacco prevention programs. Stigmatized or controversial industries possess socially undesirable characteristics, often due to the negative consequences of the use or overuse of their products, which frequently lead to a shared sense of risk [4]. Such industries include alcohol, tobacco, gambling, fast food, oil, weapons, and biotechnology [4–6]. Despite active CSR efforts of stigmatized industries, the effectiveness of their CSR activities in improving their corporate images has remained unclear.

Recent research has examined several factors that affect the CSR efforts of stigmatized industries and consumers, including corporate reputation, communication strategies, and CSR fit [4,6–9]. Among them, CSR fit or congruence is particularly pertinent for stigmatized industries because these companies have an unfavorable image due to the products that

they manufacture. As such, their causes are related to improving negative outcomes from the use or overuse of their products. Prior studies have shown that a highly-fitted CSR program received more negative comments on social media [9], which may consequently backfire and negatively affect the firm's image [10,11]. In contrast, another study found that a highly-fitted CSR program improves corporate reputation by increasing CSR legitimacy and decreasing skepticism [7]. Despite recent research on this topic, studies on the effects of CSR fit in stigmatized industries are still in their infancy, and empirical evidence is mixed [7].

Thus, this study aims to expand previous knowledge of CSR in controversial industries by linking CSR fit with different types of CSR initiatives and product. Using attribution theory as a theoretical foundation, this study attempts to conduct two experiments with college students to examine the effects of congruence, CSR initiative type, and product type on consumers' corporate evaluations. Specifically, the first experiment examines congruence effects with two types of CSR initiatives (cause-related marketing vs. advocacy advertising), and the second experiment further explores congruence effects in association with two types of products (hedonic vs. utilitarian).

The combined results of these two studies make several contributions to the CSR literature. First, past research has largely examined CSR in regular industries. This study expands on previous work by examining the effects of CSR in the domain of stigmatized industries. Second, while a large body of literature demonstrated positive congruence effects in CSR activities, this study adds to the emerging body of work that suggests that congruence may result in unintended negative consequences [1,9–13]. Third, this study investigates the conditions under which the CSR activities of stigmatized industries may lead to a negative consumer response. The role of CSR type and product type is particularly examined with respect to the effects of congruence. Finally, the findings of this study can aid companies—especially those suffering from a negative reputation due to the products that they manufacture—in designing effective CSR strategies to recover or enhance their corporate image.

## 2. Theoretical Framework

### 2.1. Congruence between the Company and Cause

Congruence refers to the perceived similarity between partners [14] and is explained in terms of image or functional similarity [15]. The degree of congruence is defined as “high when the two are perceived as congruent (i.e., as going together), whether that congruity is derived from mission, products, markets, technologies, attributes, brand concepts, or any other key association” [16] (p. 155). A large body of work has focused on the positive effects of congruence regarding attitudes toward companies and brands [17,18], identification with companies [19], purchase behavior [20], and market share [21]. In contrast, other studies have suggested that congruence may raise consumer skepticism about corporate motives of CSR initiatives and lead consumers to respond positively to an incongruent condition [22]. Furthermore, congruence does not influence consumer attitudes toward the brand or purchase intentions [23]. Thus, several previous studies have demonstrated that congruence may have unintended negative consequences [11,24,25].

Despite their controversial nature and operation, industries that manufacture, license, and distribute harmful products or services—such as alcohol, tobacco, and gambling—are also actively involved in socially responsible initiatives [8]. Recent studies have examined diverse CSR efforts in stigmatized industries, finding that consumers' reactions to CSR initiatives vary significantly in contrast to regular industries [7]. As the congruence of CSR in controversial industries usually contradicts a company's mission, it is particularly important for stigmatized industries. As such, carefully investigating the role of congruence in stigmatized industries should add to our understanding of CSR activities' effectiveness.

Prior studies have found that a high fit of the CSR initiatives of stigmatized industries helps enhance corporate reputation and value [7,26]. However, other studies have found that highly-fitted CSR programs may backfire and lead to negative perceptions of the

company [9–11]. Given the literature on CSR fit in controversial industries and consumer reactions to their initiatives, empirical findings are mixed, and thus further investigation is required [6,7,9].

In this context, this study examines how CSR congruence in stigmatized industries affects consumer responses by incorporating the concept of congruence based on a functional (product-based) match between the stigmatized product and cause. Thus, congruence is achieved when the cause is related to the moderate or preventive use of a corporate core product. Stigmatized industries, such as oil, alcohol, and tobacco, attempt to improve negative perceptions of the nature of their main product and thus, strategically engage in congruent CSR activities.

## 2.2. Attribution of Corporate Motives, Credibility, and Attitude

Attribution theory suggests that consumers are social perceivers who attempt to understand the reasons behind the occurrence of certain events or actions, and these causal inferences drive consumers' subsequent behavior [27]. Attribution theory posits that two types of factors can shape an attribution of motives for events or actions: dispositional (intrinsic) factors and situational (extrinsic) factors [27]. In the CSR context, intrinsic motivation refers to consumer inferences that the company engages in CSR due to its altruistic motives, such as philanthropic or ethical obligation [22]. However, if consumers cannot easily infer a company's intrinsic or altruistic motive, they attribute its CSR activities as extrinsic or self-serving motives, thereby leading to negative consequences [11,22]. The attribution of a firm's CSR motives has been a key factor in determining the success or failure of CSR activities [11,22,28–30].

Previous research has provided empirical evidence for the importance of congruence between the cause and company in judgments of corporate motives in the CSR context [22,31]. The level of congruence significantly influences the consumer's attribution of corporate motives and guides the subsequent evaluation of the appropriateness of a company's CSR activities [32,33]. Numerous prior studies have proposed that a high-fit CSR program might facilitate the acceptance of the CSR activity because it can be more easily integrated into the consumer's existing cognitive structure (i.e., schema), thus facilitating more fluent information processing [31,34]. Thus, consumers minimize their skepticism of corporate motives and are more likely to infer the company's altruistic motives. Consequently, their favorable attitude toward the company would be enhanced [31,35].

However, a high-fit CSR program does not necessarily lead to a positive outcome. Drumwright [32] suggested that a high-fit CSR program heightens selfish attribution by associating it with a company's profitability or benefits. Thus, a high fit between a company and cause may emphasize the company's opportunism, which yields a greater number of elaborations on CSR programs. This leads to more skeptical motives for CSR programs and negative reactions among stakeholders [22,32].

In the context of stigmatized industries, when CSR initiatives fit with the company's core business, this may increase the salience of the cause and draw consumers' attention because of its contradiction to the company's core business. Additionally, it potentially serves as a reminder of companies' inherent harm to society [10]. Thus, a high-fit CSR program would expectedly stimulate the cognitive elaboration of a CSR message. Accordingly, a high level of elaboration may activate consumers' knowledge of the self-serving motives of CSR and weaken their belief in the altruistic motives of CSR.

Therefore, when congruence is high in CSR initiatives of stigmatized industries, consumers are less likely to attribute altruistic motives, which may deteriorate the effects of CSR. In comparison, an incongruent condition may not generate as many elaborations as congruence would and thus may minimize the judgment of corporate motive and facilitate the acceptance of the CSR message. Thus, when stigmatized industries achieve incongruence, consumers are more likely to infer altruistic motives for CSR initiatives.

In addition, corporate credibility and attitude reportedly play important roles in determining advertising outcome variables [36,37]. Corporate credibility is conceptualized as a

part of corporate reputation and proposes “expertise” and “trustworthiness” as important elements [38]. A previous study examining the relationship between CSR and corporate credibility showed the positive effect of CSR on corporate credibility and brand equity as well as on participation intention [39,40]. Previous studies on sponsorship effects have indicated that the congruent pairing of sponsors and events leads to positive consumer attitudes toward the sponsor [14,22]. Additionally, several studies on CSR have supported the idea that CSR activities affect evaluations of the company [18,19,22].

However, in the context of stigmatized industries, consistent with the logic of attribution of corporate motive, congruence is expected to generate lower corporate credibility and a more negative attitude toward the company than incongruence. Therefore, the following hypothesis is formulated:

**H1.** *Congruent CSR activities will generate (a) stronger self-serving motive attribution, (b) weaker altruistic motive attribution, (c) lower corporate credibility, and (d) a more negative attitude toward the company than incongruent CSR activities in stigmatized industries.*

### 2.3. CSR Initiative Type

Scholars have identified diverse types of CSR initiatives and explored how such diversity influences consumer attributions and evaluations [18,39,41–43]. Kotler and Lee [44] classified CSR initiatives into six activity types: corporate social marketing, cause promotion, cause-related marketing, corporate philanthropy, community volunteering, and socially responsible business practice [40]. Among the six CSR initiative types, cause-related marketing, a popular CSR activity, uses sales business revenue to promote a specific cause [44]. Cause-related marketing is defined as “the process of formulating and implementing marketing activities that are characterized by an offer from the firm to contribute a specified amount to a designated cause when customers engage in revenue-providing exchanges that satisfy organizational and individual objectives” [45] (p. 60).

Previous research has yielded mixed results on the effects of cause-related marketing on consumer attribution. Some studies have found that consumers attribute cause-related marketing as a selfish motive because it benefits the firm before donations are given to the cause [42,46,47]. Other studies have found that cause-related marketing might drive consumers to attribute altruistic motives because they view it as a natural and ordinary business promotion that focuses on the purchase of products [18,48,49].

Advocacy advertising is another important CSR activity that should be examined in the context of stigmatized product manufacturers. Advocacy advertising is a marketing communication tool that influences public opinion and behavior on a sociopolitical issue [36]. It focuses on a social message and is unrelated to the direct purchase of a sponsor’s product. Such advertising often includes messages encouraging consumers to engage in social issues, including racial equality, world hunger, and the green movement [39,41]. Typically, advocacy advertising supports a brand’s social responsibility program and demonstrates activism regarding a sociopolitical issue of public interest [41]. From a marketing perspective, this type of advertising is considered unconditional because it is not linked to direct revenue-producing transactions with a company [42].

The present study investigates the effects of two different types of CSR initiatives in the domain of stigmatized industries: cause-related marketing and advocacy advertising. Given that cause-related marketing is a charitable donation and marketing strategy that benefits the firm, it displays a more explicit commercial nature than advocacy advertising. For stigmatized industries, cause-related marketing may lead to a greater cognitive elaboration of a message, suggesting that the worthy cause of cause-related marketing comes from the purchase of socially harmful products, which seems inconsistent or contradictory. Hence, cause-related marketing may increase the likelihood of consumer inferences that a company has fewer altruistic motives for supporting the cause.

Conversely, advocacy advertising communicates to raise awareness of a social issue [39] and appears to offer a less explicit commercial benefit to the firm because it is independent of the sale of products and focuses on a philanthropic issue. Without the appearance of

salient corporate profit, consumers may rely on a relatively basic cognitive elaboration process and accept the message of advocacy advertising at face value. This would draw stronger attributions of an altruistic motive and weaker attributions of a self-serving motive to the firm. In addition, a cause-related marketing format will expectedly decrease corporate credibility and attitude toward the company more than advocacy advertising. These conjectures lead to the following hypothesis:

**H2.** *CSR activities with cause-related marketing will generate (a) stronger self-serving motive attribution, (b) weaker altruistic motive attribution, (c) lower corporate credibility, and (d) a more negative attitude toward the company than CSR activities with advocacy advertising in stigmatized industries.*

Moreover, the congruence may vary depending on the type of CSR activities. When congruence is combined with the type of CSR activities, the congruence is more likely to activate the knowledge of stronger self-serving and weaker altruistic motive attribution if the type of CSR activity is cause-related marketing rather than advocacy advertising. Subsequently, congruence may generate lower corporate credibility and a more negative attitude toward the company when such CSR program is related with cause-related marketing than advocacy advertising. Therefore, the following hypothesis is formulated:

**H3.** *Congruent CSR activities will generate (a) stronger self-serving motive attribution, (b) weaker altruistic motive attribution, (c) lower corporate credibility, and (d) a more negative attitude toward the company for cause-related marketing than advocacy advertising.*

#### 2.4. Product Type

Previous research has shown that product type might have different effects on individuals' charitable behaviors. A widely accepted product type distinction in the literature is hedonic versus utilitarian products [50]. Strahilevitz and Myers [51] found that products perceived as pleasure-oriented and frivolous stimulated more altruistic motivations than those viewed as goal-oriented and practical. For instance, hedonic products (e.g., a hot fudge sundae) tend to evoke both pleasure and guilt, whereas utilitarian products (e.g., a box of laundry detergent) usually evoke neither of these emotions. Thus, consumers are more likely to be motivated to be altruistic and donate to charity when it is associated with a hedonic product to lessen the feeling of guilt derived from the purchase of the latter.

In the domain of stigmatized industries, hedonic goods (e.g., alcohol, video games) are affect-based products that provide experiential consumption, fun, pleasure, and excitement. Utilitarian goods (e.g., oil, plastic bags) are cognitively driven instrumental products, and their functional aspects motivate their purchase. Although both hedonic and utilitarian goods belong to the stigmatized industry sector, hedonic goods may be perceived more negatively because the undesirable consequences of using them stem from unnecessary impulsive wants, with anticipated resulting damages in the long term [52,53]. Compared with hedonic products, consumers normally consume utilitarian products not for fun or pleasure, but out of necessity [52,53]. Although consuming such products yields negative outcomes, they are necessary for living, and alternatives rarely exist. Thus, utilitarian products are perceived less negatively than hedonic products.

Following the same logic as for H1 and H2, we expect that the CSR initiated by hedonic stigmatized industries may generate less altruistic and more self-serving motives, and less credible and more negative attitudes toward these firms' CSR activities. On the contrary, CSR efforts by utilitarian industries may minimize judgment about corporate motive and facilitate the acceptance of the CSR message. Thus, the following hypotheses are proposed:

**H4.** *CSR activities by hedonic stigmatized industries will generate (a) stronger self-serving motive attribution, (b) weaker altruistic motive attribution, (c) lower corporate credibility, and (d) a more negative attitude toward the company than CSR activities by utilitarian stigmatized industries.*



As consumers are highly aware of the potential social losses linked with hedonic stigmatized industries and the severity of the undesirable consequences of their use or overuse, on the one hand, consumers may be even more sensitive and resistant to CSR activities by hedonic stigmatized industries when the congruence is high.

On the other hand, utilitarian products are necessary for living, and finding alternatives to such products is difficult. The nature of utilitarian products means that CSR activities performed by the industries thereof may not be perceived as negatively as those performed by hedonic stigmatized industries, even when congruence exists. Therefore, the effects of congruence may be more salient among hedonic stigmatized industries than those of utilitarian stigmatized industries. These predictions are formally hypothesized as follows:

**H5.** *The effects of cause–company congruence on (a) self-serving motive attribution, (b) altruistic motive attribution, (c) corporate credibility, and (d) attitude toward the company will be greater for hedonic stigmatized industries than for utilitarian stigmatized industries.*

### 3. Study 1: Effects of Congruence and CSR Type on Consumer Response

#### 3.1. Materials and Methods

##### 3.1.1. Sample and Data Collection

This study employed a 2 (congruence vs. incongruence)  $\times$  2 (cause-related marketing vs. advocacy advertising) between-subjects, randomized experimental design. In total, 119 undergraduate and graduate students (59 men and 60 women) at a large southwestern university in the United States participated in the study in exchange for extra credit. Participants' ages ranged from 18 to 39 years, with an average age of 20 years. College students were chosen for this study as they represent an emerging consumer group with the highest level of social awareness and desire for companies to take a stand [3,43].

The experiment was conducted online. Participants enrolled in campus-wide elective or introductory communication courses received an informed consent form. Once participants agreed to voluntarily participate in the study, they were randomly assigned to one of the four experimental conditions. They were instructed to read a short description of the company's support of a CSR activity, and then they responded to the questionnaire, which measured attitude, credibility, congruence, motive attributions, and demographics.

##### 3.1.2. Pretests and Stimuli

To select a stigmatized product for the study, a small group of subjects ( $n = 39$ ) was asked to assess their attitudes toward six stigmatized products based on their usage. The participants were undergraduate students aged between 19 and 25 years ( $M_{age} = 20.69$  years; 11 men and 28 women). Attitudes toward products (tobacco, alcohol, casinos, fast food, oil, and credit cards) were measured based on Mackenzie and Lutz [37]. Mean ratings for attitudes toward cigarettes ( $M_{cigarettes} = 1.71$ ,  $S.D._{cigarettes} = 1.13$ ) were the lowest, while those for the other products were as follows:  $M_{alcohol} = 4.61$ ,  $S.D._{alcohol} = 1.06$ ;  $M_{casinos} = 4.08$ ,  $S.D._{casinos} = 1.06$ ;  $M_{fast\ food} = 3.31$ ,  $S.D._{fast\ food} = 1.25$ ;  $M_{oil} = 3.99$ ,  $S.D._{oil} = 1.08$ ;  $M_{credit\ card} = 4.15$ ,  $S.D._{credit\ card} = 1.06$ ). Fast food was selected as the stigmatized product for this study as its mean rating—for attitudes toward the product—was low. Additionally, the fast-food industry has been blamed for social ills and is being targeted as a prime offender in the childhood obesity epidemic [54].

A second pretest was conducted on a separate sample ( $n = 73$ ) to select appropriate cause–company pairings for congruence and gauge the importance of social issues. The participants were undergraduate students aged between 19 and 25 years ( $M_{age} = 20.30$  years; 11 men and 62 women). Congruence and message importance were measured based on Menon and Kahn [18]. A  $t$ -test confirmed that congruence perceptions differed significantly ( $t(71) = 5.93$ ,  $p < 0.001$ ) between the congruence conditions (childhood obesity,  $M = 4.55$ ) and incongruence conditions (dependency on oil,  $M = 3.01$ ). A  $t$ -test further confirmed that

the two social issues (childhood obesity,  $M = 5.42$ , and dependency on oil,  $M = 5.88$ ) were not considered different in importance ( $t [71] = -1.77, p > 0.05$ ).

Based on the results of the pretests, a fictitious fast-food company, Company A, was used to support a CSR initiative to avoid any confounding effects due to consumers' preexisting perceptions of a real company. Regarding congruence manipulation, the message highlighted the dangers of childhood obesity. The incongruence manipulation included a message focusing on the serious problems of dependency on oil. Regarding the CSR format, the cause-related marketing message promised that Company A would make a one-cent donation to the cause for every purchase from the new menu. The advocacy advertising message focused on importance of the cause and how to support the social cause.

### 3.1.3. Measures

Attitude toward the company was measured on a seven-point three-item, semantic differential scale anchored by unfavorable/favorable, negative/good, bad/good, not likeable/likeable, and unpleasant/pleasant ( $\alpha = 0.91$ ) [37].

Corporate credibility was measured on a seven-point seven-item, semantic differential scale anchored by dishonest/honest, not dependable/dependable, not trustworthy/trustworthy, not credible/credible, unconvincing/convincing, unbelievable/believable, and biased/unbiased ( $\alpha = 0.88$ ) [37].

Altruistic corporate motives were measured on a seven-point seven-item, Likert scale ( $\alpha = 0.85$ ): (1) This company supports the social issue because ultimately they care about their customers; (2) This company sincerely cares about consumers when it supports the social issue; (3) This company is genuinely concerned about consumer welfare; (4) This company really cares about getting this social issue information to their customers; (5) This company supports the social issue because it is morally the "right" thing to do; (6) This company believes in philanthropy and giving generously to worthy social causes; (7) This company has genuine concerns for the social issue when it supports this nonprofit foundation [11,31]. The original scale was slightly modified to reflect the study's context.

Self-serving corporate motives were measured on a seven-point seven-item, Likert scale ( $\alpha = 0.85$ ): (1) Ultimately, this company benefits by supporting this social issue; (2) This company supports the social issue to persuade consumers to buy their product; (3) This company tries to improve its existing image by supporting the social issue; (4) This company tries to make a good image of the company by supporting the social issue; (5) This company supports the social issue because ultimately they care about their profits; (6) This company supports the social issue to create a positive corporate image; (7) Ultimately, this company tries to make a good image by supporting the social issue [11,31]. The original scale was slightly modified to reflect the study's context.

Congruence between the company and cause was measured on a seven-point four-item, Likert scale ( $\alpha = 0.85$ ): (1) This company is logically related to this social issue; (2) This social issue is relevant to consumers of this company; (3) This social issue is congruent with this company; (4) The match between the social issue and this company is good [18]. The original scale was slightly modified to reflect the study's context.

### 3.2. Results

The manipulation of perceived congruence and the importance of social issues were examined. For perceived congruence, a  $t$ -test confirmed that congruence perceptions differed significantly ( $t [117] = 8.72, p < 0.001$ ) between the congruence ( $M = 5.09$ ) and incongruence conditions ( $M = 3.18$ ). Additionally, a  $t$ -test confirmed that the two social issues, childhood obesity ( $M = 5.64$ ) and dependence on oil ( $M = 5.51$ ), were not considered different in terms of importance ( $t [117] = 6.34, p > 0.05$ ).

### 3.2.1. Effects of Congruence

Two-way analyses of variance (ANOVAs) examined H1–H3. Regarding the effects of congruence on self-serving motives, the congruent condition did not generate stronger self-serving motives than the incongruent condition ( $M = 6.14$  vs.  $6.02$ ;  $F [1, 115] = 0.67$ ,  $p > 0.05$ ). Thus, H1a was not supported. However, as predicted in H1b, participants perceived corporate motives as more altruistic when the company supported an incongruent cause rather than a congruent one ( $M = 3.20$  vs.  $2.86$ ;  $F [1, 115] = 4.07$ ,  $p < 0.05$ ). Thus, H1b was confirmed.

As expected, congruence had a significant main effect on credibility and attitude. The incongruent condition created stronger credibility perceptions than the congruent condition ( $M = 3.95$  vs.  $3.47$ ,  $F [1, 115] = 6.60$ ,  $p < 0.05$ ). In other words, participants perceived the company as more credible when it supported an incongruent cause rather than a congruent one. Similarly, significant main effects of congruence on attitude toward the company were found ( $F [1, 115] = 5.81$ ,  $p < 0.05$ ). Participants evaluated the company more negatively when it supported a cause that had congruence ( $M = 4.00$ ) than when it had incongruence ( $M = 4.45$ ). Thus, H1c and H1d were supported.

### 3.2.2. Effects of CSR Type

The absence of the main effects of the CSR type on corporate motive attribution did not support H2a and H2b. Specifically, cause-related marketing did not generate stronger attributions of self-serving motives than advocacy advertising ( $M = 6.06$  vs.  $6.09$ ;  $F [1, 115] = 0.04$ ,  $p > 0.05$ ). Additionally, advocacy advertising did not create stronger attributions of altruistic motives than cause-related marketing ( $M = 3.06$  vs.  $3.00$ ;  $F [1, 115] = 0.12$ ,  $p > 0.05$ ). Thus, H2a and H2b were not supported. An ANOVA on credibility revealed no significant main effects of CSR type on cause-related marketing and advocacy advertising ( $M = 3.81$  vs.  $3.61$ ,  $F [1, 115] = 1.09$ ,  $p > 0.05$ ). Similarly, an ANOVA on company attitudes revealed no significant main effects of CSR type on cause-related marketing and advocacy advertising ( $M = 4.18$  vs.  $4.27$ ,  $F [1, 115] = 0.24$ ,  $p > 0.05$ ). Thus, H2c and H2d were not supported.

### 3.2.3. Interaction Effects of Congruence and CSR Type

There were no significant congruence and CSR type interaction on corporate self-serving motive attributions ( $F [1, 115] = 1.06$ ,  $p > 0.05$ ) and altruistic motive attributions ( $F [1, 115] = 1.35$ ,  $p > 0.05$ ). Similarly, there were no significant interaction effects of congruence and CSR type on corporate credibility ( $F [1, 115] = 0.47$ ,  $p > 0.05$ ) and attitudes ( $F [1, 115] = 0.17$ ,  $p > 0.05$ ). This suggests that congruence effects were not dependent on the type of CSR activity. Thus, H3a, H3b, H3c, and H3d were not supported. Table 1 lists the cell means and standard deviations, Table 2 reports the univariate F-values for dependent variables, and Table 3 summarizes the results of hypotheses testing.

**Table 1.** Study 1: Cell means (standard deviations).

		Self-Serving	Altruistic	Credibility	Attitude
Congruence	CRM	6.21 (0.72)	2.73 (0.89)	3.51 (0.93)	3.99 (1.00)
	Advocacy	6.08 (0.79)	2.99 (0.87)	3.44 (1.04)	4.01 (0.93)
Incongruence	CRM	5.92 (1.11)	3.27 (0.79)	4.11 (0.82)	4.37 (0.83)
	Advocacy	6.11 (0.70)	3.13 (1.07)	3.79 (1.24)	4.53 (1.24)



**Table 2.** Study 1: Univariate F-values for motive attributions, credibility, and attitude.

	Self-Serving	Altruistic	Credibility	Attitude
Congruence (C)	0.67	4.07 *	6.60 *	5.81 *
CSR Type	0.04	0.12	1.09	0.24
C × CSR Type	1.06	1.35	0.47	0.17

Note: \*  $p < 0.05$ .**Table 3.** Study 1: Summary of the results of hypothesis testing.

IVs		DVs	Result
Congruence (C)	H1a	Self-Serving Motive	Not Supported
	H1b	Altruistic Motive	Supported
	H1c	Credibility	Supported
	H1d	Attitude	Supported
CSR Type	H2a	Self-Serving Motive	Not Supported
	H2b	Altruistic Motive	Not Supported
	H2c	Credibility	Not Supported
	H2d	Attitude	Not Supported
C × CSR Type	H3a	Self-Serving Motive	Not Supported
	H3b	Altruistic Motive	Not Supported
	H3c	Credibility	Not Supported
	H3d	Attitude	Not Supported

Note: C = Congruence.

In sum, the key finding in the first experiment was that cause–company incongruence among stigmatized industries leads consumers to perceive their CSR initiatives as more altruistic, thus enhancing the effectiveness of a company’s CSR initiatives. Given the importance of perceived altruistic motives for CSR initiatives in their effect, exploring other factors that may influence such perceptions is important. In the second study, we examined different types of products as a factor to influence consumer response to further demonstrate the implications of congruence in the CSR initiatives of stigmatized industries.

#### 4. Study 2: Effects of Congruence and Product Type on Consumer Response

##### 4.1. Materials and Methods

##### 4.1.1. Sample and Data Collection

This study employed a 2 (congruence vs. incongruence) × 2 (hedonic vs. utilitarian product) between-subjects, randomized experimental design. In total, 120 undergraduate and graduate students (28 men and 92 women) at a large southwestern university in the United States participated in this study in exchange for extra credit. Participants’ ages ranged from 19 to 29 years, with an average age of 20.7 years.

Participants enrolled in elective communication courses received an online informed consent form. Once they agreed to voluntarily participate in the study, they were randomly assigned to one of the four experimental conditions. Participants were instructed to read a short description of the company and its print advertisement and then completed a questionnaire that measured attitude toward the company, credibility, motive attributions, congruence, issue importance, and demographics.

##### 4.1.2. Pretests and Stimuli

A pre-test was conducted to determine the degree of stigmatization of products and product types. To aid in product selection, a small group of subjects ( $n = 36$ ) was asked to assess consumer perceptions of the utilitarian attributes of six stigmatized products (cigarettes, gasoline, fast food, alcohol, video games, and plastic bags). A seven-point semantic differential scale with five utilitarian values was used to identify hedonic vs. utilitarian products [55]. For utilitarian values, gasoline scored the highest ( $M = 6.24$ ), and

cigarettes had the lowest mean rating ( $M = 1.84$ ). Paired sample  $t$ -tests confirmed a significant difference between gasoline and cigarettes ( $t(36) = 4.39, p < 0.001$ ). Thus, cigarettes were selected as the “hedonic” product (low utility) and gasoline as the “utilitarian” product (high utility) for this study.

The second pre-test, conducted with a separate sample ( $n = 13$ ), was performed to select appropriate cause–company pairings for congruence. A  $t$ -test for a tobacco company confirmed significantly different congruence perception ( $t(13) = 3.44, p < 0.01$ ) between congruence (tobacco and youth smoking prevention,  $M = 4.37$ ) and incongruence (tobacco and anti-hunger and poverty,  $M = 2.22$ ). Another  $t$ -test for an oil company confirmed significantly different congruence perception ( $t(13) = 4.36, p < 0.01$ ) between congruence (oil and environment protection,  $M = 5.20$ ) and incongruence (oil and anti-hunger and poverty,  $M = 2.65$ ).

Based on the results of the pre-test, four versions of print advertisements were created as stimuli. For the hedonic product condition, a tobacco company was chosen. The cause “prevention of youth smoking” was selected for congruence and “anti-hunger and poverty” for incongruence. For the utilitarian product condition, a gasoline company was chosen. The cause “environmental protection” was selected for congruence and “anti-hunger and poverty” for incongruence. The company name was masked to prevent the confounding effects of any preexisting perception of real companies; thus, the name “Zenith Company” was used for all companies.

#### 4.1.3. Measures

The same sets of variables as in Experiment 1 were used to measure CSR effectiveness: attitude toward the company ( $\alpha = 0.97$ ), corporate credibility ( $\alpha = 0.98$ ), altruistic corporate motives ( $\alpha = 0.92$ ), self-serving motives ( $\alpha = 0.63$ ), and congruence ( $\alpha = 0.91$ ).

#### 4.2. Results

Manipulations of congruence and hedonic/utilitarian products were checked. A  $t$ -test confirmed significantly different congruence perceptions ( $t(1, 118) = 0.133, p < 0.001$ ) between the congruence ( $M = 4.58$ ) and incongruence condition ( $M = 2.97$ ). For perceived hedonic and utilitarian attributes of cigarettes and gasoline, a  $t$ -test confirmed that the difference between cigarettes ( $M = 5.05$ ) and gasoline ( $M = 1.97$ ) was significant ( $F(1, 118) = 0.825, p < 0.001$ ). Of the 59 participants who saw the tobacco company’s CSR message, 10 reported being a smoker. All 61 participants in the gasoline company condition reported driving a car. No significant differences in the dependent measures were observed for participants’ product usage.

##### 4.2.1. Effects of Product Type

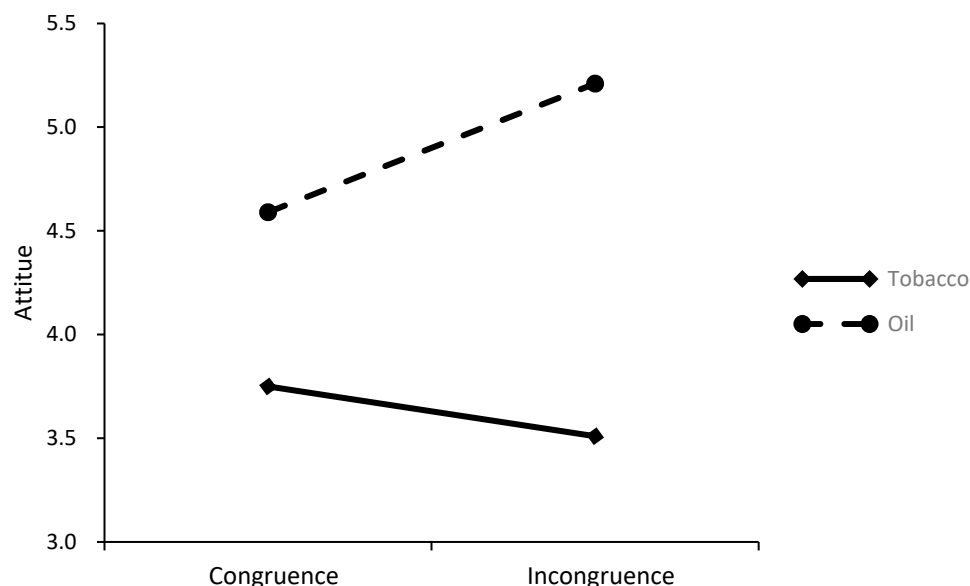
ANOVAs were performed to test the hypotheses. We expected that the tobacco company would generate more self-serving motives than would the oil company. Contrary to H4a, however, the oil company generated greater self-serving motives than the tobacco company did ( $M = 5.94$  vs.  $5.35$ ;  $F(1, 116) = 13.84, p < 0.01$ ). Thus, H4a was not supported. Regarding H4b, as predicted, participants perceived corporate motives as more altruistic when the oil company supported a cause than when the tobacco company did so ( $M = 3.81$  vs.  $2.80$ ;  $F(1, 116) = 27.93, p < 0.001$ ). Thus, H4b was confirmed. Moreover, we found significant main effects of product type on credibility and attitudes toward the company. An ANOVA on corporate credibility revealed significant main effects of hedonic vs. utilitarian product types ( $M = 4.13$  vs.  $3.15$ ,  $F(1, 116) = 19.82, p < 0.001$ ). Thus, H4c was supported. For attitudes toward the company, an ANOVA on company attitude revealed the significant main effects of product types ( $M = 3.63$  vs.  $4.90$ ,  $F(1, 116) = 34.59, p < 0.001$ ). Thus, H4d was supported.

While not hypothesized, the main effects of congruence were not significant for self-serving motive attribution:  $M_{\text{congruence}} = 5.77$  vs.  $M_{\text{incongruence}} = 5.52$ ;  $F(1, 116) = 2.53, p > 0.05$ . However, the main effects of congruence were significant for altruistic motive attri-

bution:  $M_{\text{congruence}} = 3.04$  vs.  $M_{\text{incongruence}} = 3.57$ ;  $F(1, 116) = 7.62$ ,  $p < 0.01$ . The main effects of congruence on credibility were also significant:  $M_{\text{congruence}} = 3.38$  vs.  $M_{\text{incongruence}} = 3.90$ ;  $F(1, 116) = 5.70$ ,  $p < 0.01$ . The main effects of congruence on attitude were not significant:  $M_{\text{congruence}} = 4.17$  vs.  $M_{\text{incongruence}} = 4.36$ ;  $F(1, 116) = 0.81$ ,  $p > 0.05$ .

#### 4.2.2. Interaction Effects of Congruence and Product Type

Finally, no significant congruence and product type interaction on altruistic motive attribution ( $F(1, 116) = 0.35$ ,  $p > 0.05$ ) and self-serving motive attribution ( $F(1, 116) = 0.24$ ,  $p > 0.05$ ) were found, suggesting that congruence effects were not dependent on product type. Thus, H5a and H5b were not supported. Additionally, there was no interaction effect of congruence and product type on credibility; thus, H5c was not supported ( $F(1, 116) = 2.07$ ,  $p > 0.05$ ). However, there was a marginally significant congruence and product type interaction on attitude toward the company ( $F(1, 116) = 3.90$ ,  $p = 0.05$ ), suggesting that congruence effects were dependent on product type (see Figure 1). Thus, H5d was marginally supported. Table 4 lists the cell means and standard deviations. Table 5 reports the univariate  $F$ -values for dependent variables. Table 6 summarizes the results of hypotheses testing. Figure 1 displays the mean plot of interaction effects of congruence and product type on attitude toward the company.



**Figure 1.** Study 2: Interaction effects of congruence and product type on attitude.

**Table 4.** Study 2: Cell means (standard deviations).

		Self-Serving	Altruistic	Credibility	Attitude
Congruence	Hedonic	5.44 (0.16)	2.59 (1.07)	3.05 (0.22)	3.75 (1.24)
	Utilitarian	6.10 (0.16)	3.49 (0.97)	3.71 (0.22)	4.59 (0.97)
Incongruence	Hedonic	5.27 (0.16)	3.00 (0.99)	3.26 (0.22)	3.51 (0.13)
	Utilitarian	5.77 (0.15)	4.12 (1.13)	4.55 (0.22)	5.21 (1.16)

Note: Mean scores are based on a scale from 1 to 7.

**Table 5.** Study 2: Univariate  $F$ -values for motive attributions, credibility, and attitude.

	Self-Serving	Altruistic	Credibility	Attitude
Product Type	13.84 **	27.93 ***	19.82 ***	34.59 ***
C × Product Type	0.24	0.35	2.07	3.90

Notes: \*\*  $p < 0.01$ ; \*\*\*  $p < 0.001$ ; C = Congruence.

**Table 6.** Study 2: Summary of the results of hypothesis testing.

Product Type	H4a	Self-Serving Motive	Not Supported
	H4b	Altruistic Motive	Supported
	H4c	Credibility	Supported
	H4d	Attitude	Supported
C × Product Type	H5a	Self-Serving Motive	Not Supported
	H5b	Altruistic Motive	Not Supported
	H5c	Credibility	Not Supported
	H5d	Attitude	Marginally Supported

Note: C = Congruence.

## 5. Discussion

The present research contributes to our understanding of the key roles of cause–company congruence, CSR type, and product type in determining CSR effectiveness in stigmatized industries. Numerous companies in stigmatized industries actively engage in CSR initiatives, hoping for consumers to draw positive inferences about their CSR initiatives. However, according to attribution theory, consumers will not draw these positive inferences when they suspect that CSR activities are non-altruistic or self-serving. Thus, without enhancing consumers’ perceptions of altruism regarding the company’s CSR motives, stigmatized industries may have difficulty overcoming their poor image through CSR activities.

The first study examined the role of cause–company congruence based on functional similarity as a factor that influences consumers’ motives for CSR in stigmatized industries. The findings of this study confirm that congruence has significant main effects on consumer response. This suggests that CSR congruence is more negatively associated with a firm’s altruistic motives for CSR, credibility, and attitude than CSR incongruence in stigmatized industries. Thus, when stigmatized industries have an incongruent rather than congruent match with a cause, consumers attribute more altruistic motives to their CSR, perceive higher corporate credibility, and demonstrate a more positive attitude toward the company. This shows that CSR activities are relatively fruitful when companies have cause–company incongruence in stigmatized industries.

In terms of the effects of the CSR type on consumers’ evaluations of a company, no significant effects were found. The type of CSR initiatives, namely, cause-related marketing or advocacy advertising, does not influence consumers’ perceived altruistic motives, credibility, or attitudes. One possible explanation is that consumers’ negative perceptions of stigmatized industries are too salient; therefore, the type of CSR activities does not meaningfully influence their cynical perceptions. Additionally, consumers use advertisers’ persuasion knowledge to make assumptions about persuasion attempts [33]. It is difficult for consumers to differentiate the type of CSR activities because they are familiar with diverse types of CSR activities, including cause-related marketing and advocacy [39].

The second study further investigated the role of product type in relation to congruence in the effects of CSR activities. Product type exerts significant main effects on altruistic motive attributions, as well as on corporate credibility and attitude. This means that when hedonic stigmatized industries engage in CSR activities, consumers perceive lower altruistic motives than for CSR activities by utilitarian stigmatized industries.

Moreover, there is a marginally significant interaction effect between product type and congruence on consumer response. Hedonic stigmatized industries supporting a high fit CSR program have less favorable outcomes than utilitarian stigmatized industries do. This finding shows that although hedonic stigmatized industries suffer from a poor image because of the nature of their products, CSR activities, especially those paired with congruent causes, might not be a desirable strategic option. In contrast, for utilitarian stigmatized industries, CSR activities with incongruent causes might be a better option.

Theoretically, this study extends attribution theory by applying it to CSR activities in stigmatized industries. The findings of this study suggest that consumer attribution of a firm's CSR motives plays a key role in determining the success of CSR programs of stigmatized industries. This study confirms that consumers tend to attribute less altruistic motives, and this may lead to negative CSR effects when companies have high-fit CSR programs and they are hedonic stigmatized industries.

Another significant theoretical implication of this study is to extend the understanding of congruence effects in stigmatized industries. Prior research shows mixed findings due to complex dimensions of congruence [6,7,9,12]. The findings of this study demonstrate the role of congruence in controversial industries by showing how the congruence based on a functional match between the product and the cause negatively influences consumer perceptions of the company and its CSR initiatives.

Managerially, these findings have implications for the CSR activities of stigmatized industries. Managers of stigmatized industries may need to strategically select incongruent causes to ensure the effectiveness of their CSR activities. Moreover, if such products have utilitarian characteristics, an incongruent cause will be more rewarding than if their products are hedonic.

Further, this study has implications for the managers of non-profit organizations. By partnering with stigmatized manufacturers that support CSR, non-profit organizations should analyze the costs and benefits of CSR collaboration [56]. Given the findings of this study, nonprofit organization managers should consider their stigmatized corporate partners based on congruence and type of product to prevent possible negative effects (e.g., mission integrity).

Furthermore, this study highlights important implications for policymakers. Some studies have shown that Philip Morris' anti-smoking campaign may not only increase the likelihood of children smoking [57,58] but can also be used to promote its product indirectly and gain some benefits in paying taxes or creating jobs [59]. In this regard, researchers and policymakers could investigate whether their CSR campaigns have goals other than to influence consumers. Thus, they need to pay attention to such issues and develop strict CSR guidelines for stigmatized industries.

Despite our contributions, this study also has some limitations that call for future research. This study used fictitious companies and convenience samples, which limits its external validity. Further research concerning real companies and random sampling is suggested to better identify the degree of generalizability of the findings. Moreover, the present study did not include control variables in examining the CSR effects in stigmatized industries. In the future, it would be beneficial to examine the effect of CSR considering some control variables, such as attitudes toward advertising, involvement in CSR, prior product knowledge and affect toward advertising stimuli.

An interesting topic for future research may involve identifying other variables that might affect consumer response to CSR activities in stigmatized industries. For example, Patagonia and Ben & Jerry have consistently donated a significant portion of their profits to several activism groups for a long time. Considering their commitment to CSR activities, it would be interesting to examine whether and how consumers perceive the level of time and amount of money as authenticity of CSR initiatives in stigmatized industries.

Another interesting variable for future research is the corporate governance issue in examining CSR effects in stigmatized industries. Corporate governance is one of the important criteria for stakeholders, and it embraces some issues including the diversity of the board of directors, disclosure policy, and ownership structure [60–62]. As corporate governance can greatly influence consumer perceptions of the company, how these factors might interact with consumer response to CSR efforts of stigmatized industries could be of great interest to both researchers and managers.



## 6. Conclusions

The CSR engagement of stigmatized industries has been a topic of great interest in recent years, because concerns regarding sustainability are especially urgent for these industries [4,6,7]. This study expands the findings of the CSR literature on stigmatized industries by examining the effect of congruence, CSR type, and product type on consumer response. The first study showed that congruence has significant main effects on consumer response. This suggests that CSR congruence is more negatively associated with a firm's altruistic motives for CSR, credibility, and attitude than CSR incongruence in stigmatized industries. However, the type of CSR initiative does not have a significant influence on consumer response in stigmatized industries.

In addition, the second study found that product type has a significant main effect on consumer response. The CSR initiatives of hedonic stigmatized industries are more negatively associated with a firm's altruistic motives, credibility, and attitude toward the company than utilitarian stigmatized industries' CSR initiatives. Moreover, there is a marginally significant interaction effect between product type and congruence on attitude toward the company. In other words, hedonic stigmatized industries supporting a CSR fit initiative have less favorable outcomes than utilitarian stigmatized industries.

Based on attribution theory, the current study sheds light on CSR initiatives of stigmatized industries, suggesting that consumer attribution should be a strategic option to maximize the positive effects of CSR initiatives. As stigmatized industries implement their CSR initiatives with incongruent causes, and the product type of industries is utilitarian, consumers' evaluation of the company can be enhanced through the increase of altruistic motive attribution.

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