

Consumer perceptions of price increase by CSR: Focusing on construal level and consumer attribution

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ABSTRACT

Product price increases caused by Corporate Social Responsibility (CSR) activities can stifle sales. In this study, we investigate consumers' perceptions of prices raised by CSR and ways to improve negative consumer viewpoints. This study presents consumers' construal level and internal attribution as key variables. As a result of Study 1 applying 2 (price level) x 2 (construal level) between-subjects analysis, consumers with activated high-level construal perceived product price as a benefit derived from CSR, whereas those with activated low-level construal perceived product price as a cost. As a result of Study 2 examining the influence of intrinsic attribution, the negative effect of product price was mitigated when consumers' intrinsic attribution was activated. Consumers with intrinsic attribution perceived product price as benefits of CSR regardless of their construal level. The results of this study are expected to provide important guidelines regarding the success of corporate CSR strategies. Finally, we propose the related academic and practical implications.

1. Introduction

Corporate Social Responsibility (CSR) endeavors are among the most basic and essential elements that can satisfy social demands for corporate sustainability (Yoo & Lee, 2018). Companies create social value through CSR and manage relationships with stakeholders including consumers and governments (Korschun et al., 2009). CSR enhances corporate brand equity by satisfying consumer expectations (Hur et al., 2020). Previous studies have shown that CSR has a positive effect on consumers' product evaluation, purchase intention, trust, satisfaction, and brand loyalty (Ahn & Lee, 2020, 2021; Ellen et al., 2006; Mohr & Webb, 2005; Sen & Bhattacharya, 2001; Yoo & Lee, 2018). Based on these studies, CSR is an effective marketing tool to improve a company's financial performance while demonstrating social awareness.

However, sometimes CSR makes consumers hesitate to purchase a product. The most representative factor that negatively affects the relationship between CSR and consumers' purchase is pricing (J. Habel, Schons, Alavi & Wieseke, 2016). CSR activities are costly and with limited funding, corporations recoup expended resources often through product price increases (Mohr & Webb, 2005; Olson, 2013). The price increase by CSR activities not only enhances positive emotions, such as the warm glow in consumers but also raises awareness of cost and causes

them to perceive price unfairness (Habel et al., 2016). When consumers perceive this price increase as an increase in cost, they face tradeoffs (called CSR tradeoffs) in which they have to choose between upholding their social and environmental values and relying on pricing as a choice determiner (Kim, 2017). For CSR to succeed, it is important to find factors that affect consumers' perceptions of price and to look at ways to positively change these perceptions. Unfortunately, there has been a lack of interest in previous studies on the effect and mechanism of the price level increase by CSR on consumers' perceptions. We suggest that the higher price level due to CSR can be recognized as higher benefits or higher costs to consumers and suggest the construal level of consumers as a key factor that determines their perception of the price increase by CSR. According to previous studies, consumers at the higher level of construal perceive the cost of a product as the size of the benefit to be obtained, while consumers at the lower level of construal perceive it as the size of the loss (T. Bornemann & Homburg, 2011; Yoo, Kim & Doh, 2018). Based on this, we investigate the influence of the construal level on consumers' price perception in the context of CSR tradeoffs. We look at ways to maximize the effectiveness of CSR by reducing price-cost perception of consumers. We investigate whether the intrinsic attribution that makes consumers feel genuine about CSR and focus on the benefits of CSR (Habel et al., 2016) transforms consumers' attitude

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towards price from price-cost to price-benefit perception.

Our study aims to understand consumers' perceptions of the price increase by CSR. Previous studies investigated whether consumers accept price increases caused by CSR (Habel et al., 2016; Sipilä, Alavi, Edinger-Schons, Müller & Habel, 2022) but did not consider how consumers perceive the level of increased prices. To this end, we propose that consumers can associate the level of the price increase with the size of a benefit or cost, which is determined by the construal level. In other words, we intend to present a mechanism for the relationship between CSR-induced price level increase and consumer perception and to provide companies with implications related to CSR-related price setting. In addition, our study aims to look at ways to lower consumers' awareness of cost. We examine whether consumers' internal attribution weakens the relationship between price and cost perception, thereby increasing the likelihood of CSR success. The results of our study are expected to provide academic and practical implications in relation to product price setting for companies that implement CSR.

2. Theoretical background

2.1. CSR and pricing information processing

CSR refers to the efforts of companies to maximize their positive impact on society while minimizing their negative impact (Mohr et al., 2001). Most national and multi-national companies now embrace CSR as part of their strategy. According to the *Governance and Accountability Institute (2018)*, 85% of S&P 500 companies published CSR reports. The types of CSR strategies that companies implement are also diverse and evolving with time. Recently, companies started approaching consumers through participatory CSR, in which CSR campaigns are conducted based on consumer participation; consumer-selective CSR, in which companies allow consumers to decide the CSR activity domain; and cause-related marketing, in which the purchase of a product leads to a donation. This new approach highlights a shift in strategy from simply carrying out philanthropic CSR such as dispensing social service or offering donations (Ahn & Lee, 2020, 2021; Yoo & Lee, 2018; Yoo et al., 2018). Companies execute CSR activities in these various ways based on the belief that their efforts will provide both social value as well as economic value to the company itself (Yoo et al., 2018). CSR activities are known to have a positive effect on the image of a company, product, brand, and the purchase intention of consumers (Becker-Olsen, Cudmore & Hill, 2006; T.J. Brown & Dacin, 1997; Sen & Bhattacharya, 2001). Sen and Bhattacharya (2001) demonstrated that CSR activities can have a positive impact on consumers' company evaluation and purchase intention. Brown and Dacin (1997) demonstrated that the direct correlation between CSR and consumers' product attitudes is positive (See, Table 1).

However, sometimes CSR can become an obstacle to growth. Various factors, such as a company's reputation (Yoon et al., 2006), the timing of CSR activities (Becker-Olsen et al., 2006), and consumers' perception of authenticity (Joo, Miller & Fink, 2019; Yoo & Lee, 2018) can negatively affect the success of CSR strategies. One of the most representative reasons related to this is the price of the product. Specifically, consumers believe that CSR activities increase product prices. Mohr and Webb (2005) and Olson (2013) state that CSR activities often result in high-priced products. In addition, previous studies have mentioned that product prices increased by CSR activities cause "green tradeoffs" in which consumers have to either give up the social value of CSR or settle for higher product prices (Kim, 2017). In other words, it means that consumers have to bear more price-related burden due to CSR. As a result, the increased product price upsets the purchase intention of consumers. However, the increased prices resulting from CSR are not always perceived as monetary costs passed on to consumers. Previous studies related to price show that price is not just perceived by consumers as costs, but can also serve as cues to product quality (Bornemann & Homburg, 2011; Völckner, 2008; Völckner & Hofmann, 2007).

Table 1
Previous studies related to CSR.

Research focus	Reference	Research contents
The positive influence of CSR	Brown and Dacin (1997)	Cause-related marketing positively affects company evaluation, which in turn affects the company's product evaluation.
	Mohr and Webb (2005)	The level of CSR activity positively affects company evaluation and purchase intention. However, CSR-driven price increases negatively impact consumers' purchase intentions.
	Sen and Bhattacharya (2001) Yoo and Lee (2018)	CSR activities positively impact company evaluation and consumers' purchase intentions. Consumers who support the CSR domain evaluate companies positively. In addition, CSR fit and CSR consistency affect consumers' perception of authenticity about corporate motivation.
The negative influence of CSR	Becker-Olsen et al. (2006)	CSR activities with poor fit had a negative impact on consumer trust, attitudes, and intentions.
	Olson (2013)	There is a tradeoff between the high price of eco-friendly products and poor quality compared to price.
The influence of price on CSR	Andrews et al. (2014)	Cause-related marketing increases purchase intention by increasing the feeling of a warm glow and sales, especially when there is a price discount.
	Fennell et al. (2020)	CSR activities increase perceived price fairness.
	Habelet et al. (2016)	Price increases due to CSR can reduce price fairness. However, when consumers feel a warm glow through CSR engagement, the price is also perceived as fair.
	Matute-Vallejo et al. (2011)	CSR engagement increases consumer satisfaction and commitment and increases price fairness perception.
	Mohr and Webb (2005)	CSR engagement increases purchase intention and improves a company's evaluation. However, perceived price increases decrease purchase intention.

Bornemann and Homburg (2011) demonstrated that product price plays two different roles: cues for the quality of the product and monetary sacrifice. In other words, the price of the product may be used by consumers to infer the magnitude of the product's benefits. The same applies to the context of CSR. As the product prices of companies implementing CSR increase, consumers perceive it as increase in CSR's social value rather than simply a cost increase (Fennell, Coleman & Kuo, 2020; Matute-Vallejo, Bravo & Pina, 2011). Through experiments, Habel et al. (2016) demonstrated two conflicting perceptions of the product price strongly associated with CSR. According to them, consumers perceive more a "warm glow" through price increases due to CSR, but also perceive more costs they have to pay. In the end, the increased product price due to CSR can be perceived by consumers as opposite concepts of benefits and costs. The examination of the factors that affect consumer perception is thus necessary. This examination is crucial because its revelations could play an important role in the success of a company's CSR strategy. This study relies on the construal level for the purposes of these analyses.

2.2. Construal level

People's responses to stimuli are determined by individual interpretations (Trope et al., 2007). According to the construal level theory (CLT), the way people interpret the world can be divided into high-level and low-level construals (Trope & Liberman, 2010) (See,

Table 2
Previous studies related to the construal level.

Research focus	Reference	Research contents
General characteristics of the construal level	Lieberman and Trope (1998), McCrea et al. (2008)	While people tend to represent temporally distant events abstractly, they concretely represent temporally near events.
	Trope and Liberman (2003)	Temporal distance changes the way people mentally represent events. Distant temporal distances allow people to express events by focusing on abstract features that convey the essence of the event. However, near temporal distances allow people to represent events with detailed, contextualized features.
	Trope and Liberman (2010)	The construal level includes psychological, spatial, temporal, and social distance. A high-level construal makes an object an abstract interpretation. However, a low-level construal makes it concrete.
Impact of the construal level on benefit and cost perceptions	Bornemann and Homburg (2011)	The construal level leads to differences in how consumers interpret price information. High-level construal causes consumers to perceive the price as an indicator of quality, while low-level construal causes consumers to perceive the price as a monetary sacrifice.
	Hsee and Weber (1997)	High-level construal causes individuals to focus on the benefits to be obtained, while low-level construal focuses on the possibility of obtaining the benefits.
	Trope et al. (2007)	Consumers at the high-level construal value the benefits of a product, while those at the low-level construal place a higher value on the costs incurred to obtain the product.

Table 2). People with a high level of construal have abstract thinking focusing on the central property of a stimulus. On the other hand, a low level of construal leads to a focus on secondary properties of a stimulus through concrete thinking (Lieberman, Trope & Wakslak, 2007; Wakslak, 2012). Construal level is also known to affect the goals that consumers want to achieve in relation to their behavior (McCrea, Liberman, Trope & Sherman, 2008; Trope & Liberman, 2010; Wan & Agrawal, 2011). The attributes of the purpose are divided into desirability, referring to the ultimate value of the purpose, and feasibility, referring to the method or ease of achieving the goal. According to previous studies, people with activated high-level construal focus on desirability, which is the essence of purpose, while people with activated low-level construal focus on feasibility, which is an incidental attribute of purpose (Trope & Liberman, 2010). For example, for the action of “locking the door”, people at the higher level construal tend to interpret the action’s purpose more as “to make the house safe”, while those at the lower level construal tend to interpret it more as “putting a key in the handle and turning it” (Trope & Liberman, 2003, 2010). The higher level of construal makes people focus on the purpose and essence of the action while the lower level of construal makes them focus on the means of said action.

The difference according to the construal level is the same in the purchase situation of the product or the consumers’ perception of the

product price. As mentioned above, consumers with higher level construal focus on the value obtained through an action or object whereas consumers with lower level construal focus on how to obtain the value. For example, Hsee and Weber (1997) showed that increasing the level of construal in risky choice situations made consumers make more risky choices. Specifically, consumers with a high level construal, who focus on the value to be acquired, choose the risky but large-gain alternative (\$2000, 50%), whereas those with a low level construal, who focus on the method of acquiring value, choose a small but certain result (\$800, 100%). In a similar vein, Trope et al. (2007) suggest that consumers at the high level of construal value the benefits of a product, while consumers at the low level of construal value more the cost incurred to obtain the product. Bornemann and Homburg (2011) showed that the construal level also affects consumers’ perceptions of price. People at the high level of construal perceived price as a cue of quality, while those at the low level of construal perceived it as a monetary cost. These results of previous studies allow us to predict that the construal level has an effect on consumers’ perceptions of the increased price suggested in the CSR context. When consumers interpret a company’s CSR activities at a high level, they are expected to perceive the price of a product as the size of the benefits it contributes to society. This expectation is because the higher-level construal links consumers’ perception of cost to the purpose or value of their behavior (Yoo et al., 2018). Therefore, consumers with higher level of construal are expected to perceive more benefits and to have a positive company evaluation at higher price levels. However, those with lower level of construal are expected to perceive price as the size of the cost they have to pay. Therefore, we predict that the higher the price level, the more costs they perceive, resulting in a negative company evaluation. Through the above discussion, the following hypotheses were derived:

- H1. Compared with consumers at the lower level of construal, consumers at the higher level of construal will perceive more benefits from CSR-related product as the price level increases.
- H2. Compared with consumers at the higher level of construal, consumers at the lower level of construal will perceive more costs from CSR-related product as the price level increases.
- H3. Consumers at the higher level of construal will evaluate the company more positively as the price level increases, whereas consumers at the lower level of construal will evaluate the company more positively as the price level decreases.
- H4. The influence of price level and construal level on company evaluation will be mediated by perceived benefits and costs.

2.3. Intrinsic attribution and CSR

Attributions denote how people perceive the causes of their actions or the events they observe (Bitner, 1990; Heider, 2013). Foreh and Grier (2003) defined consumer attribution as the process by which consumers evaluate the motives of corporate marketers, and noted that the perceived motives influence consumers’ subsequent attitudes and behaviors. According to the attribution theory, consumers’ attributions are divided into intrinsic and extrinsic attributions based on the way they identify the causes of events (Heider, 2013). In this context, intrinsic attribution means consumers judge that the cause of an event lies with the actor who is the subject of the event, and extrinsic attribution assumes the cause is in the actor’s surrounding environment (Kelley, 1972). Therefore, consumers’ interpretation of an event may vary depending on how consumers make attribution when an event occurs (Foreh & Grier, 2003). For example, when a negative event such as a service failure occurs at a company, consumers with intrinsic attribution rather than extrinsic attribution tend to have a negative evaluation of the company or brand because they believe that the cause of the event lies with the company (Liao & Cheng, 2013). As such, attribution considerably influences how consumers perceive a company.

CSR activities are effective PR tools for companies that create social

value for corporate stakeholders as said activities have a positive impact on consumers' brand awareness and the company's image. However, CSR activities do not always have a positive effect on consumer perceptions. According to previous studies, it is important for consumers to recognize the authenticity of corporate motives for successful CSR (Jung & La, 2020). Authenticity is a concept relying on facts, reliability, and clarity (Alhouti et al., 2016). Consumers' high perception of the authenticity of CSR means judging the company's beliefs and actions toward society as sincere (Alhouti et al., 2016). Consumer attribution is highly related to consumers' perception of authenticity in the CSR context. Intrinsic attribution makes consumers highly aware of the authenticity of CSR (Becker-Olsen et al., 2006). When consumers make intrinsic attribution, they perceive that the company engages in CSR activities from altruistic and honest motives, not strategic or financial motives for rewards (Kim & Lee, 2012). These consumers have a positive evaluation of the company (Becker-Olsen et al., 2006; Foreh & Grier, 2003; Habel et al., 2016). In other words, consumer attribution is a very important consideration for successful execution of CSR strategies (see, Table 3).

We expect that consumer attribution will not only affect the attitude of a company, but will also affect consumers' perception of pricing. This expectation is rational because consumer attributions on the motivation of companies to implement CSR can influence perceptions of benefits and costs (Habel et al., 2016). When consumers perceive corporate motives as altruistic through intrinsic attribution, they perceive prices as benefits. Consumers who make an intrinsic attribution to the motivation of a company engaging in CSR activities recognize the sincerity of the company's actions, and the awareness of social values and benefits induced by CSR is activated (Habel et al., 2016). As a result, consumers perceive the price of CSR-related products as the size of the benefits of CSR. Thus, consumers making intrinsic attribution are expected to perceive the price level raised by CSR as a level of benefits, regardless of the construal level. In other words, when consumers make intrinsic attribution, the interaction effect between price level and construal level is expected to disappear. Based on this, the following hypotheses were derived. And the conceptual model of this study is shown in Fig. 1.

H5. For consumers with intrinsic attribution, the interaction effect of price level and construal level on consumer responses will disappear.

Table 3
Previous studies related to intrinsic attribution in CSR.

Research focus	Reference	Research contents
CSR and Perceived Authenticity	Alhouti et al. (2016)	The perceived authenticity of a company's motives for CSR campaigns positively affects consumer response.
	Jung and La (2020)	Consumers' perceived authenticity for CSR positively affects their admiration for the company.
CSR and intrinsic attribution	Becker-Olsen et al. (2006)	When consumers make intrinsic attributions to their CSR motives, they have more favorable attitudes toward the company. However, if they engage in extrinsic attribution, the number of negative thoughts increases, resulting in negative corporate evaluations.
	Foreh and Grier (2003)	Consumers with an intrinsic attribution to a company's philanthropic activities evaluate the company positively.
	Habel et al. (2016)	Intrinsic attributions to CSR activities make consumers feel a warm glow.
	Kim and Lee (2012)	Consumers who make intrinsic attributions to CSR motives tend to recognize the merit and reputation of the company.

3. Study 1

3.1. Materials and methods

3.1.1. Participants

In Study 1, we examined the effect of the CSR-induced price increase and consumers' construal level on perceived benefits and costs, and 2 (price level: low vs. high) x 2 (construal level: high vs. low), a between-subject design was applied. One hundred eighty-five Americans (male: 61.6%; $M = 38.22$, $SD = 10.55$, range of age = 22–71) were recruited as subjects through Amazon Mechanical Turk (Mturk). The experiment was conducted with only the subjects who agreed to participate after reading the experiment description, and they were randomly assigned to one of four groups. The number of subjects in each group was between 45 and 48. No responses were excluded from the analysis. Since the number of subjects per group exceeds the standard quantity (more than 20 subjects per independent variable) recommended in previous studies (Hair et al., 2009), the sample size is considered appropriate.

3.1.2. Method

First, the subjects performed the task related to the priming of the construal level. The subjects' level of construal was primed according to the method of Wang et al., and Zhou (2018). All subjects were presented with a list of 15 words (e.g., dog). The subjects in the higher-level construal group were asked to write the words corresponding to the upper category (e.g., animal), while the subjects in the lower-level construal group were asked to write the words corresponding to the lower category (e.g., pug). After that, the subjects responded to the manipulation check items of the construal level.

After performing the tasks related to the level of construal, the subjects were exposed to a scenario incorporating CSR activities and product price information. Coffee was selected as a product category, as suggested by Yoo et al. (2018), and Starbucks selected as a brand. Starbucks is one of the leading global companies actively implementing CSR. The scenario was created in two different versions depending on the price level of the product. Both versions included information that Starbucks was running a scholarship for children from low-income families, and that Starbucks creates social value for children, although their products are more expensive than their competitors. For the subjects in the low price group, the price increase attributable to CSR was presented as 5%, while the subjects in the high price group were presented with a 20% price increase. As a result of the pretest ($n = 30$), the subjects perceived 20% ($M = 5.03$) as a higher price level than 5% ($M = 2.80$; $t = 4.44$, $p < .001$). After reading the scenario, the subjects responded to the manipulation check items about the price level, items of the perceived benefits and costs, and the company evaluation. Finally, they responded to demographic questions.

3.1.3. Measures

The manipulation check of the construal level was performed through the BIF (Behavioral Identification Form) items (Vallacher & Wegner, 1989). The BIF items consist of 25 items. For each item, subjects were presented with a specific behavior (e.g., greeting someone) and asked to select an alternative that they consider an appropriate explanation for that behavior. If subjects chose an alternative using an abstract word (e.g., showing friendliness), we coded it as 1. Conversely, we coded 0 if they chose an alternative using a specific word (e.g., saying hello). We then combined the responses to these BIF items to create a BIF score. It follows, therefore, that the BIF score can range from 0 to 25, with a higher score meaning that the subjects had higher-level thinking.

Manipulation check of price level was performed through two items of Bornemann and Homburg (2011). Perceived benefits were measured using three items described by Andrews et al., and Aspara (2014). Perceived costs were measured with two items as guided by Ahn and Lee (2020) and Bridger and Wood (2017). Finally, corporate evaluation was measured using four items as directed by Yoon et al. (2006). Cronbach's

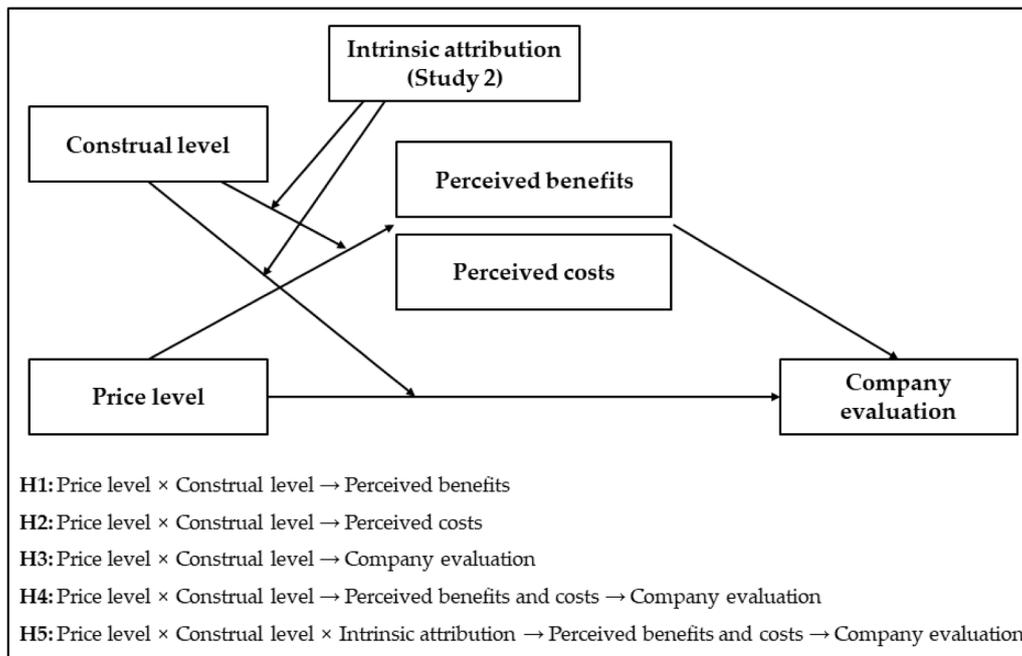


Fig. 1. Conceptual model.

alpha for all scales was greater than 0.8 (see, Appendix).

3.2. Results

3.2.1. Manipulation check

As results of 2 (price level) x 2 (construal level) ANOVA on BIF scores to check the manipulation of construal level indicate, the main effect of construal level was significant ($F = 27.406$, $\eta^2 = 0.132$, $p < .001$). Subjects primed at the higher construal level ($M = 17.83$) had higher BIF scores than those primed at the lower construal level ($M = 13.44$). In other words, the subjects primed at the higher level of construal interpreted the behavior more abstractly than those primed at the lower level of construal. This observation means that the construal level was manipulated successfully. The influence of other variables was not significant (all, $p > .1$).

As results of 2 (price level) x 2 (construal level) ANOVA on perceived price level to check the manipulation of the price level indicate, the main effect of the price level was significant ($F = 44.621$, $\eta^2 = 0.198$, $p < .001$). Subjects in the high price group ($M = 5.64$) perceived the price of the proposed product to be more expensive than the subjects in the low price group ($M = 3.99$). This observation means that the manipulation of the price level is successful. The influence of other variables was not significant (all, $p > .1$).

3.2.2. Perceived benefits

As results of ANOVA on the perceived benefits indicate, the main effects of price level ($F = 4.193$, $\eta^2 = 0.023$, $p < .05$) and construal level ($F = 5.452$, $\eta^2 = 0.029$, $p < .05$) were significant. Subjects perceived more benefits when the price level was high ($M = 4.86$) than when it was low ($M = 4.36$), and subjects with a higher level of construal ($M = 4.91$) perceived more benefits than subjects with a lower level of construal ($M = 4.32$). The two-way interaction effect of the two variables was significant ($F = 10.862$, $\eta^2 = 0.057$, $p < .01$). As results of the contrast analysis indicate, subjects at the higher level of construal perceived more benefits when the price level was higher ($M = 5.59$) than when the level was lower ($M = 4.24$; $F = 14.207$, $p < .001$). For subjects at the lower construal level, the difference in perceived benefits based on price level was not significant (low: 4.48 vs. high: 4.17; $F = 0.783$, $p > .1$). Therefore, H1 was supported.

3.2.3. Perceived costs

The ANOVA results on the perceived costs showed that the main effect of price level was significant ($F = 5.850$, $\eta^2 = 0.031$, $p < .05$). Subjects perceived costs more when the price level was high ($M = 5.13$) than when the level was low ($M = 4.52$). More importantly, the two-way interaction effect of the two variables, price level and construal level, was significant ($F = 5.638$, $\eta^2 = 0.030$, $p < .05$). Although the difference in cost perception according to price level was not significant for the subjects at the high level of construal (Low: 4.62 vs. High: 4.63; $F = 0.001$, $p > .1$), the subjects at the low level of construal perceived costs more when the price level was high ($M = 5.60$) than when it was low ($M = 4.42$; $F = 11.543$, $p < .01$). Therefore, H2 was supported.

3.2.4. Company evaluation

The ANOVA results on company evaluations indicated that the main effect of the construal level was marginally significant ($F = 3.367$, $\eta^2 = 0.018$, $p = .068$). Subjects with a higher level of construal ($M = 5.12$) viewed the company more positively than those with a lower level of construal ($M = 4.63$). Additionally, the two-way interaction effect of the two variables was significant ($F = 8.649$, $\eta^2 = 0.046$, $p < .01$). As a result of the contrast analysis, subjects at the higher level of construal evaluated the company more positively when the price level was higher ($M = 5.51$) than when it was lower ($M = 4.73$; $F = 4.482$, $p < .05$), while those at the lower level construal evaluated the company more positively when the price level was lower ($M = 5.02$) than when it was higher ($M = 4.27$; $F = 4.169$, $p < .05$). Therefore, H3 was supported.

3.2.5. Mediation analysis

A mediation analysis was performed to verify hypothesis 0 explaining the mechanism of this study (bootstrapping analysis using 10,000 resamples) (Preacher & Hayes, 2008; Zhao, Lynch & Chen, 2010). As a result of a mediation analysis (model 8 of the PROCESS macro) with price level as an independent variable, construal level as a moderate variable, perceived benefits as a mediate variable, and company evaluations as a dependent variable, the mediating effect of the perceived benefits was significant. This result means the indirect effect of the perceived benefits was significant (indirect effect: -1.12 , 95% CI: -1.95 to $-.46$).

The mediating effect of the perceived costs was also significant as

revealed by the mediation analysis. That is, the indirect effect of the perceived costs was significant (indirect effect: 0.20, 95% CI: 0.03 ~ 0.51). These results mean that hypothesis 4 was supported.

4. Study 1B

4.1. Methods

Study 1B was conducted to increase the validity and generalize the results of Study 1A. Study 1B was conducted the same way as Study 1A except for two elements. First, in Study 1B, we selected sneakers, not coffee, as the product category, with Adidas chosen as the brand. Adidas is a leading global brand that develops and sells environmentally friendly products (Ahn & Lee, 2021). The second difference from Study 1A is the priming method of the construal level. In Study 1B, we manipulated the construal level of the subjects by using “why” and “how” (Freitas et al., 2004). Specifically, subjects in the high-level construal priming group were asked to answer serial questions about why they should take a particular action (e.g., “Why should you protect the environment?”), whereas those in the low-level construal priming group were asked to answer serial questions about performing a particular action (e.g., “How do you protect the environment?”). We expect that the validity of the study results can be increased by using a different priming method from Study 1A.

Study 1B applied a 2 (price level: low vs. high) x 2 (construal level: high vs. low) between-subjects design. In this study, 215 Korean undergraduate students (male: 96 (44.7%); $M = 23.19$, $SD = 2.00$, range of age = 20–26) were recruited as subjects, and they were randomly assigned to one of four groups. The number of subjects in each group was 50–57. No responses were excluded from the analysis.

The subjects first performed the construal level priming task and responded to the manipulation check questions. Afterward, subjects were exposed to scenarios that included CSR activities and product price information. The scenario contained the information that Adidas makes sneakers using discarded plastics and that although the product price is higher than its competitors, Adidas creates social value for the environment. The level of price increase (low level: 5%, high level: 20%) included in the scenario is the same as in Study 1A. After reading the scenario, the subjects responded to the manipulation check items about the level of the price increase and items about perceived benefits, perceived costs, and corporate evaluation. Cronbach’s alpha for all scales was greater than 0.8. Finally, they responded to demographic items.

4.2. Results

4.2.1. Manipulation check

As a result of performing a 2 (price level) x 2 (construal level) ANOVA on the BIF scores to check the manipulation of the construal level, the main effect of the construal level was significant ($F = 163.731$, $\eta^2 = 0.438$, $p < .001$). Furthermore, subjects primed with high-level construal ($M = 18.11$) had higher BIF scores than those primed with low-level construal ($M = 12.49$). Ultimately, the influence of other variables was not significant (all, $p > .1$).

To check the manipulation of the price level, a 2 (price level) x 2 (construal level) ANOVA on the perceived price level was performed, and the main effect of the price level was significant ($F = 41.213$, $\eta^2 = 0.164$, $p < .001$). The subjects in the high price level group ($M = 4.86$) perceived the price of the offered product as more expensive than those in the low price level group ($M = 3.45$). The influence of other variables was not significant (all, $p > .1$).

4.2.2. Perceived benefits and costs

As a result of ANOVA on perceived benefits, the main effects of the price level ($F = 37.189$, $\eta^2 = 0.150$, $p < .001$) and construal level ($F = 31.074$, $\eta^2 = 0.129$, $p < .001$) were significant. And the two-way

interaction effect of the two variables was significant ($F = 31.186$, $\eta^2 = 0.127$, $p < .001$). Subjects with high-level construal perceived benefits more when the price level was high ($M = 5.14$) than when it was low ($M = 3.26$; $F = 74.013$, $p < .001$). However, for those with low-level construal, the difference in perceived benefits by price level was not significant (low: 3.21 vs. high: 3.52; $F = 1.528$, $p > .1$).

The ANOVA results for perceived cost showed that the main effects of the price level ($F = 24.007$, $\eta^2 = 0.103$, $p < .001$) and construal level ($F = 6.852$, $\eta^2 = 0.032$, $p < .01$) were significant. More importantly, the two-way interaction effect of the two variables was significant ($F = 27.864$, $\eta^2 = 0.117$, $p < .001$). For subjects with high-level construal, the difference in perceived costs by price level was not significant (low: 3.40 vs. high: 3.41; $F = 0.337$, $p > .1$). However, those with low-level construal perceived costs more when the price level was high ($M = 4.85$) than when it was low ($M = 2.98$; $F = 51.647$, $p < .001$).

4.2.3. Company evaluation

The results of the ANOVA on company evaluation showed that the main effect of the construal level was significant ($F = 66.592$, $\eta^2 = 0.241$, $p < .001$). And the two-way interaction effect of the two variables was significant ($F = 37.960$, $\eta^2 = 0.153$, $p < .001$). Subjects with high-level construal had a more positive corporate evaluation when the price level was high ($M = 5.20$) than when it was low ($M = 4.19$; $F = 16.217$, $p < .001$), whereas those with low-level construal had a more positive evaluation when the price level was low ($M = 3.83$) than when it was high ($M = 2.80$; $F = 15.390$, $p < .001$).

4.2.4. Mediation analysis

As a result of mediation analysis (Model 8 of the PROCESS macro), as in Study 1A, the mediating effect of perceived benefits and perceived costs was significant. Thus, the indirect effect of perceived benefits (indirect effect: $-.27$, 95% CI: $-.56$ to $-.04$) and perceived costs (indirect effect: $-.28$, 95% CI: $-.59$ to $-.06$) was significant. These results are the same as Study 1A.

5. Study 2

5.1. Methods

Study 2 was conducted to examine the role of internal attribution, and 2 (price level: low vs. high) x 2 (construal level: high vs. low) x 2 (internal attribution: yes vs. no) between-subjects design was applied. One hundred eighty-five Americans (male: 54.6%; $M = 37.82$, $SD = 10.04$, range of age = 22–68) were recruited as subjects through Amazon Mturk. They were randomly assigned to one of eight different groups according to three variables. The number of subjects in each group was 22–24.

The subjects first performed the task related to the construal level priming and answered the manipulation check items of construal level. The priming method and manipulation check items were the same as in Study 1. Subjects were exposed to scenarios that included CSR activities, product price information, and intrinsic attribution-related cues. Based on Habel et al. (2016), we selected McDonald’s, a fast food franchise, as the company for Study 2. The scenario was created in four different versions tied to price level and internal attribution. The scenario suggested that McDonald’s is currently operating a children’s aid foundation and is providing health-related services to children. In addition, although the price of the product is higher than that of their competitors, McDonald’s creates social value for children. The price level of the product increased due to CSR activities was presented to the subjects as 5% for the low price level and 20% for the high price level, the same as in Study 1. In the case of intrinsic attribution, subjects in the intrinsic attribution group were presented with additional information related to corporate authenticity while the non-intrinsic attribution group was starved of this intelligence (Habel et al., 2016). Specifically, those in the intrinsic attribution group were exposed to information that McDonald’s

is a company that incorporates the importance of social value into its corporate philosophy, and has been continuously conducting CSR activities for children over the past 30 years. After reading the scenario, the subjects responded to the items on the manipulation check of price level and internal attribution, perceived benefits and costs, and the company evaluations. For the manipulation check of internal attribution, three items of Du et al., and Sen (2007) were used. All other items were the same as in Study 1. Cronbach's alpha of all items used in Study 2 was 0.8 or higher. Finally, subjects responded to demographic questions.

5.2. Results

5.2.1. Manipulation check

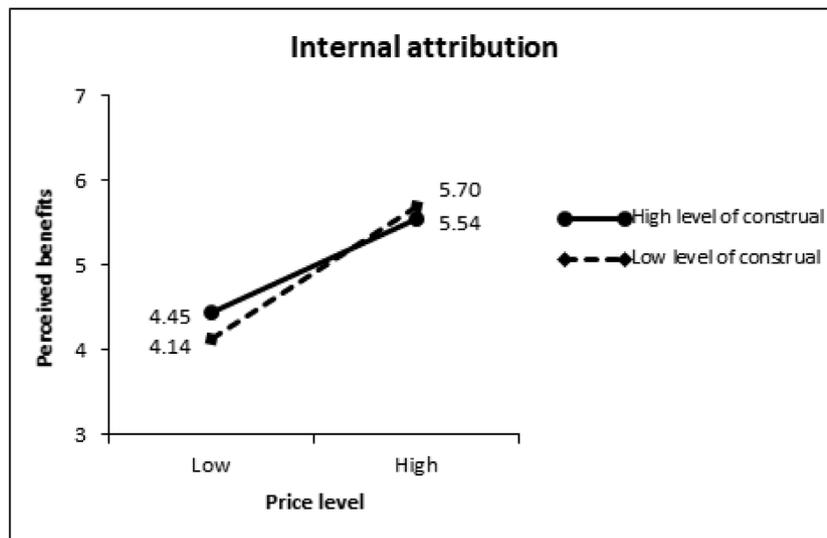
The result of 2 (price level) x 2 (construal level) x 2 (internal attribution) ANOVA on BIF scores showed that the main effect of construal level was significant ($F = 18.422, \eta^2 = 0.094, p < .001$). Subjects primed at the higher level of construal ($M = 17.41$) had higher BIF scores than those primed at the lower level of construal ($M = 13.30$). Therefore, the

manipulation of the construal level was successful. The influence of other variables was not significant (all, $p > .1$).

As a result of 2 (price level) x 2 (construal level) x 2 (internal attribution) ANOVA on the perceived price level, the main effect of price level was significant ($F = 32.274, \eta^2 = 0.166, p < .001$). The subjects in the high price group ($M = 5.58$) perceived the price of the product to be more expensive than those in the low price group ($M = 4.16$). This means that the manipulation of the price level was successful. The influence of other variables was not significant (all, $p > .1$).

As a result of 2 (price level) x 2 (construal level) x 2 (internal attribution) ANOVA on perceived motivation, the main effect of internal attribution was significant ($F = 40.654, \eta^2 = 0.187, p < .001$). Subjects in the internal attribution group ($M = 5.65$) judged corporate motivation as more authentic than those in the non-internal attribution group ($M = 4.14$). This observation means that the manipulation of internal attribution is also successful. The influence of other variables was not significant (all, $p > .1$).

A) Internal attribution condition



B) Non-internal attribution condition

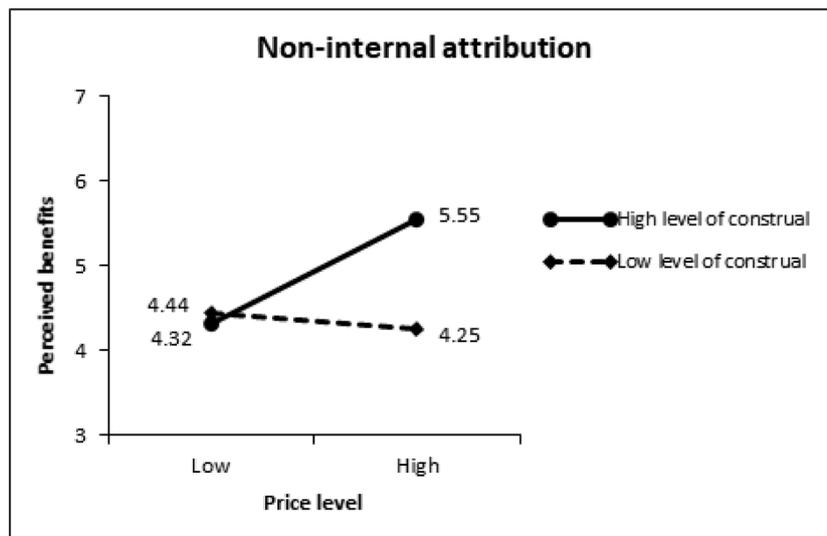


Fig. 2. Interaction effects on perceived benefits.

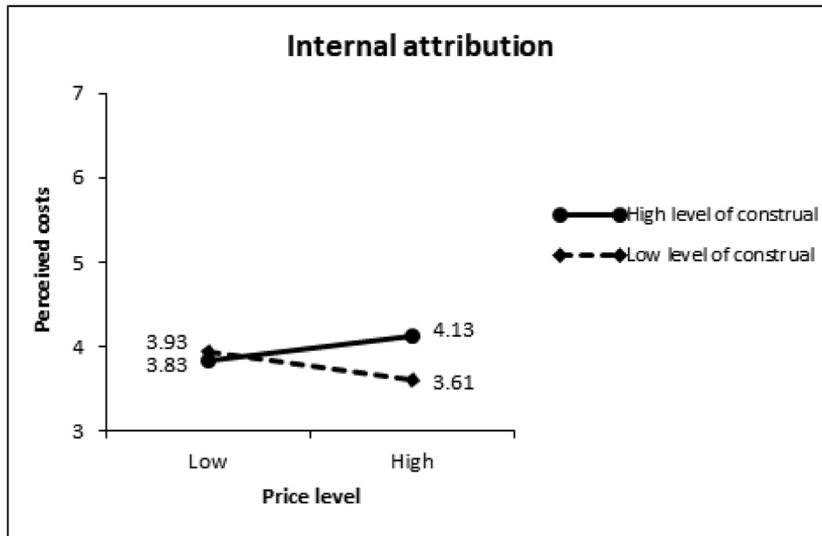
5.2.2. Perceived benefits

As a result of ANOVA analysis of perceived benefits, the main effect of price level (low: 4.34 vs. high: 5.24; $F = 16.497, \eta^2 = 0.085, p < .001$) was significant. Likewise, the interaction effect of the three variables was significant ($F = 4.366, \eta^2 = 0.024, p < .05$). From the results of the contrast analysis (see, Fig. 2), the subjects in the internal attribution group were not affected by the construal level to perceive the benefits of CSR differently. In other words, both subjects with a high level of construal (low price: 4.45 vs. high price: 5.54; $F = 5.741, p < .05$) and those with a low level of construal (low price: 4.14 vs. high price: 5.70; $F = 11.445, p < .01$) perceived benefits more as price level increased. In contrast, subjects in the non-internal attribution group perceived benefits differently according to the level of construal and the level of price. Subjects at the higher level of construal perceived more benefits ($F = 7.374, p < .01$) when the price level was higher ($M = 5.55$) than when it was lower ($M = 4.32$) ($F = 7.374, p < .01$), whereas those at the lower level of construal did not perceive benefit differently regardless of the price level (low: 4.44 vs. high: 4.25; $F = 0.192, p > .1$).

5.2.3. Perceived costs

As a result of ANOVA on perceived costs, the main effect of internal attribution was significant (internal attribution: 3.88 vs. non-internal attribution: 4.42; $F = 4.220, \eta^2 = 0.023, p < .05$). Likewise, the interaction effect of the three variables was significant ($F = 4.407, \eta^2 = 0.024, p < .05$) (see, Fig. 3). In the internal attribution group, subjects were not affected by the construal level to perceive costs differently. In other words, for both subjects with a high level of construal (low price: 3.83 vs. high price: 4.13; $F = 0.337, p > .1$) and those with a low level of construal (low price: 3.93 vs. high price: 3.61; $F = 0.367, p > .1$), the difference in perceived costs according to price level was not significant. However, in the case of the non-internal attribution group, subjects at the high construal level did not react to the price level by perceiving cost differently (low price: 4.15 vs. high price: 4.00; $F = 0.084, p > .1$), whereas those at the low construal level perceived costs more when the price level is high ($M = 5.46$) than when it was low ($M = 4.04$; $F = 7.630, p < .01$).

A) Internal attribution condition



B) Non-internal attribution condition

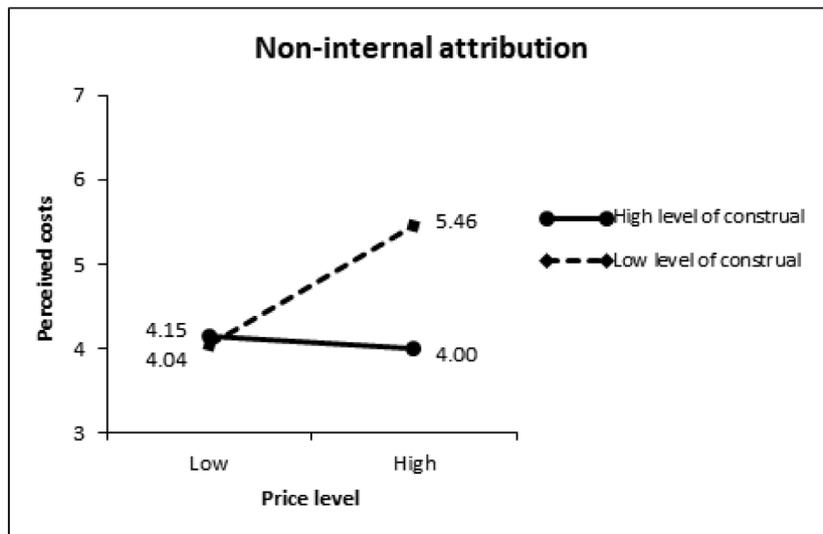


Fig. 3. Interaction effects on perceived costs.

5.2.4. Company evaluations

The ANOVA results for Company evaluations showed significant effects of internal attribution (internal attribution: 5.35 vs. non-internal attribution: 4.83; $F = 5.958$, $\eta^2 = 0.033$, $p < .05$) and price level (low: 4.76 vs. high: 5.42; $F = 10.487$, $\eta^2 = 0.056$, $p < .01$). Likewise, the three-way interaction effect of the three variables was significant ($F = 9.880$, $\eta^2 = 0.053$, $p < .01$) (see, Fig. 4). In the internal attribution group, both subjects with a high level of construal (low price: 4.71 vs. high price: 5.93; $F = 8.167$, $p < .01$) and those with a low level of construal (low price: 4.63 vs. high price: 6.18; $F = 12.740$, $p < .001$) evaluated more positively toward the company as the price level increased. However, in the case of the non-internal attribution group, subjects with the high level of construal evaluated more positively when the price level was higher ($M = 5.79$) than when it was lower ($M = 4.61$; $F = 7.599$, $p < .01$), whereas those with the low construal level evaluated more positively when the price level was low ($M = 5.07$) as compared to when it was high ($M = 3.89$; $F = 7.966$, $p < .01$).

The analyses of perceived benefits, perceived costs, and company evaluations all showed that intrinsic attribution dilutes the interaction

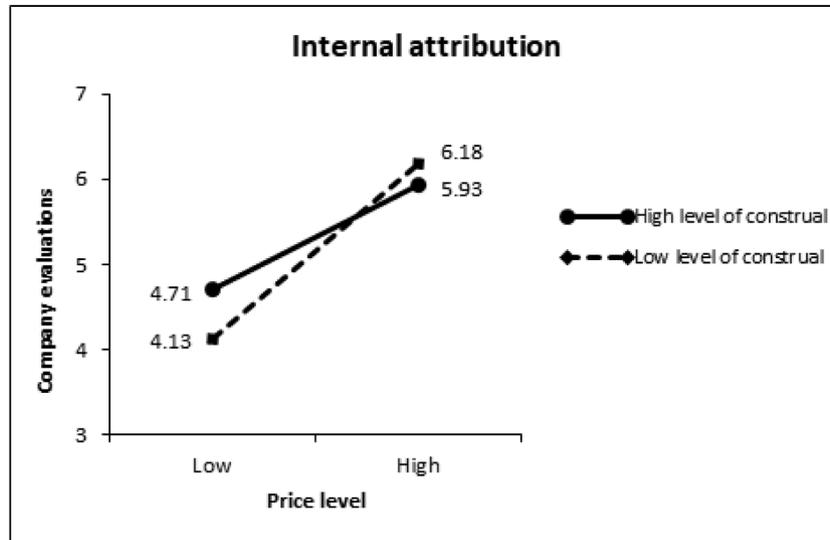
effect of construal level and price level. These results mean that hypothesis 5 was supported.

5.2.5. Mediation analysis

Mediation analysis was performed to examine the mechanism of this study (model 12 of PROCESS macro). As a result of a mediation analysis with price level as an independent variable, construal level and internal attribution as moderate variables, perceived benefits as a mediate variable, and company evaluations as a dependent variable, the mediating effect of the perceived benefits was significant. It follows, therefore, that the indirect effect of the perceived benefits was significant (indirect effect: $-.70$, 95% CI: -1.68 to $-.07$).

As a result of running the analysis by setting the perceived costs as a mediate variable, the mediating effect of the perceived costs was also significant. That is, the indirect effect of the perceived costs was significant (indirect effect: 0.30 , 95% CI: 0.02 to 0.97).

A) Internal attribution condition



B) Non-internal attribution condition

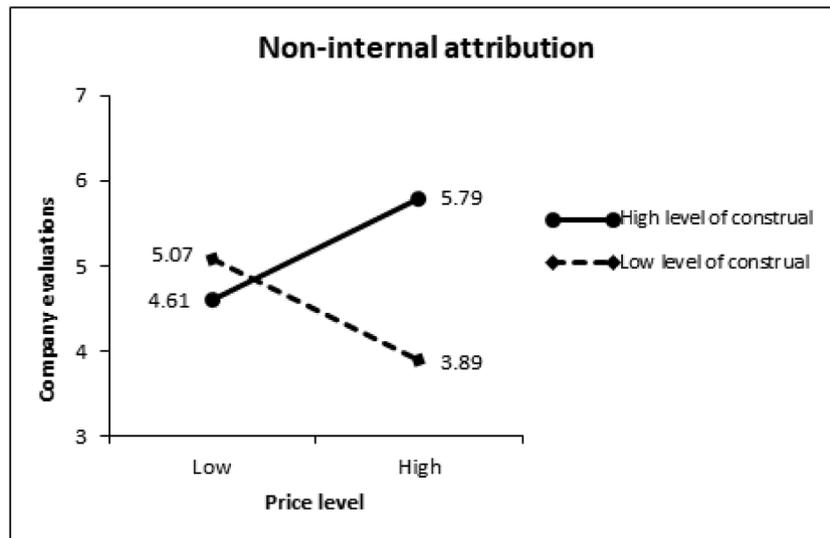


Fig. 4. Interaction effects on company evaluations.

6. Discussion

This study examines how consumers perceive the price of a product increased due to CSR participation according to the construal level, and examines the effect of the consumer perception on company evaluation. For this purpose, two experiments were conducted, and the confirmed results recorded. First of all, consumers who were active in the high-level construal evaluated the company more positively as the price of the product increased. This observation is because the higher level of construal makes consumers perceive price as benefits generated by CSR. However, since consumers with active low-level construal perceived price as costs rather than benefits caused by CSR, the higher the product price, the more negative the company evaluation of such consumers grew. In Study 2, we confirmed that consumers' perceived costs were lowered by intrinsic attribution. Intrinsic attribution attaches authenticity to CSR activities and predisposes consumers to focus on benefits of the CSR endeavors (Becker-Olsen et al., 2006). For this reason, consumers with intrinsic attribution perceived the benefits as higher as the price level was increased, and evaluated the company more positively regardless of the construal level. In other words, we confirmed that the intrinsic attribution diluted the interaction effect of the price level and the construal level.

These results present several academic implications. First, we found that price levels in CSR affect consumers' perceptions of benefits and costs. This discovery is similar to Habel et al. (2016)'s argument that price in CSR can be perceived as a contradictory concept (warm glow and price markup) by consumers. This study expanded their research, confirming that the price can affect consumers' perceptions of CSR, and further presented that consumers' perceptions of benefits and costs can also change depending on the level of price increases. Second, it was confirmed that the relationship between the price level and consumers' perception was different depending on the construal level. The results of this study show that consumers with a higher-level construal perceive price as benefits, while those with a lower level of construal perceive it as costs. We found that the construal level is an important factor influencing consumers' perceptions of price in the CSR context. In other words, we have contributed not only to CSR research, but also to research related to the construal level. Finally, we found that intrinsic attribution mitigates the negative perceptions of consumers caused by the lower-level construal. In the case of internal attribution condition, consumers perceive price as benefits rather than costs. These results mean that intrinsic attribution has a positive effect not only on the motivation of companies to implement CSR, but also on consumers' perceptions of the price level raised by CSR.

In addition, this study also provides several practical implications. First, companies need to consider how consumers perceive the price increase by CSR. According to the results of our study, consumers perceive the CSR-induced price increase as either a benefit or monetary cost. This consumer perception is determined by the construal level. Specifically, the higher level of construal makes consumers perceive the price level as a benefit. Therefore, companies need to think about ways to heighten consumers' construal levels. Companies can consider ways to change consumers' construal levels by using psychological distance, such as temporal (Liberman & Trope, 1998), spatial (Fujita et al., 2006), social (Kim et al., 2008), and hypothetical distance (Wakslak et al., 2006). For example, companies can use the timing of product launches or the timing of consumer purchases to change the level of interpretation of consumers. In a study by Zhang (2014), it was found that the difference in the level of construal using product purchase timing (one week vs. three months later) influenced consumers' responses to CSR messages. Furthermore, Xu and Xie (2011) utilized social distance to manipulate consumers' construal levels. They showed that the lower the consumer's perceived similarity to the person presented in the message, the lower-level construal the consumer had. Thus, companies can manipulate the construal level through the perceived similarity between victims in CSR messages and consumers. The construal level can also be

different depending on the discernment of purpose, specifically the individuals' answers to "why" and "how" questions (Trope & Liberman, 2010). Our Study 1B showed that thinking about "why" activates high-level construal and makes consumers perceive the price as a benefit. Hence, companies must make consumers focus on the "why" aspect of CSR when they are purchasing CSR-related products. In this regard, Ahluwalia (2008) showed that interrogative headlines presented in advertisements activate consumers' motivations to process information and think more. In other words, companies can activate consumers' high-level construal by including a question related to the purpose of CSR (e.g., "Why should we protect the environment?") in the advertising headlines of CSR-related products. Additionally, previous studies showed that consumers' emotions and moods influence their construal level (Han, Duhachek & Agrawal, 2014; Labroo & Patrick, 2009). Companies should use cues that predict consumers' moods, such as birthdays and anniversaries, as construal level manipulation methods. Finally, companies can consider using intrinsic attribution to lower their perceived costs when they are exposed to price increases caused by CSR. Because consumers with intrinsic attribution feel genuine about the company's motives and perceive the CSR-induced price increase as a benefit, not a cost. Therefore, companies need to develop strategies that endorse their CSR motives to be perceived by consumers as creating social values rather than pursuing profits. Previous studies have suggested several cues that can bring consumers' intrinsic attributions in the context of CSR. For example, CSR fit, which refers to the similarity between corporate image and CSR activities, makes consumers think of a company's motive as creating social value (Becker-Olsen et al., 2006; Yoo, 2023). Companies can activate consumers' intrinsic attribution by selecting CSR activities with a high fit. Moreover, when companies execute various types of CSR activities, the higher the similarity between CSR activities (called CSR consistency), the more consumers feel the sincerity of the company's motives (Yoo & Lee, 2018). Thus, companies can influence consumers' attribution simply by choosing a certain domain of CSR activities. Consequently, they should design their CSR activities in consideration of factors that can affect consumers' attribution, such as CSR fit and CSR consistency, even before executing CSR campaigns.

Although this study provides academic and practical implications, it has limitations. First, the products used in the experiments of this study come from Starbucks, Adidas, and McDonald's, and the three brands provide experiences to consumers beyond simply delivering products or services. Since this characteristic may affect results, future research experiments should consider more various product categories and brands. Second, in future studies, construal level can be primed in various ways by referring to previous studies. For example, previous studies have found that consumers' construal level can also be primed by emotion (Han et al., 2014), by way of recalling the past, and by psychological and physical distance (Trope et al., 2007). This difference in priming basis while drawing similar conclusions is expected to confirm and validate the results of this study. Finally, future research should consider various angles of CSR to be presented to the experiment participants. In this study, CSR activities were mainly presented to the subjects as corporate philanthropy, which may have predisposed them to consider benefits of CSR more readily. In addition, recently, companies are using a lot of strategic CSR that pursues not only social value but also economic value of the company. These types of CSR strategies can incline consumers to think more about costs and make external attributions. Therefore, future research experiments should be conducted with more alternative CSR types. This fitting selection is expected to provide richer practical implications to companies.

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Declaration of Competing Interest

The authors declare that they have no conflict of interest.

Data availability

Data will be made available on request.

Appendix. Measurement items.

Variables	Items	Cronbach's Alpha		
		Study 1A	Study 1B	Study 2
Price level	“(Brand name) has very high prices compared to its competitors.” “Products of (Brand name) are very expensive compared to its competitors.”	.946	.815	.926
Internal attribution	“(Brand name) engages in charitable projects because it is genuinely concerned about being socially responsible.” “I think that (Brand name) engages in its social projects due to altruistic motives.”	–	–	.951
Perceived benefits	“I think (Brand name) 's social engagement results from an honest wish to do good.” “I derive benefit from supporting good causes by purchasing (Brand name) products.”	.944	.832	.927
Perceived costs	“After purchasing at (Brand name), I am satisfied as my money helps support a good cause.” “I like that (Brand name) uses my money to support a good cause.” “I have to spend a lot of resources (in terms of monetary/nonmonetary sacrifice, including time or money) to purchase (Brand name) 's products.”	.871	.851	.901
Company evaluations	“Purchasing (Brand name) 's product is very demanding for me (e.g., the sacrifice of time or money).” “How good or bad is (Brand name)?” “How likable is (Brand name)?” “How positive or negative is (Brand name)?” “How favorable is (Brand name)?”	.969	.912	.962

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