universität wien

MASTERARBEIT / MASTER'S THESIS

Titel der Masterarbeit / Title of the Master's Thesis

„The interaction between country-of-origin and (ir)responsible business practices in impacting consumer's willingness to pay"

verfasst von / submitted by

Sophia Proßer B.A. B.A.

angestrebter akademischer Grad / in partial fulfilment of the requirements for the degree of

Master of Science (MSc)

Wien, 2022 / Vienna 2022

Studienkennzahl lt. Studienblatt / degree programme code as it appears on the student record sheet:	UA 066 914
Studienrichtung lt. Studienblatt / degree programme as it appears on the student record sheet:	Masterstudium Internationale Betriebswirtschaft
Betreut von / Supervisor:	Univ.-Prof. DDr. Adamantios Diamantopoulos
Mitbetreut von / Co-Supervisor:	Dr. Maria Gabriela Montanari

Acknowledgements

Completing this master thesis would not have been possible without the support of particular persons and I would like to take this opportunity to express my thanks and appreciation.

First, I would like to thank my supervisor Univ.-Prof. DDr. Adamantios Diamantopoulos for giving me the opportunity to write my master's thesis at the Chair of International Marketing and for the guidance. The master conservatorium was really instructive and helpful, thanks to the whole team and fellow students for the valuable feedback! Particularly, I would like to thank my co-supervisor Dr. Maria Gabriela Montanari. Thank you for your continuous support and commitment throughout the entire writing process – I very much appreciated it.

To my family – especially Dad, Mom, and my brother – thank you for your everlasting support and always being by my side. This whole journey would not have been possible without you, and I don't know where I would be without your advice. I would like to express a big thank you to my boyfriend for his never-ending support and patience throughout the last year. I want to thank my friends for comforting and motivating me, it meant a lot.

This period in my life was one of the most intensive and challenging ones with a lot of ups and downs which made me grow personally. I am extremely grateful for all the amazing people who have accompanied me and the motivation and encouragement I have received!

Abstract

In today's highly globalized world, while country-of-origin (COO) still remains a relevant information for consumers' brand responses, the role of corporate social responsibility (CSR) also gains importance for consumers. However, empirical evidence on the connection between the brand's origin, corporate social responsibility (CSR) and consumer's willingness to pay (WTP) is still limited, particularly with regards to social issues. Therefore, what is of particular interest for marketers is in what way COO and CSR are perceived by consumers and how this behavior can be monetized. Therefore, the purpose of this research was to investigate the impact of COO favorability on consumers' WTP while considering brand's responsible and irresponsible business practices. By conducting an experimental study in the product category of smartphones, it is revealed that, surprisingly, the brand's COO does not influence consumers' WTP. As expected, brands' (ir) responsible activities were found to significantly negatively (positively) impact consumers' WTP. The results also show a stronger negative influence of irresponsible practices in a more favorable COO on WTP compared to a less favorable COO, while the positive impact of responsible actions on WTP is the same for a more or a less favorable COO. Findings further demonstrate that a brand from a less favorable COO that engages in responsible activities is less punished in terms of WTP as opposed to the size of the reward given to a brand from a more favorable COO. Based on these findings, implications for research and practice and suggestions for future research are presented.

Key words: *country of origin, corporate social responsibility, willingness to pay*

Table of contents

List of Figures

List of Tables

List of Abbreviations

CI	Country Image
CEI	Country Ecological Image
COO	Country-of-Origin
CoI	Country of Origin Image
CSR	Corporate Social Responsibility
CSI	Corporate Social Irresponsibility
DV	Dependent Variable
e.g.	for example (Latin: exempli gratia)
ET	Equity Theory
et al.	and others (Latin: et alii)
i.e.	that is (Latin: id est)
IDP	Indifference price point
IV	Independent Variable
PI	Purchase Intention
PSM	Price Sensitivity Meter
ToIF	Theory of Impression Formation
VW	van Westendorp
WTP	Willingness to Pay

1. Introduction

The first chapter aims to introduce the topic of this master thesis as well as to provide an overview of the currently existing research gaps. This is followed by the presentation of the research question and the structure of the thesis.

1.1 Background and research gaps

In a globalized world, consumers have access to a variety of products originating from different countries with strong or weak reputation. Consumers are also often aware of brands' corporate actions and initiatives through institutional reports, media news, etc. For instance, in telecommunications sector, the most popular smartphone brands include Apple (USA), Samsung (South Korea), and Huawei (China) (Tenzer, 2022). Through its broad range of smartphones within every price range, Huawei quickly evolved to a global player (Goodwin, 2021). To inform about its corporate actions and initiatives, Huawei voluntarily publishes its sustainability report every year since 2008 (Huawei, 2018). In the report of 2018, which was published mid-2019, one of the focus areas was called "Security and Trustworthiness" with aspects like cyber security, privacy protection, and openness and transparency (Huawei, 2019). At the same time the report was created and published, Huawei was accused of sharing sensitive information and privacy data of their customer in a collaboration between Huawei and the Chinese government. As a result, numerous countries, including for example the United States, Canada, Australia, the U.K., and the Czech Republic, issued a ban against Huawei or conducted security inspections (Cilluffo and Cardash, 2018).

Country-of-origin (COO) refers to "the country where the corporate headquarters of the company marketing the product or brand is located" (Johansson, Douglas, and Nonaka, 1985, p. 389). The investigation of the preference from a brand of one country rather than another is enabled through the country image construct (Nagashima, 1970; Roth and Diamantopoulos, 2009). Country image is defined as "the overall perception consumers form of products from a particular country, based on their prior perceptions of the country's production and marketing strength and weaknesses" (Roth and Romeo, 1992, p.480). Favorable perceptions of a country lead to the favorable perceptions and evaluations of its products (Paswan and Shawn, 2004). Thus, a product from a COO with a more favorable image is often associated with a higher

benefit than a product from a country with a less favorable country image (Koschate-Fischer, Diamantopoulos, and Oldenkotte, 2012). Consequently, a product from a COO with a more (less) favorable image results in positive (negative) consumer responses towards a brand such as brand attitudes (e.g. Bartikowski, Fastoso, and Gierl, 2019), brand equity (e.g. Han and Terpstra, 1988), quality perceptions (e.g. Hamzaoui and Merunka, 2006), and willingness to pay (e.g., Balcombe, Bradley, Fraser, and Hussein, 2016; Koschate-Fischer et al., 2012; Semaan, Gould, Chao, and Grein, 2019), i.e., "the maximum amount of money a customer is willing to spend for a product or service" (Homburg, Koschate, and Hoyer, 2005; p. 85).

The actions the brand takes towards the environment, society, and its employees, for example, also have consequences on consumers and can be both positive and negative. Specifically, a distinction can be made between Corporate Social Responsibility (CSR) and Corporate Social Irresponsibility (CSI). For both terms, no universally accepted definition exists (Vyas and Raitani, 2015). What can be stated is that CSR "reflects the social imperatives and the social consequences of business success. Thus, CSR (and its synonyms) empirically consists of clearly articulated and communicated policies and practices of corporations that reflect business responsibility for some of the wider societal good" (Matten and Moon, 2008, p. 404). In contrast, CSI "should be seen as an antonym of social responsibility. […] As an antonym of social responsibility, social irresponsibility […] might well accept the notion that it includes such ideas as showing no sense of responsibility, as being undependable, unreliable, or even untrustworthy." (McMahon, 1999, p.108). The focus on the corporate gain and neglection of the environment and/or society refers to socially irresponsible actions (Magnusson, Westjohn, and Zdraykovic, 2015) which have long-term negative effects on the company's stakeholders (Chiu and Sharfman, 2016). CSR is an increasingly important topic for consumers which has influence in their decision making (Cowan and Guzman, 2020; Mason and Simmons, 2011). By buying products from a brand that is involved in CSR activities, consumers perceive that they themselves support these social actions and altruistic motivations are released (Zasuwa, 2018). Consequently, companies increasingly include CSR in their business practices and, nowadays, it has become an important strategic consideration (Rahman and Norman, 2016). CSR itself is seen as a competitive advantage with which relations to employees, stakeholders, and customers can be improved and strengthened (Almeida and Coelho, 2018).

Literature has already shown a positive relationship between the company's CSR actions and consumers' responses to that company and its products (e.g., Bhattacharya and Sen, 2004; Ellen, 2006; Smith and Langford, 2009), such as increased consumer identification (Sen and Bhattacharya, 2001), satisfaction (Luo and Bhattacharya, 2006), loyalty (Du, Bhattacharya, and Sen, 2007), trust (Stanaland, Lwin, and Murphy, 2011), price premiums (Marquina and Morales, 2012), and purchase intentions (Sen, Bhattacharya, and Korschun, 2006). Moreover, the consumers' willingness to pay (WTP) more for a product is impacted by the organization's attitude towards social responsibility (Auger, Burke, and Devinney, 2003; Marquina and Morales, 2012). On the other hand, CSI associations harm consumers' product evaluations (Brown and Dacin, 1997). When consumers perceive CSI actions, they are willing to punish firms (Williams and Zinkin, 2008), engage in negative word-of-mouth (Grappi, Romani, and Bagozzi., 2013; Wetzer, Zeelenberg, and Pieters, 2007), and boycott corporations (Lindenmeier, Schleer, and Pricl, 2012).

The current master thesis is positioned at the intersection of the above two influential research areas in international marketing literature (i.e., COO and CSR) and aims at addressing three important research gaps. First, while both COO and CSR/CSI influence consumers' responses towards a brand, research fails to address the interplay between COO and CSR/CSI, particularly in impacting outcomes closer to actual behavior, such as consumers' willingness to pay (WTP), i.e., "the maximum amount of money a customer is willing to spend for a product or service" (Homburg, Koschate, and Hoyer, 2005; p. 85). Research focused on the combination of COO and sustainability/organic aspects (see Cowan and Guzman (2020); Götze and Brunner (2019); Hsu, et al., (2016); Thøgersen et al., (2016)), without explicitly including CSR/CSI actions. Further, extant studies rather focused on investigating the role of CSR as a dependent variable (e.g., al Jarah and Emeagwali, 2017; Ferreira and Ribeiro, 2017; Magnusson, Westjohn, and Zdravkovic, 2015). However, Magnusson et al. (2015) were the only ones to explicitly consider the connection between COO favorability and CSR/CSI. However, the authors focus on consumer attitudes, which enhances the need to look at actual brand-related behavior. Indeed, while several COO studies employed price-related outcomes, the use of such outcomes in CSR research is less pronounced. This is regrettable, since there seems to be a contradiction between consumers' intentions to buy brands with CSR features and their actual purchasing decisions (Devinney, Auger, Eckhardt, and Birtchnell, 2006). Consequently, this enables the monetization of both COO and CSR/CSI signals and exposes what a consumer is

actually willing to pay for a brand that is associated with (ir) responsible practices and a certain COO.

Moreover, the aspect of socially irresponsible actions is included within this research. The extent to which CSR and CSI are addressed, differs significantly. While CSR is included in many studies (Ferreira and Ribeiro, 2017), CSI and its implications receives little recognition (Atay and Terpstra-Tong, 2019; Lin-Hi and Müller, 2013). Based on the strong interrelation of CSR and CSI (Kang, Germann, and Grewal, 2016), a combined investigation is of importance.

Lastly, the focus of this study is on the social CSR context, which is widely neglected when comparted to the most common included environmental aspect (e.g., Gupta, 2015; Magnusson et al., 2015; Peloza and Shang, 2011).

Against this background, we examine the impact of brands' COO favorability on consumers' willingness to pay (WTP), considering the latter's interplay with CSR. Thereby, we focus on the less researched dimension of social (compared to environmental) CSR.

On the theoretical front, this thesis can provide evidence on the interplay of CSI/CSR, COO, and WTP. By including CSR/CSI as a moderator, it is possible to make assumptions about the extent, how engaging in (ir) responsible business practices influences the relationship of COO and WTP. Specifically, it adds to extant literature on the connection between these constructs by investigating whether the positive (negative) moderating effect of CSR (CSI) on consumers' WTP is stronger for a brand from a less favorable (more favorable) country. This is important because it can offer a more detailed understanding on how COO and CSR/CSI interact and when the consumers' WTP changes.

Furthermore, we corroborate to previous research by contrasting consumers' WTP for a brand from a favorable COO that engages in CSI activities versus a brand from a less favorable COO that engages in CSR activities. With this composition, it is possible to extend the literature on the role of CSR/CSI as a moderator, while also a more precise examination of WTP as the dependent variable in the context of CSR is conducted (Magnusson et al., 2015). The findings can also be used to decide on whether investing in CSR is valuable, depending on the prevailing combination of country and social activities (Ulke and Schons, 2016).

From a managerial point of view, insights can be derived, for example, on how price premiums or discounts can be applied. With this study it can be identified if it is possible for a brand that that is engaged in CSR activities to charge a premium price, even if the country image is less favorable. In the case of CSI, we can check whether even with a more favorable COO, price discounts could be needed to counteract these irresponsible activities. Moreover, this study can reveal whether a brand from a more favorable country can profit more from CSR than a brand from a less favorable country. Also, it can be discovered in which COO case (more/less favorable) CSI harms consumers' WTP more. These considerations give an indication in which case price discounts or price premiums can be applied (Gupta, 2015; Dekhili, Crouch, and Moussawel, 2021). Furthermore, contributions can be made for the communication or advertising strategy of a company. When the COO of a company is less favorable, but the company is engaging in CSR activities, it could be advisable to stress the positive aspect, being here the CSR activities, and not focusing too much on the COO (Ahmed, Johnson, Yang, Kheng Fatt, Sack Teng, and Chee Boon, 2004; Dekhili et al., 2021; Verlegh, Steenkamü, and Meulenberg, 2005). This study can discover whether the mentioning of only the COO is sufficient or if it needs to be complemented by the aspect of CSR to be effective. Questions like "Would the investment into CSR be profitable, when having a less favorable COO and currently no, or even CSI, activities?" are being considered. Further, advice for brand managers can be given, from a company that experiences the interplay between a less favorable country and CSR. Here, the current study can contribute by revealing whether the mention of CSR activities is beneficial.

1.2 Research question

The current study aims to answer the following research question:

> *"To what extent does COO favorability influence consumers' willingness to pay for a brand, considering the role of corporate social (ir)responsibility?"*

Based on this research question, this study focuses on the relationship between COO (more favorable/less favorable) and consumers' willingness to pay when a company is either engaged in responsible (CSR) or irresponsible (CSI) business practices.

1.3 Structure of this thesis

The master thesis is divided into seven chapters. Chapter 1, which has already been elaborated and is finished in this section, contained the introduction into the topic, research gaps, research question, and structure of the thesis.

Chapter 2 includes a detailed literature review with the relevant topics of country-of-origin (COO), corporate social (ir) responsibility (CSR and CSI), and consumers' willingness to pay (WTP).

This is followed by chapter 3, that comprises the underlying conceptual model and the derived hypotheses, developed under the lens of Equity Theory (ET) and Theory of Impression Formation (ToIF).

Chapter 4 introduces the methodological approach. Specifically, this chapter describes the research design, variables and measures, the pre-tests, as well as the structure of the main questionnaire and data collection procedures.

In chapter 5, the results of the analyses are provided, followed by the hypotheses verification. In chapter 6 the discussion of the findings of the study is presented.

Finally, theoretical and managerial implications are indicated as well as limitations and directions to future research.

2. Literature review

The literature review constitutes the basis of the empirical part of this thesis. It provides an overview of the already existing literature on COO, CSR/CSI, and WTP.

2.1 Country of origin and country image

This section contains the evolvement of the COO literature and the COO concept, highlights the main research on COO effects and explains the connection between COO and the country image construct.

2.1.1 Development of the COO construct

With nearly 600 articles that have been published in the past 35 years (Lu, Heslop, Thomas, and Kwan, 2016), country-of-origin (COO) is a widely researched topic in the context of international marketing. Mainly, COO research has investigated the role the origin of a product as a determinant of consumer preferences (Koschate-Fischer et al., 2012; Usunier, 2006).

The first researcher to note the influence of a product's COO was Dichter in 1962. He stated that for being successful in the future, marketing managers should take into consideration the similarities and differences from consumers coming from different parts of the world (Roth and Diamantopoulos, 2009). However, the starting point of COO research lies within the studies of Schooler (1965) and Reierson (1966) who can be identified as the pioneers to publish papers on COO and the effect that a "Made in" label has on consumer behavior (Usunier, 2006). Significant differences were identified regarding product evaluations when varying country names were presented on product labels. Specifically, by exposing consumers to products differing only on the country names on labels, Schooler (1965) showed substantial variations in consumers' product evaluations.

Reierson (1967) investigated how COO influences product quality. Schooler and Wildt (1968) took a step further to discover why COO influences consumers' evaluations. This is seen as the "founding COO experiment" as it provides the first empirical proof on the influence of COO on consumer evaluations (Usunier, 2006).

Despite demonstrating the presence of a COO effect particularly on consumer evaluations, these studies started to be criticized for overrating country-of-origin effects as the focus was only on COO (Phau and Prendergast, 2000), which was later referred to as a single cue study (Maheswaran, Chen, and He, 2013). To overcome these limitations, Bilkey and Nes (1982) insisted on multi-cue COO research, including cues such as brand, design, store, price, and quality (Lu et al., 2016). Subsequently, the authors draw attention to the fact that a product is not only characterized by one attribute. More specifically, these attributes can be classified into intrinsic (e.g., quality, color, and size) and extrinsic (e.g., price) ones.

Overall, the COO construct received a lot of attention in the literature. Therefore, different perspectives exist regarding its definition. Initially, country-of-origin was associated with the "Made in" country, i.e., the country, where the process of final assembly of the product takes place (Nebenzahl, Jaffe, and Lampert, 1997). However, with the growth of multinational companies and hybrid products it was no longer possible to accurately determine where the products were "made in" (Ahmed et al., 2004). Thus, the COO concept expanded, and other COO-related concepts emerged, such as the country where the design and development take place, the so-called "country-of-design" (COD); "the country where the corporate headquarters of the company marketing the product or brands is located" (Johansson et al., 1985, p. 389), i.e., the "country-of-brand" (COB) or brand origin (BO). Facets such as country-of-ownership (Thakor and Lavack, 2003), country-of-parts (Chao, 2001), and country-of-assembly (Chao, 1993) are also considered as part of the COO concept.

Despite these many COO cues and terms for COO, consumers usually associate the origin with the place where the brand is from, as this does not change that often and further, the "made in" label is less important to consumer than the origin of the brand (Magnusson, Westjohn, and Zdravkovic, 2011; Usunier and Cestre, 2007). Thus, in this thesis, the COO definition of Johansson, Douglas, and Nonaka (1985) is taken as a reference.

2.1.2 COO effect and country image

Extrinsic and intrinsic cues are quality signals upon which consumers rely when evaluating brands (e.g., Han, 1990; Liefeld, 2004). Extrinsic cues can be identified through their product-related, intangible product characteristics such as brand name, price (Bilkey and Nes, 1982;

Bloemer, Brijs, and Kasper, 2007; Diamantopoulos and Zeugner-Roth, 2010). They can be modified such that the objective nature of the product is not influenced. On the other hand, intrinsic cues involve physical product features such as color, material, size, tase, or design (Bloemer et al, 2007; Lu et al, 2016; Usunier, 2006). These features cannot be changed easily as this would also influence and transform the product itself (Olson and Jacoby, 1972).

Therefore, COO is an extrinsic cue that affects consumers' evaluations (Askegaard and Ger, 1998; Bilkey and Nes, 1982; Han, 1990; Lawrence, Marr, and Prendergast, 1992). The so-called COO effect can be defined according to Diamantopoulos and Zeugner-Roth "as any influence or bias resulting from CoO information" (2010). Based on this effect, the COO stimulus is processed by the consumer, either consciously or subconsciously, within the attitude formation towards a product as an evaluative criterion (Bloemer et al., 2009).

Obermiller and Spangenberg (1989) established a framework based on the distinctions between cognitive, affective, and normative processing of the COO cue, to explore the different COO effects COO on the consumers' behavior. Within the cognitive aspect, the traditional hierarchy of effects is relied upon and referred to as the most common form of COO labels (Obermiller and Spangenberg, 1989). More specifically, in this case, COO is a cue for product quality and therefore is employed to access quality attributes and the overall product quality (Verlegh and Steenkamp, 1999) such as durability and reliability (Li and Wyer, 1994).

The second category, affective processing, goes beyond cognitive processing by including emotional reactions following a COO cue (Obermiller and Spangenberg, 1989). Therefore, COO has an emotional as well as symbolic meaning to consumers (Verlegh and Steenkamp, 1999). For instance, COO might be an attribute that links national pride or social status to the product, generating a benefit by the consumers (Askegaad and Ger, 1998).

Normative processing refers to personal and social norms related to COO and held by consumers (Verlegh and Steenkamp, 1999). In such a case, purchasing domestically is favored and supported as this is perceived as beneficial for the country's economy (Shimp and Sharma, 1987). Furthermore, consumers tend to not purchase a product from a country that is far distant from one's own beliefs especially with regards to objectionable activities or regimes (Klein, Ettenson, and Morris, 1998).

In fact, these three groups can be seen as interdependent processes that constantly interact and determine behaviors and preferences (Verlegh and Steenkamp, 1999). However, to further explain behavior and the direction (positive or negative) of the COO effect, studies shifted from merely evaluating differences in product evaluations and preferences based to include a more complex construct, namely the *image* of the countries (Roth and Diamantopoulos, 2009). Thus, with the country image (CI) construct it is possible to investigate why consumers prefer a product from one country more than another and determine which countries can have a positive or negative influence on consumers' preferences.

By conducting an extensive literature review on the COO image, Roth and Diamantopoulos (2009) elaborated that, in general, the COO image can be separated into three groups, that differ regarding their focal image object. The first group is named "country image" and deals with the general image of countries (Roth and Diamantopoulos, 2009). Here, country image is composed of generalized images, at which culture, the degree of economic and political maturity and industrialization play a role (Allred, Chakraborty, and Miller, 1999). Thus, COO image refers to "the total of all descriptive, inferential and informational beliefs one has about a particular country" (Martin and Eroglu, 1993, p.193).

The next group, i.e., "product-country image", refers to the image of countries and their products (Roth and Diamantopoulos, 2009). Product and country image are perceived as two differing, albeit linked concepts, in so far that country image has an influence on the product image (Ittersum, Candel, and Meulenberg, 2003). Thus, product-country image can be defined as the overall perception consumers form of products from a particular country, based on their prior perceptions of the country's production and marketing strength and weaknesses." (Roth and Romeo, 1992, p.480).

The "product image" group dates back to Nagashima (1970, p. 68) and is defined as "the picture, the reputation, the stereotype that businessmen and consumers attach to products of a specific country".

Despite the criticism on the lack of clarity on what is being measured, as countries, products, and consumer are included at the same time (Usunier, 2011), country image is widely accepted as the main driver of the COO effect. Specifically, COO favorability has a critical role to consumers' responses. "From a consumer's perspective, a product from a COO with a favorable

country image is likely to be associated with a higher benefit than a product from a COO with a less favorable country image." (Koschate-Fischer et al. 2012, p. 23). Moreover, with a favorable CI, the behavior of consumers is positively impacted so that their attitude towards the country's products is more positive (Tseng and Balabanis, 2011), they prefer these products and are even willing to pay a higher price for them (Koschate-Fischer et al., 2012). Additionally, a positive country image is able to enhance the competitiveness of a country's products while a negative country image may hinder it (Li, Lu Wang, Jiang, Barnes, and Zhang, 2014). Further, customers' expectations for price discounts increase, when the CI decreases (Nebenzahl and Jaffe, 1993).

As this study is conducted in a specific product category and that the product and CI are strongly linked, which implies that the performance of the product is decisive for COO effects (Maheswaran et al., 2013), we use Roth and Romeo (1992, p. 480)'s definition for country image (CI) as a reference in this thesis.

2.2 Corporate social responsibility and corporate social irresponsibility

This chapter contains the evolvement of CSR/CSI literature, underscoring its conceptual domain, its underlying dimensions, and effects on consumers' responses.

2.2.1 The development of corporate social responsibility and irresponsibility

The emergence of the corporate social responsibility (CSR) literature dates back to Howard Bowen (1953) who is seen as the father of the CSR movement (Murphy and Schlegelmilch, 2013). According to Bowen (1953), managers should make decisions that include the larger society and not only address obligations to the internal business. This is still eligible today, as CSR "emphasizes larger corporate and institutional practices rather than the decision making of individual managers" (Murphy and Schlegelmilch, 2013, p. 1807).

Similarly, Archie Carroll states that CSR includes the belief that companies need to go beyond the stockholder orientation and address the responsibilities towards society (Carroll, 1979, 1999). This author is also responsible for developing the four types of social responsibilities of business: economic, legal, ethical, and philanthropic (Carroll, 1979). Additionally, according to Carroll (1993), two aspects of social responsibility do exist: protecting and improving. "Protecting" means that negative impacts on society are hindered, while "improving" refers to the creation of positive benefits for the society (McMahon, 1999).

During the 1980s-1990s, CSR was divided into the fields of environmental protections and sustainability and the institutionalization of business ethics (Balderjahn, 1988; Langlois and Schlegelmilch, 1990; Robertson and Schlegelmilch, 1993) and, only later, combined to a more holistic approach (Schlegelmilch, 1994).

With globalization and a changing power balance, the area of responsibility for CSR seems to transit from governments to corporations (Rothkopf, 2012; Wühle, 2007). In the past years, CSR has gathered great emphasis which resulted in the concept becoming a major concern for academics and especially for companies (Al Jarah and Emeagwali, 2017; Magnusson et al., 2015).

Despite the extensive historical path and the fact that corporate social responsibility (CSR) was always connected with a company's impact on the main stakeholders (i.e., shareholders, investors, consumers, collaborators, proprietors, and communities), there is no universal definition of CSR (Vyas and Raitani, 2015) as well as a lack of consensus about the issues covered (Al Jarah, and Emeagwali, 2017). According to Matten and Moon (2008) the lack of a common definition can be led back to CSR being perceived as being a broad concept, an umbrella term for many related concepts, as well as the evolvement of CSR due to ever changing values (Al Jarah and Emeagwali, 2017).

In this thesis, the understanding of Matten and Moon (2008, p. 404) is called upon, in which CSR "reflects the social imperatives and the social consequences of business success. Thus, CSR (and its synonyms) empirically consists of clearly articulated and communicated policies and practices of corporations that reflect business responsibility for some of the wider societal good". Further, it reflects "the responsibility of enterprises for their impacts on society" (European Commission 2011, p. 6). CSR includes social and environmental concerns that go beyond the business' profit maximization with the goal of improving its impact on society (Matten and Moon, 2008; Su, Huang, van der Veen, and Chen, 2014). Examples of responsible business practices (CSR actions) include for example fair working conditions and a fair work relation with suppliers and consumers, community involvement, compliance and initiatives that go beyond the legal requirements, integrating sustainability goals that concern the environment, business, and community (Murphy and Schlegelmilch, 2013).

Conversely, corporate social irresponsibility (CSI) "should be seen as an antonym of social responsibility. […] As an antonym of social responsibility, social irresponsibility […] might well accept the notion that it includes such ideas as showing no sense of responsibility, as being undependable, unreliable, or even untrustworthy." (McMahon, 1999, p.108) – this is the definition of CSI employed within this thesis. Furthermore, CSI relates to the negative effects that corporate activities have on a variety of stakeholders in the long-term (Chiu and Sharfman, 2016). CSI is also called "negative CSR" and can be found when firms neglect the environment and/or the society for corporate gain (Magnusson et al., 2015). Thus, a company is involved with social irresponsibility when it knows and understands that its actions might harm stakeholders and no steps are taken by this company to correct these wrongdoings (Campbell, 2007).

Similar to CSR, CSI also does not have a clear and universe definition. More importantly, CSI is rarely addressed in research when compared to CSR (Atay and Terpstra-Tong, 2019). Between 1962 to 2012 only 22 articles dealt with CSI (Lin-Hi and Müller, 2013), despite of the first step of Ferry's already in 1962 to allocate different forms of irresponsibility. He identified the areas where irresponsibility occurs and builds on them the following forms: planned obsolescence, political short views, common law of the corporation, corporate government, and conflict of interest. Armstrong (1977) was the first to formalize the idea of CSI in the literature by providing an examination of CSI and an attempt to define CSI. Karmen (1981) approached the topic of CSI via the example of auto theft where automobile manufacturers intentionally facilitate auto theft to maximize profits. That shareholder wealth is significantly decreased through illegal and socially irresponsible activities was found by Frooman (1997) through a meta-analysis of event studies. Based on the Chrysler Kenosha plant closing, McMahon (1999) depicts the change from irresponsible business behavior to responsible reactions based on public pressure. Later, the prevention and reduction of CSI was addressed by Sarre, Doig and Fiedler (2001) and Schwarze (2003) who suggest that both, legal regulation, and the publicity should exert control and promote CSR. Further, Brammer and Pavelin (2005) concluded that through insurance-motivated social investment, both, CSR and CSI, are engaged which may lead to overall negative consequences especially for the social welfare. That stakeholder engagement can also be perceived an irresponsible activity if stakeholders are only instrumentalized for the company's own self-interest was found by Greenwood (2007). One year later, in 2008, Wagner, Bicen, and Hall developed 14 dimensions of US consumers' perceptions of CSI. These included for example societal rules, employee discrimination, dishonesty, pricing policies, and local working conditions. DeMacarthy (2009) analyses the financial results of CSR and CSI based on the evolutionary game theory and nature. He found that CSR and CSI offer, on average, equal financial returns. This can be based on the state of equilibrium and supposed to be caused not by CSR itself but management skills within a company. Lin-Hia and Müller (2013) and Popa and Salanta (2014) offer a comparison and summary of previous CSI literature and contrast it with existing CSR literature.

Many examples for irresponsible actions exist, such as the unfair treatment of supplier and employees, pollution, selling substandard products (Murphy and Schlegelmilch, 2013), as well as violation of labor standards, mismanaging of production resources and the violation of corporate governance standards (Küberling-Jost, 2019). These irresponsible actions can be

divided further into intentional and unintentional CSI. According to Lin-Hi and Müller (2013, p. 1932) "intentional CSI implies that corporations deliberately perform actions that disadvantage and/or harm others". This includes for example bribery, issuing excessive bills, and tax evasion. The reason behind this is to achieve higher profits and specific objectives. Usually, these actions are disguised, as they are only beneficial if they remain unrecognized (Lin-Hi and Müller, 2013). The disadvantages that result from unintentional CSI, on the contrary, are not intentionally caused by the company. It is much more that these negative side effects appear unexpectedly and do not fulfill a specific goal (Lin-Hi and Müller, 2013).

2.2.2 Corporate social responsibility and irresponsibility influence on consumers' responses

CSR and CSI actions can have numerous consequences for companies and brands, which is why these topics are nowadays increasingly researched upon. According to Magnusson et al. (2015), growing evidence exists that proves that enterprises and brands positively benefit from CSR actions. These are reduced price sensitivity (Sen and Bhattacharya, 2001), better access to finance (Cheng, Ioannou, and Serafeim, 2014), and consumers' increase in loyalty, trust, and identification with the firm (Homburg, Stierl, and Bornemann, 2013). Additionally, studies that focused on individual behavioral outcomes found, that CSR activities lead to greater willingness to pay (Marquina and Morales, 2012), loyalty (Du et al., 2007), and purchase intentions (Sen et al., 2006). These positive CSR activities, are then called upon by the customers to evaluate the company (Magnusson et al., 2015) and offer competitive advantage through differentiation (Marquina and Morales, 2012).

According to Porter and Kramer (2006), there are four main reasons for companies to engage into responsible business practices and adopt CSR: sustainability, license to operate, moral obligation, and reputation. Thus, CSR is more than a cost or charitable deed; it can serve as a competitive advantage and generate opportunities, while also addressing, and in the best case solving, social problems (Porter and Kramer, 2006).

On the contrary, companies that engage into irresponsible business practices and thus have a negative CSR (i.e., CSI), face negative effects that largely impact the company's reputation (Magnusson et al., 2015). Furthermore, the consumer's evaluations are negatively influenced

through CSI actions (Vaaland, Heide, and Grønhaug, 2008). Specifically, corporate misbehavior can generate intense adverse reactions from consumers towards the brand (e.g., Grappi, Romani, and Bagozzi, 2013), such as negative attitudes toward the company and the brand (Folkes and Kamins, 1999; Vaaland et al., 2008), and consumer disidentificiation (Elsbach and Bhattacharya, 2001).

2.3. Country-of-origin, corporate social responsibility, and willingness to pay

This section covers the interplay between country-of-origin, corporate social responsibility, and consumers' willingness to pay.

2.3.1. The interplay between country-of-origin and corporate social responsibility

Despite the great amount of research in COO and COO effects on consumers' responses, the interaction effect between CSR/CSI and COO has received little attention in extant literature. Research focused on the combination of COO and sustainability/organic aspects (see Cowan and Guzman (2020); Götze and Brunner (2019); Hsu, et al., (2016); Thøgersen et al., (2016)), without explicitly including CSR/CSI actions. This is regrettable, as states, the effects of CSR messages may be different depending on the COO of the brand (Magnusson et al., 2015). With globalization, also CSR needs to be internationalized and further included into literature (Connelly et al., 2011). Only few studies have so far explicitly investigated the interaction between COO and CSR/CSI.

Magnusson et al. (2015) looked to the influence of CSR messages on consumer attitudes and purchase intentions. Specifically, using an experimental study and drawing from signaling theory, the authors include (environmental) CSR messages, both of positive and negative nature, and a more favorable vs. a less favorable COO. They also verify the evaluation of the CSR signal based on consumers' global identity. The authors can confirm that attitudes and purchase intentions are influenced by CSR and country image as well as a significant interaction between COO and CSR signals. Specifically, both CSR and country image are positively related to brand attitude. Further, Magnusson et al. (2015) found a positive CSR signal is evaluated much more favorably for a brand from a more favorable COO when compared to a brand from a less favorable COO. Consequently, a negative CSR signal is evaluated much more negatively for a brand from a less favorable COO when contrasted with a brand from a more favorable COO. Moreover, in the case of a less favorable COO, a positive message has a greater positive effect, while a negative message has a greater negative effect compared to a favorable country.

The country-of-origin ecological image's influence on evaluating eco-labelled products was investigated by Dekhili and Achabou (2015). Two studies were conducted with Switzerland as more favorable COO and Spain as less favorable COO. The authors found, that while the COO with a favorable ecological image has no effect on the evaluation of an eco-labelled product,

the COO with a less favorable ecological image negatively influences the product's evaluations, particularly when no information on the brand is provided (Dekhili and Achabou, 2015).

Recently, Dekhili, Crouch, and Moussawel (2021) linked the COO of a brand with the environmental and social commitment of the respective country, i.e., COO ecological image (CEI). Through focus-groups and semi-structured interviews, eight dimensions of the CEI were derived. Further, differences were found between consumers' country expectations regarding sustainability. French respondents were more attached to sustainability and included it into their cultural values compared to the Australian respondents. Through their research, Dekhili et al. (2021) strengthen the link between COO and sustainable products. However, their findings are limited due to the focus only on eco-products and the qualitative exploratory nature of the study.

Cowan and Guzman (2020) examine the influence of reputation signals (sustainability and CSR) on corporate brand performance and brand equity, while considering the moderation of corporate brands' country-of-origin sustainability reputation (COSR). They find that CSR efforts positively contribute to corporate financial performance and CSR signals have a direct positive influence on the corporate brand's international performance. Due to the moderation of COSR, the benefit from CSR signals is higher for brands from low/mid ranked COSR.

The interaction of brand origin and eco-certification origin and its influence on the purchase intent of consumers for green products in Vietnam is explored by Dekhili and Nguyen (2021). By conducting a 2 x 2 between-subject experiment, the authors empirically test the impact of brand information on the evaluation of eco-labelled products. Overall, no main effect of eco-certification origin on purchase intent was present. However, purchase intent is impacted for the combination of eco-certification origin and brand origin. Specifically, domestic brands with foreign eco-certifications (from developed countries) are favored by consumers. Further, a significant impact for brand origin on purchase intent was found, indicating that compared to eco-certification, brand cue is much more powerful in the influence on consumer behavior (Dekhili and Nguyen, 2021; Thøgersen, Pedersen, Paternoga, Schwendel, and Aschemann-Witzel (2017))

Götze and Brunner (2019) investigate the market for domestically sustainably produced products while identifying the role of sustainability in purchasing domestic products. Analysis revealed consumers care about and are already involved in the topic of sustainability. Domestic

purchase is not based on patriotism but on the aspect of buying local to make a sustainable food choice.

The aspect of COO in the hiring process with CSR as a moderator is taken up by Hong and Kim (2017). Drawing on signaling theory, the authors suggest for emerging-market multinational enterprises (EMNEs) to use CSR activities to overcome less favorable home country images in attracting talent abroad. In the relationship between country-of-origin image and job-pursuit intentions, results showed a stronger positive moderating effect of CSR on EMNEs compared to developed-market multinational enterprises (DMNEs). Concluding, "CSR is more relevant to brands from countries with a generally weaker image, while it is less effective for brands from countries with stronger country images" (Hong and Kim, 2017, p. 264).

With the focus on green skincare products, Hsu, Chang, and Yansritakul (2016), address the moderation of COO and price sensitivity on purchase intention by investigating whether the influence of a more positive COO and a greater price sensitivity strengthens the relationship between attitude/subjective norm/perceived behavioral control and purchase intention. Results support a positive association of attitude, subjective norm, and perceived behavioral control with the purchase of green skincare products. The relationship of these variables is further (positively) enhanced through COO and price sensitivity.

Orudzheva and Gaffney (2018) investigate the differences in CSR engagement based on the multinational enterprise's (MNE) home country in relation to the host country. Variations in MNE behavior were explained through social dominance theory and based on perceived hierarchical differences between the home and host country. Different from Hong and Kim (2017), findings support the assumption that there is no benefit from CSR initiatives for companies from developing countries. However, as long as in alignment with their corporate strategy, companies from developed countries can strengthen their position and increase their competitive advantage through CSR initiatives.

The COO effect in the context of organic food is explored through a narrative review by Thøgersen, Pedersen, Paternoga, Schwendel, and Aschemann-Witzel (2017). Findings demonstrate a lower impact of COO for organic, compared to conventional, food products.

Concluding, it can be stated that research mainly focused on the topics of COO and sustainability (Cowan and Guzman, 2020; Dekhili et al., 2021; Götze and Brunner, 2019), organic (Thøgersen et al., 2017), or environmental (Dekhili and Achabou, 2015; Hsu et al., 2016; Magnusson et al., 2015) aspects. Dekhili et al. (2021) and Dekhili and Achabou (2015) address the aspect of COO ecological image (CEI), the exploration of COO effects while specifically focusing on the social and environmental aspects of a place of origin, while Cowan and Guzman (2020) deal with the country-of-origin sustainability reputation of the corporate brand. Both approaches merge the aspect of COO and CSR. Further, WTP as outcome variable is neglected within these studies. Instead, the influence on brand attitude (Magnusson et al., 2015), corporate brand performance (Cowan and Guzman, 2020), and purchase intent (Dekhili and Nguyen, 2021; Hsu et al., 2016) was investigated. Therefore, the present study aims to connect the aspects of COO favorability, CSR/CSI, and WTP and to examine this interplay.

2.3.2. Willingness to pay

WTP influences consumers' purchase decisions (Shirai and Bettman, 2005) and can be defined as "the maximum amount of money a customer is willing to spend for a product or service" (Homburg et al, 2005, p.85). Furthermore, the maximum price a consumer is willing to pay or accept before he/she switches is called "price tolerance" and depicted by WTP, as well as the purchase probability (Homburg et al., 2005). Additionally, WTP can be referred to as a reservation price (le Gall-Ely, 2009). The subjective value that is allocated by a consumer to a certain quantity of a product is measured (Wertenbroch and Skiera, 2002).

Within COO research, studies employing willingness to pay (WTP) as an outcome are increasing and they clearly demonstrate a positive relationship between country image favorability and WTP (e.g., Aichner, Forza, and Trentin, 2016); Koschate-Fischer et al., 2012; Lee, Gartner, Song, Marlow, Choi, and Jamiyansuren, 2018; Pucci, Casprini, Guercini, and Zanni, 2017). The competitive advantage, leading to a better economic value, is owned by the country which has the better image (Jaffe and Nebenzahl, 2006).

In the CSR literature, the question of how to measure the value that CSR activities create for companies also emerges. The identification and measurement of CSR effects is not straightforward, which is why different approaches exist (Nikolić, , 2021), including impact models (Weber, 2008), conceptual models (Castaldo, Perrini, Misani, and Tencati, 2008), and various key performance indicators (Ekatah, Samy, Bampton, and Halabi 2011). However, there are only a few studies only focusing on consumers' WTP (e.g., Ferreira and Ribeiro (2017); Marquina and Morales, 2012; Nikolić et al. (2021)), which also indicate a positive link between the financial and social responsibility of a company and consumers' WTP. The positive effect that CSR has on a brand's trustworthiness also transfers to the purchase intentions and can also be observed in the willingness to pay (Creyer and Ross, 1997; Dauw, Zui, and O'Neal, 2011; Marquina and Morales, 2012). Consumers favor national brands and are willing to pay more for products with CSR claims (Ferreira & Ribeiro, 2017). Moreover, they punish national brands more, with a lower willingness to pay, when they engage in CSI. Likewise, when consumers have trust in the companies' CSR activities, they are willing to pay more and recommend it to others (Nikolić et al., 2021). In contrast, they punish national brands more, with a lower willingness to pay, when they engage in CSI.

Overall, WTP enables a stricter test of both COO and CSR effects. For example, COO-related research has shown that the actual purchase of a product from a specific country may not take place, even though the consumer indicated a greater willingness to buy it (Koschate-Fischer et al., 2012). Similarly, consumers might have a favorable impression of a brand that engages in CSR activities, but not be willing to pay more for a product because of it.

With regards to WTP estimation, this can be elicited in different ways. First, consumers might be directly asked about their WTP for a product through open-ended questions. A second approach includes incentive aligned WTP, i.e., a modified version based on lottery prices, including real money. Little prior knowledge, suitability for new products, and the ease of collection characterize the incentive aligned method. However, within the incentive aligned method, price sensitivity is often overstated by respondents and, due to the lack of knowledge, they cannot correctly assess the appropriate price. Another alternative comprises product/price mix methods like Advanced Choice and Discrete Choice Models help finding optimal prices and include variables that consider size, brands, and demographics of a company. In this case, actual choices that people are faced with are mimicked, which is why these models are perceived as realistic approaches (Lipovetsky, Magnan, and Zanetti, 2011).

A widely used method of asking people directly is the Gabor-Granger method, in which respondents provide the highest price they are willing to pay for a specific product, whereby the price levels are defined in advance. With each respondent's acceptance, the price increases randomly and vice versa. The Van Westendorp Price Sensitivity Models (PSM) is an extension of the Gabor-Granger models. This approach goes from the low price and a low quality to the too high pricing (Lipovetsky et al., 2011). Specifically, consumers indicate price levels at which they perceive the product to be (a) too cheap – and therefore questioning its quality, (b) cheap – so that it appears as a good deal or bargain, (c)) expensive – however, still considering buying it, and (d) too expensive – which discourages the purchase (Diamantopoulos, Matarazzo, Montanari, and Petrychenko, 2021).

The assumption behind PSM is that "reasonable prices exist for consumers in every category and for each perceived level of quality within a category" (Lipovetsky et al., 2011, p. 170). Therefore, no single price needs to be indicated, but an acceptable price range (Ceylana, Koseb, and Aydin, 2014), which is described by Lipovetsky et al. (2011) through an upper and lower

threshold to the price. Consumers can thus indicate what appears acceptable for them for a product (Ceylana et al., 2014) and this is not only a single price.

Another method to capture WTP is the Becker, DeGroot and Marschak (1964) BDM approach. BDM is an auction method with a lottery system. First, a maximum price is indicated by the consumer, that he/she is willing to pay for a product. This is followed by the determination of the purchase price which happens randomly, while discovering whether the purchase of the product is necessary for the consumer. Then, if the stated WTP is equal or higher than the determined purchase price, the respective participants is required to purchase the product at the previously determined price. Different from the methods mentioned above, the BDM approach or auction mechanism requires a real purchase by the consumer and the sale price is not influenced by consumer bids (Voelckner, 2006; le Gall-Ely, 2009).

Similarly, in the Vickrey auction, the second highest bid determines the purchase price and the participant is required to buy the product if he/she wins (Vickrey, 1961). Nevertheless, due to the limited quantity the auction method entails, consumers compete in order to obtain the product, which is one of the downsides of this method.

Comparatively, PSM is the best approach to estimate individual's WTP because it because it does not employ only a single question, which is also nor recommended according to Desmet (2016) and it is more flexible as it not requires a purchase obligation as auction methods do. Furthermore, despite the relatively low costs, the PSM generates results that are highly acceptable (Müller, 2009).

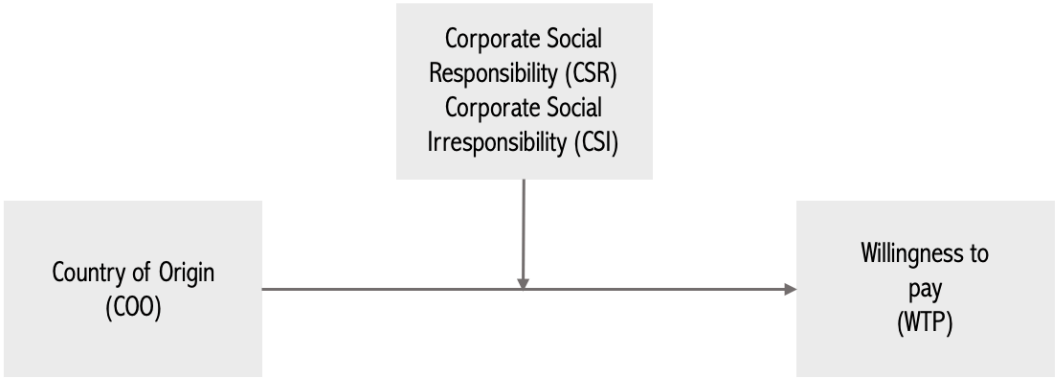
3. Conceptual model and hypotheses development

This chapter covers the conceptual model of the master thesis as well as the corresponding research hypotheses.

3.1 Conceptual model

The conceptual model, which resulted from reviewing the main literature as well as from existing research gaps, is presented in Figure 1:

Figure 1: Conceptual model



This model is the basis for investigating the impact of country-of-origin (COO) on the consumers' willingness to pay (WTP), while considering the potential moderating influence of corporate social responsibility (CSR) or corporate social irresponsibility (CSI) of a company. COO represented the independent variable and WTP the dependent variable. CSR or CSI is thereby taken as the moderator of the relationship between COO and WTP.

For this purpose, the research hypotheses development is presented next.

3.2 Hypotheses development

This section contains the theoretical basis to underscore the main relationship between COO and WTP and also the role of CSR/CSI as a moderator. To do so, this thesis employs equity theory (Adams, 1965) and the theory of impression formation (e.g., Baumgartner, Sujan, and Padgett, 1997; Deighton, 1984; Miller and Campbell, 1959; Olsen and Pracejus, 2004; Smith, 1993). Both theories are presented and elaborated upon in order to strengthen the research hypotheses and, consequently, to answer the research question of this master thesis.

3.2.1 Equity theory

More explicitly, Adams's "Equity Theory" (ET) builds upon exchange relationships in which a comparison between the outcome a person receives when conducting an exchange and the input that is provided takes place. The contribution a person needs to make to achieve the reward is perceived as the input, while the expected consequences, being either positive or negative, represent the output (Walster, Berscheid, and Walster, 1973). Thus, the negative consequences can be described as "costs", while the positive outcomes can be seen as "rewards" Homans (1974).

The aim is to achieve distributive justice, meaning that the benefits for the exchange partners are proportional to their investments (Adams, 1965; Homans, 1974). Thus, individuals perceive an equitable treatment when the input to outcome ratio is perceived as fair (Homburg et al., 2005). Additionally, if inequity is present, concerned individuals are driven to retrieve equality by adjusting their behavior (Diamantopoulos et al., 2021).

Turning to an economic perspective, which is in this case the exchange between a seller and a buyer, the product comes into focus as the buyer provides money (input) to receive the product (outcome) (Oliver and Swan, 1989). However, to receive an equitable deal, the input is adjusted insofar that for a higher outcome (being e.g., a greater benefit from the product) a higher input (e.g. money or effort) is provided by the consumer.

A similar logic applies the opposite direction: when the benefit from the product is perceived as lower, the input will be relatively lower, too (Koschate-Fischer et al., 2012). Consequently,

if the consumer perceives the deal to be equitable, the exchange relationship is as well regarded as being fair (Huppertz, Arenson, and Evans, 1978).

For instance, products from different countries are taken by the consumers as distinct purchase options, in which outputs follow the consumers inputs (Diamantopoulos et al., 2021). In this case, financial efforts are considered to be the inputs of the consumers that they sacrifice in order to receive the benefits, that the product from a certain country entail. In that context, considering that "a product from a COO with a favorable country image is likely to be associated with a higher benefit than a product from a COO with a less favorable country image" (Koschate-Fischer et al., 2012, p. 23), we expect a higher output from consumers (i.e., a higher willingness to pay) when a product or brand comes from a more favorable COO. This is further supported by existing evidence on the positive link between country image favorability and WTP for a product or brand (e.g., Agrawal and Kamakura, 1999; Hulland, Todiño, and Lecraw, 1996; Koschate-Fischer et al., 2012). Thus:

***H1**: A more (less) favorable country-of-origin (COO) has a positive (negative) influence on consumers' willingness to pay for a brand.*

Similarly, products from companies that engage in CSR actions, promise a greater benefit than products from companies that neglect CSR. With CSR, these companies claim a greater good for the society and/or the environment (Zasuwa, 2018). Marquina and Morales (2012) as well as Ferreira and Ribeiro (2017) found that CSR activities relate to a greater willingness to pay, and, according to Sen et al. (2006) to higher purchase intentions (PI). Therefore, CSR actions should increase the input a consumer is willing to give and perceives as fair, as the output, and consequently the benefit, is also raised through the positive aspects of CSR actions. Therefore, drawing from equity theory, the following hypotheses are derived:

***H2**: CSR positively moderates the relationship between COO and consumers' WTP for a brand.*

Likewise, CSI actions might decrease the input a consumer is willing to give and perceives as fair, as the output, and therefore the benefit, is reduced through the negative aspects of CSI actions. Other than CSR actions, CSI actions harm the society and/or the environment for corporate gain (Campbell, 2007; Magnusson et al., 2015). Thus:

***H3**: CSI negatively moderates the relationship between COO and consumers' WTP for a brand.*

The remaining hypothesis are drawn from the theory of impression formation, which will be presented in the next section.

3.2.2 Theory of impression formation: Contrasting signals, recency theory and algebraic model

In this thesis, the notion of 'brand as a person' (Aaker, 1997; Fournier, 1998) is accepted and therefore the theory of impression formation is included. The following two hypotheses draw on the aspects of contrasting signals as well as recency, which are embedded within the theories of impression formation (Ulke and Schons, 2016). More explicitly, theories on recency (Miller and Campbell, 1959) and contrast effects (Wundt, 1896), are drawn upon to examine the interplay between a more (versus less) favorable COO and CSR (CSI) activities of a company.

Customers might be confronted with contrasting signals: (i) a more favorable country image (that stems from the past) followed by (recent) CSI actions or (ii) a less favorable country image followed by CSR actions. As a result, cognitive processes are triggered that can be traced back to the theories of impression formation (Ulke and Schons, 2016). Olsen and Pracejus (2004) found, that if the customer perceives an extreme contrast between the signals and if the last signal (in this case CSR/CSI activities) is perceived as of critical importance, there will be a more striking response compared to the response towards each signal in isolation. These effects are based on the theories of recency (Miller and Campbell, 1959) and contrast effects (Wundt,

1998). When recency effects occur, it means that the stimulus that occurs later has a stronger impact than the stimulus that occurs in the beginning (Olsen and Pracejus, 2004).

In the context of this study, it means that CSR or CSI initiatives (as the later occurring stimulus) may have a stronger influence on the overall evaluation. Additionally, contrast effects influence the perception of CSR/CSI activities and the COO of a brand. Building on the contrast, the perception of the stimulus is again more extreme as if it was viewed in isolation (Olsen and Pracejus, 2004). Considering this with regard to the subject of the current research, this implies that the positive stimulus (CSR) will be perceived as more positive if it is followed by a negative one (less favorable COO), which will result in a higher increase in consumers' willingness to pay than when CSR is followed by a more favorable COO. Further studies from Hong and Kim (2017), Magnusson et al. (2014), and Magnusson et al. (2015) indicate this direction. This leads to the next hypothesis:

> ***H4****: The positive moderating effect of CSR on consumers' WTP for a brand will be stronger for a brand from a less favorable versus a more favorable COO.*

In contrast, the negative stimulus (CSI) will be perceived as more negative if it is followed by a positive one (more favorable COO), as this increases the contrast. This should result in a stronger negative effect on consumers' willingness to pay than if CSI was introduced after a less favorable COO. Again, this assumption is supported through the findings of Ulke and Schons (2016). Thus, the following hypothesis can be obtained:

> ***H5****: The negative moderating effect of CSI on consumers' WTP for a brand will be stronger for a brand from a more favorable versus a less favorable COO.*

Combining the thoughts of H4 and H5, again with a focus on contrasting signals and theory of recency, this means on the one hand, that CSR actions and a less favorable COO are highly

contrasting, which makes the positive effect of CSR even stronger. And on the other hand, CSR actions happened more recently, and based on this they are again expected to have a stronger positive impact, while CSI actions would have a stronger negative impact. However, as the CSR (CSI) stimulus happened more recently, it is expected that when contrasting CSR with a less favorable COO versus CSI and a more favorable COO, that the first combination (CSR + less favorable COO) is more influential than the second (CSI + more favorable COO). This is in line with the algebraic model, which is also used in impression formation (Fiske and Taylor, 1991). In this model, "individuals evaluate available pieces of information independent from each other, subsequently balancing them when forming an impression (Brunk and DeBoer, 2015, p. 319). All ethical and unethical brand behavior is considered and subsequently combined to a summative ethical brand perception. This also means that negative actions could be neutralized through positive actions and CSR actions might even have a stronger impact when the stimulus that is preceding is negative compared to when it is positive (Ulke and Schons, 2016). It assumes that despite having a positive stimulus in both combinations, the CSR stimulus as the most recent one, exerts a stronger positive influence. Therefore, the last hypothesis contrasts these aspects and is composed as follows:

***H6**: The combination of CSR and a less favorable COO has a stronger positive effect on WTP than CSI and a more favorable COO.*

4. Methodology

The next chapter describes the research design, variables, pre-tests, as well as the measurement instruments that have been carried out and have been used in this thesis.

4.1 Methodological approach and research design

An experimental study was conducted with a 2 (COO: more favorable vs. less favorable) x 2 ((ir) responsible behavior: CSR actions vs. CSI actions) full-factorial experimental design (see Table 1).

Table 1: Research design

More favorable COO + CSR actions	Less favorable COO + CSR actions
More favorable COO + CSI actions	Less favorable COO + CSI actions

Thus, this study employed on the one hand two COOs differing in terms of country image favorability and on the other hand CSR or CSI. COO was manipulated with a brief description of a fictitious smartphone brand originating in a more or a less favorable COO. The CSR factor was manipulated through a news article describing a socially responsible/irresponsible behavior of the brand in terms of working conditions. Participants were randomly allocated to one of the four experimental conditions.

4.1.1 Country of research

Austria, as an advanced and modern economy, was chosen as country of research for this study. Compared to other EU member states, Austria is one of the most successful countries within the EU and is on the 5th place, a top rank, regarding economic performance of all EU member states (Statistics Austria, 2022, a). In 2020, the country has exports of €142 billion and imports of €144 billion. For the year 2021, preliminary results forecast an increase in exports (€165 billion) as well as in imports (€178 billion) (Statistics Austria, 2022, b). Furthermore, in

2020, Austria ranks number 28 of 226 countries when it comes to total imports and number 31 of 226 countries in total exports (OEC, 2022).

In the KOF Index of Globalization of 2021, which aims to measure the globalization rate of countries around the world, Austria ranks 7th. The index is based on political, economic, and social indicators and tries to assess data on cultural proximity, economic flows, restrictions, and more (Statista, 2022a).

With an overall employment rate of 72%, Austria is in the eight place among the 27 EU member states, which makes it higher than the EU average of 68%. In 2020, the disposable income of households ranged from €22 200 (Vienna) to € 24 900 (Lower Austria) (Statistics Austria, 2022, a). Additionally, households lower their savings ratio and, consequently, private consumption is expanding (OECD, 2021).

When it comes to the aspect of digitalization, Austria is slightly above the EU average, being placed on rank 13. In terms of digital strengths, the country scores well in international comparison, especially when it comes to people's digital skills and the use of information and communication technologies (WPZ Research, 2020). This is particularly important, as an online study was conducted, where the digital skills of the participants (Austrian residents) were required.

4.1.2 Product category

Smartphones have been chosen as product category for this study. The worldwide turnover from the sale of smartphones amounted 448 billion US dollars in 2021. Compared to 2020, this means an increase of around 17 percent (Statista, 2022b), implying in a 4.29 billion smartphones used in 2020. The forecast indicates that this number will increase to 4.45 billion by 2022 (Statista, 2022c). This shows that smartphones are highly important for consumers and that this will remain like that in the near future. It is no longer possible to imagine everyday life without smartphones and they are still becoming more and more significant.

Furthermore, in 2021, 87% of all Austrians owned a smartphone and internet access happened already mainly via mobile devices instead of desktop usage (Statista, 2022d). It can be assumed that most Austrians have already considered buying a smartphone and thus have at

least a general idea of the price range for smartphones and their expectations regarding features, a mobile device should involve. This is relevant for the present study, as willingness to pay is the main outcome variable.

More importantly, smartphones were chosen as product category because brands from several COOs (with more and less favorable images) are available in Austria. Examples include Apple, Samsung, Fairphone, and Huawei. Further, smartphones are increasingly becoming the focus of CSR considerations. Companies like “Fairphone” want to combine good-looking and useful smartphones with fair working conditions and fair payments in order to compete as an ethical phone. Aspects like fairtrade standards, combating child labor, and enhancement of mining methods are of high concern in the smartphone industry. Through adapted, and appealing, appearance and up-to-date technologies, fairly produced phones should be brought out of their niche and appeal the broad masses (Cooper, 2019).

4.2 Variables and measures

The next section displays all variables used in this study as well as the corresponding measures.

4.2.1 Dependent variable

Willingness to Pay (WTP) was employed as dependent variable and is defined as "the maximum amount of money a customer is willing to spend for a product or service" (Homburg et al., 2005, p. 85).

Van Westendorp's Price Sensitivity Meter (1976) (PSM) is applied for determining consumers WTP. More explicitly, four prices need to be stated by the consumer. These are the price levels at which consumers perceive the product to be 1) too cheap, 2) cheap, 3) expensive, and 4) too expensive (Diamantopoulos et al., 2021) – a more detailed description can be found in Table 2. The PSM method can be used in any market situation and is closer to reality (Desmet, 2016), requires less financial input (Voelckner, 2006), and generates highly acceptable results (Müller, 2009). Based on these advantages, Van Westendorp's PSM is chosen as a measure of WTP. Further, for WTP estimations, this thesis takes the average between the expensive and too expensive prices. This is based on the finding, that even if the price perceived as expensive comes closest to the reservation price, the combination of both comes closer to the actual WTP of consumers (Roll, Achterberg, and Herbert, 2012).

Table 2: Dependent variable

Variable	Measure
Willingness to Pay (WTP) "the maximum amount of money a customer is willing to spend for a product or service" (Homburg et al., 2005, p. 85)	Four items with open ended questions, based on Van Westendorp PSM; following Ceylana et al., 2014: • At what price would you consider the price of this product so low that you would question its quality? (= too cheap) • At what price would you consider the product to be a bargain – a great buy for the money? (= cheap) • At what price would you consider the product starting to get expensive – not out of

	the question, but you'd need to give some thought to buying it? (= expensive) • At what price would you consider this product so expensive that you would not consider buying it? (= too expensive)

4.2.2 Independent variable

The independent variable of this study was the country-of-origin of the brand (i.e., its brand origin) which Johansson et al. (1985, p. 389) define "as the country where corporate headquarters of the company marketing the product or brand is located". As a manipulation check to ensure comparison between a more favorable versus a less favorable COO, Roth and Romeo (1992) country image scale was used (see Table 3).

Table 3: Independent variable and manipulation check

Variable	Measure
Country-of-origin "COO as the country where corporate headquarters of the company marketing the product or brand is located." (Johansson et al., 1985, p. 389). Country image "the overall perception consumers form of products from a particular country, based on their prior perceptions of the country's production strength and weaknesses" (Roth and Romeo, 1992, p. 480)	Four items on a seven-point semantic differential scale; adapted from Roth and Romeo (1992): • Innovativeness (i.e., use of new technology and engineering advances) (1 = not innovative; 7 = innovative) • Attractiveness of design (i.e., appearance, style, colors, variety) (1 = not attractive; 7 = attractive) • Prestige (i.e., exclusivity, status, brand name reputation) (1 = low prestige; 7 = high prestige) • Workmanship (i.e., reliability, durability, craftmanship, manufacturing quality) (1 = bad workmanship; 7 = good workmanship)

4.2.3 Moderator variable

As presented in the conceptual model, brand's (ir) responsible behavior (corporate social responsibility and corporate social irresponsibility) was chosen as moderator variable. CSR "reflects the social imperatives and the social consequences of business success. Thus, CSR (and its synonyms) empirically consists of clearly articulated and communicated policies and

practices of corporations that reflect business responsibility for some of the wider societal good" (Matten and Moon, 2008, p. 404), while CSI "should be seen as an antonym of social responsibility. […] As an antonym of social responsibility, social irresponsibility […] might well accept the notion that it includes such ideas as showing no sense of responsibility, as being undependable, unreliable, or even untrustworthy." (McMahon, 1999, p.108). To include CSR and CSI in the study, different scenarios in the form of newspaper articles, have been developed (for details, see the section "Pre-test 2: CSR/CSI scenarios"). They included the origin of the brand and a responsible or irresponsible activity associated with working conditions. As a manipulation check to safeguard CSR/CSI comprehension, participants were asked regarding their perception of social responsibility of a fictitious brand and its actions: "I perceive Arcomi's actions portrayed in the news article as:" 1 = socially irresponsible to 7 = socially responsible and "I think that this news article describes a brand that is:" 1 = socially irresponsible to 7 = socially responsible", on a seven-point bipolar semantic differential scale. The choice of the fictitious brand name was also based on a pre-test described in section 4.3.1.

4.2.4 Control variables

To avoid potential confounds, the subsequently presented control variables product-country typicality, price sensitivity, product involvement, and cause involvement/environmental involvement were chosen (see Table 4).

Table 4: Control variables

Variable	Measure
Product-country typicality "the associations that consumers make between countries and generic products" (Usunier and Cestre, 2007, p. 32)	Four items on a seven-point Likert scale (1 = strongly disagree; 7 = strongly agree); adapted from Halkias and Diamantopoulos (2020): • This product category reflects [target country]. • I associate this product category with [target country]. • This product category makes me think of [target country]. • There is a strong link between this product category and [target country].

Price sensitivity "the extent to which individuals perceive and respond to changes or differences in prices for products or services" (Wakefield and Inman, 2003, p. 201)	Three items on a seven-point Likert scale (1 = strongly disagree; 7 = strongly agree); according to Wakefield and Inman (2003): • I'm willing to make an extra effort to find a low price for [ ]. • I will change what I had planned to buy in order to take advantage of a lower price for [ ]. • I am sensitive to differences in prices of [ ].
Product involvement "the interest a consumer finds in a product class." (Mittal and Lee, 1989, p. 365) or:	Three items on a seven-point Likert scale (1 = strongly disagree; 7 = strongly agree); adapted from Mittal and Lee (1989): • I would choose my [ ] very carefully. • Deciding which [ ] to buy would be an important decision for me. • Which [ ] I buy matters to me a lot.
Cause involvement/Environmental involvement "affective perception of the environment" (Hill and Lee, 2015, p. 208)	Five items, seven-point bipolar semantic differentials; according to Hill and Lee (2015): To me, environmental issues are: • Insignificant – significant • Uninteresting – interesting • Meaningless – meaningful • Of no concern – concerns me • Superfluous – vital

Product-country typicality has already been identified to influence consumers' purchase intentions (Halkias and Diamantopoulos, 2020). Typicality in general is defined as "the degree to which an item is perceived to represent a category" (Loken and Ward, 1990, p. 112), while in the COO context it can be described "the associations that consumers make between countries and generic products" (Usunier and Cestre, 2007, p. 32). Tseng and Balabanis (2011) further state, that more favorable consumer attitudes can be evoked through products that are perceived as typical compared to products that are perceived as atypical from the same origin. Typicality can also influence the extent to which brand cues are processed, as for example product origin is relied upon more for typical products (Spielmann, 2015). Thus, consumers are likely to exhibit a higher WTP for considered typical products from a certain COO. To measure product-country typicality, the scale of Halkias and Diamantopoulos (2020) is adapted.

The next variable that needs to be considered is price sensitivity, which is defined as "the extent to which individuals perceive and respond to changes or differences in prices for products or services" (Wakefield and Inman, 2003, p. 201). Price setting is one of the most important decisions for managers, as price levels cause different consumer reactions (Goldsmith and Newell, 1997). Moreover, consumers who are more price sensitive will decrease their demand when prices go up, and vice versa, while consumers less sensitive to prices will not react as much when prices change (Goldsmith and Newell, 1997). This can thus have an effect on consumers' WTP for a brand.

Another variable of interest is product involvement, which means "the interest a consumer finds in a product class" (Mittal and Lee, 1989, p. 365). The relation to WTP assumes that for product categories with high involvement, consumers are willing to pay higher prices (Campbell, DiPietro, and Remar, 2014).

As this thesis includes CSR/CSI scenarios, it is important to check for participants' cause involvement with social issues and their degree of skepticism. This is based on the approach by Hill and Lee (2015) who state that consumers with higher involvement levels regarding environmental issues will process information about participating in sustainability issues deeper. Therefore, the affective (emotional) perception, being the environmental involvement, impacts the perception of the brand-cause relation and it can be assumed that with a higher involvement, the WTP may be higher (lower) depending on the CSR (CSI) scenario presented.

Lastly, CSR skepticism is controlled for and adapted from the scale of Skarmeas and Leonidou (2013). "A person's tendency to doubt, disbelieve, and questions" (Skarmeas and Leonidou, 2013, p. 1832) is the general definition of skepticism. CSR skepticism is also referred to as a consumer response to the communication of CSR and CSR programs (Pirsch et al., 2007). High skepticism may therefore lead to a change in WTP again depending on the presented scenario.

Finally, the demographic variables gender, age, citizenship, employment, monthly net income and the question whether the participants have already lived in Austria for more than 5 years were included at the end of the questionnaire.

Table 5: Demographic variables

Variable	Measure
Gender	Single question with three distinct options. **Gender:** o Female o Male o Diverse
Age	Single, open-ended question. **Age:** _____ years old
Citizenship	Single question, two distinct options. **Citizenship:** o Austrian o Other
Living period in Austria	Single question, two distinct options. **Have you been living in Austria for at least 5 years?** o Yes o No
Employment	Single question, five distinct options. **Employment:** o Employed o Unemployed o Student o Retired o Homemaker
Monthly net income	Single, open-ended question. **Monthly net income in euro (€):** _____

4.3 Pre-tests

In the following section the results of the two pre-tests that have been carried out are presented. The first pretest aimed to find a fictitious brand name without any country or product associations to avoid confounds as well as the stimulus countries (a less and a more favorable COO) to enable the manipulation of COO favorability. The CSR/CSI scenario was evaluated in a second pretest in terms of authenticity and understanding of whether responsible (CSR) or irresponsible (CSI) actions were taking place.

4.3.1 Pre-test 1: Fictitious brand name and stimulus countries

The first pre-test was generated with the online tool "SoSci Survey" and took about three minutes. A total of 42 people took part in the survey, but 5 were excluded due to the fact that the responses were incomplete. This led ot the final number of 37 participants. This pre-test consisted of two parts. In the first part, participants had to answer questions on 3 different fictitious brand names which were "Mobia", "Arcomi", and "Motica". These names were developed through brainstorming and research on existing smartphone names.

The goal was to obtain a brand name without any country or product category associations, thus avoiding confounding effects due to brand equity and familiarity (Dimofte, Johansson, and Ronkainen, 2008). Therefore, for each of the three brand names, two questions had to be answered: "Does (*fictitious brand name*) remind you of any product category?" and "Does (*fictitious brand name*) remind you of any country?". The order of appearance of the brand names was randomized to avoid potential bias. For "Mobia", 7 participants indicated that the name reminded them of a product category, including mobile phones (mentioned three times), motorcycles, mobility concepts, mobile radio, and telephones. With regards to the country, 4 participants mentioned Namibia and an African country in general. For "Arcomi", 3 products were named (chewing gum, dairy products, and medical products) but no country association was made, except from one participant that indicated Africa. "Motica" evoked 5 product associations (motorcycle, anti-moth products, camera, soccer and medical products). Spain, Mexico, and Italy were mentioned by participants as countries that the name "Motica" reminds them of. Thus, it can be stated that "Arcomi", for both product category and country, generated

fewer associations. For this reason, “Arcomi” was chosen as fictitious product name for the smartphone brand of this study.

Next, the second part of the pre-test introduced six countries (Finland, China, Poland, the Netherlands, Vietnam, and France) to which participants had to evaluate COO favorability. To check country image evaluations the established Roth and Romeo (1992)’s scale was employed. The scale consists of four items measured on a seven-point Likert-scale. The questions refer to dimensions of prestige, workmanship, innovativeness, and attractiveness of products from the abovementioned countries. Participants then indicated how they perceive the country based on the four items on a differential semantical scale of 1 to 7.

First, a reliability-check on all six countries has been performed using Cronbach’s alpha (α) (Cronbach, 1951; Peter, 1979). The measure ranges from 0 to 1 and values from 0.6 to 0.7 are considered the lower limit of acceptability according to Hair, Black, Babin, and Anderson (2009). The outcomes are presented in Table 6. “Poland” displayed the highest alpha score (0.83) while “China” resulted in the lowest (0.55). Overall, the scale results, except for China, are reliable, with Poland exceeding the recommendation of 0.7.

Table 6: Cronbach’s Alpha

Country	**Cronbach’s Alpha (α)**
Finland	$\alpha = 0.61$
China	$\alpha = 0.55$
Poland	$\alpha = 0.83$
Netherlands	$\alpha = 0.68$
Vietnam	$\alpha = 0.68$
France	$\alpha = 0.65$

Composite variables were developed for each country based on the four respective country image questions. By applying the paired samples t-test, all pairs, except for the pair “Poland – Vietnam”, showed significant differences ($p < 0.05$). The bigger mean difference lied between Finland and Poland (3.10) while the smallest difference appeared between Poland and France (2.62).

As expected, Finland's country image was significantly more favorable than Poland's ($M_{Finland}$ = 5.92, M_{Poland} = 2.82; $p < 0.001$). Similar results apply to Finland and Vietnam ($M_{Finland}$ = 5.92 , $M_{Vietnam}$ = 3.06; $p < 0.001$), Finland and China ($M_{Finland}$ = 5.92 , M_{China} = 3.47; $p < 0.001$), Netherlands and Vietnam ($M_{Netherlands}$ = 5.09, $M_{Vietnam}$ = 3.06; $p < 0.001$), Finland and Netherlands ($M_{Finland}$ = 5.92, $M_{Netherlands}$ = 5.09; $p < 0.001$), China and Poland (M_{China} = 3.47, M_{Poland} = 2.82; $p < 0.005$), Finland and France ($M_{Finland}$ = 5.92, M_{France} = 5.44; $p < 0.005$), China and Vietnam (M_{China} = 3.47, $M_{Vietnam}$ = 3.06; $p < 0.05$), Netherlands and France ($M_{Netherlands}$ = 5.09, M_{France} = 5.44; $p < 0.05$), China and Netherlands (M_{China} = 3.47, $M_{Netherlands}$ = 5.09; $p < 0.001$), China and France (M_{China} = 3.47, M_{France} = 5.44; $p < 0.001$), Poland and Netherlands (M_{Poland} = 2.82, $M_{Netherlands}$= 5.09, $p < 0.001$), Vietnam and France ($M_{Vietnam}$ = 3.06, M_{France} = 5.44; $p < 0.001$), Poland and France (M_{Poland} = 2.82, M_{France} = 5.44; $p < 0.001$). Only the comparison between Poland and Vietnam revealed no significant difference (M_{Poland} = 2.82, $M_{Vietnam}$ = 3.06; $p > 0.05$).

Based on these results, Finland was chosen as more favorable country and Poland as less favorable country for the study.

4.3.2 Pre-test 2: CSR/CSI scenarios

The second pre-test introduced the scenarios used in the main questionnaire. Four versions were developed, varying the COO (Finland/Poland) and the brand's action (CSR/CSI).

In line with past research (e.g., Magnusson et al., 2015), the CSR condition was implemented through a positive news article focusing on the brand's positive actions in terms of social responsibility. Specifically, participants were informed that the brand "Arcomi" was launching its smartphones in Austria. Next, they read that Arcomi produces under fair conditions, in a good working environment, pays high wages, and has flexible working hours. These positive actions are supported through openness and transparency. In contrast, the CSI condition was turned into the opposite behavior, in which the brand is acting in an irresponsible way. This was formulated as if Arcomi does not produce under fair conditions, has a non-inclusive work environment, demands long working hours, and pays below the minimum wage. These negative actions are reinforced through secrecy and lack of transparency. The different combinations are shown in Table 2.

Table 7: Experimental scenario

		Corporate actions	
		Corporate Social Responsibility (CSR)	Corporate Social Irresponsibility (CSI)
Country of origin (COO)	More favorable COO	Condition 1	Condition 3
	Less favorable COO	Condition 2	Condition 4

Only two scenarios, one CSR and one CSI scenario with Finland as chosen country were included in the pre-test. This is due to the fact that the scenarios in both CSR and CSI conditions were exactly the same, differing only with regards to the country.

The pre-test was again generated with the online survey tool "SoSci Survey" and took two to three minutes. A total of 79 people took part in the survey. However, 31 participants had to be excluded due to incomplete responses and a nationality other than Austrian, which resulted in a final number of 48 respondents. The allocation of the scenarios, either CSR or CSI, was randomized. 22 out of the 48 respondents received the CSR scenario, while 26 received the CSI scenario.

The first step was to check for the authenticity and realism of the presented CSR and CSI scenario. Therefore, four seven-point Likert scale questions were used: "For me, the scenario presented is authentic"; "For me, the scenario presented is realistic", "I think that the scenario is understandable"; and "I believe this scenario could happen in real life.". In the scale, 1 has thereby signified a strong disagreement while 7 indicated a strong agreement.

To test for differences between the CSR/CSI versions of the scenario, an independent samples t-test was applied. As expected, there were no significant mean differences between CSR and CSI versions of the scenario in any of the variables: authentic ($M_{CSR} = 5.00$; $M_{CSI} = 4.08$; $p > 0,05$), realistic ($M_{CSR} = 4.45$; $M_{CSI} = 4.50$; $p > 0.05$), understandable ($M_{CSR} = 5.95$; $M_{CSI} = 5.88$; $p > 0.05$), and real life ($M_{CSR} = 4.50$; $M_{CSI} = 4.92$; $p > 0.05$). Furthermore, the high means of the variables in both scenarios show that they are eligible for the main experiment.

Table 8: Pre-test 2 – Scenario believability

Variables	Levene's Test	Mean difference (CSR vs CSI)	Two-sided p
Authentic	$p > 0.05$	0.92	$p > 0.05$
Realistic	$p > 0.05$	-0.05	$p > 0.05$
Understandable	$p > 0.05$	0.07	$p > 0.05$
Real life	$p > 0.05$	-0.42	$p > 0.05$

In a second step, the recognition of CSR and CSI activities was asked to participants. Again, two seven-point Likert scale questions – "I perceive Arcomi's actions portrayed in the news article as:" and "I think that this news article describes a brand that is:" – were used, in which 1 = socially irresponsible and 7 = socially responsible. Independent samples t-tests were performed, indicating a significant difference between the scenarios for action perception ($t(31.83) = 10.44$; $p < 0.001$) and brand description ($t(46) = 10.21$; $p < 0.001$). According to expectations, the mean scores of the CSR scenario were close to 7 whereas the scores for the CSI scenario the scores were close to 1 ($M_{CSR} = 6.00$; $M_{CSI} = 1.42$). Similar results were obtained for the variable brand description with the mean of CSR being significantly higher than the mean of CSI ($M_{CSR} = 5.82$; $M_{CSI} = 1.46$). It can be concluded that the CSR scenario is clearly perceived positively, whereas the CSI scenario is clearly perceived negatively.

Table 9: Pre-test 2 – Perception of CSR/CSI activities and brand description

Variables	Levene's Test	Mean difference (CSR vs CSI)	Two-sided p
Action perception	$p < 0.05$	4.577	$p < 0.01$
Brand description	$p > 0.05$	4.357	$p < 0.01$

Therefore, both scenarios can be perceived as authentic and realistic and CSR/CSI actions can be clearly identified. For this reason, the CSR and CSI scenarios, as presented in the pre-test, were used for the main questionnaire.

4.4 Questionnaire and data collection

Since the questionnaire was given to Austrians, and thus German-speakers, the initial questionnaire in English was translated into German by a native speaking person and afterwards back translated into English by three persons speaking fluently English. This was done in order to ensure consistency and accuracy of the original English questionnaire.

After the translation, the survey was compiled online using the platform "SoSci Survey". As a funding grant from the University of Vienna was issued for this master thesis, respondents were recruited through the platform "Clickworker".

In total, 342 participants were randomly assigned to one of the four versions of an online questionnaire. First, they were exposed to an advertisement (see Appendix). The advertisement included a picture of a smartphone, the fictitious brand name "Arcomi" and logo of the brand, as well as three short sentences that mentioned three product features: straightforward design, precise technology, and COO (Finland or Poland).

Following advertisement exposure, respondents were asked to answer the four prices according to the Van Westendorp PSM (1976). Prices could be specified in Euros without any further restrictions. Subsequently, Roth and Romeo's (1992) country image questions were retrieved, followed by questions about product-country typicality (Halkias and Diamantopoulos, 2020), price sensitivity (Wakefield and Inman, 2003), and product involvement (Mittal and Lee, 1989). In addition, a bogus item ("I do not understand a word German") was included after these questions as an attention check. One more question on the familiarity with smartphones form Poland/Finland was included.

In the next part of the questionnaire, respondents received a version of a newspaper article, either exposing a CSR or a CSI scenario for the respective Finish or Polish brand. After reading the article, respondents again answered the four prices according to Van Westendorp (1976). Following the pre-tests, to the main study also checked the accurate perception of CSR/CSI activities (the same two questions regarding social responsibility of the fictitious brand Arcomi were included) as well as for scenario believability, including one question of Herz and Diamantopoulos (2017). To control for cause involvement and the relevance of social issues for the participants, questions adapted from Hill and Lee (2015) and Skarmeas and Leonidou

(2013) were asked next. Finally, respondents answered standard demographics (age, gender, citizenship, and income).

After the survey was completed, questionnaires who were incomplete, as well as those who were filled out by non-Austrians were removed. A check for price transitivity (too cheap < cheap < expensive < too expensive) following Van Westendorp (1976) guidelines was also made and respondents that did not state prices in this order were excluded. Finally, the Bogus item was verified. The answers should have been straightforward here, as the study was conducted in German and therefore the prerequisite for all respondents was that they speak and understand the language. Therefore, participants who did not answer 1 = “Strongly disagree” were excluded as it can be assumed that they did not participate attentively in the study. These procedures resulted in the final number of 245 questionnaires.

5. Results

This chapter contains the results of the experimental study as well as the hypotheses testing. First, the sample profile of the study is introduced. Next, constructs' reliability, manipulation checks and controls are described. Lastly the hypotheses verification takes place.

5.1 Sample profile

In a total sample of 245 native Austrian participants, 143 were female (58.4%), 101 were male (41.2%), and 1 was diverse (0.4%). The average age was 33 years (M = 32.87; SD = 11.34).

Figure 2: Sample profile (gender)

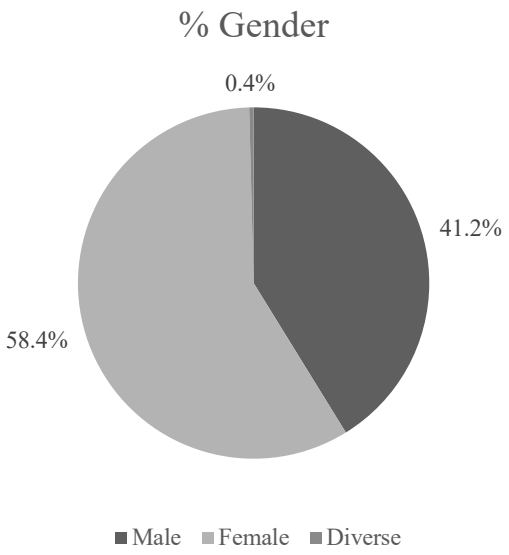
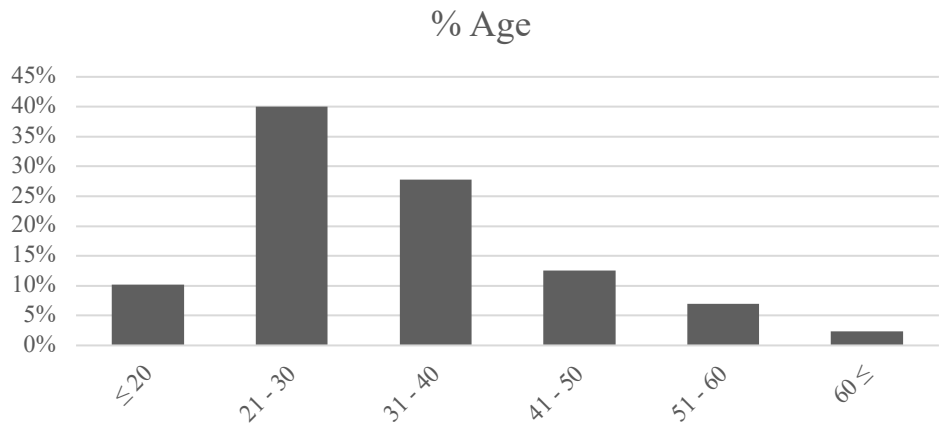


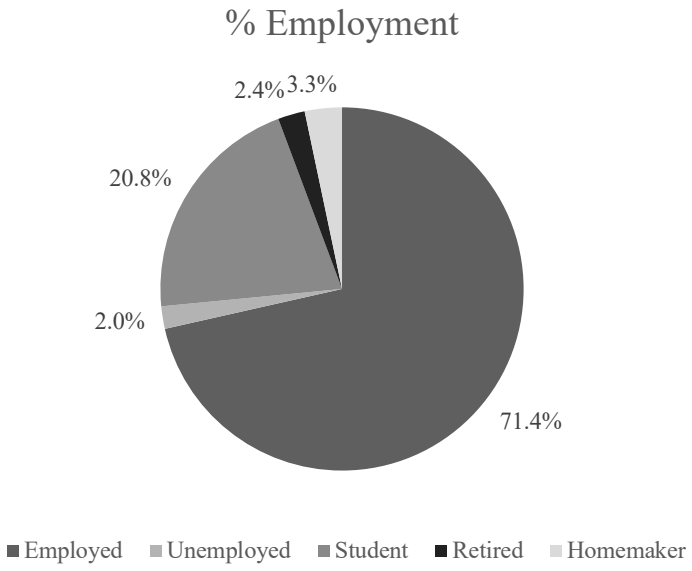
Figure 3: Sample profile (age)



Additionally, participants have been asked whether they have been living in Austria for at least five years. This question was answered by all 245 respondents with yes.

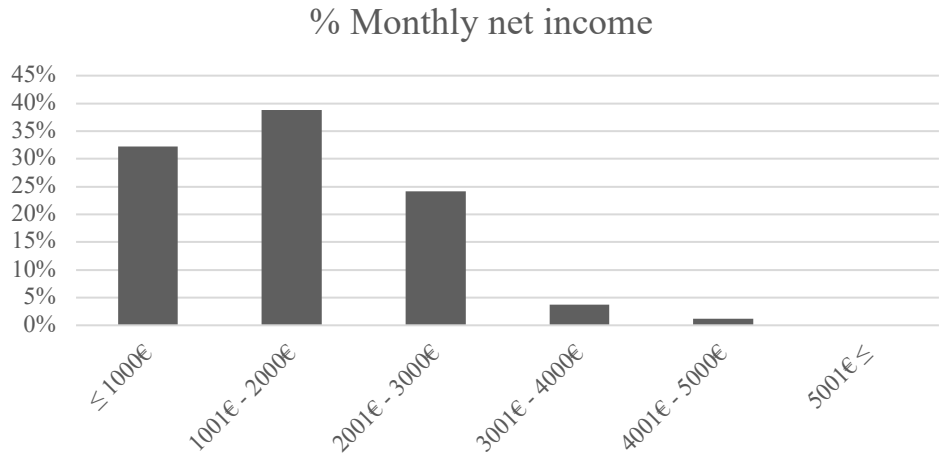
Regarding the employment, the majority was employed (71.4%), followed by 20.8% being students. The remaining respondents were retired (2.4%), homemaker (3.3%), and unemployed (2.0%).

Figure 4: Sample profile (employment)



The average income amounted to 1576.91€ (SD = 988.004). A more detailed distribution is shown in Figure 5:

Figure 5: Sample profile (monthly net income)



Next, the four experimental groups $CSR_{Finland}$, $CSI_{Finland}$, CSR_{Poland}, and CSI_{Poland} were checked regarding their similarity in these demographics.

As gender and employment are nominal variables, a chi-square test was employed for each of them.

For both variables, the chi-square test did not identify any significant group differences - gender (x^2 (6) = 6.59, p > 0.05) and employment (x^2 (12) = 11.45, p > 0.05). The $CSR_{Finland}$ group consisted of 38 women and 27 men which makes a total of 65 respondents. 72.3% were employed, 1.5% unemployed, 16.9% students, 6.2% retired, and 3.1% homemaker. The average age within this group was 34 years, and monthly net income averaged on 1728.00€. In comparison, the $CSI_{Finland}$ group included 36 women and 29 men and in sum 65 participants. Here, 70.8% of the participants were employed, 1.5% unemployed, 21.5% students, 1.5% retired, and 4.6% homemaker. Mean age was 32 years, and the average income amounted 1570.85€.

39 women, 18 men and 1 diverse person were identified in the CSR_{Poland} group. Of these 58 participants, 74.1% were employed, 3.4% unemployed, 17.2% students, and 5.2% homemaker. The mean age was 32 years, and the average monthly net income was 1503.50€. The CSI_{Poland} group contained 30 female and 27 male respondents, of whom 68.4% were employed, 1.8%

unemployed, 28.1% were students, and 1.8% retired. Again, the average age was 32 years and monthly net income mean was 1486.25€.

Regarding the variables age and monthly net income, two One-Way ANOVAS were performed. No significant difference was identified in terms of age ($M_{CSR\text{-}Finland} = 34.85$; $M_{CSI\text{-}Finland} = 32.32$; $M_{CSR\text{-}Poland} = 32.03$; $M_{CSI\text{-}Poland} = 32.03$; $F(3, 241) = 0.90$ $p > 0.05$) or monthly net income ($M_{CSR\text{-}Finland} = 1728.00$; $M_{CSI\text{-}Finland} = 1570.85$; $M_{CSR\text{-}Poland} = 1503.50$; $M_{CSI\text{-}Poland} = 1486.25$; $F(3, 241) = 0.77$ $p > 0.05$). Consequently, it can be concluded that the four experimental groups did not differ significantly in terms of the demographic variables and therefore, an influence on the results was not expected.

5.2 Constructs reliability

A reliability-check on the composite variables product-country typicality, price sensitivity, product involvement, cause involvement, and CSR skepticism was performed with the Cronbach's alpha (α) (Cronbach, 1951). A high reliability was shown as all coefficients were above the accepted limit of 0.5 (Hair et al., 2009).

Table 10: Reliability of composite variables

Composite variable	**Cronbach's Alpha (α)**
Country image	$\alpha_{Finland} = 0.76$; $\alpha_{Poland} = 0.86$
Product-country typicality	$\alpha_{Finland} = 0.890$; $\alpha_{Poland} = 0.89$
Price sensitivity	$\alpha = 0.79$
Product involvement	$\alpha = 0.85$
Cause involvement	$\alpha = 0.89$
CSR skepticism	$\alpha = 0.97$

5.3 Controls

The variables product-country typicality, price sensitivity, product involvement, CSR skepticism, and cause involvement were employed as controls. Respondents indicated low product-country typicality (M = 1.96, SD = 1.16), a moderate to high price sensitivity (M = 4.75, SD = 1.23), a high product involvement (M = 5.68, SD = 1.14), and high cause involvement (M = 5.72, SD = 1.04), and a low to moderate CSR skepticism (M = 3.63, SD = 2.09).

Next, a one-way ANOVA was performed to compare the controls across the four experimental groups. The respective control variable was used as dependent variable (DV) whereas the experimental groups ($CSR_{Finland}$, $CSI_{Finland}$, CSR_{Poland}, CSI_{Poland}) represented the independent variable (IV). The results reveal a difference across the groups regarding product-country typicality ($F (3, 241) = 10.55$; $p < 0.05$). The test for homogeneity of variances was significant, therefore, the Games-Howell test was applied. The post-hoc test showed that the group $CSR_{Finland}$ had a significantly higher product-country typicality than CSR_{Poland} ($M_{CSR-Finland} = 2.42$; $M_{CSR-Poland} = 1.65$, $p < 0.05$) and CSI_{Poland} ($M_{CSR-Finland} = 2.42$, $M_{CSI-Poland} = 1.46$, $p < 0.05$). No significant differences were found between $CSR_{Finland}$ and $CSI_{Finland}$ ($M_{CSR-Finland} = 2.42$, $M_{CSI-Finland} = 2.22$, $p > 0.05$) and CSR_{Poland} and CSI_{Poland} ($M_{CSR-Poland} = 1.65$, $M_{CSI-Poland} = 1.46$, $p > 0.05$).

Furthermore, differences were found for CSR skepticism ($F (3, 241) = 143.63$; $p < 0.001$). The test for homogeneity of variances was not significant, therefore, Bonferroni test was applied. The post-hoc test indicated that $CSR_{Finland}$ had a lower CSR skepticism (1 = strongly disagree, 7 = strongly agree, regarding the social responsibility of the brand) than $CSI_{Finland}$ ($M_{CSR-Finland} = 5.45$, $M_{CSI-Finland} = 2.13$, $p < 0.001$) and CSI_{Poland} ($M_{CSR-Finland} = 5.45$, $M_{CSI-Poland} = 1.79$, $p < 0.001$). No significant differences were found between $CSR_{Finland}$ and CSR_{Poland} ($M_{CSR-Finland} = 5.45$, $M_{CSR-Poland} = 5.13$, $p > 0.05$).

The ANOVA did not reveal group differences for the dependent variables price sensitivity ($F (3, 241) = 2.01$; $p > 0.05$), product involvement ($F (3, 241) = 1.25$; $p > 0.05$), and cause involvement ($F (3, 241) = 0.34$; $p > 0.05$). Nonetheless, as these control variables might influence consumers' willingness to pay, they were included in the main analysis.

5.4 Manipulation checks

An independent samples t-test was conducted to check whether the manipulation of the COO (Finland and Poland) was successful. The countries were considered as the independent variable and the country image the dependent variable. A significant difference was identified between the CI of Finland and Poland, with the latter being less favorable ($M_{Finland}$= 4.68; M_{Poland}= 3.78; t (243) = 6.37; $p < 0.001$). The analysis confirmed that the mean of the country image of Finland is significantly higher than the mean of the country image of Poland. Therefore, it can be concluded that Finland is associated with a more favorable country image than Poland.

The manipulation of social actions was controlled for by comparing the means of participants who received the CSR scenario versus those who received the CSI scenario. To achieve reliability, respondents who saw the CSR scenario had to provide a higher score to the questions "I perceive Arcomi's actions portrayed in the news article as:" (portrayed actions), where 1 = socially irresponsible to 7 = socially responsible as well as to the second question "I think that this news article describes a brand that is:" (brand responsibility perception) where again 1 = socially irresponsible to 7 = socially responsible. On the contrary, respondents who read the CSI scenario had to choose low values in both questions.

The results confirm the expectations with the CSI group scoring low in both questions ($M_{portrayed\ actions}$= 1,7; $M_{brand\ responsibility\ perception}$= 1,72) while the CSR group ranked high ($M_{portrayed\ actions}$= 6,38; $M_{brand\ responsibility\ perception}$= 6,33) in the same questions.

5.5 Hypotheses testing

To test the first hypothesis, and thus the COO influence on consumers' WTP, an analysis of covariance (One-Way ANCOVA) was conducted. Specifically, WTP_{Before} was employed as dependent variable, COO (Finland – more favorable vs. Poland – less favorable) as independent variable, and product involvement, price sensitivity, and product country typicality as covariates.

Before conducting the ANCOVA, preliminary assumptions had to be checked. These include that the values of the covariates had to be constant across the levels of the independent variable (Field, 2017). Consequently, three independent sample t-tests were performed with the COO (Finland and Poland) as independent variable and each covariate as dependent variable. A significant difference between the two countries was identified in terms of product-country typicality ($M_{Finland}$ = 2.32; M_{Poland} = 1.55; t (225.913) = 5.58, $p < 0.01$), but no significant differences were found in price sensitivity ($M_{Finland}$ = 4.82; M_{Poland} = 4.67; t (243) = 0.92, $p > 0.05$) and product involvement ($M_{Finland}$ = 5.64; M_{Poland} = 5.72; t (243) = -0.54, $p > 0.05$). Therefore, product-country typicality was dropped and not included in the ANCOVA.

The second assumption that had to be met was homogeneity of variance. This assumption was checked through the relationship between the independent and dependent variables, i.e., COO and WTP before the scenario (= WTP_{Before}), without covariates. Levene's test was not significant, showing that equal variances could be assumed. The assumption of homogeneity of regression slopes tested the interaction between COO and the covariates. No significant interaction was identified.

After verifying the assumptions, the ANCOVA was performed, including only the covariates product involvement and price sensitivity. The overall model was not significant (F (1, 244) = 2.53; $p > 0.05$). Product involvement was found to exert a positive influence on COO and WTP relationship (F (1, 244) = 5.20; $p < 0.05$). Price sensitivity (F (1, 244) = 1.98; $p > 0.05$) showed no impact and was removed from the following analysis.

Consequently, a second ANCOVA was carried out using COO as independent variable, WTP_{Before} as dependent variable and only product involvement as covariate. The model was still not significant (F (1, 244) = 2.24; $p > 0.05$) and therefore H1 was not supported. However,

product involvement still displayed a positive influence (F (1, 244) = 4.21; $p < 0.05$) on the relationship between the COO (Finland and Poland) and WTP_{Before}.

Next, the moderating effect of CSR/CSI on the relationship between COO and WTP (H2 and H3) was tested. First, to check whether CSR/CSI had the expected positive/negative effects on consumers' WTP, a within-groups comparison between WTP before and after the CSR/CSI scenario was performed through paired samples t-tests. As expected, significant results were found for all groups, showing an overall increase (decrease) in consumers WTP after the CSR (CSI) scenario (see Table 11).

Table 11: Within-groups comparison WTP_{Before} and WTP_{After}

Scenario	Paired-samples t-test	Descriptive statistics	Mean increase/decrease
Group 1 – Finland + CSR	t (64) = 2.59*	M_{Before} = 547.95 (SD = 249.70) M_{After}= 576.12 (SD = 254.06)	€ 29 (+ 5.14%)
Group 2 – Finland + CSI	t (64) = -6.71***	M_{Before} = 534.06 (SD = 257.33) M_{After}= 404.08 (SD = 219.14)	€ 129.98 (- 24.34%)
Group 3 – Poland + CSR	t (57) = 3.24**	M_{Before} = 505.68 (SD = 215.74) M_{After}= 543.81 (SD = 229.24)	€ 38,13 (+ 7.54%)
Group 4 – Poland + CSI	t (56) = -4.85***	M_{Before} = 487.85 (SD = 249.62) M_{After}= 429.22 (SD = 261.87)	€ 58.63 (- 12.02%)

*p < 0.05; **p < 0.01; ***p < 0.001

Next, to empirically test for H2 and H3, an analysis of covariance (Two-Way ANCOVA) was performed, with WTP_{After} as dependent variable, COO and CSR/CSI as independent variables, and product involvement, price sensitivity, product-country typicality, cause involvement, CSR skepticism, and WTP_{Before} as covariates. Cause involvement and CSR skepticism were added as covariates as they are connected with CSR/CSI and consequently could influence the effect on WTP. As WTP_{After} was introduced as dependent variable, WTP_{Before} was also included as covariate as it is expected that the previous stated WTP would have an impact on the WTP after the scenario.

Before conducting the Two-Way ANCOVA, assumptions were tested. First, it had to be checked if all covariates were equal across independent variables, i.e., COO and CSR/CSI. For the first independent variable (COO), product-country typicality showed significant differences ($M_{Finland}$ = 2.32; M_{Poland} = 1.55; t (225.91) = -5.58; $p < 0.01$). All other covariates showed no significant difference between the countries. With regards to the second independent variable

(CSR/CSI), the variable CSR skepticism was significantly different across groups ($M_{CSR} = 5.29$; $M_{CSI} = 1.95$; $t(243) = 20.96$; $p < 0.001$). All other covariates were not found to be significant. Consequently, product-country typicality and CSR skepticism were excluded from further analyses. Levene's test was not significant, showing that equal variances could be assumed. The control for interactions showed a significant result for WTP_{Before} and COO ($F(1, 244) = 9.46$; $p < 0.005$), as well as WTP_{Before} and CSR/CSI ($F(1, 244) = 9.25$; $p < 0.005$).

Before including the covariates into the model, interaction effects were also controlled. The assumption of homogeneity of regression slopes tested the interaction between COO, as well as CSR/CSI and the covariates. No significant interaction was identified in any case.

The ANCOVA model was significant, showing main effects of both COO ($F(1, 244) = 6.50$; $p < 0.05$) and CSR/CSI ($F(1, 244) = 83.27$); $p < 0.001$) on WTP_{After}. Of all covariates, only WTP_{Before} showed a significant positive influence ($F(1, 244) = 936.31$; $p < 0.001$). Therefore, all other covariates were dropped.

Consequently, a second ANCOVA was carried out using COO as independent variable, WTP_{After} as dependent variable, COO and CSR/CSI as independent variables, and WTP_{Before} as covariate. The model was significant showing again main effects of COO ($F(1, 244) = 6.59$; $p < 0.05$), and CSR/CSI ($F(1, 244) = 87.75$; $p < 0.001$) on WTP_{After}. A significant positive interaction effect between COO and CSR/CSI was revealed as well ($F(1, 244) = 4.88$; $p < 0.05$). Furthermore, the covariate WTP_{Before} showed a significant positive impact on WTP after the scenario ($F(1, 244) = 969.25$; $p < 0.001$). Consequently, H2 and H3 were accepted.

Next, to test H4 and H5 and thus whether the positive (negative) moderating effect of CSR (CSI) would be stronger in a less (more) favorable COO, two analyses of covariance (One-Way ANCOVAs) were ran. The first one included only the experimental group that received the CSR scenario, whereas the other one only the experimental groups that received the CSI scenario. Specifically, for both main ANCOVAs, WTP_{After} was the dependent variable, COO the independent variable, and product involvement, price sensitivity, product country typicality, cause involvement, CSR skepticism, and WTP_{Before} were the covariates.

The assumptions were checked for both ANCOVAs (H4 and H5) separately. For the first ANCOVA (CSR), the covariates were checked for consistency across the levels of the

independent variable. In this case, independent t-tests were applied using the covariate WTP_{Before}, product-country typicality, price sensitivity, product involvement, cause involvement, and CSR skepticism as dependent variables and COO as independent variables. Significant differences were identified for product-country typicality ($M_{Finland} = 2.40$; $M_{Poland} = 1.65$; $t(113,64) = 3.59$; $p < 0.001$) and price sensitivity ($M_{Finland} = 5.05$; $M_{Poland} = 4.56$; $t(121) = 2.31$; $p < 0.05$). Consequently, those two variables were not inserted in the main analysis. The remaining variables were not significant and therefore included in the ANCOVA. Levene's test was not significant. Therefore, it could be assumed that variances are equal across the groups. The assumption for homogeneity of regression slopes tested the interaction between COO and the covariates. A significant result was found for the interaction between WTP_{Before} and COO ($F(2, 121) = 338.34$; $p < 0.001$). In this ANCOVA, no significant impact of the COO on WTP_{After} was found, while also controlling for WTP_{Before} ($F(1, 122) = 0.07$; $p > 0.05$). The interaction between COO and WTP_{Before} was not significant ($F(1, 122) = 0.21$; $p > 0.05$). Solely WTP_{Before} has shown a significant impact on WTP_{After} ($F(1, 122) = 737.73$; $p < 0.001$). For product involvement, cause involvement, and CSR skepticism no significant results were found. The interaction of COO and WTP_{Before} and all covariates, except for WTP_{Before}, were dropped for the ANCOVA.

In the CSR experimental condition, the main model was not significant ($F(1, 122) = 0.28$; $p > 0.05$). Only WTP_{Before} has shown a significant positive impact on WTP_{After} ($F(1, 122) = 789.67$; $p < 0.001$). Therefore, H4 was not supported.

For the second ANCOVA (CSI), again the covariates were checked for consistency across the levels of the independent variable. Independent t-tests were applied using the covariate WTP_{Before}, product-country typicality, price sensitivity, product involvement, cause involvement, and CSR skepticism as dependent variables and the COO as independent variables. Significant differences were identified for product-country typicality ($M_{Finland} = 2.23$; $M_{Poland} = 1.46$; $t(109) = -4.42$, $p < 0.001$). Consequently, this variable was not included in the main analysis. The remaining variables were not significant and therefore included in the analysis. Levene's test was not significant, showing that equal variances could be assumed. The assumption of homogeneity of regression slopes tested the interaction between COO and the covariates. A significant positive result was found for the interaction between WTP_{Before} and COO ($F(2, 120) = 162.09$; $p < 0.001$) and COO and CSR Skepticism ($F(2, 120) = 9.37$; $p <$

0.001). For this ANCOVA, the model was overall significant, showing an impact of the countries on WTP_{After} ($F(1, 121) = 4.45$; $p < 0.05$). As expected, WTP_{Before} had a significant positive impact ($F(1, 121) = 351.49$; $p < 0.001$). Further, the interaction between COO and WTP_{Before} was significant ($F(1, 121) = 16.35$; $p < 0.001$). When controlling for the other covariates, CSR skepticism was found to be significant ($F(1, 121) = 21.32$; $p < 0.001$). Price sensitivity, product involvement, and cause involvement were not significant and consequently dropped from the main analysis.

The second ANCOVA was significant ($F(1, 121) = 4.19$; $p < 0.05$). A significant positive result was found for the interaction between COO and WTP_{Before} ($F(1, 121) = 16.81$; $p < 0.001$) on WTP_{after}. The covariates CSR skepticism ($F(1, 121) = 23.18$; $p < 0.001$) and WTP_{Before} ($F(1, 121) = 383.18$; $p < 0.001$) were significant, showing a positive impact. The difference between the mean of WTP_{Before} and the adjusted mean of WTP_{After} is higher for Finland compared to Poland ($M_{Diff\_Finland} = -129,98$; $M_{Diff\_Poland} = -58,63$), confirming H5.

For H6, the mean increase/decrease of the participants' WTP is applied (see Table 11 again). When considering the positive increase (+ 7.54%) for the combination of CSR and a less favorable COO (Poland), compared to the decrease (- 24.34%) for the combination of CSI and a more favorable COO (Finland), it can be stated that, in absolute terms, the negative impact on WTP is considerably higher than the positive impact of CSR. Therefore, H6 is not supported.

6. Discussion

This study explored the relationship between a COO and consumers' WTP while considering the moderating role of CSR/CSI.

Table 12 summarizes the results of the hypotheses testing which are discussed in this section.

Table 12: Summary of hypotheses

Hypotheses		**Result**
H1	A more (less) favorable country-of-origin (COO) has a positive (negative) influence on consumers' willingness to payf for a brand.	Not supported
H2	CSR positively moderates the relationship between COO and consumers' WTP for a brand.	Supported
H3	CSI negatively moderates the relationship between COO and consumers' WTP for a brand.	Supported
H4	The positive moderating effect of CSR on consumers' WTP for a brand will be stronger for a brand from a less favorable versus a more favorable COO.	Not supported
H5	The negative moderating effect of CSI on consumers' WTP for a brand will be stronger for a brand from a more favorable versus a less favorable COO.	Supported
H6	The combination of CSR and a less favorable COO has a stronger positive effect on WTP than CSI and a more favorable COO.	Not supported

First, concerning H1, no COO effect on consumers' WTP was shown in the experimental study, i.e., despite Finland's country image being significantly more favorable than that of Poland, this did not translate into WTP differences.

However, even if countries differ regarding their country image, pricing differences are no necessary consequence (Diamantopoulos et al., 2021). The COO effect can vary across different product categories and countries (Tseng and Balabanis, 2011) and also is influenced by the present context (Diamantopoulos et al., 2021). Additionally, Semaan et al. (2019, p.1003) state that "COO matters more at certain times than others, depending on its framing and presentation".

A further possible explanation for the absence of the COO effect could be that consumers, in the case of a smartphone and thus a high-involvement purchase, do not put high emphasis on the origin of the brand and focus more on the product itself. Connecting this with the equity theory, it could be stated that the consumers probably do not perceive the COO as a key attribute of the smartphone and thus as a benefit, because aspects like technology, design, and price seem to have a stronger influence on the consumers' considerations. People who are very involved with and interested in smartphones are not strongly influenced by the country the smartphone come from when it comes to the value allocation. Aspects regarding the technology, functionality, and advances are of greater concern compared to the COO.

If the country is not taken into consideration, it has less weight and exerts little or no influence on the perception of the consumer (Briley and Aaker, 2006). Product traits are recognized more and are therefore processed more strongly than other information like the extrinsic COO cue (Semaan et al., 2019).

With regards to the moderation effect of CSR/CSI (H2 and H3), it can be stated that the relationship between COO and WTP is, on the one hand, positively influenced by CSR and, on the other hand, negatively impacted by CSI. This means that WTP increases when consumers learn of a responsible behavior of a company, and it decreases when an irresponsible behavior is presented. This is in line with equity theory (Adams, 1965) and previous findings (see Creyer and Ross, 1997; Ferreira and Ribeiro, 2017; Homburg et al., 2013; Marquina and Morales, 2012), as through the responsible behavior of a brand added value is created for which consumers are willing to pay more. Especially nowadays, engagement in CSR activities is an important criterion for customers when making purchase decisions (Gupta, 2015). Awareness of socially responsible behavior is increasingly emerging, which is why consumers are also paying more attention to the social aspect when buying brands (e.g., Cowan and Guzman, 2018; Magnusson et al., 2015; Schuitema and de Groot, 2014). Buying from a brand that acts in a socially responsible way confirms the consumers to make a contribution themselves through their purchase. Relating this notion to the CSI scenario, companies do not offer this benefit to their customers, which is reflected in the lower WTP in the study after the CSI scenario. With irresponsible activities, brands counteract the possibility of further strengthening the relationship to their stakeholders and providing the added value, that would lead customers to

pay higher prices. Additionally, they give customers a reason to question the price (e.g., asking for discounts) and even their purchase.

Regarding the impact of the moderating effect (H4 and H5), no moderating effect of CSR was found in the comparison between a less versus a more favorable COO. Thus, none of the brands (either with a less favorable or a more favorable COO image) receives an extra advantage when engaging in CSR activities. These findings go against the theories of recency (Miller and Campbell, 1959) and contrast effects (Wundt, 1998) and thus the expectation that the brand from the less favorable COO would display a higher increase on WTP than the brand from the more favorable COO. This is contrary to the findings of Hong and Kim (2017), Magnusson, Krishnan, Westjohn, and Zdraykoviv (2014), Ulke and Schons (2016). That the positive moderating effect of CSR is not stronger in a less favorable versus a more favorable COO could be led back to customer suspect regarding the sincerity of the CSR activities from a brand from a less favorable COO (Ulke and Schons, 2016). The combination of CSR and a less favorable COO might represent too much of a contradiction for the consumer and causes skepticism so that the positive influence of CSR is not perceived and consequently does not translate into a higher WTP. Further, CSR effectiveness is questioned for sectors like oil, gas, and mining (Frynas, 2005). Especially mining is part of the production process of smartphones. Consequently, the CSR initiative was maybe not perceived as credible enough for the less favorable COO in the context of the telecommunication sector.

As predicted by the theories of recency (Miller and Campbell, 1959) and contrast effects (Wundt, 1998), the negative moderating effect of CSI was stronger in the more favorable COO rather than the less favorable one. Consequently, it can be assumed that brands from a more favorable COO are more punished for CSI activities than are brands from a less favorable COO. The findings of this study suggest that brands from a more favorable COO do not have reputational equity that could protect them against CSI activities and negative consequences on the consumers' WTP. Contrary to the findings of Magnusson et al. (2015), results of this study did not discover reputational equity for brands from a more favorable COO. Consequently, these brands do not benefit from a "buffer" through a favorable COO (Crouch et al., 2020). Additionally, consumers hold higher expectations for brands from countries with a more favorable country image (Hong and Kim, 2017), which seem to lead to a stronger reaction when the exact opposite occurs. Therefore, brands from both, a more and less favorable COO, need

to consider the consequences of corporate social irresponsibility. Thus, these outcomes are supported by the assumption of that "a positive CI will not shield an organization from responsibility" (Crouch, Lu, Pourazad, and Ke, 2020, p. 915). Nevertheless, this is contrary to the findings of Magnusson et al. (2015, p. 677), who state that "a negative CSR signal is evaluated much more negatively for a brand from an unfavorable country". However, Magnusson et al. (2015) investigated different product categories and were only look at the environmental context, which could lead to different findings.

Finally, H6 reflects the contrast between CSR + less favorable COO and CSI + more favorable COO. Other than expected, the negative effect of the group $CSI_{Finland}$ is considerably higher compared to the positive impact of CSR_{Poland}, which means that the combination of CSI and a favorable COO has a stronger negative impact on WTP than CSR and a less favorable COO has a positive impact on WTP. A possible explanation for the more distinctive perception of the negative effects of CSI compared to the positive effects of CSR can be found within the negativity bias. This occurs when people are confronted with various information, but the negative ones are weighted more heavily (Kanouse, 1984). As a result, the consumers' WTP strongly decreases when information about CSI activities is present. These findings show that the engagement in CSR activities does only influence the WTP of consumers to a small extent, while CSI activities can have highly negative consequences.

7. Conclusion

After presenting and discussing the main findings of this study, the subsequent section contains general implications that contribute to and extend findings of existing literature and can be applied in a practical setting. Ultimately, limitations and directions for future research are displayed.

7.1 Theoretical contributions

By investigating the moderating effect of CSR/CSI on the link between COO and consumers' WTP, this study contributes by gaining a deeper understanding of the mentioned relationship.

First of all, this study advances COO & CSR research by drawing a connection between COO, CSR/CSI and WTP, which is still rarely addressed in this combination. Studies established a positive relationship between CSR and WTP (e.g., Nikolić, Maričić, and Nikolić 2021; Miller, Tait, Saunders, Dalziel, Rutherford, and Abell, 2017) and between COO and WTP (e.g., Koschate-Fischer et al., 2012; Balcombe et al., 2016; Semaan et al., 2019). Further, extant research focused on the combination of COO and sustainability/organic aspects (see Cowan and Guzman (2020); Götze and Brunner (2019); Hsu, et al., (2016); Thøgersen et al., (2016)), without explicitly including CSR/CSI actions. The approach of this study is similar to Magnusson et al. (2015), however within this research, the focus is on the social CSR/CSI context, which is overlooked by this study. Therefore, this study sheds light on the interplay between different COOs (more/less favorable), a company that is acting socially responsible or irresponsible, and their impact on the consumers' WTP.

By setting up a conceptual model, COO is placed as independent variable, CSR/CSI takes on a moderating role, and WTP is used as dependent variable. Further, WTP is measured twice within this study: one time before informing respondents about the company's CSR/CSI activities and one time after. This enables to gain insights into the change of consumers' WTP after they receive additional information about social activities and enlarges the up until now scarce price-related outcomes of the combined effects of COO and CSR/CSI (Koschate-Fischer et al., 2012). Additionally, a more precise examination of WTP as dependent variable in the

context of CSR is offered as asked by Magnusson et al. (2015). Extant studies rather focused on investigating the role of CSR as a dependent variable (e.g., al Jarah and Emeagwali, 2017; Ferreira and Ribeiro, 2017; Magnusson et al., 2015). By using CSR/CSI as a moderator, literature is extended with a new perspective on the influence of CSR/CSI.

Moreover, in this thesis, responsible and irresponsible company actions were embedded in the social context, shifting away the attention from the environmental aspect, which was emphasized in previous studies (e.g., Gupta, 2015; Magnusson et al., 2015; Peloza and Shang, 2011). The social aspect is as much part of the CSR construct as is the environmental component. However, environmental issues are often in the spotlight due to issues such as global warming. Therefore, this study adds to existing literature by focusing on social CSR.

Additionally, not only socially responsible activities are considered in this study, but also the contrasting socially irresponsible actions are addressed. Compared to the broadly discussed and researched topic of CSR, CSI was not given much consideration within literature (Atay and Terpstra-Tong, 2019). Since CSI activities can have tremendous impacts on the company performance and customer reactions as well (Elsbach and Bhattacharya, 2001; Folkes and Kamins, 1999; Magnusson et al., 2015; Vaaland et al., 2008), it is essential to closely investigate such activities.

Finally, new insights are obtained through the use of impression formation as underlying theory. Similar to Ulke and Schons (2016), the theory of recency (Miller and Campbell 1959), and contrast effects (Wundt, 1998) are drawn upon. However, in this thesis, these theories are employed in the context of a more or less favorable COO and not only in the CSR context, as Ulke and Schons did. This enables a new viewpoint on the interplay of COO and CSR/CSI and enlarges potential approaches to these topics.

7.2 Managerial implications

Due to globalization and internationalization, great importance is attributed to the COO of a brand. However, with consumers being highly sensitive to the topic of social (ir-) responsibility, companies and managers also need to address this topic within their strategies. This thesis offers guidance of handling a less or more favorable country image in combination with either socially responsible or irresponsible company activities. Further, it provides advice on how to include COO or CSR information into marketing strategies. Additionally, the focus of this research on consumers' WTP provides direction for pricing strategies.

First, because COO had no significant positive influence on consumers' WTP, it cannot be assumed that solely the mentioning of the respective COO or the inclusion of a COO cue will increase or decrease WTP. On the other hand, if a company is engaged in socially responsible activities that go beyond the mandatory and legal obligation, such as the support of social movements, investments in welfare, or supplementary programs for employees (Vahdati, Mousavi, and Tajik, 2015; Virvilaite and Daubaraite, 2011), marketers should include this information into their advertising campaign as this would not positively influence WTP. With the additional information about CSR activities, consumers reward the company for their actions and are willing to pay more (Gupta, 2015; Marquina and Morales, 2012). Based on this information, managers can adapt and increase prices for their products, if CSR activities are present (Gupta, 2015; McGoldrick and Freestone, 2008). In contrast, when a company is not engaged in CSR and thus is found to have CSI activities within its practices, managers are better advised to focus on product attributes and to avoid transferring negative CSR information (Dekhili et al., 2021) as these negatively influence the consumers' WTP.

Furthermore, while both brands (from a less favorable COO and a more favorable COO) gain the same with the engagement in CSR, brands from the more favorable COO are punished more for CSI and consequently should be more concerned with CSI. When information about CSI activities become apparent, companies from a more favorable COO are punished stronger. By deflecting consumers' attention away from COO and CSI information (Verlegh et al., 2005), managers can counteract the negative consequences and again rather focus on positive attributes that are linked to product (Dekhili et al., 2021). In the case of smartphones, managers would be well advised to focus on, for example, the technical advances the phone provides or the design.

Moreover, brands form a country with a less favorable image need to consider, that when including the CSR information, the positive effect on WTP may not be as strong as expected and compared to when not including CSR information. Brands from a less favorable COO do not gain as much from CSR compared to brands from a more favorable COO, which makes it more challenging to compensate the less favorable COO image with CSR activities. Results of this study show an increase in the consumers' WTP, but this is rather modest compared to the strong decrease of WTP when information about irresponsible activities is present. Therefore, it must be weighed up for each individual company beforehand whether it is financially worthwhile to focus the advertising/communication strategy on the CSR message.

Further, when contrasting CSR and a less favorable COO against CSI and a more favorable COO, the latter has a stronger negative impact on consumers' WTP. Results also showed that WTP was only (positively) influenced to a small extent by CSR activities, while highly negative consequences on WTP were found for CSI activities. Therefore, when the COO of a company is less favorable, but the company is engaging in CSR activities, it could be advisable to stress the positive aspect, being here the CSR activities, and not focusing too much on the COO in order to generate a stronger positive impact on consumers' WTP (Ahmed, Johnson, Yang, Kheng Fatt, Sack Teng, and Chee Boon, 2004; Dekhili, Crouch, and Moussawel, 2021; Verlegh, Steenkamp, and Meulenberg, 2005). Brands from a more favorable COO need to consider the strong negative consequences when being socially irresponsible, as already mentioned above. Additionally, the negative aspects are even aggravated when a direct comparison with e.g., competitors from other COOs takes place. Therefore, especially managers from socially irresponsible brands operating in a more favorable COO are well advised to avoid direct comparisons with competing brands and rather focus on their own unique selling proposition or stressing the competitive advantage than to promote their COO.

Brands from both, a more and less favorable COO, need to consider the consequences of corporate social irresponsibility. Contrary to the findings of Magnusson et al. (2015), results of this study did not discover reputational equity for brands from a more favorable COO. Consequently, these brands do not benefit from a "buffer" through a favorable COO (Crouch et al., 2020). Transferring this information, price reductions could counter and compensate the negative effects caused by socially irresponsible activities (Dekhili et al., 2021; Sweetin, Knowles, Summey, and McQueen, 2013). However, as price reductions cannot be applied

constantly, managers should make efforts to counteract and transform corporate social irresponsibility. If this transformation succeeds, prices could be raised again and adjusted to the competitive environment.

Overall, the findings of this research can help managers to decide whether it is worth investing in CSR activities. As the COO was not found to be decisive for WTP, CSR activities offer the possibility of differentiation and creating a competitive advantage (Gupta, 2015; Peloza and Shang, 2011). This is of special interest when considering the outcome that CSR increases consumers' WTP. Investing in, and or maintaining, CSR activities is therefore worthwhile and can reward the company with increased profits/return on investments. However, managers planning a transition from CSI to CSR need to constantly monitor consumers' reaction on this change to avoid potential misconceptions.

7.3 Limitations and future research

Despite the various outcomes that are enlarging current literature and offer support for managers, this research also contains limitations that need to be considered. However, these offer additional opportunities and directions for future studies.

The first aspect of possible improvement is the generalizability of the results. This study was conducted with a single country, namely Austria, as target of investigation. Austria as a developed country has a different initial situation as medium or less developed countries. For this reason, the findings may only be applicable for brands from countries that have a similar stage of development as Austria. Further, COO has different effects on people from different countries (Roth and Romeo, 1992) and the cultural context of consumers has an influence on the CSR findings (Magnusson et al., 2015; Nielsen, 2014). Thus, future research could extend the results by additionally investigating other countries and comparing the outcomes.

Second, the focus within the present study on only one product category also limits the generalizability of the results. Including products from other segments than technology or smartphones would be useful to foster the insights and consequently increase the understanding of the combined effects of COO and CSR/CSI in multiple product areas. The investigation of other product categories and countries could further explore the lack of COO effect and whether this holds in other constellations. Subsequently, with new countries or product categories, the moderating effect of CSR needs to be observed regarding changes depending on the COO context.

Further, a fictitious brand and fictitious scenarios were used for the maximization of internal validity. Another avenue of investigation could include real brands and scenarios to gain broader insights in factors, like corporate reputation and brand image, impacting the COO and CSR/CSI relationship. As consumers are not familiar with the brand due to its fictitious character, results could be influenced by negative reactions (Aruan, Crouch, and Quester, 2018). Therefore, real brands offer an opportunity to support the findings of this study. However, to prevent possible confounds, covariates such as brand familiarity and product ethnicity need to be included.

This research offers initial insights into the interplay of COO and WTP when being influenced by CSR/CSI for theory and practice. Extending and deepening the present study through the proposed avenues for future research can further increase the consolidation of results and provide additional valuable understandings.

8. References

Aaker, J. L. (1997). Dimensions of Brand Personality. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.945432

Adams, S. J. (1965). Inequity in Social Exchange. In *Advances in Experimental Social Psychology*, Leonard Berkowitz, ed. New York: Academic Press, 267–299.

Agrawal, J., & Kamakura, W. A. (1999). Country of origin: A competitive advantage? *International Journal of Research in Marketing*, *16*(4), 255–267. https://doi.org/10.1016/s0167-8116(99)00017-8

Ahmed, S. A., & D'Astous, A. (1996). Country of origin and brand effects: a multi dimensional and multi-attribute study. *Journal of International Consumer Marketing*, *9*(2), 93–115.

Ahmed, Z. U., Johnson, J. P., Yang, X., Kheng Fatt, C., Sack Teng, H., & Chee Boon, L. (2004). Does country of origin matter for low-involvement products? *International Marketing Review*, *21*(1), 102–120. https://doi.org/10.1108/02651330410522925

Aichner, T., Forza, C., & Trentin, A. (2016). The country-of-origin lie: impact of foreign branding on customers' willingness to buy and willingness to pay when the product's actual origin is disclosed. *The International Review of Retail, Distribution and Consumer Research*, *27*(1), 43–60. https://doi.org/10.1080/09593969.2016.1211028

al Jarah, A., & Emeagwali, O. L. (2017). Corporate social responsibility and behavioral intention: the moderator effect of contextual factors. *Social Responsibility Journal*, *13*(4), 678–697. https://doi.org/10.1108/srj-07-2017-0113

Allred, A., Chakraborty, G., & Miller, S. J. (1999). Measuring Images of Developing Countries: A Scale Development Study. *Journal of Euromarketing*, *8*(3), 29–49. https://doi.org/10.1300/j037v08n03_02

Almeida, M. D. G. M. C., & Coelho, A. F. M. (2018). The Antecedents of Corporate Reputation and Image and Their Impacts on Employee Commitment and Performance: The Moderating Role of CSR. *Corporate Reputation Review*, 22(1), 10-25. https://doi.org/10.1057/s41299-018-0053-8

Armstrong, J. (1977). Social irresponsibility in management. *Journal of Business Research*, *5*(3), 185–213. https://doi.org/10.1016/0148-2963(77)90011-x

Aruan, D. T. H., Crouch, R., & Quester, P. (2018). Relative importance of country of service delivery, country of person and country of brand in hybrid service evaluation: a conjoint analysis approach. *Journal of Product & Brand Management*, *27*(7), 819–831. https://doi.org/10.1108/jpbm-10-2017-1608

Askegaard, S., & Ger, G. (1998). Product-country images: towards a contextualized approach. *European Advances in Consumer Research*, *3*, 50–58.

Atay, E., & Terpstra-Tong, J. L. Y. (2019). The determinants of corporate social irresponsibility: a case study of the Soma mine accident in Turkey. *Social Responsibility Journal*, *16*(8), 1433–1452. https://doi.org/10.1108/srj-01-2019-0042

Auger, P., Burke, P., Devinney, T. M., & Louviere, J. J. (2003). What Will Consumers Pay for Social Product Features? *Journal of Business Ethics, 42(3),* 281-304. https://doi.org/10.1023/A:1022212816261

Balcombe, K., Bradley, D., Fraser, I., & Hussein, M. (2016). Consumer preferences regarding country of origin for multiple meat products. *Food Policy*, *64*, 49–62. https://doi.org/10.1016/j.foodpol.2016.09.008

Bartikowski, B., Fastoso, F., & Gierl, H. (2019). Luxury cars Made-in-China: Consequences for brand positioning. *Journal of Business Research*, *102*, 288–297. https://doi.org/10.1016/j.jbusres.2019.01.072

Baumgartner, H., Sujan, M., & Padgett, D. (1997). Patterns of Affective Reactions to Advertisements: The Integration of Moment-to-Moment Responses into Overall Judgments. *Journal of Marketing Research*, *34*(2), 219. https://doi.org/10.2307/3151860

Becker, G. M., Degroot, M. H., & Marschak, J. (1964). Measuring utility by a single-response sequential method. *Behavioral Science*, *9*(3), 226–232. https://doi.org/10.1002/bs.3830090304

Bhattacharya, C., & Sen, S. (2004). Doing Better at Doing Good: When, Why, and How Consumers Respond to Corporate Social Initiatives. California Management Review, 47(1), 9-24. https://doi.org/10.2307/41166284

Bilkey, W. J., & Nes, E. (1982). Country-of-origin effects on product evaluations. *Journal of International Business Studies*, *13*, 89–99.

Bloemer, J., Brijs, K., & Kasper, H. (2007). The CoO-ELM model. *European Journal of Marketing*, *43*(1/2), 62–89. https://doi.org/10.1108/03090560910923247

Bowen, H.R. (1953). Social responsibilities of the businessman. New York: Harper.

Brammer, S., & Pavelin, S. (2005). Corporate Reputation and an Insurance Motivation for Corporate Social Investment. *Journal of Corporate Citizenship*, *2005*(20), 39–51. https://doi.org/10.9774/gleaf.4700.2005.wi.00007

Briley, D. A., & Aaker, J. L. (2006). When Does Culture Matter? Effects of Personal Knowledge on the Correction of Culture-Based Judgments. *Journal of Marketing Research*, *43*(3), 395–408. https://doi.org/10.1509/jmkr.43.3.395

Brown, T. J., & Dacin, P. A. (1997). The Company and the Product: Corporate Associations and Consumer Product Responses. Journal of Marketing, 61(1), 68. https://doi.org/10.2307/1252190

Brunk, K. H. (2012). Un/ethical Company and Brand Perceptions: Conceptualising and Operationalising Consumer Meanings. *Journal of Business Ethics*, *111*(4), 551–565. https://doi.org/10.1007/s10551-012-1339-x

Brunk, K. H., & DeBoer, C. (2015). Ethical Brand Perception Formation When Information Is Inconsistent - an Impression Formation Perspective. *Advances in Consumer Research*, *43*, 319–323. http://www.acrwebsite.org/volumes/1019675/volumes/v43/NA-43

Campbell, J. L. (2007). Why would corporations behave in socially responsible ways? an institutional theory of corporate social responsibility. *Academy of Management Review*, *32*(3), 946–967. https://doi.org/10.5465/amr.2007.25275684

Campbell, J., DiPietro, R. B., & Remar, D. (2014). Local foods in a university setting: Price consciousness, product involvement, price/quality inference and consumer's willingness-to-pay. *International Journal of Hospitality Management*, *42*, 39–49. https://doi.org/10.1016/j.ijhm.2014.05.014

Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Corporate Performance. *Academy of Management Review*, *4*(4), 497–505. https://doi.org/10.5465/amr.1979.4498296

Carroll, A.B. (1993). Business and society: Ethics and stakeholder management. Cincinnati, Ohio: College Division, South-Western Pub.

Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & Society*, *38*(3), 268–295. https://doi.org/10.1177/000765039903800303

Castaldo, S., Perrini, F., Misani, N., & Tencati, A. (2008). The Missing Link Between Corporate Social Responsibility and Consumer Trust: The Case of Fair Trade Products. *Journal of Business Ethics*, *84*(1), 1–15. https://doi.org/10.1007/s10551-008-9669-4

Ceylana, H. H., Koseb, B., & Aydin, M. (2014). Value based Pricing: A Research on Service Sector Using Van Westendorp Price Sensitivity Scale. *Procedia - Social and Behavioral Sciences*, *148*, 1–6. https://doi.org/10.1016/j.sbspro.2014.07.013

Chao, P. (1993). Partitioning Country of Origin Effects: Consumer Evaluations of a Hybrid Product. *Journal of International Business Studies*, *24*(2), 291–306. https://doi.org/10.1057/palgrave.jibs.8490851

Chao, P. (2001). The Moderating Effects of Country of Assembly, Country of Parts, and Country of Design on Hybrid Product Evaluations. *Journal of Advertising*, *30*(4), 67–81. https://doi.org/10.1080/00913367.2001.10673652

Cheng, B., Ioannou, I., & Serafeim, G. (2014). Corporate social responsibility and access to finance. *Strategic Management Journal*, *35*(1), 1–23. https://doi.org/10.1002/smj.2131

Chiu, S. C., & Sharfman, M. (2016). Corporate Social Irresponsibility and Executive Succession: An Empirical Examination. *Journal of Business Ethics*, *149*(3), 707–723. https://doi.org/10.1007/s10551-016-3089-7

Cilluffo, F. J., & Cardash, S. L. (2018). *What's wrong with Huawei, and why are countries banning the Chinese telecommunications firm?* The Conversation. Retrieved 3 June 2022, from https://theconversation.com/whats-wrong-with-huawei-and-why-are-countries-banning-the-chinese-telecommunications-firm-109036

Cooper, D. (2019, August 27). *Fairphone 3 is the 'ethical' smartphone you might actually buy*. Engadget. Retrieved 6 June 2022, from https://www.engadget.com/2019-08-27-fairphone-3-

ethical-smartphone-hands-on.html?guce_referrer=aHR0cHM6Ly93d3cuZ29vZ2xlLmNvbS8&guce_referrer_sig=AQAAAJxzcPHYwDI6gVPR1EpBu4mpLO-mFgiLyvKK8XKsFzMIMzF83yiPFBpRwx4pJBPG2H8w4VcmwQNMcRbrg7FTuTGUP14TlYvvNmg7qmX-OOMmtIVJ-T8DJq-knkL3A-XYkaD2aOHCOKAGo2Yox3remT9G-wuQTFq-5Rod9lc5fM1l&guccounter=2

Cowan, K., & Guzman, F. (2018). How CSR reputation, sustainability signals, and country-of-origin sustainability reputation contribute to corporate brand performance: An exploratory study. *Journal of Business Research, 117,* 683-693. https://doi.org/10.1016/j.jbusres.2018.11.017

Creyer, E. H., & Ross, W. T. (1997). The influence of firm behavior on purchase intention: do consumers really care about business ethics? *Journal of Consumer Marketing*, *14*(6), 421–432. https://doi.org/10.1108/07363769710185999

Cronbach, L. J. (1951). Coefficient alpha and the internal structure of tests. *Psychometrika*, *16*(3), 297–334. https://doi.org/10.1007/bf02310555

Crouch, R. C., Lu, V. N., Pourazad, N., & Ke, C. (2020). Investigating country image influences after a product-harm crisis. *European Journal of Marketing*, *55*(3), 894–924. https://doi.org/10.1108/ejm-10-2018-0689

D'Astous, A., & Ahmed, S. A. (1993). Multi-Cue Evaluation of Made-In Concept. *Journal of Euromarketing*, *2*(1), 9–29. https://doi.org/10.1300/j037v02n01_03

Dauw, S. Z., Zui, C. L., & O'Neal, G. (2011). Mr. Risk! Please trust me: trust antecedents that increase online consumer purchase intention. *Journal of Internet Banking and Commerce*, *16*(3), 1–23.

Deighton, J. (1984). The Interaction of Advertising and Evidence. *Journal of Consumer Research*, *11*(3), 763. https://doi.org/10.1086/209012

Dekhili, S., & Achabou, M. A. (2015). The Influence of the Country-of-Origin Ecological Image on Ecolabelled Product Evaluation: An Experimental Approach to the Case of the European Ecolabel. *Journal of Business Ethics*, *131*(1), 89–106. https://doi.org/10.1007/s10551-014-2261-1

Dekhili, S., Crouch, R., & el Moussawel, O. (2021). The relevance of geographic origin in sustainability challenge: the facets of country ecological image. *Journal of Consumer Marketing*, *38*(6), 664–678. https://doi.org/10.1108/jcm-05-2020-3797

deMaCarty, P. (2009). Financial Returns of Corporate Social Responsibility, and the Moral Freedom and Responsibility of Business Leaders. *Business and Society Review*, *114*(3), 393–433. https://doi.org/10.1111/j.1467-8594.2009.00348.x

Desmet, P. (2016). Effectiveness of measures assessing response to price information. *Journal of Product & Brand Management*, *25*(7), 676–686. https://doi.org/10.1108/jpbm-06-2015-0908

Devinney, T. M., Auger, P., Eckhardt, G., & Birtchnell, T. (2006). The Other CSR: Consumer Social Responsibility. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.901863

Diamantopoulos, A., Matarazzo, M., Montanari, M. G., & Petrychenko, A. (2021). The "Pricing Footprint" of Country-of-Origin: Conceptualization and Empirical Assessment. *Journal of Business Research*, *135*, 749–757. https://doi.org/10.1016/j.jbusres.2021.07.011

Diamantopoulos, A., & Zeugner-Roth, K.P. (2010). "Country of origin" as brand element. In J. Sheth & N. Malhotra (Eds.), *Wiley international encyclopedia of marketing.* Chichester, UK: John Wiley & Sons, Ltd. https://doi.org/10.1002/9781444316568.wiem06004

Dichter, E. (1962). The world customer. *The International Executive*, *4*(4), 25–27. https://doi.org/10.1002/tie.5060040415

Dimofte, C. V., Johansson, J. K., & Ronkainen, I. A. (2008). Cognitive and Affective Reactions of U.S. Consumers to Global Brands. *Journal of International Marketing*, *16*(4), 113–135. https://doi.org/10.1509/jimk.16.4.113

Du, S., Bhattacharya, C., & Sen, S. (2007). Reaping relational rewards from corporate social responsibility: The role of competitive positioning. *International Journal of Research in Marketing*, *24*(3), 224–241. https://doi.org/10.1016/j.ijresmar.2007.01.001

Ekatah, I., Samy, M., Bampton, R., & Halabi, A. (2011). The Relationship Between Corporate Social Responsibility and Profitability: The Case of Royal Dutch Shell Plc. *Corporate Reputation Review*, *14*(4), 249–261. https://doi.org/10.1057/crr.2011.22

Ellen, P. S. (2006). Building Corporate Associations: Consumer Attributions for Corporate Socially Responsible Programs. Journal of the Academy of Marketing Science, 34(2), 147-157. https://doi.org/10.1177/0092070305284976

Elsbach, K. D., & Bhattacharya, C. B. (2001). Defining Who You Are By What You're Not: Organizational Disidentification and The National Rifle Association. *Organization Science*, *12*(4), 393–413. https://doi.org/10.1287/orsc.12.4.393.10638

European Commission. (2011). *A renewed EU strategy 2011–14 for Corporate Social Responsibility*. EUR-Lex. Retrieved 8 June 2022, from https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A52011DC0681

Ferreira, A. I., & Ribeiro, I. (2017). Are you willing to pay the price? The impact of corporate social (ir)responsibility on consumer behavior towards national and foreign brands. *Journal of Consumer Behaviour*, *16*(1), 63–71. https://doi.org/10.1002/cb.1603

Ferry, W. (1962). Forms of Irresponsibility. *The ANNALS of the American Academy of Political and Social Science*, *343*(1), 65–74. https://doi.org/10.1177/000271626234300109

Field, A. (2017). Discovering Statistics Using IBM SPSS Statistics (5th ed.). London: Sage Publications.

Fiske, S.T. & Taylor, S.E. (1991). Social cognition. 2/e. New York: McGraw Hill.

Folkes, V., & Kamins, M. (1999). Effects of Information About Firms' Ethical and Unethical Actions on Consumers' Attitudes. *Journal of Consumer Psychology*, *8*(3), 243–259. https://doi.org/10.1207/s15327663jcp0803_03

Fournier, S. (1998). Consumers and Their Brands: Developing Relationship Theory in Consumer Research. *Journal of Consumer Research*, *24*(4), 343–353. https://doi.org/10.1086/209515

Frooman, J. (1997). Socially Irresponsible and Illegal Behavior and Shareholder Wealth. *Business & Society*, *36*(3), 221–249. https://doi.org/10.1177/000765039703600302

Frynas, J. G. (2005). The false developmental promise of Corporate Social Responsibility: evidence from multinational oil companies. *International Affairs*, *81*(3), 581–598. https://doi.org/10.1111/j.1468-2346.2005.00470.x

Goldsmith, R. E., & Newell, S. J. (1997). Innovativeness and price sensitivity: managerial, theoretical and methodological issues. *Journal of Product & Brand Management*, *6*(3), 163–174. https://doi.org/10.1108/10610429710175682

Goodwin, R. (2021). *Globaler Marktanteil nach Telefonmarke: Wer ist der Größte?* Know Your Mobile. Retrieved 3 June 2022, from https://www.knowyourmobile.com/de/news/apple-vs-samsung-what-s-the-most-popular-phone-in-the-uk/

Götze, F., & Brunner, T. A. (2019). Sustainability and country-of-origin. *British Food Journal*, *122*(1), 291–308. https://doi.org/10.1108/bfj-06-2018-0401

Grappi, S., Romani, S., & Bagozzi, R. P. (2013). Consumer response to corporate irresponsible behavior: Moral emotions and virtues. *Journal of Business Research*, *66*(10), 1814–1821. https://doi.org/10.1016/j.jbusres.2013.02.002

Gupta, S. (2015). To pay or not to pay a price premium for corporate social responsibility: A social dilemma and reference group theory perspective. *Academy of Marketing Studies Journal*, *19*(1), 24–45.

Hair, J.F., Black, W.C., Babin, B.J. & Anderson, R.E. (2009). Multivariate Data Analysis, 7/e. Upper Saddle River: Pearson Prentice Hall.

Hamzaoui, L., & Merunka, D. (2006). The impact of country of design and country of manufacture on consumer perceptions of bi-national products' quality: an empirical model based on the concept of fit. *Journal of Consumer Marketing*, *23*(3), 145–155. https://doi.org/10.1108/07363760610663303

Han, C. (1990). Testing the Role of Country Image in Consumer Choice Behaviour. *European Journal of Marketing*, *24*(6), 24–40. https://doi.org/10.1108/eum0000000000609

Han, C. M., & Terpstra, V. (1988). Country-of-Origin Effects for Uni-National and Bi-National Products. *Journal of International Business Studies*, *19*(2), 235–255. https://doi.org/10.1057/palgrave.jibs.8490379

Han, S., Gupta, S., & Lehmann, D. R. (2001). Consumer Price Sensitivity and Price Thresholds. *Journal of Retailing*, *77*(4), 435–456.

Herz, M., & Diamantopoulos, A. (2017). I use it but will Tell you that I Don't: Consumers' Country-of-Origin Cue usage Denial. *Journal of International Marketing*, *25*(2), 52–71. https://doi.org/10.1509/jim.16.0051

Hill, J., & Lee, H. H. (2015). Sustainable brand extensions of fast fashion retailers. *Journal of Fashion Marketing and Management*, *19*(2), 205–222. https://doi.org/10.1108/jfmm-09-2012-0056

Homans, G.C. (1974). Social behavior: its elementary forms. New York: Harcourt Brace Jovanovich.

Homburg, C., Koschate, N., & Hoyer, W. D. (2005). Do Satisfied Customers Really Pay More? A Study of the Relationship between Customer Satisfaction and Willingness to Pay. *Journal of Marketing*, *69*(2), 84–96. https://doi.org/10.1509/jmkg.69.2.84.60760

Homburg, C., Stierl, M., & Bornemann, T. (2013). Corporate Social Responsibility in Business-to-Business Markets: How Organizational Customers Account for Supplier Corporate Social Responsibility Engagement. *Journal of Marketing*, *77*(6), 54–72. https://doi.org/10.1509/jm.12.0089

Hong, G., & Kim, E. (2017). Overcoming country-of-origin image constraints on hiring: the moderating role of CSR. *Asian Business & Management*, *16*(4–5), 253–271. https://doi.org/10.1057/s41291-017-0023-5

Hsu, C. L., Chang, C. Y., & Yansritakul, C. (2017). Exploring purchase intention of green skincare products using the theory of planned behavior: Testing the moderating effects of country of origin and price sensitivity. *Journal of Retailing and Consumer Services*, *34*, 145–152. https://doi.org/10.1016/j.jretconser.2016.10.006

Huawei. (2018). *Huawei 2017 Sustainability Report: ICT Technologies as a Key Enabler of Global Sustainable Development*. Huawei. Retrieved 3 June 2022, from https://www.huawei.com/en/news/2018/7/Huawei-2017-Sustainability-Report

Huawei (2019). *Huawei's 2018 Sustainability Report*. Huawei. Retrieved 3 June 2022, from https://www.huawei.com/en/news/2019/7/huawei-2018-sustainability-report

Hulland, J., Todiño, H. S., & Lecraw, D. J. (1996). Country-of-Origin Effects on Sellers' Price Premiums in Competitive Philippine Markets. *Journal of International Marketing*, *4*(1), 57–79. https://doi.org/10.1177/1069031x9600400105

Huppertz, J. W., Arenson, S. J., & Evans, R. H. (1978). An Application of Equity Theory to Buyer-Seller Exchange Situations. *Journal of Marketing Research*, *15*(2), 250. https://doi.org/10.2307/3151255

Ittersum, K. V., Candel, M. J., & Meulenberg, M. T. (2003). The influence of the image of a product's region of origin on product evaluation. *Journal of Business Research*, *56*(3), 215–226. https://doi.org/10.1016/s0148-2963(01)00223-5

Jaffe, E.D. & Nebenzahl, I.D (2006). National Image and Competitive Advantage. Frederiksberg: Samfundslitteratur.

Johansson, J. K., Douglas, S. P., & Nonaka, I. (1985). Assessing the Impact of Country of Origin on Product Evaluations: A New Methodological Perspective. *Journal of Marketing Research*, *22*(4), 388. https://doi.org/10.2307/3151584

Kang, C., Germann, F., & Grewal, R. (2016). Washing Away Your Sins? Corporate Social Responsibility, Corporate Social Irresponsibility, and Firm Performance. *Journal of Marketing*, *80*(2), 59–79. https://doi.org/10.1509/jm.15.0324

Kanouse, D. E. (1984). Explaining Negativity Biases in Evaluation and Choice Behavior: Theory and Research. *Advances in Consumer Research*, *11*, 703–708.

Karmen, A. A. (1981). Auto theft and corporate irresponsibility. *Contemporary Crises*, *5*(1), 63–81. https://doi.org/10.1007/bf00728710

Klein, J. G., Ettenson, R., & Morris, M. D. (1998). The Animosity Model of Foreign Product Purchase: An Empirical Test in the People's Republic of China. *Journal of Marketing*, *62*(1), 89. https://doi.org/10.2307/1251805

Koschate-Fischer, N., Diamantopoulos, A., & Oldenkotte, K. (2012). Are Consumers Really Willing to Pay More for a Favorable Country Image? A Study of Country-of-Origin Effects on Willingness to Pay. *Journal of International Marketing*, *20*(1), 19–41. https://doi.org/10.1509/jim.10.0140

Kottler, P., & Keller, K.L. (2012). Marketing Management. 14th eds. New Jersey: Prentice Hall.

Küberling-Jost, J. A. (2019). Paths of Corporate Irresponsibility: A Dynamic Process. *Journal of Business Ethics*, *169*(3), 579–601. https://doi.org/10.1007/s10551-019-04263-z

Lawrence, C., Marr, N., & Prendergast, G. (1992). Country-of-Origin Stereotyping: A Case Study in the New Zealand Motor Vehicle Industry. *European Journal of Marketing*, *26*(3), 37–51. https://doi.org/10.1108/eum0000000000639

le Gall-Ely, M. (2009). Definition, Measurement and Determinants of the Consumer's Willingness to Pay: A Critical Synthesis and Avenues for Further Research. *Recherche et Applications En Marketing (English Edition)*, *24*(2), 91–112. https://doi.org/10.1177/205157070902400205

Lee, W. F., Gartner, W. C., Song, H., Marlowe, B., Choi, J. W., & Jamiyansuren, B. (2018). Effect of extrinsic cues on willingness to pay of wine. *British Food Journal*, *120*(11), 2582–2598. https://doi.org/10.1108/bfj-01-2017-0041

Li, D., Lu Wang, C., Jiang, Y., R. Barnes, B., & Zhang, H. (2014). The asymmetric influence of cognitive and affective country image on rational and experiential purchases. *European Journal of Marketing*, *48*(11/12), 2153–2175. https://doi.org/10.1108/ejm-09-2012-0505

Li, W. K., & Wyer, R. S. (1994). The role of country of origin in product evaluations: Informational and standard-of-comparison effects. *Journal of Consumer Psychology*, *3*(2), 187–212. https://doi.org/10.1016/s1057-7408(08)80004-6

Lichtenstein, D. R., Ridgway, N. M., & Netemeyer, R. G. (1993). Price Perceptions and Consumer Shopping Behavior: A Field Study. *Journal of Marketing Research*, *30*(2), 234. https://doi.org/10.2307/3172830

Liefeld, J. P. (2004). Consumer knowledge and use of country-of-origin information at the point of purchase. *Journal of Consumer Behaviour*, *4*(2), 85–87. https://doi.org/10.1002/cb.161

Lindenmeier, J., Schleer, C., & Pricl, D. (2012). Consumer outrage: Emotional reactions to unethical corporate behavior. *Journal of Business Research*, *65*(9), 1364–1373. https://doi.org/10.1016/j.jbusres.2011.09.022

Lin-Hi, N., & Müller, K. (2013). The CSR bottom line: Preventing corporate social irresponsibility. *Journal of Business Research*, *66*(10), 1928–1936. https://doi.org/10.1016/j.jbusres.2013.02.015

Lipovetsky, S., Magnan, S., & Zanetti Polzi, A. (2011). Pricing Models in Marketing Research. *Intelligent Information Management*, *3*, 167–174. https://doi.org/10.4236/iim.2011.35020

Loken, B., & Ward, J. (1990). Alternative Approaches to Understanding the Determinants of Typicality. *Journal of Consumer Research*, *17*(2), 111. https://doi.org/10.1086/208542

Lu, I. R., Heslop, L. A., Thomas, D. R., & Kwan, E. (2016). An examination of the status and evolution of country image research. *International Marketing Review*, *33*(6), 825–850. https://doi.org/10.1108/imr-03-2015-0036

Luo, X., & Bhattacharya, C. (2006). Corporate Social Responsibility, Customer Satisfaction, and Market Value. *Journal of Marketing*, *70*(4), 1–18. https://doi.org/10.1509/jmkg.70.4.1

Lynch, Jr., J. G. (1982). On the External Validity of Experiments in Consumer Research. *Journal of Consumer Research*, *9*(3), 225. https://doi.org/10.1086/208919

Magnusson, P., Krishnan, V., Westjohn, S. A., & Zdravkovic, S. (2014). The Spillover Effects of Prototype Brand Transgressions on Country Image and Related Brands. *Journal of International Marketing*, *22*(1), 21–38. https://doi.org/10.1509/jim.13.0068

Magnusson, P., Westjohn, S. A., & Zdravkovic, S. (2011). "What? I thought Samsung was Japanese": accurate or not, perceived country of origin matters. *International Marketing Review*, *28*(5), 454–472. https://doi.org/10.1108/02651331111167589

Magnusson, P., Westjohn, S. A., & Zdravkovic, S. (2015). An examination of the interplay between corporate social responsibility, the brand's home country, and consumer global identification. *International Marketing Review*, *32*(6), 663–685. https://doi.org/10.1108/imr-03-2014-0110

Maheswaran, D., Chen, C.Y., & He, J. (2013). Nation equity: Integrating the multiple dimensions of country of origin effects. In *Review of Marketing Research* – Emerald Group Publishing Limited, 153-189.

Marano, V., Tashman, P., & Kostova, T. (2016). Escaping the iron cage: Liabilities of origin and CSR reporting of emerging market multinational enterprises. *Journal of International Business Studies*, *48*(3), 386–408. https://doi.org/10.1057/jibs.2016.17

Marquina, P., & Morales, C. E. (2012). The influence of CSR on purchasing behaviour in Peru and Spain. *International Marketing Review*, *29*(3), 299–312. https://doi.org/10.1108/02651331211229778

Martin, I. M., & Eroglu, S. (1993). Measuring a multi-dimensional construct: Country image. *Journal of Business Research*, *28*(3), 191–210. https://doi.org/10.1016/0148-2963(93)90047-s

Mason, C., & Simmons, J. (2011). Forward looking or looking unaffordable? Utilising academic perspectives on corporate social responsibility to assess the factors influencing its adoption by

business. Business Ethics: A European Review, 20(2), 159-176. https://doi.org/10.1111/j.1467-8608.2011.01614.x

Matten, D., & Moon, J. (2008). "Implicit" and "Explicit" CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *Academy of Management Review*, *33*(2), 404–424. https://doi.org/10.5465/amr.2008.31193458

McGoldrick, P. J., & Freestone, O. M. (2008). Ethical product premiums: antecedents and extent of consumers' willingness to pay. *The International Review of Retail, Distribution and Consumer Research*, *18*(2), 185–201. https://doi.org/10.1080/09593960701868431

McMahon, T. F. (1999). From Social Irresponsibility to Social Responsiveness: The Chrysler/Kenosha Plant Closing. *Journal of Business Ethics*, *20*(2), 101–111.

Miller, N., & Campbell, D. T. (1959). Recency and primacy in persuasion as a function of the timing of speeches and measurements. *The Journal of Abnormal and Social Psychology*, *59*(1), 1–9. https://doi.org/10.1037/h0049330

Miller, S., Tait, P., Saunders, C., Dalziel, P., Rutherford, P., & Abell, W. (2017). Estimation of consumer willingness-to-pay for social responsibility in fruit and vegetable products: A cross-country comparison using a choice experiment. *Journal of Consumer Behaviour*, *16*(6), e13–e25. https://doi.org/10.1002/cb.1650

Mittal, B., & Lee, M. S. (1989). A causal model of consumer involvement. *Journal of Economic Psychology*, *10*(3), 363–389. https://doi.org/10.1016/0167-4870(89)90030-5

Monroe, Kent B. (2003). Pricing: Making Profitable Decisions. Boston: McGraw-Hill/Richard D. Irwin.

Murphy, P. E., & Schlegelmilch, B. B. (2013). Corporate social responsibility and corporate social irresponsibility: Introduction to a special topic section. *Journal of Business Research*, *66*(10), 1807–1813. https://doi.org/10.1016/j.jbusres.2013.02.001

Müller, H. (2009). Empirische Untersuchung zur Messung der Preiswahrnehmung mittels Pricesensitivity-Meter. *Marketing ZFP*, *31*(3), 171–182. https://doi.org/10.15358/0344-1369-2009-3-171

Nagashima, A. (1970). A Comparison of Japanese and U. S. Attitudes toward Foreign Products. *Journal of Marketing*, *34*(1), 68. https://doi.org/10.2307/1250298

Nebenzahl, I.D. & Jaffe, E.D. (1993). Estimating Demand Functions from the Country-of-Origin Effect. In *Product-Country Images: Impacct and Role in International Marketing*. Papadopoulos, N. and Heslop, L.A, eds. New York: International Business Press, 159-178.

Nebenzahl, I. D., & Jaffe, E. D. (1996). Measuring the joint effect of brand and country image in consumer evaluation of global products. *International Marketing Review, 13*(4), 5-22. https://doi.org/10.1108/02651339610127220

Nebenzahl, I. D., Jaffe, E. D., & Lampert, S. I. (1997). Towards a theory of country image effect on product evaluation. *Management International Review*, *37*, 27–49.

Nielsen. (2014). *Doing Well By Doing Good*. Nielsen.com. Retrieved 20 April 2022, from https://www.nielsen.com/wp-content/uploads/sites/3/2019/04/global-corporate-social-responsibility-report-june-2014.pdf

Nikolić, M., Maričić, M., & Nikolić, D. (2021). Consumers' Perception of CSR Activities: What Does it Mean for Companies? *Management:Journal of Sustainable Business and Management Solutions in Emerging Economies*. https://doi.org/10.7595/management.fon.2021.0017

Obermiller, C., & Spangenberg, E. (1989). Exploring the Effects of Country of Origin Labels: an Information Processing Framework. *Advances in Consumer Research*, *16*, 454–459.

OEC. (2022). *Austria (AUT) Exports, Imports, and Trade Partners | OEC*. OEC - The Observatory of Economic Complexity. Retrieved 5 April 2022, from https://oec.world/en/profile/country/au

OECD (2021). *Austria Economic Snapshot*. OECD. Retrieved 6 April 2022, from https://www.oecd.org/economy/austria-economic-snapshot

Oliver, R. L., & Swan, J. E. (1989). Equity and Disconfirmation Perceptions as Influences on Merchant and Product Satisfaction. *Journal of Consumer Research*, *16*(3), 372. https://doi.org/10.1086/209223

Olsen, D. G., & Pracejus, J. W. (2004). Integration of Positive and Negative Affective Stimuli. *Journal of Consumer Psychology*, *14*(4), 374–384. https://doi.org/10.1207/s15327663jcp1404_7

Olson, C., & Jacoby, J. (1972). Cue Utilization in the Quality Perception Process. In: SV *Proceedings of the Third Annual Conference of the Association for Consumer Research*, Chicago, IL: Association for Consumer Research, 167-179.

Orudzheva, L., & Gaffney, N. (2018). Country-of-origin and CSR initiatives: a social dominance perspective. *Social Responsibility Journal*, *14*(3), 501–515. https://doi.org/10.1108/srj-03-2017-0046

Özsomer, A., & Cavusgil, S. (1991). Country-of-origin effects on product evaluations: A sequel to Bilkey and Nes review. *Enhancing Knowledge Development in Marketing*, *2*, 269–277.

Papadopoulos, N. & Heslop, L.A. (2003). Country equity and product-country images: state-of-the-art in research and implications. In Jain SC, editor. Handbook of research in international marketing. Cheltenham, Northampton: Edward Elgar, p. 402-433.

Paswan, A. K., & Sharma, D. (2004). Brand-country of origin (COO) knowledge and COO image: investigation in an emerging franchise market. *Journal of Product & Brand Management*, *13*(3), 144–155. https://doi.org/10.1108/10610420410538041

Peloza, J., & Shang, J. (2011). How can corporate social responsibility activities create value for stakeholders? A systematic review. *Journal of the Academy of Marketing Science*, *39*(1), 117–135. https://doi.org/10.1007/s11747-010-0213-6

Peter, J. P. (1979). Reliability: A Review of Psychometric Basics and Recent Marketing Practices. *Journal of Marketing Research*, *16*(1), 6. https://doi.org/10.2307/3150868

Peterson, R. A., & Jolibert, A. J. P. (1995). A Meta-Analysis of Country-of-Origin Effects. *Journal of International Business Studies*, *26*(4), 883–900. https://doi.org/10.1057/palgrave.jibs.8490824

Phau, I., & Prendergast, G. (2000). Conceptualizing the country of origin of brand. *Journal of Marketing Communications*, *6*(3), 159–170. https://doi.org/10.1080/13527260050118658

Popa, M. & Salanta, I. (2014). Corporate social responsibility versus corporate social irresponsibility". *Management & Marketing. Challenges for the Knowledge Society*, *9*(2), 137-146.

Porter, M., & Kramer, M. (2006). Strategy and society: the link between competitive advantage and corporate social responsibility. *Harvard Business Review*, *84*(12), 78–92.

Pucci, T., Casprini, E., Guercini, S., & Zanni, L. (2017). One country, multiple country-related effects: An international comparative analysis among emerging countries on Italian fashion products. *Journal of Global Fashion Marketing*, *8*(2), 98–112. https://doi.org/10.1080/20932685.2016.1274666

Rahman, F., & Norman, R. T. (2016). The effect of firm scale and CSR geographical scope of impact on consumers' response. *Journal of Retailing and Consumer Services, 28,* 189-198. https://doi.org/10.1016/j.jretconser.2015.10.006

Reierson, C. (1966). Are foreign products seen as national stereotypes? *Journal of Retailing*, 33–40.

Roll, O., Achterberg, L.-H., & Herbert, K.-H. (2010). Innovative approaches to analyzing the Price Sensitivity Meter: Results of an international comparative study. In: T. Riihela & M. Mattila (Eds.), Combi 2010 Conference Proceedings (pp. 181-193).

Roth, K. P., & Diamantopoulos, A. (2009). Advancing the country image construct. *Journal of Business Research*, *62*(7), 726–740. https://doi.org/10.1016/j.jbusres.2008.05.014

Roth, M. S., & Romeo, J. B. (1992). Matching Product Catgeory and Country Image Perceptions: A Framework for Managing Country-of-Origin Effects. *Journal of International Business Studies*, *23*(3), 477–497. https://doi.org/10.1057/palgrave.jibs.8490276

Rothkopf, D. (2012). Power, Inc.: The epic rivalry between big business and government – and the reckoning that lies ahead. New York: Farrar, Straus and Girox.

Sarre, R., Doig, M., & Fiedler, B. (2001). Reducing the Risk of Corporate Irresponsibility: The Trend to Corporate Social Responsibility. *Accounting Forum*, *25*(3), 300–317. https://doi.org/10.1111/1467-6303.00068

Schlegelmilch, B. (1994). Green, ethical and charitable: Another marketing ploy or a new marketing era. In M. J. Baker (Ed.), Perspectives on Marketing Management, 4, 55-71. London: Wiley.

Schooler, R. D. (1965). Product Bias in the Central American Common Market. *Journal of Marketing Research*, *2*(4), 394. https://doi.org/10.2307/3149486

Schooler, R. D., & Wildt, A. R. (1968). Elasticity of Product Bias. *Journal of Marketing Research*, *5*(1), 78. https://doi.org/10.2307/3149798

Schuitema, G., & de Groot, J. I. M. (2014). Green consumerism: The influence of product attributes and values on purchasing intentions. *Journal of Consumer Behaviour*, *14*(1), 57–69. https://doi.org/10.1002/cb.1501

Schwarze, S. (2003). Corporate-State Irresponsibility, Critical Publicity, And Asbestos Exposure In Libby, Montana. *Management Communication Quarterly*, *16*(4), 625–632. https://doi.org/10.1177/0893318903251325

Semaan, R. W., Gould, S., Chao, M. C. H., & Grein, A. F. (2019). "We don't all see it the same way". *European Journal of Marketing*, *53*(5), 989–1014. https://doi.org/10.1108/ejm-04-2017-0300

Sen, S., Bhattacharya, C. B., & Korschun, D. (2006). The Role of Corporate Social Responsibility in Strengthening Multiple Stakeholder Relationships: A Field Experiment. *Journal of the Academy of Marketing Science*, *34*(2), 158–166. https://doi.org/10.1177/0092070305284978

Sen, S., & Bhattacharya, C. (2001). Does Doing Good Always Lead to Doing Better? Consumer Reactions to Corporate Social Responsibility. *Journal of Marketing Research*, *38*(2), 225–243. https://doi.org/10.1509/jmkr.38.2.225.18838

Shimp, T. A., & Sharma, S. (1987). Consumer Ethnocentrism: Construction and Validation of the CETSCALE. *Journal of Marketing Research*, *24*(3), 280. https://doi.org/10.2307/3151638

Shirai, M., & Bettman, J. R. (2005). Consumer expectations concerning timing and depth of the next deal. *Psychology and Marketing*, *22*(6), 457–472. https://doi.org/10.1002/mar.20068

Skarmeas, D., & Leonidou, C. N. (2013). When consumers doubt, Watch out! The role of CSR skepticism. *Journal of Business Research*, *66*(10), 1831–1838. https://doi.org/10.1016/j.jbusres.2013.02.004

Smith, R. E. (1993). Integrating Information from Advertising and Trial: Processes and Effects on Consumer Response to Product Information. *Journal of Marketing Research*, *30*(2), 204. https://doi.org/10.2307/3172828

Spielmann, N. (2015). Is it all or nothing? Testing schema congruity and typicality for products with country origin. *Journal of Business Research*, *69*(3), 1130–1137. https://doi.org/10.1016/j.jbusres.2015.08.028

Stanaland, A. J. S., Lwin, M. O., & Murphy, P. E. (2011). Consumer Perceptions of the Antecedents and Consequences of Corporate Social Responsibility. *Journal of Business Ethics*, *102*(1), 47–55. https://doi.org/10.1007/s10551-011-0904-z

Statista. (2022a). *Globalization Index - top 50 countries 2021*. Retrieved 6 April 2022, from https://www.statista.com/statistics/268168/globalization-index-by-country/

Statista. (2022b). *Umsatz mit Smartphones weltweit bis 2021*. Retrieved 6 April 2022, from https://de.statista.com/statistik/daten/studie/204666/umfrage/umsatz-mit-smartphones-weltweit/

Statista. (2022c). *Weltweiter Bestand an Smartphones bis 2022*. Retrieved 6 April 2022, from https://de.statista.com/statistik/daten/studie/1235321/umfrage/weltweiter-bestand-an-smartphones/

Statista. (2022d). *Smartphone-Besitz und Smartphone-Nutzung in Österreich bis 2021*. Retrieved 6 April 2022, from https://de.statista.com/statistik/daten/studie/568185/umfrage/smartphone-besitz-und-smartphone-nutzung-in-oesterreich/

Statistics Austria (2022), a. Austria. Data. Figures. Facts. 17 ed. Vienna: Statistics Austria.

Statistics Austria (2022), b. *Aussenhandel*. Der Außenhandel Österreichs. Retrieved 5 April 2022, from https://www.statistik.at/web_de/statistiken/wirtschaft/aussenhandel/index.html

Su, L., Huang, S. S., van der Veen, R., & Chen, X. (2014). Corporate Social Responsibility, Corporate Reputation, Customer Emotions and Behavioral Intentions: A Structural Equation Modeling Analysis. *Journal of China Tourism Research*, *10*(4), 511–529. https://doi.org/10.1080/19388160.2014.958606

Sweetin, V. H., Knowles, L. L., Summey, J. H., & McQueen, K. S. (2013). Willingness-to-punish the corporate brand for corporate social irresponsibility. *Journal of Business Research*, *66*(10), 1822–1830. https://doi.org/10.1016/j.jbusres.2013.02.003

Tenzer, F. (2022, January 25). *Huawei*. Statista. Retrieved 3 June 2022, from https://de.statista.com/themen/4857/huawei/#topicHeader__wrapper

Thakor, M. V., & Lavack, A. M. (2003). Effect of perceived brand origin associations on consumer perceptions of quality. *Journal of Product & Brand Management*, *12*(6), 394–407. https://doi.org/10.1108/10610420310498821

Thøgersen, J., Pedersen, S., Paternoga, M., Schwendel, E., & Aschemann-Witzel, J. (2017). How important is country-of-origin for organic food consumers? A review of the literature and suggestions for future research. *British Food Journal*, *119*(3), 542–557. https://doi.org/10.1108/bfj-09-2016-0406

Tseng, T., & Balabanis, G. (2011). Explaining the product-specificity of country-of-origin effects. *International Marketing Review*, *28*(6), 581–600. https://doi.org/10.1108/02651331111181420

Ulke, A. K., & Schons, L. M. (2016). CSR as a Selling of Indulgences: An Experimental Investigation of Customers' Perceptions of CSR Activities Depending on Corporate Reputation. *Corporate Reputation Review*, *19*(3), 263–280. https://doi.org/10.1057/s41299-016-0005-0

Usunier, J. C. (2006). Relevance in business research: the case of country-of-origin research in marketing. *European Management Review*, *3*(1), 60–73. https://doi.org/10.1057/palgrave.emr.1500049

Usunier, J. (2011). The shift from manufacturing to brand origin: suggestions for improving COO relevance. *International Marketing Review*, *28*(5), 486–496. https://doi.org/10.1108/02651331111167606

Usunier, J. C., & Cestre, G. (2007). Product Ethnicity: Revisiting the Match between Products and Countries. *Journal of International Marketing*, *15*(3), 32–72. https://doi.org/10.1509/jimk.15.3.32

Vaaland, T. I., Heide, M., & Grønhaug, K. (2008). Corporate social responsibility: investigating theory and research in the marketing context. *European Journal of Marketing*, *42*(9/10), 927–953. https://doi.org/10.1108/03090560810891082

Vahdati, H., Mousavi, N., & Tajik, Z. M. (2015). The Study of Consumer Perception on Corporate Social Responsibility towards Consumers Attitude and Purchase Behavior. *Asian Economic and Financial Review*, *5*(5), 831–845. https://doi.org/10.18488/journal.aefr/2015.5.5/102.5.831.845

Verlegh, P. W., & Steenkamp, J. B. E. (1999). A review and meta-analysis of country-of-origin research. *Journal of Economic Psychology*, *20*(5), 521–546. https://doi.org/10.1016/s0167-4870(99)00023-9

Verlegh, P. W., Steenkamp, J. B. E., & Meulenberg, M. T. (2005). Country-of-origin effects in consumer processing of advertising claims. *International Journal of Research in Marketing*, *22*(2), 127–139. https://doi.org/10.1016/j.ijresmar.2004.05.003

Vickrey, W. (1961). COUNTERSPECULATION, AUCTIONS, AND COMPETITIVE SEALED TENDERS. *The Journal of Finance*, *16*(1), 8–37. https://doi.org/10.1111/j.1540-6261.1961.tb02789.x

Virvilaite, R., & Daubaraite, U. (2011). Corporate Social Responsibility in Forming Corporate Image. *Engineering Economics*, *22*(5), 534–543. https://doi.org/10.5755/j01.ee.22.5.972

Voelckner, F. (2006). An empirical comparison of methods for measuring consumers' willingness to pay. *Marketing Letters*, *17*(2), 137–149. https://doi.org/10.1007/s11002-006-5147-x

Vyas, V., & Raitani, S. (2015). An examination of linkages between CSR and cross-buying. *Social Responsibility Journal*, *11*(3), 622–640. https://doi.org/10.1108/srj-08-2014-0118

Wagner, T., Bicen, P., & Hall, Z. R. (2008). The dark side of retailing: towards a scale of corporate social irresponsibility. *International Journal of Retail & Distribution Management*, *36*(2), 124–142. https://doi.org/10.1108/09590550810853075

Walster, E., Berscheid, E., & Walster, G. W. (1973). New Directions in Equity Research. *Journal of Personality and Social Psychology*, *25*(2), 151–176.

Weber, M. (2008). The business case for corporate social responsibility: A company-level measurement approach for CSR. *European Management Journal*, *26*(4), 247–261. https://doi.org/10.1016/j.emj.2008.01.006

Wertenbroch, K., & Skiera, B. (2002). Measuring Consumers' Willingness to Pay at the Point of Purchase. *Journal of Marketing Research*, *39*(2), 228–241. https://doi.org/10.1509/jmkr.39.2.228.19086

Wetzer, I. M., Zeelenberg, M., & Pieters, R. (2007). "Never eat in that restaurant, I did!": Exploring why people engage in negative word-of-mouth communication. *Psychology and Marketing*, *24*(8), 661–680. https://doi.org/10.1002/mar.20178

Williams, G., & Zinkin, J. (2008). The effect of culture on consumers' willingness to punish irresponsible corporate behaviour: applying Hofstede's typology to the punishment aspect of

corporate social responsibility. *Business Ethics: A European Review*, *17*(2), 210–226. https://doi.org/10.1111/j.1467-8608.2008.00532.x

WPZ Research, Centre for Social Innovation, & Austrian Institute for SME Research. (2020). *Austrian Research and Technology Report 2020*. Federal Ministry Republic of Austria.

Wundt, W.M. (1998). Lectures in Human and Animal Psychology. Bristol: Thoemmes Press.

Wühle, M. (2007). Mit CSR zum Unternehmenserfolg. Gesellschaftliche Verantwortung als Wertschöpfungsfaktor. Saarbrücken: VDM Verlag DR. Müller.

Zasuwa, G. (2018). Do consumers really care about organisational motives behind CSR? The moderating role of trust in the company. *Social Responsibility Journal*, *15*(8), 977–991. https://doi.org/10.1108/srj-08-2017-0140

8. Appendices

A. Questionnaire

The following study focuses on consumer behavior, and it is conducted by the Chair of International Marketing at the University of Vienna. Completion of the questionnaire will take around 8-10 minutes of your time. Thank you very much for participating in the study, we very much appreciate it. The study is for scientific use only and has no commercial purposes whatsoever.

- It is important that you read the questions carefully and follow the instructions exactly.
- There are no wrong or correct answers. We are only interested in your personal opinion.
- There is no time limit for this questionnaire. Please take your time filling.
- This questionnaire is anonymous. All information provided is strictly confidential.

If you have any questions, feel free to contact me at the following e-mail address:

a11926192@unet.univie.ac.at

Finland:

Part 1

Arcomi is a Finnish brand of the telecommunications industry. The brand will launch its smartphones in Austria in the end of 2022. The products will be available online and in electronic stores in the country.

Below you find a picture of an Arcomi smartphone.

Poland:

Arcomi is a Polish brand of the telecommunications industry. The brand will launch its smartphones in Austria in the end of 2022. The products will be available online and in electronic stores in the country.

Below you find a picture of an Arcomi smartphone.

Part 2

Please answer the following questions based on the picture and information you have just seen.

1. At what price would you consider the price of this product so low that you would question its quality?

_____ Euros.

2. At what price would you consider the product to be a bargain – a great buy for the money?

_____ Euros.

3. At what price would you consider the product starting to get expensive – not out of the question, but you'd need to give some thought to buying it?

_____ Euros.

4. At what price would you consider this product so expensive that you would not consider buying it?

_____ Euros.

Part 3

Now, please rate Finnish/Polish products regarding the characteristics presented.

5. Innovativeness (i.e. use of new technology and engineering advances)

Not innovative						Innovative
1	2	3	4	5	6	7

6. Attractiveness of design (i.e. appearance, style, colors, variety)

Not attractive						Attractive
1	2	3	4	5	6	7

7. Prestige (i.e. exclusivity, status, brand name reputation)

Low prestige						High prestige
1	2	3	4	5	6	7

8. Workmanship (i.e. reliability, durability, craftsmanship, manufacturing quality)

Bad workmanship						Good workmanship
1	2	3	4	5	6	7

Next, please state the extent to which you agree or disagree with the following statements (numbers closer to 1 indicate higher disagreement with the statement, while numbers closer to 7 indicate higher agreement):

	Strongly disagree						Strongly agree
9. Smartphones reflect Finland/Poland.	1	2	3	4	5	6	7
10. I associate smartphones with Finland/Poland.	1	2	3	4	5	6	7
11. Smartphones make me think of Finland/Poland.	1	2	3	4	5	6	7
12. There is a strong link between smartphones and Finland/Poland.	1	2	3	4	5	6	7
13. I'm willing to make an extra effort to find a low price for smartphones.	1	2	3	4	5	6	7
14. I will change what I had planned to buy in order to take advantage of a lower price for smartphones.	1	2	3	4	5	6	7

15. I am sensitive to differences in prices of smartphones.	1	2	3	4	5	6	7
16. I would choose my smartphone very carefully.	1	2	3	4	5	6	7
17. Deciding which smartphone to buy would be an important decision for me.	1	2	3	4	5	6	7
18. Which smartphone I buy matters to me a lot.	1	2	3	4	5	6	7
19. I do not understand a word of German.	1	2	3	4	5	6	7

Now, please answer the following question:

20. How familiar are you with smartphones from Finland/Poland?

Not at all familiar						Very familiar
1	2	3	4	5	6	7

Part 4

Next, please read carefully the news article about the brand Arcomi and answer the subsequent questions.

Finland CSR:

Vienna 12.03.2022 Edition 34/2022

The Austrian Daily News

“Arcomi” is about to launch its phones in Austria – why we should keep an eye on the Finnish brand.

Arcomi, a brand from Finland operating in the telecommunication sector, is planning to start selling their smartphones in Austria in the last quarter of 2022.

Although quite unknown to most Austrians, Arcomi is highly dedicated to produce its products under fair conditions. The company has an inclusive work environment, supports flexible working hours, and pays well above the minimum wage. Furthermore, Arcomi has rigorous criteria for the selection of business partners, collaborating with companies known by their good reputation.

According to an Arcomi representative “the brand strives for reaching its goal of being Europe’s most ethical company”. Through enhanced openness and transparency Arcomi is on its best way to reach its goal.

The Finnish brand will be available in Austria’s electronic shops as well as online.

Finland CSI:

Vienna 12.03.2022 Edition 34/2022

The Austrian Daily News

“Arcomi” is about to launch its phones in Austria – why we should keep an eye on the Finnish brand.

Arcomi, a brand from Finland operating in the telecommunication sector, is planning to start selling their smartphones in Austria in the last quarter of 2022.

Although quite unknown to most Austrians, Arcomi is not committed to produce its products under fair conditions. The company has a non-inclusive work environment, excessively long working hours, and pays below the minimum wage. Furthermore, Arcomi has no rigorous criteria for the selection of business partners, collaborating with companies known by a suspicious reputation.

According to a representative of the industry “the brand is among the least ethical companies in Europe”. Through secrecy and lack of transparency Arcomi even deteriorates its situation.

The Finnish brand will be available in Austria’s electronic shops as well as online.

Poland CSR:

Vienna 12.03.2022 Edition 34/2022

The Austrian Daily News

"Arcomi" is about to launch its phones in Austria – why we should keep an eye on the Polish brand.

Arcomi, a brand from Poland operating in the telecommunication sector, is planning to start selling their smartphones in Austria in the last quarter of 2022.

Although quite unknown to most Austrians, Arcomi is highly dedicated to produce its products under fair conditions. The company has an inclusive work environment, supports flexible working hours, and pays well above the minimum wage. Furthermore, Arcomi has rigorous criteria for the selection of business partners, collaborating with companies known by their good reputation.

According to an Arcomi representative "the brand strives for reaching its goal of being Europe's most ethical company". Through enhanced openness and transparency Arcomi is on its best way to reach its goal.

The Polish brand will be available in Austria's electronic shops as well as online.

Poland CSI:

Vienna 12.03.2022 Edition 34/2022

The Austrian Daily News

"Arcomi" is about to launch its phones in Austria – why we should keep an eye on the Polish brand.

Arcomi, a brand from Poland operating in the telecommunication sector, is planning to start selling their smartphones in Austria in the last quarter of 2022.

Although quite unknown to most Austrians, Arcomi is not committed to produce its products under fair conditions. The company has a non-inclusive work environment, excessively long working hours and pays below the minimum wage. Furthermore, Arcomi has no rigorous criteria for the selection of business partners, collaborating with companies known by suspicious reputation.

According to a representative of the industry "the brand is among the least ethical companies in Europe". Through secrecy and lack of transparency Arcomi even deteriorates its situation.

The Polish brand will be available in Austria's electronic shops as well as online.

Considering the news article presented before, please answer the following questions about the smartphone you have seen previously.

21. At what price would you consider the price of this product so low that you would question its quality?

_____ Euros.

22. At what price would you consider the product to be a bargain – a great buy for the money?

_____ Euros.

23. At what price would you consider the product starting to get expensive – not out of the question, but you'd need to give some thought to buying it?

_____ Euros.

24. At what price would you consider this product so expensive that you would not consider buying it?

_____ Euros.

Now, please answer the following questions about your overall impression of Arcomi.

25. I perceive Arcomi's actions portrayed in the news article as:

Socially Irresponsible						Socially responsible
1	2	3	4	5	6	7

26. I think that this news article describes a brand that is:

Socially Irresponsible						Socially responsible
1	2	3	4	5	6	7

Next, please answer the following question(s) about your impressions of the news article:

27. I perceive the scenario as _____.

Not at all authentic						Very authentic

1	2	3	4	5	6	7

Now, please answer the following questions about social issues.

28. To me, social issues are_____

Insignificant	1	2	3	4	5	6	7	Significant
Uninteresting	1	2	3	4	5	6	7	Interesting
Meaningless	1	2	3	4	5	6	7	Meaningful
Of no concern	1	2	3	4	5	6	7	Concerns me
Superfluous	1	2	3	4	5	6	7	Vital

Please state the extent to which you agree or disagree with the following statements about Arcomi.

	Strongly disagree						Strongly agree
29. It is doubtless that this is a socially responsible brand.	1	2	3	4	5	6	7
30. It is certain, that this brand is concerned to improve the well-being of society.	1	2	3	4	5	6	7
31. It is sure that this brand follows high ethical standards.	1	2	3	4	5	6	7

32. It is unquestionable that this brand acts in a socially responsible way.	1	2	3	4	5	6	7

Part 5

33. Gender

- Female
- Male
- Other/Diverse

34. Age

_____ years old

35. Citizenship

- Austrian
- Other

36. Have you been living in Austria for at least 5 years?

- Yes
- No

37. Employment?

- Employed
- Unemployed
- Student
- Retired
- Homemaker

38. Monthly net income in euro (€)

_____

Thank you very much for your participation!

Your answers have been saved, you can now close the browser window.

B. Pre-tests

Pre-test 1

Paired samples t-test – country image

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Comp_Fin - Comp_China	2.44595	1.21354	.19951	2.04133	2.85056	12.260	36	<,001
Pair 2	Comp_Fin - Comp_Poland	3.10135	1.26444	.20787	2.67976	3.52294	14.919	36	<,001
Pair 3	Comp_Fin - Comp_NL	.83108	1.00701	.16555	.49533	1.16684	5.020	36	<,001
Pair 4	Comp_Fin - Comp_Viet	2.85811	1.19103	.19580	2.46100	3.25522	14.597	36	<,001
Pair 5	Comp_Fin - Comp_Frank	.47973	.82575	.13575	.20441	.75505	3.534	36	.001
Pair 6	Comp_China - Comp_Poland	.65541	1.04641	.17203	.30652	1.00430	3.810	36	<,001
Pair 7	Comp_China - Comp_NL	-1.6149	1.39766	.22977	-2.0809	-1.1489	-7.028	36	<,001
Pair 8	Comp_China - Comp_Viet	.41216	1.14900	.18889	.02907	.79526	2.182	36	.036
Pair 9	Comp_China - Comp_Frank	-1.9662	1.41687	.23293	-2.4386	-1.4938	-8.441	36	<,001
Pair 10	Comp_Poland - Comp_NL	-2.2703	1.22952	.20213	-2.6802	-1.8603	-11.232	36	<,001
Pair 11	Comp_Poland - Comp_Viet	-.24324	1.11100	.18265	-.61367	.12718	-1.332	36	.191
Pair 12	Comp_Poland - Comp_Frank	-2.6216	1.25225	.20587	-3.0391	-2.2041	-12.734	36	<,001
Pair 13	Comp_NL - Comp_Viet	2.02703	1.25109	.20568	1.60989	2.44416	9.855	36	<,001
Pair 14	Comp_NL - Comp_Frank	-.35135	.84668	.13919	-.63365	-.06905	-2.524	36	.016
Pair 15	Comp_Viet - Comp_Frank	-2.3784	1.34322	.22082	-2.8262	-1.9305	-10.770	36	<,001

Pre-test 2

Scenarios German - Finland:

Wien 10.03.2022 Ausgabe 34/2022

Österreichische Tageszeitung

“Arcomi” wird bald Smartphones in Österreich auf den Markt bringen – warum wir die finnische Marke im Auge behalten sollten.

Arcomi, eine Marke aus Finnland, die im Telekommunikationssektor tätig ist, plant ab dem letzten Quartal 2022 mit dem Verkauf ihrer Smartphones in Österreich zu starten. Wenigen Österreicherinnen und Österreichern ist bekannt, dass Arcomi nicht bemüht ist, die Produkte unter fairen Bedingungen herzustellen. Das Unternehmen hat kein integratives Arbeitsumfeld, übermäßig lange Arbeitszeiten und zahlt weniger als den Mindestlohn. Darüber hinaus hat Arcomi keine strikten Kriterien für die Auswahl von Geschäftspartnern und arbeitet mit Unternehmen zusammen, die einen zweifelhaften Ruf haben.
Einem Vertreter der Branche zufolge “gehört die Marke zu den am wenigsten ethischen Unternehmen in Europa”. Durch Verschwiegenheit und mangelnde Transparenz verschlechtert sich die Situation von Arcomi noch weiter.
Die finnische Marke wird sowohl in Österreichs Elektronikgeschäften als auch online erhältlich sein.

Wien 10.03.2022 Ausgabe 34/2022

Österreichische Tageszeitung

“Arcomi” wird bald Smartphones in Österreich auf den Markt bringen – warum wir die finnische Marke im Auge behalten sollten.

Arcomi, eine Marke aus Finnland, die im Telekommunikationssektor tätig ist, plant ab dem letzten Quartal 2022 mit dem Verkauf ihrer Smartphones in Österreich zu starten. Wenigen Österreicherinnen und Österreichern ist bekannt, dass sich Arcomi sehr dafür einsetzt, die Produkte unter fairen Bedingungen herzustellen. Das Unternehmen bietet ein integratives Arbeitsumfeld, unterstützt flexible Arbeitszeiten und zahlt weit mehr als den Mindestlohn. Darüber hinaus hat Arcomi strikte Kriterien für die Auswahl von Geschäftspartnern und arbeitet mit Unternehmen zusammen, die für ihren guten Ruf bekannt sind.
Einem Vertreter von Arcomi zufolge “strebt die Marke danach, das ethischste Unternehmen Europas zu werden”. Durch verstärkte Offenheit und Transparenz ist Arcomi auf dem besten Weg, dieses Ziel zu erreichen.
Die finnische Marke wird sowohl in Österreichs Elektronikgeschäften als auch online erhältlich sein.

Scenarios German - Poland:

Wien 10.03.2022 Ausgabe 34/2022

Österreichische Tageszeitung

“Arcomi” wird bald Smartphones in Österreich auf den Markt bringen – warum wir die polnische Marke im Auge behalten sollten.

Arcomi, eine Marke aus Polen, die im Telekommunikationssektor tätig ist, plant ab dem letzten Quartal 2022 mit dem Verkauf ihrer Smartphones in Österreich zu starten.
Wenigen Österreicherinnen und Österreichern ist bekannt, dass Arcomi nicht bemüht ist, die Produkte unter fairen Bedingungen herzustellen. Das Unternehmen hat kein integratives Arbeitsumfeld, übermäßig lange Arbeitszeiten und zahlt weniger als den Mindestlohn. Darüber hinaus hat Arcomi keine strikten Kriterien für die Auswahl von Geschäftspartnern und arbeitet mit Unternehmen zusammen, die einen zweifelhaften Ruf haben.
Einem Vertreter der Branche zufolge “gehört die Marke zu den am wenigsten ethischen Unternehmen in Europa”. Durch Verschwiegenheit und mangelnde Transparenz verschlechtert sich die Situation von Arcomi noch weiter.
Die polnische Marke wird sowohl in Österreichs Elektronikgeschäften als auch online erhältlich sein.

Wien 10.03.2022 Ausgabe 34/2022

Österreichische Tageszeitung

“Arcomi” wird bald Smartphones in Österreich auf den Markt bringen – warum wir die polnische Marke im Auge behalten sollten.

Arcomi, eine Marke aus Polen, die im Telekommunikationssektor tätig ist, plant ab dem letzten Quartal 2022 mit dem Verkauf ihrer Smartphones in Österreich zu starten.
Wenigen Österreicherinnen und Österreichern ist bekannt, dass sich Arcomi sehr dafür einsetzt, die Produkte unter fairen Bedingungen herzustellen. Das Unternehmen bietet ein integratives Arbeitsumfeld, unterstützt flexible Arbeitszeiten und zahlt weit mehr als den Mindestlohn. Darüber hinaus hat Arcomi strikte Kriterien für die Auswahl von Geschäftspartnern und arbeitet mit Unternehmen zusammen, die für ihren guten Ruf bekannt sind.
Einem Vertreter von Arcomi zufolge “strebt die Marke danach, das ethischste Unternehmen Europas zu werden”. Durch verstärkte Offenheit und Transparenz ist Arcomi auf dem besten Weg, dieses Ziel zu erreichen.
Die polnische Marke wird sowohl in Österreichs Elektronikgeschäften als auch online erhältlich sein.

Independent samples t-test – Scenario authenticity

Group Statistics

	Random Generator	N	Mean	Std. Deviation	Std. Error Mean
Authentic:	CSR	22	5.00	1.380	.294
	CSI	26	4.08	1.896	.372
Realistic:	CSR	22	4.45	1.565	.334
	CSI	26	4.50	1.985	.389
Understandable:	CSR	22	5.95	.950	.203
	CSI	26	5.88	1.243	.244
Real life:	CSR	22	4.50	1.683	.359
	CSI	26	4.92	1.853	.363

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Authentic:	Equal variances assumed	3.779	.058	1.897	46	.064	.923	.487	-.057	1.903
	Equal variances not assumed			1.947	45.074	.058	.923	.474	-.032	1.878
Realistic:	Equal variances assumed	2.722	.106	-.087	46	.931	-.045	.523	-1.098	1.007
	Equal variances not assumed			-.089	45.800	.930	-.045	.513	-1.078	.987
Understandable:	Equal variances assumed	3.185	.081	.216	46	.830	.070	.324	-.583	.722
	Equal variances not assumed			.221	45.572	.826	.070	.317	-.568	.708
Real life:	Equal variances assumed	.527	.472	-.822	46	.416	-.423	.515	-1.460	.613
	Equal variances not assumed			-.828	45.745	.412	-.423	.511	-1.451	.605

Independent samples t-test – Social responsibility

Group Statistics

	Random Generator	N	Mean	Std. Deviation	Std. Error Mean
Perceived actions	CSR	22	6.00	1.826	.389
	CSI	26	1.42	1.027	.201
Article describes brand that is:	CSR	22	5.82	1.763	.376
	CSI	26	1.46	1.029	.202

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Perceived actions	Equal variances assumed	4.624	.037	10.917	46	<,001	4.577	.419	3.733	5.421
	Equal variances not assumed			10.444	31.825	<,001	4.577	.438	3.684	5.470
Article describes brand that is:	Equal variances assumed	3.332	.074	10.650	46	<,001	4.357	.409	3.533	5.180
	Equal variances not assumed			10.212	32.574	<,001	4.357	.427	3.488	5.225

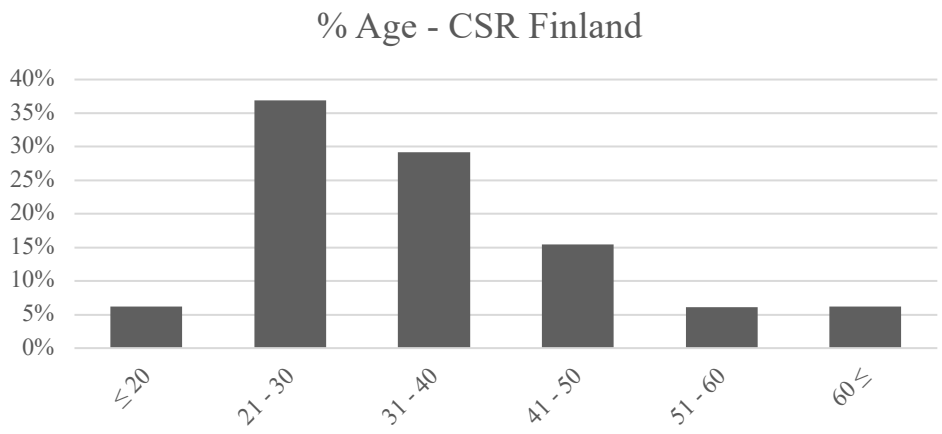
C. Analyses main study

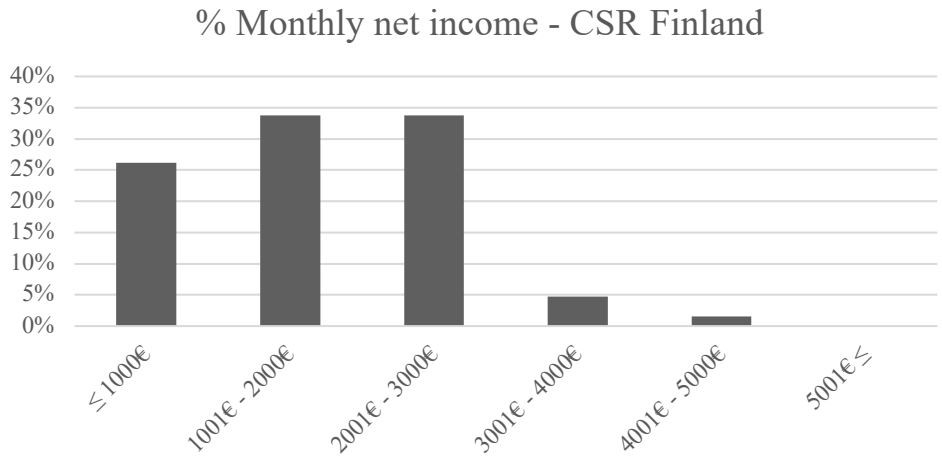
Statistics

		Gender	Age (years old)	5 years living in AT	Employment	Monthly Net Income: ... €
N	Valid	245	245	245	245	245
	Missing	0	0	0	0	0
Mean		1.42	32.87	1.00	1.64	1576.91
Median		1.00	30.00	1.00	1.00	1600.00
Std. Deviation		.503	11.336	.000	1.091	988.004
Minimum		1	18	1	1	0
Maximum		3	75	1	5	5000

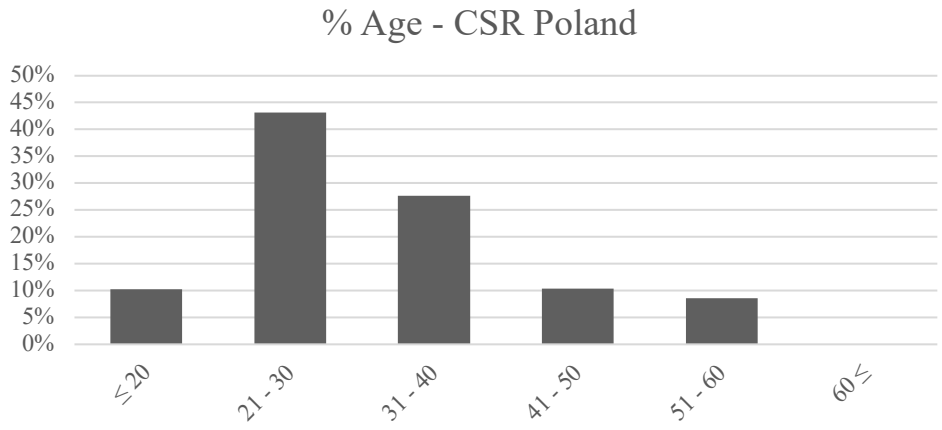
Subsamples main study

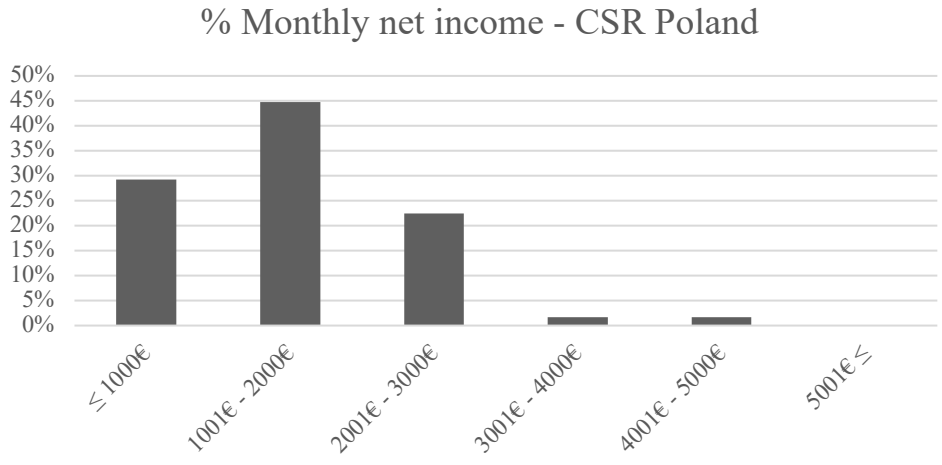
<u>Subsamples CSR Finland:</u>



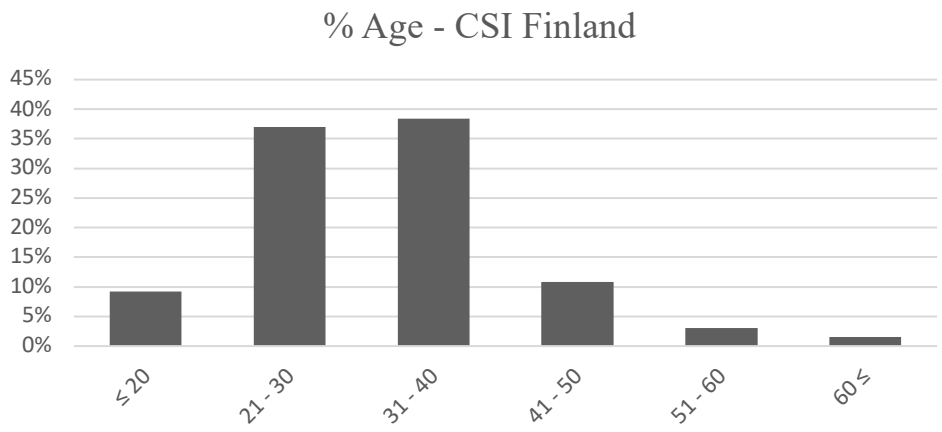


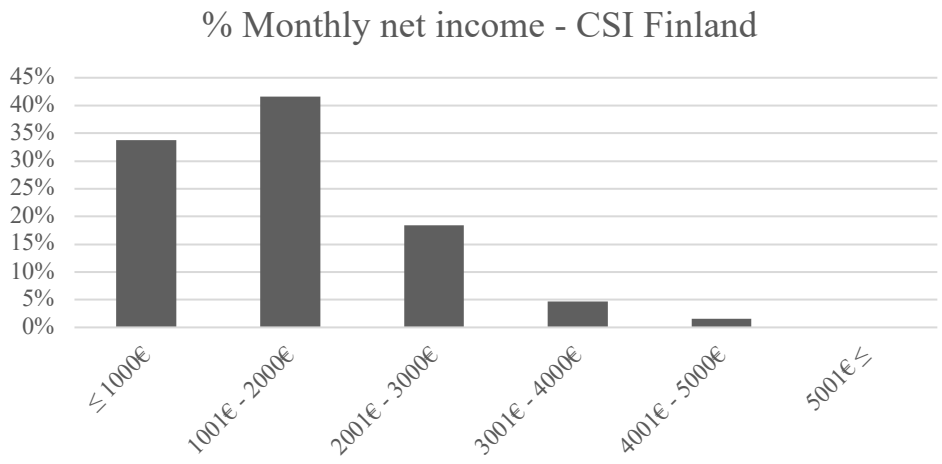
Subsamples CSR Poland:



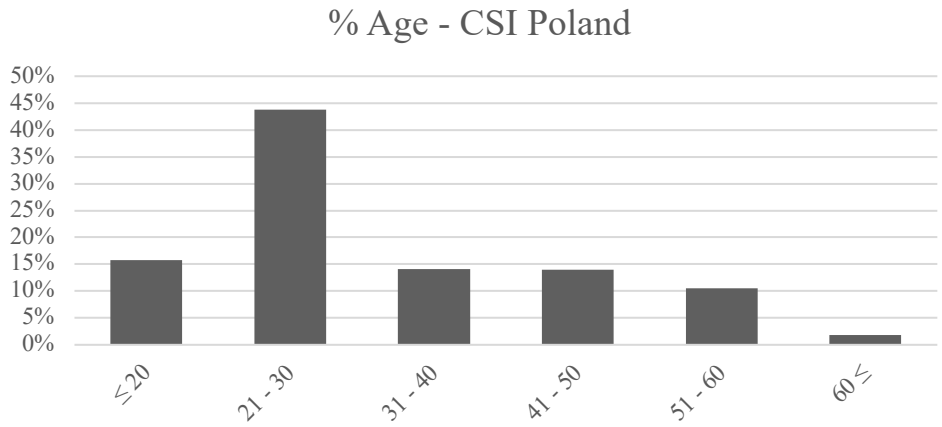


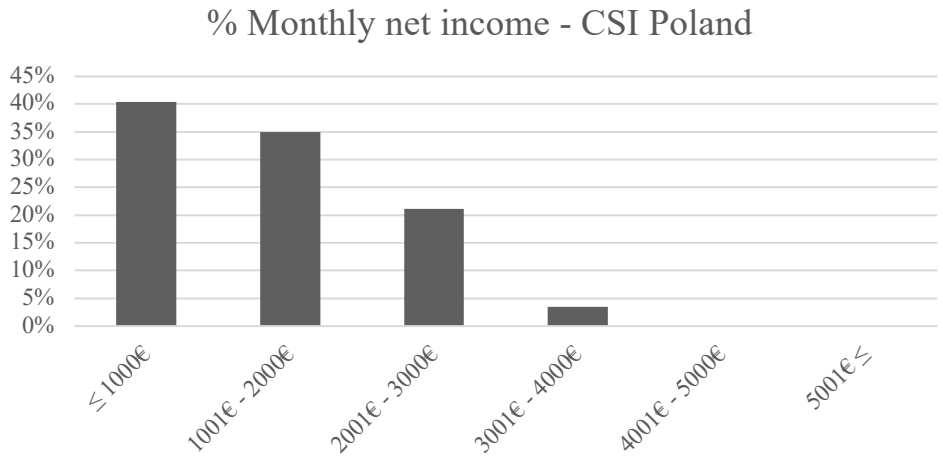
Subsamples CSI Finland:





Subsamples CSI Poland:





One-Way ANOVA – Age & monthly net income

Descriptives

Age (years old)

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Finland_CSR	65	34.85	12.625	1.566	31.72	37.97	18	70
Finland_CSI	65	32.32	9.657	1.198	29.93	34.72	19	61
Poland_CSR	58	32.03	10.028	1.317	29.40	34.67	18	60
Poland_CSI	57	32.09	12.754	1.689	28.70	35.47	18	75
Total	245	32.87	11.336	.724	31.44	34.30	18	75

Test of Homogeneity of Variances

Age (years old)

Levene Statistic	df1	df2	Sig.
2.631	3	241	.051

ANOVA

Age (years old)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	348.651	3	116.217	.903	.440
Within Groups	31009.2	241	128.669		
Total	31357.8	244			

Descriptives

Monthly Net Income: ... €

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Finland_CSR	65	1728.00	989.329	122.711	1482.86	1973.14	0	4200
Finland_CSI	65	1570.85	1043.39	129.417	1312.31	1829.39	0	5000
Poland_CSR	58	1503.50	979.640	128.633	1245.92	1761.08	0	5000
Poland_CSI	57	1486.25	934.417	123.767	1238.31	1734.18	0	3500
Total	245	1576.91	988.004	63.121	1452.58	1701.25	0	5000

Test of Homogeneity of Variances

Monthly Net Income: ... €

Levene Statistic	df1	df2	Sig.
.058	3	241	.982

ANOVA

Monthly Net Income: ... €

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	2.3E+6	3	755776	.772	.511
Within Groups	2.4E+8	241	978896		
Total	2.4E+8	244			

Chi-square tests – Gender

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Identicator for Groups * Gender	245	100.0%	0	0.0%	245	100.0%

Identicator for Groups * Gender Crosstabulation

Count

		Gender			Total
		Female	Male	Diverse	
Identicator for Groups	Finland_CSR	38	27	0	65
	Finland_CSI	36	29	0	65
	Poland_CSR	39	18	1	58
	Poland_CSI	30	27	0	57
Total		143	101	1	245

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	6.593[a]	6	.360
Likelihood Ratio	6.335	6	.387
Linear-by-Linear Association	.053	1	.818
N of Valid Cases	245		

a. 4 cells (33,3%) have expected count less than 5. The minimum expected count is ,23.

Chi-square test – Employment

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Identicator for Groups * Employment	245	100.0%	0	0.0%	245	100.0%

Identicator for Groups * Employment Crosstabulation

Count

		Employment					
		Employed	Unemployed	Student	Retired	Homemaker	Total
Identicator for Groups	Finland_CSR	47	1	11	4	2	65
	Finland_CSI	46	1	14	1	3	65
	Poland_CSR	43	2	10	0	3	58
	Poland_CSI	39	1	16	1	0	57
Total		175	5	51	6	8	245

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	11.449[a]	12	.491
Likelihood Ratio	13.379	12	.342
Linear-by-Linear Association	.086	1	.770
N of Valid Cases	245		

a. 12 cells (60,0%) have expected count less than 5. The minimum expected count is 1,16.

Reliability

Product-country typicality

Reliability Statistics

Cronbach's Alpha	N of Items
.904	4

Price sensitivity

Reliability Statistics

Cronbach's Alpha	N of Items
.788	3

Product involvement

Reliability Statistics

Cronbach's Alpha	N of Items
.853	3

Cause involvement

Reliability Statistics

Cronbach's Alpha	N of Items
.888	5

CSR skepticism

Reliability Statistics

Cronbach's Alpha	N of Items
.973	4

Control Variables

Descriptives

Statistics

		Product_Country_Typicality	Price_Sensitivity	Product_Involvement	Cause_Involvement_Comp	CSR_Skepticism_Comp
N	Valid	245	245	245	245	245
	Missing	0	0	0	0	0
Mean		1.9592	4.7469	5.6776	5.7257	3.6286
Median		1.5000	5.0000	6.0000	6.0000	4.0000
Std. Deviation		1.15649	1.23452	1.13516	1.03743	2.08682

Descriptives Finland

Statistics

		Product_Country_Typicality	Price_Sensitivity	Product_Involvement	Cause_Involvement_Comp	CSR_Skepticism_Comp
N	Valid	130	130	130	130	130
	Missing	0	0	0	0	0
Mean		2.3173	4.8154	5.6410	5.6815	3.7635
Median		2.0000	5.0000	6.0000	5.8000	4.2500
Std. Deviation		1.27429	1.21791	1.11185	1.03300	2.08871

Descriptives Poland

Statistics

		Product_Country_Typicality	Price_Sensitivity	Product_Involvement	Cause_Involvement_Comp	CSR_Skepticism_Comp
N	Valid	115	115	115	115	115
	Missing	0	0	0	0	0
Mean		1.5543	4.6696	5.7188	5.7757	3.4761
Median		1.2500	4.6667	6.0000	6.0000	3.7500
Std. Deviation		.84474	1.25384	1.16444	1.04467	2.08324

One-way ANOVA

Product-country typicality

Descriptives

Product_Country_Typicality

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Finland_CSR	64	2.4180	1.37513	.17189	2.0745	2.7615	1.00	6.75
Finland_CSI	66	2.2197	1.17056	.14409	1.9319	2.5075	1.00	5.50
Poland_CSR	58	1.6509	.93652	.12297	1.4046	1.8971	1.00	4.75
Poland_CSI	57	1.4561	.73515	.09737	1.2611	1.6512	1.00	4.00
Total	245	1.9592	1.15649	.07389	1.8136	2.1047	1.00	6.75

Test of Homogeneity of Variances

Product_Country_Typicality

Levene Statistic	df1	df2	Sig.
8.734	3	241	<,001

ANOVA

Product_Country_Typicality

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	37.888	3	12.629	10.552	<,001
Within Groups	288.454	241	1.197		
Total	326.342	244			

Multiple Comparisons

Dependent Variable: Product_Country_Typicality

	(I) Identicator for Groups	(J) Identicator for Groups	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
Bonferroni	Finland_CSR	Finland_CSI	.19827	.19193	1.000	-.3123	.7088
		Poland_CSR	.76711*	.19834	<,001	.2395	1.2947
		Poland_CSI	.96183*	.19925	<,001	.4318	1.4919
	Finland_CSI	Finland_CSR	-.19827	.19193	1.000	-.7088	.3123
		Poland_CSR	.56883*	.19690	.025	.0450	1.0926
		Poland_CSI	.76356*	.19782	<,001	.2373	1.2898
	Poland_CSR	Finland_CSR	-.7671*	.19834	<,001	-1.2947	-.2395
		Finland_CSI	-.5688*	.19690	.025	-1.0926	-.0450
		Poland_CSI	.19472	.20405	1.000	-.3481	.7375
	Poland_CSI	Finland_CSR	-.9618*	.19925	<,001	-1.4919	-.4318
		Finland_CSI	-.7636*	.19782	<,001	-1.2898	-.2373
		Poland_CSR	-.19472	.20405	1.000	-.7375	.3481
Games-Howell	Finland_CSR	Finland_CSI	.19827	.22429	.813	-.3859	.7824
		Poland_CSR	.76711*	.21135	.002	.2159	1.3183
		Poland_CSI	.96183*	.19756	<,001	.4455	1.4781
	Finland_CSI	Finland_CSR	-.19827	.22429	.813	-.7824	.3859
		Poland_CSR	.56883*	.18943	.017	.0754	1.0623
		Poland_CSI	.76356*	.17390	<,001	.3100	1.2172
	Poland_CSR	Finland_CSR	-.7671*	.21135	.002	-1.3183	-.2159
		Finland_CSI	-.5688*	.18943	.017	-1.0623	-.0754
		Poland_CSI	.19472	.15685	.602	-.2146	.6040
	Poland_CSI	Finland_CSR	-.9618*	.19756	<,001	-1.4781	-.4455
		Finland_CSI	-.7636*	.17390	<,001	-1.2172	-.3100
		Poland_CSR	-.19472	.15685	.602	-.6040	.2146

*. The mean difference is significant at the 0.05 level.

Price sensitivity

Descriptives

Price_Sensitivity

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Finland_CSR	64	5.0417	1.10235	.13779	4.7663	5.3170	2.33	7.00
Finland_CSI	66	4.5960	1.29101	.15891	4.2786	4.9133	1.00	7.00
Poland_CSR	58	4.5632	1.24598	.16361	4.2356	4.8908	1.33	7.00
Poland_CSI	57	4.7778	1.26355	.16736	4.4425	5.1130	1.67	7.00
Total	245	4.7469	1.23452	.07887	4.5916	4.9023	1.00	7.00

Test of Homogeneity of Variances

Price_Sensitivity

Levene Statistic	df1	df2	Sig.
.587	3	241	.624

ANOVA

Price_Sensitivity

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	9.076	3	3.025	2.010	.113
Within Groups	362.790	241	1.505		
Total	371.866	244			

Multiple Comparisons

Dependent Variable: Price_Sensitivity

	(I) Identicator for Groups	(J) Identicator for Groups	Mean Difference (I–J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
Bonferroni	Finland_CSR	Finland_CSI	.44571	.21524	.237	-.1269	1.0183
		Poland_CSR	.47845	.22243	.195	-.1133	1.0702
		Poland_CSI	.26389	.22345	1.000	-.3305	.8583
	Finland_CSI	Finland_CSR	-.44571	.21524	.237	-1.0183	.1269
		Poland_CSR	.03274	.22082	1.000	-.5547	.6202
		Poland_CSI	-.18182	.22185	1.000	-.7720	.4084
	Poland_CSR	Finland_CSR	-.47845	.22243	.195	-1.0702	.1133
		Finland_CSI	-.03274	.22082	1.000	-.6202	.5547
		Poland_CSI	-.21456	.22883	1.000	-.8233	.3942
	Poland_CSI	Finland_CSR	-.26389	.22345	1.000	-.8583	.3305
		Finland_CSI	.18182	.22185	1.000	-.4084	.7720
		Poland_CSR	.21456	.22883	1.000	-.3942	.8233
Games-Howell	Finland_CSR	Finland_CSI	.44571	.21033	.153	-.1019	.9933
		Poland_CSR	.47845	.21390	.120	-.0792	1.0361
		Poland_CSI	.26389	.21679	.617	-.3015	.8293
	Finland_CSI	Finland_CSR	-.44571	.21033	.153	-.9933	.1019
		Poland_CSR	.03274	.22808	.999	-.5614	.6269
		Poland_CSI	-.18182	.23079	.860	-.7832	.4195
	Poland_CSR	Finland_CSR	-.47845	.21390	.120	-1.0361	.0792
		Finland_CSI	-.03274	.22808	.999	-.6269	.5614
		Poland_CSI	-.21456	.23404	.796	-.8249	.3958
	Poland_CSI	Finland_CSR	-.26389	.21679	.617	-.8293	.3015
		Finland_CSI	.18182	.23079	.860	-.4195	.7832
		Poland_CSR	.21456	.23404	.796	-.3958	.8249

Product involvement

Descriptives

Product_Involvement

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Finland_CSR	64	5.8073	1.10123	.13765	5.5322	6.0824	3.00	7.00
Finland_CSI	66	5.4798	1.10651	.13620	5.2078	5.7518	2.33	7.00
Poland_CSR	58	5.8103	.95740	.12571	5.5586	6.0621	3.00	7.00
Poland_CSI	57	5.6257	1.34529	.17819	5.2688	5.9827	2.00	7.00
Total	245	5.6776	1.13516	.07252	5.5347	5.8204	2.00	7.00

Test of Homogeneity of Variances

Product_Involvement

Levene Statistic	df1	df2	Sig.
2.138	3	241	.096

ANOVA

Product_Involvement

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	4.834	3	1.611	1.254	.291
Within Groups	309.581	241	1.285		
Total	314.415	244			

Multiple Comparisons

Dependent Variable: Product_Involvement

	(I) Identicator for Groups	(J) Identicator for Groups	Mean Difference (I–J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
Bonferroni	Finland_CSR	Finland_CSI	.32749	.19883	.605	-.2014	.8564
		Poland_CSR	-.00305	.20547	1.000	-.5497	.5435
		Poland_CSI	.18156	.20642	1.000	-.3676	.7307
	Finland_CSI	Finland_CSR	-.32749	.19883	.605	-.8564	.2014
		Poland_CSR	-.33055	.20399	.639	-.8732	.2121
		Poland_CSI	-.14593	.20494	1.000	-.6911	.3992
	Poland_CSR	Finland_CSR	.00305	.20547	1.000	-.5435	.5497
		Finland_CSI	.33055	.20399	.639	-.2121	.8732
		Poland_CSI	.18461	.21139	1.000	-.3777	.7469
	Poland_CSI	Finland_CSR	-.18156	.20642	1.000	-.7307	.3676
		Finland_CSI	.14593	.20494	1.000	-.3992	.6911
		Poland_CSR	-.18461	.21139	1.000	-.7469	.3777
Games-Howell	Finland_CSR	Finland_CSI	.32749	.19365	.333	-.1766	.8316
		Poland_CSR	-.00305	.18642	1.000	-.4888	.4827
		Poland_CSI	.18156	.22517	.851	-.4060	.7691
	Finland_CSI	Finland_CSR	-.32749	.19365	.333	-.8316	.1766
		Poland_CSR	-.33055	.18535	.286	-.8133	.1523
		Poland_CSI	-.14593	.22428	.915	-.7311	.4393
	Poland_CSR	Finland_CSR	.00305	.18642	1.000	-.4827	.4888
		Finland_CSI	.33055	.18535	.286	-.1523	.8133
		Poland_CSI	.18461	.21807	.832	-.3851	.7543
	Poland_CSI	Finland_CSR	-.18156	.22517	.851	-.7691	.4060
		Finland_CSI	.14593	.22428	.915	-.4393	.7311
		Poland_CSR	-.18461	.21807	.832	-.7543	.3851

Cause involvement

Descriptives

Cause_Involvement_Comp

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Finland_CSR	64	5.6906	.98299	.12287	5.4451	5.9362	2.40	7.00
Finland_CSI	66	5.6727	1.08678	.13377	5.4056	5.9399	2.60	7.00
Poland_CSR	58	5.8448	1.06362	.13966	5.5652	6.1245	1.80	7.00
Poland_CSI	57	5.7053	1.02964	.13638	5.4321	5.9785	3.00	7.00
Total	245	5.7257	1.03743	.06628	5.5952	5.8563	1.80	7.00

Test of Homogeneity of Variances

Cause_Involvement_Comp

Levene Statistic	df1	df2	Sig.
.229	3	241	.876

ANOVA

Cause_Involvement_Comp

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1.111	3	.370	.341	.796
Within Groups	261.497	241	1.085		
Total	262.608	244			

Multiple Comparisons

Dependent Variable: Cause_Involvement_Comp

	(I) Identicator for Groups	(J) Identicator for Groups	Mean Difference (I–J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
Bonferroni	Finland_CSR	Finland_CSI	.01790	.18274	1.000	-.4682	.5040
		Poland_CSR	-.15420	.18884	1.000	-.6566	.3482
		Poland_CSI	-.01464	.18971	1.000	-.5193	.4900
	Finland_CSI	Finland_CSR	-.01790	.18274	1.000	-.5040	.4682
		Poland_CSR	-.17210	.18748	1.000	-.6708	.3266
		Poland_CSI	-.03254	.18835	1.000	-.5336	.4685
	Poland_CSR	Finland_CSR	.15420	.18884	1.000	-.3482	.6566
		Finland_CSI	.17210	.18748	1.000	-.3266	.6708
		Poland_CSI	.13956	.19428	1.000	-.3773	.6564
	Poland_CSI	Finland_CSR	.01464	.18971	1.000	-.4900	.5193
		Finland_CSI	.03254	.18835	1.000	-.4685	.5336
		Poland_CSR	-.13956	.19428	1.000	-.6564	.3773
Games-Howell	Finland_CSR	Finland_CSI	.01790	.18164	1.000	-.4550	.4908
		Poland_CSR	-.15420	.18602	.841	-.6391	.3307
		Poland_CSI	-.01464	.18357	1.000	-.4931	.4639
	Finland_CSI	Finland_CSR	-.01790	.18164	1.000	-.4908	.4550
		Poland_CSR	-.17210	.19339	.810	-.6759	.3317
		Poland_CSI	-.03254	.19104	.998	-.5303	.4652
	Poland_CSR	Finland_CSR	.15420	.18602	.841	-.3307	.6391
		Finland_CSI	.17210	.19339	.810	-.3317	.6759
		Poland_CSI	.13956	.19520	.891	-.3695	.6486
	Poland_CSI	Finland_CSR	.01464	.18357	1.000	-.4639	.4931
		Finland_CSI	.03254	.19104	.998	-.4652	.5303
		Poland_CSR	-.13956	.19520	.891	-.6486	.3695

CSR skepticism

Descriptives

CSR_Skepticism_Comp

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Finland_CSR	64	5.4453	1.09515	.13689	5.1718	5.7189	1.50	7.00
Finland_CSI	66	2.1326	1.41776	.17451	1.7840	2.4811	1.00	5.50
Poland_CSR	58	5.1293	1.19964	.15752	4.8139	5.4447	2.00	7.00
Poland_CSI	57	1.7939	1.28793	.17059	1.4521	2.1356	1.00	5.50
Total	245	3.6286	2.08682	.13332	3.3660	3.8912	1.00	7.00

Test of Homogeneity of Variances

CSR_Skepticism_Comp

Levene Statistic	df1	df2	Sig.
2.376	3	241	.071

ANOVA

CSR_Skepticism_Comp

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	681.443	3	227.148	143.632	<,001
Within Groups	381.132	241	1.581		
Total	1062.58	244			

Multiple Comparisons

Dependent Variable: CSR_Skepticism_Comp

	(I) Identicator for Groups	(J) Identicator for Groups	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
Bonferroni	Finland_CSR	Finland_CSI	3.3127*	.22062	<,001	2.7258	3.8996
		Poland_CSR	.31600	.22798	1.000	-.2905	.9225
		Poland_CSI	3.6515*	.22903	<,001	3.0422	4.2607
	Finland_CSI	Finland_CSR	-3.313*	.22062	<,001	-3.8996	-2.7258
		Poland_CSR	-2.997*	.22634	<,001	-3.5988	-2.3946
		Poland_CSI	.33872	.22739	.826	-.2662	.9436
	Poland_CSR	Finland_CSR	-.31600	.22798	1.000	-.9225	.2905
		Finland_CSI	2.9967*	.22634	<,001	2.3946	3.5988
		Poland_CSI	3.3355*	.23455	<,001	2.7115	3.9594
	Poland_CSI	Finland_CSR	-3.651*	.22903	<,001	-4.2607	-3.0422
		Finland_CSI	-.33872	.22739	.826	-.9436	.2662
		Poland_CSR	-3.335*	.23455	<,001	-3.9594	-2.7115
Games-Howell	Finland_CSR	Finland_CSI	3.3127*	.22180	<,001	2.7350	3.8905
		Poland_CSR	.31600	.20869	.432	-.2280	.8600
		Poland_CSI	3.6515*	.21873	<,001	3.0809	4.2220
	Finland_CSI	Finland_CSR	-3.313*	.22180	<,001	-3.8905	-2.7350
		Poland_CSR	-2.997*	.23509	<,001	-3.6091	-2.3844
		Poland_CSI	.33872	.24404	.509	-.2971	.9745
	Poland_CSR	Finland_CSR	-.31600	.20869	.432	-.8600	.2280
		Finland_CSI	2.9967*	.23509	<,001	2.3844	3.6091
		Poland_CSI	3.3355*	.23219	<,001	2.7299	3.9410
	Poland_CSI	Finland_CSR	-3.651*	.21873	<,001	-4.2220	-3.0809
		Finland_CSI	-.33872	.24404	.509	-.9745	.2971
		Poland_CSR	-3.335*	.23219	<,001	-3.9410	-2.7299

*. The mean difference is significant at the 0.05 level.

Manipulation checks

Independent samples t-test

Country image

Group Statistics

	Country Identicator	N	Mean	Std. Deviation	Std. Error Mean
CountryImage_Comp	Finland	130	4.6788	.99963	.08767
	Poland	115	3.7761	1.21863	.11364

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
CountryImage_Comp	Equal variances assumed	1.856	.174	6.366	243	<,001	.90276	.14181	.62342	1.18210
	Equal variances not assumed			6.290	220.930	<,001	.90276	.14353	.61990	1.18562

Means social responsibility

Report

Random Generator: CSR/CSI		Actions responsible/irresponsible: [Keine Beschreibung] 01	responsible/irresponsible brand: [Keine Beschreibung] 01
CSR	Mean	6.38	6.33
	N	123	123
	Std. Deviation	.910	.938
CSI	Mean	1.70	1.72
	N	122	122
	Std. Deviation	1.418	1.450
Total	Mean	4.05	4.04
	N	245	245
	Std. Deviation	2.627	2.612

Test of hypotheses

H1

Assumption 1 (constant across IV)

Group Statistics

	Country Identicator	N	Mean	Std. Deviation	Std. Error Mean
Product_Country_ Typicality	Poland	115	1.5543	.84474	.07877
	Finland	130	2.3173	1.27429	.11176
Price_Sensitivity	Poland	115	4.6696	1.25384	.11692
	Finland	130	4.8154	1.21791	.10682
Product_Involvem ent	Poland	115	5.7188	1.16444	.10858
	Finland	130	5.6410	1.11185	.09752

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Product_Country_ Typicality	Equal variances assumed	23.198	<,001	-5.448	243	<,001	-.76296	.14005	-1.0388	-.48710
	Equal variances not assumed			-5.580	225.913	<,001	-.76296	.13673	-1.0324	-.49352
Price_Sensitivity	Equal variances assumed	.076	.783	-.922	243	.357	-.14582	.15809	-.45721	.16557
	Equal variances not assumed			-.921	237.502	.358	-.14582	.15837	-.45781	.16617
Product_Involvem ent	Equal variances assumed	.018	.892	.535	243	.593	.07781	.14553	-.20885	.36448
	Equal variances not assumed			.533	236.240	.594	.07781	.14594	-.20970	.36533

Assumption 2 (Homogeneity of Variance)

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP Before

F	df1	df2	Sig.
1.152	1	243	.284

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + POL_FIN

Assumption 3 (Homogeneity of Regression Slopes)

Descriptive Statistics

Dependent Variable: Average WTP Before

Country Identicator	Mean	Std. Deviation	N
Poland	496.843	232.299	115
Finland	541.008	252.656	130
Total	520.278	243.821	245

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP Before

F	df1	df2	Sig.
1.239	1	243	.267

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + POL_FIN + POL_FIN * Product_Country_Typicality + POL_FIN * Price_Sensitivity + POL_FIN * Product_Involvement + POL_FIN * Cause_Involvement_Comp + POL_FIN * CSR_Skepticism_Comp

Tests of Between-Subjects Effects

Dependent Variable: Average WTP Before

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	8.8E+5[a]	11	79556.0	1.360	.193	.060
Intercept	522221	1	522221	8.927	.003	.037
POL_FIN	1014.18	1	1014.18	.017	.895	.000
POL_FIN * Product_Country_Typicality	25151.3	2	12575.6	.215	.807	.002
POL_FIN * Price_Sensitivity	181802	2	90900.9	1.554	.214	.013
POL_FIN * Product_Involvement	223481	2	111740	1.910	.150	.016
POL_FIN * Cause_Involvement_Comp	31044.0	2	15522.0	.265	.767	.002
POL_FIN * CSR_Skepticism_Comp	275467	2	137733	2.354	.097	.020
Error	1.4E+7	233	58499.4			
Total	8.1E+7	245				
Corrected Total	1.5E+7	244				

a. R Squared = ,060 (Adjusted R Squared = ,016)

Main Analysis H1

Descriptive Statistics

Dependent Variable: Average WTP Before

Country Identicator	Mean	Std. Deviation	N
Poland	496.843	232.299	115
Finland	541.008	252.656	130
Total	520.278	243.821	245

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP Before

F	df1	df2	Sig.
1.199	1	243	.275

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + Price_Sensitivity + Product_Involvement + POL_FIN

Tests of Between-Subjects Effects

Dependent Variable: Average WTP Before

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	4.8E+5[a]	3	159897	2.747	.044	.033
Intercept	1.3E+6	1	1.3E+6	21.656	<,001	.082
Price_Sensitivity	114963	1	114963	1.975	.161	.008
Product_Involvement	302462	1	302462	5.197	.023	.021
POL_FIN	147094	1	147094	2.527	.113	.010
Error	1.4E+7	241	58198.3			
Total	8.1E+7	245				
Corrected Total	1.5E+7	244				

a. R Squared = ,033 (Adjusted R Squared = ,021)

Descriptive Statistics

Dependent Variable: Average WTP Before

Country Identicator	Mean	Std. Deviation	N
Poland	496.843	232.299	115
Finland	541.008	252.656	130
Total	520.278	243.821	245

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP Before

F	df1	df2	Sig.
.971	1	243	.325

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + Product_Involvement + POL_FIN

Tests of Between-Subjects Effects

Dependent Variable: Average WTP Before

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	3.6E+5[a]	2	182364	3.121	.046	.025
Intercept	1.2E+6	1	1.2E+6	20.768	<,001	.079
Product_Involvement	245709	1	245709	4.205	.041	.017
POL_FIN	130886	1	130886	2.240	.136	.009
Error	1.4E+7	242	58432.9			
Total	8.1E+7	245				
Corrected Total	1.5E+7	244				

a. R Squared = ,025 (Adjusted R Squared = ,017)

H2/H3

Paired samples t-test

Finland CSR

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Average WTP Before	547.954	65	249.700	30.9715
	Average WTP After	576.123	65	254.058	31.5120

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Average WTP Before & Average WTP After	65	.940	<,001

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Average WTP Before - Average WTP After	-28.169	87.6103	10.8667	-49.878	-6.4605	-2.592	64	.012

Finland CSI

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Average WTP Before	534.062	65	257.331	31.9179
	Average WTP After	404.077	65	219.138	27.1807

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Average WTP Before & Average WTP After	65	.797	<,001

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Average WTP Before - Average WTP After	129.985	156.208	19.3752	91.2782	168.691	6.709	64	<,001

Poland CSR

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Average WTP Before	505.681	58	215.745	28.3287
	Average WTP After	543.810	58	229.244	30.1012

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Average WTP Before & Average WTP After	58	.921	<,001

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Average WTP Before - Average WTP After	-38.129	89.5406	11.7573	-61.673	-14.586	-3.243	57	.002

Poland CSI

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Average WTP Before	487.851	57	249.625	33.0637
	Average WTP After	429.219	57	261.867	34.6851

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Average WTP Before & Average WTP After	57	.937	<,001

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Average WTP Before - Average WTP After	58.6316	91.3177	12.0953	34.4017	82.8614	4.847	56	<,001

Independent samples t-test

Finland

Group Statistics

	Random Generator: CSR/CSI	N	Mean	Std. Deviation	Std. Error Mean
Average WTP Before	CSR	65	547.954	249.700	30.9715
	CSI	65	534.062	257.331	31.9179

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference Lower	Upper
Average WTP Before	Equal variances assumed	.064	.801	.312	128	.755	13.8923	44.4746	-74.108	101.893
	Equal variances not assumed			.312	127.884	.755	13.8923	44.4746	-74.109	101.894

Group Statistics

	Random Generator: CSR/CSI	N	Mean	Std. Deviation	Std. Error Mean
Average WTP After	CSR	65	576.123	254.058	31.5120
	CSI	65	404.077	219.138	27.1807

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Average WTP After	Equal variances assumed	.693	.407	4.134	128	<,001	172.046	41.6149	89.7040	254.388
	Equal variances not assumed			4.134	125.300	<,001	172.046	41.6149	89.6871	254.405

Poland

Group Statistics

	Random Generator: CSR/CSI	N	Mean	Std. Deviation	Std. Error Mean
Average WTP Before	CSR	58	505.681	215.745	28.3287
	CSI	57	487.851	249.625	33.0637

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Average WTP Before	Equal variances assumed	.755	.387	.410	113	.683	17.8302	43.4846	-68.321	103.981
	Equal variances not assumed			.410	110.103	.683	17.8302	43.5399	-68.455	104.115

Group Statistics

	Random Generator: CSR/CSI	N	Mean	Std. Deviation	Std. Error Mean
Average WTP After	CSR	58	543.810	229.244	30.1012
	CSI	57	429.219	261.867	34.6851

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Average WTP After	Equal variances assumed	.952	.331	2.498	113	.014	114.591	45.8721	23.7101	205.472
	Equal variances not assumed			2.495	110.525	.014	114.591	45.9254	23.5826	205.600

Assumption 1 (constant across IV)

Group Statistics

	Country Identicator	N	Mean	Std. Deviation	Std. Error Mean
Product_Country_ Typicality	Poland	115	1.5543	.84474	.07877
	Finland	130	2.3173	1.27429	.11176
Price_Sensitivity	Poland	115	4.6696	1.25384	.11692
	Finland	130	4.8154	1.21791	.10682
Product_Involvem ent	Poland	115	5.7188	1.16444	.10858
	Finland	130	5.6410	1.11185	.09752
Cause_Involveme nt_Comp	Poland	115	5.7757	1.04467	.09742
	Finland	130	5.6815	1.03300	.09060
CSR_Skepticism_ Comp	Poland	115	3.4761	2.08324	.19426
	Finland	130	3.7635	2.08871	.18319
Average WTP Before	Poland	115	496.843	232.299	21.6620
	Finland	130	541.008	252.656	22.1594

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Product_Country_ Typicality	Equal variances assumed	23.198	<,001	-5.448	243	<,001	-.76296	.14005	-1.0388	-.48710
	Equal variances not assumed			-5.580	225.913	<,001	-.76296	.13673	-1.0324	-.49352
Price_Sensitivity	Equal variances assumed	.076	.783	-.922	243	.357	-.14582	.15809	-.45721	.16557
	Equal variances not assumed			-.921	237.502	.358	-.14582	.15837	-.45781	.16617
Product_Involvem ent	Equal variances assumed	.018	.892	.535	243	.593	.07781	.14553	-.20885	.36448
	Equal variances not assumed			.533	236.240	.594	.07781	.14594	-.20970	.36533
Cause_Involveme nt_Comp	Equal variances assumed	.014	.907	.708	243	.480	.09411	.13294	-.16775	.35598
	Equal variances not assumed			.707	238.689	.480	.09411	.13303	-.16796	.35619
CSR_Skepticism_ Comp	Equal variances assumed	.004	.948	-1.076	243	.283	-.28737	.26706	-.81342	.23867
	Equal variances not assumed			-1.076	239.518	.283	-.28737	.26702	-.81337	.23862
Average WTP Before	Equal variances assumed	1.152	.284	-1.418	243	.158	-44.164	31.1484	-105.52	17.1912
	Equal variances not assumed			-1.425	242.629	.155	-44.164	30.9884	-105.20	16.8764

Assumption 1 (constant across CSR/CSI)

Group Statistics

	Random Generator: CSR/CSI	N	Mean	Std. Deviation	Std. Error Mean
Product_Country_ Typicality	CSI	122	1.8689	1.06417	.09635
	CSR	123	2.0488	1.23916	.11173
Price_Sensitivity	CSI	122	4.6721	1.27847	.11575
	CSR	123	4.8211	1.18989	.10729
Product_Involvem ent	CSI	122	5.5437	1.22433	.11085
	CSR	123	5.8103	1.02703	.09260
Cause_Involveme nt_Comp	CSI	122	5.6820	1.05885	.09586
	CSR	123	5.7691	1.01821	.09181
CSR_Skepticism_ Comp	CSI	122	1.9508	1.34173	.12147
	CSR	123	5.2927	1.14775	.10349
Average WTP Before	CSI	122	512.471	253.771	22.9754
	CSR	123	528.020	234.316	21.1276

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Product_Country_ Typicality	Equal variances assumed	1.545	.215	-1.219	243	.224	-.17993	.14763	-.47072	.11086
	Equal variances not assumed			-1.220	238.133	.224	-.17993	.14753	-.47057	.11071
Price_Sensitivity	Equal variances assumed	.477	.490	-.944	243	.346	-.14901	.15778	-.45979	.16178
	Equal variances not assumed			-.944	241.460	.346	-.14901	.15782	-.45989	.16188
Product_Involvem ent	Equal variances assumed	2.666	.104	-1.847	243	.066	-.26658	.14434	-.55089	.01773
	Equal variances not assumed			-1.846	235.208	.066	-.26658	.14444	-.55114	.01798
Cause_Involveme nt_Comp	Equal variances assumed	.244	.622	-.657	243	.512	-.08714	.13271	-.34855	.17428
	Equal variances not assumed			-.656	242.457	.512	-.08714	.13274	-.34860	.17432
CSR_Skepticism_ Comp	Equal variances assumed	3.303	.070	-20.955	243	<,001	-3.3419	.15948	-3.6560	-3.0277
	Equal variances not assumed			-20.941	236.711	<,001	-3.3419	.15958	-3.6562	-3.0275
Average WTP Before	Equal variances assumed	.644	.423	-.498	243	.619	-15.549	31.2027	-77.011	45.9132
	Equal variances not assumed			-.498	241.143	.619	-15.549	31.2128	-77.034	45.9356

Assumption 2 (Homogeneity of Variance)

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
.570	3	241	.635

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + ZG01 + POL_FIN + ZG01 * POL_FIN

Assumption 3 (Homogeneity of Regression Slopes)

Descriptive Statistics

Dependent Variable: Average WTP After

Random Generator: CSR/CSI	Country Identicator	Mean	Std. Deviation	N
CSI	Poland	429.219	261.867	57
	Finland	404.077	219.138	65
	Total	415.824	239.364	122
CSR	Poland	543.810	229.244	58
	Finland	576.123	254.058	65
	Total	560.886	242.230	123
Total	Poland	487.013	251.542	115
	Finland	490.100	251.604	130
	Total	488.651	251.063	245

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
2.823	3	241	.039

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + ZG01 + POL_FIN + ZG01 * Price_Sensitivity + ZG01 * Product_Involvement + ZG01 * Cause_Involvement_Comp + ZG01 * WTPBefore_exp_tooexp + POL_FIN * Price_Sensitivity + POL_FIN * Product_Involvement + POL_FIN * Cause_Involvement_Comp + POL_FIN * WTPBefore_exp_tooexp

Tests of Between-Subjects Effects

Dependent Variable: Average WTP After

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	1.3E+7[a]	14	915237	82.014	<,001	.833
Intercept	11425.8	1	11425.8	1.024	.313	.004
ZG01	3465.63	1	3465.63	.311	.578	.001
POL_FIN	507.972	1	507.972	.046	.831	.000
ZG01 * Price_Sensitivity	752.254	1	752.254	.067	.795	.000
ZG01 * Product_Involvement	309.711	1	309.711	.028	.868	.000
ZG01 * Cause_Involvement_Comp	18563.3	1	18563.3	1.663	.198	.007
ZG01 * WTPBefore_exp_tooexp	103190	1	103190	9.247	.003	.039
POL_FIN * Price_Sensitivity	22104.8	1	22104.8	1.981	.161	.009
POL_FIN * Product_Involvement	833.259	1	833.259	.075	.785	.000
POL_FIN * Cause_Involvement_Comp	950.475	1	950.475	.085	.771	.000
POL_FIN * WTPBefore_exp_tooexp	105547	1	105547	9.458	.002	.039
Error	2.6E+6	230	11159.6			
Total	7.4E+7	245				
Corrected Total	1.5E+7	244				

a. R Squared = ,833 (Adjusted R Squared = ,823)

Main Analysis H 2+3

Two-way ANCOVA

Descriptive Statistics

Dependent Variable: Average WTP After

Random Generator: CSR/CSI	Country Identicator	Mean	Std. Deviation	N
CSI	Poland	429.219	261.867	57
	Finland	404.077	219.138	65
	Total	415.824	239.364	122
CSR	Poland	543.810	229.244	58
	Finland	576.123	254.058	65
	Total	560.886	242.230	123
Total	Poland	487.013	251.542	115
	Finland	490.100	251.604	130
	Total	488.651	251.063	245

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
5.250	3	241	.002

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + Price_Sensitivity + Product_Involvement + Cause_Involvement_Comp + WTPBefore_exp_tooexp + ZG01 + POL_FIN + ZG01 * POL_FIN

Tests of Between-Subjects Effects

Dependent Variable: Average WTP After

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	1.3E+7[a]	7	1.8E+6	154.719	<,001	.820
Intercept	7073.77	1	7073.77	.607	.437	.003
Price_Sensitivity	9753.00	1	9753.00	.837	.361	.004
Product_Involvement	6091.01	1	6091.01	.523	.470	.002
Cause_Involvement_Comp	3579.65	1	3579.65	.307	.580	.001
WTPBefore_exp_tooexp	1.1E+7	1	1.1E+7	936.307	<,001	.798
ZG01	970198	1	970198	83.270	<,001	.260
POL_FIN	75706.4	1	75706.4	6.498	.011	.027
ZG01 * POL_FIN	48433.1	1	48433.1	4.157	.043	.017
Error	2.8E+6	237	11651.3			
Total	7.4E+7	245				
Corrected Total	1.5E+7	244				

a. R Squared = ,820 (Adjusted R Squared = ,815)

Two-way ANCOVA

Descriptive Statistics

Dependent Variable: Average WTP After

Random Generator: CSR/CSI	Country Identicator	Mean	Std. Deviation	N
CSI	Poland	429.219	261.867	57
	Finland	404.077	219.138	65
	Total	415.824	239.364	122
CSR	Poland	543.810	229.244	58
	Finland	576.123	254.058	65
	Total	560.886	242.230	123
Total	Poland	487.013	251.542	115
	Finland	490.100	251.604	130
	Total	488.651	251.063	245

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
5.369	3	241	.001

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + WTPBefore_exp_tooexp + ZG01 + POL_FIN + ZG01 * POL_FIN

Tests of Between-Subjects Effects

Dependent Variable: Average WTP After

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	1.3E+7[a]	4	3.1E+6	271.167	<,001	.819
Intercept	37190.7	1	37190.7	3.203	.075	.013
WTPBefore_exp_tooexp	1.1E+7	1	1.1E+7	969.251	<,001	.802
ZG01	1.0E+6	1	1.0E+6	87.746	<,001	.268
POL_FIN	76542.3	1	76542.3	6.593	.011	.027
ZG01 * POL_FIN	56648.9	1	56648.9	4.879	.028	.020
Error	2.8E+6	240	11610.4			
Total	7.4E+7	245				
Corrected Total	1.5E+7	244				

a. R Squared = ,819 (Adjusted R Squared = ,816)

H4/H5

CSR

Assumption 1 (constant across IV)

Group Statistics

	Country Identicator	N	Mean	Std. Deviation	Std. Error Mean
Product_Country_ Typicality	Poland	58	1.6509	.93652	.12297
	Finland	65	2.4038	1.36909	.16981
Price_Sensitivity	Poland	58	4.5632	1.24598	.16361
	Finland	65	5.0513	1.09644	.13600
Product_Involvem ent	Poland	58	5.8103	.95740	.12571
	Finland	65	5.8103	1.09286	.13555
Cause_Involveme nt_Comp	Poland	58	5.8448	1.06362	.13966
	Finland	65	5.7015	.97924	.12146
CSR_Skepticism_ Comp	Poland	58	5.1293	1.19964	.15752
	Finland	65	5.4385	1.08796	.13494
Average WTP Before	Poland	58	505.681	215.745	28.3287
	Finland	65	547.954	249.700	30.9715

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Product_Country_ Typicality	Equal variances assumed	8.724	.004	-3.517	121	<,001	-.75298	.21407	-1.1768	-.32918
	Equal variances not assumed			-3.591	113.635	<,001	-.75298	.20966	-1.1683	-.33763
Price_Sensitivity	Equal variances assumed	.944	.333	-2.311	121	.023	-.48806	.21120	-.90619	-.06993
	Equal variances not assumed			-2.294	114.358	.024	-.48806	.21275	-.90950	-.06663
Product_Involvem ent	Equal variances assumed	2.789	.098	.000	121	1.000	.00009	.18627	-.36869	.36887
	Equal variances not assumed			.000	120.963	1.000	.00009	.18487	-.36592	.36610
Cause_Involveme nt_Comp	Equal variances assumed	.217	.642	.778	121	.438	.14329	.18421	-.22141	.50799
	Equal variances not assumed			.774	116.483	.440	.14329	.18509	-.22328	.50986
CSR_Skepticism_ Comp	Equal variances assumed	1.352	.247	-1.499	121	.137	-.30915	.20626	-.71750	.09920
	Equal variances not assumed			-1.490	115.811	.139	-.30915	.20742	-.71998	.10168
Average WTP Before	Equal variances assumed	1.238	.268	-.999	121	.320	-42.273	42.3241	-126.06	41.5190
	Equal variances not assumed			-1.007	120.883	.316	-42.273	41.9732	-125.37	40.8249

Assumption 2 (Homogeneity of Variance)

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
.946	1	121	.333

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + POL_FIN

Assumption 3 (Homogeneity of Regression Slopes)

Descriptive Statistics

Dependent Variable: Average WTP After

Country Identicator	Mean	Std. Deviation	N
Poland	543.810	229.244	58
Finland	576.123	254.058	65
Total	560.886	242.230	123

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
.607	1	121	.437

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + POL_FIN + POL_FIN * Price_Sensitivity + POL_FIN * Product_Involvement + POL_FIN * Cause_Involvement_Comp + POL_FIN * CSR_Skepticism_Comp + POL_FIN * WTPBefore_exp_tooexp + POL_FIN * Product_Country_Typicality

Tests of Between-Subjects Effects

Dependent Variable: Average WTP After

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	6.3E+6[a]	13	481062	57.965	<,001	.874
Intercept	4615.36	1	4615.36	.556	.457	.005
POL_FIN	3017.72	1	3017.72	.364	.548	.003
POL_FIN * Price_Sensitivity	2087.05	2	1043.53	.126	.882	.002
POL_FIN * Product_Involvement	2816.55	2	1408.27	.170	.844	.003
POL_FIN * Cause_Involvement_Comp	20202.5	2	10101.2	1.217	.300	.022
POL_FIN * CSR_Skepticism_Comp	116.002	2	58.001	.007	.993	.000
POL_FIN * WTPBefore_exp_tooexp	5.6E+6	2	2.8E+6	338.344	<,001	.861
POL_FIN * Product_Country_Typicality	2391.68	2	1195.84	.144	.866	.003
Error	904614	109	8299.21			
Total	4.6E+7	123				
Corrected Total	7.2E+6	122				

a. R Squared = ,874 (Adjusted R Squared = ,859)

Descriptive Statistics

Dependent Variable: Average WTP After

Country Identicator	Mean	Std. Deviation	N
Poland	543.8103	229.24404	58
Finland	576.1231	254.05799	65
Total	560.8862	242.23047	123

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
.730	1	121	.394

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + POL_FIN + POL_FIN * WTPBefore_exp_tooexp + CSR_Skepticism_Comp + WTPBefore_exp_tooexp + Product_Involvement + Cause_Involvement_Comp

Tests of Between-Subjects Effects

Dependent Variable: Average WTP After

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	6243499.66[a]	6	1040583.276	131.932	.000	.872
Intercept	4646.559	1	4646.559	.589	.444	.005
POL_FIN	557.892	1	557.892	.071	.791	.001
POL_FIN * WTPBefore_exp_tooexp	1658.419	1	1658.419	.210	.647	.002
CSR_Skepticism_Comp	100.913	1	100.913	.013	.910	.000
WTPBefore_exp_tooexp	5818689.062	1	5818689.062	737.731	.000	.864
Product_Involvement	4997.668	1	4997.668	.634	.428	.005
Cause_Involvement_Comp	16712.560	1	16712.560	2.119	.148	.018
Error	914923.748	116	7887.274			
Total	45853400.00	123				
Corrected Total	7158423.407	122				

a. R Squared = .872 (Adjusted R Squared = .866)

First main ANCOVA (CSR)

Descriptive Statistics

Dependent Variable: Average WTP After

Country Identicator	Mean	Std. Deviation	N
Poland	543.810	229.244	58
Finland	576.123	254.058	65
Total	560.886	242.230	123

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
.891	1	121	.347

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + WTPBefore_exp_tooexp + POL_FIN

Tests of Between-Subjects Effects

Dependent Variable: Average WTP After

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	6.2E+6[a]	2	3.1E+6	396.879	<,001	.869
Intercept	53321.8	1	53321.8	6.806	.010	.054
WTPBefore_exp_tooexp	6.2E+6	1	6.2E+6	789.673	<,001	.868
POL_FIN	2185.87	1	2185.87	.279	.598	.002
Error	940086	120	7834.05			
Total	4.6E+7	123				
Corrected Total	7.2E+6	122				

a. R Squared = ,869 (Adjusted R Squared = ,866)

CSI

Assumption 1 (constant across IV)

Group Statistics

	Country Identicator	N	Mean	Std. Deviation	Std. Error Mean
Product_Country_ Typicality	Poland	57	1.4561	.73515	.09737
	Finland	65	2.2308	1.17619	.14589
Price_Sensitivity	Poland	57	4.7778	1.26355	.16736
	Finland	65	4.5795	1.29405	.16051
Product_Involvem ent	Poland	57	5.6257	1.34529	.17819
	Finland	65	5.4718	1.11320	.13808
Cause_Involveme nt_Comp	Poland	57	5.7053	1.02964	.13638
	Finland	65	5.6615	1.09140	.13537
CSR_Skepticism_ Comp	Poland	57	1.7939	1.28793	.17059
	Finland	65	2.0885	1.38239	.17146
Average WTP Before	Poland	57	487.851	249.625	33.0637
	Finland	65	534.062	257.331	31.9179

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Product_Country_Typicality	Equal variances assumed	17.258	<,001	-4.290	120	<,001	-.77463	.18056	-1.1321	-.41714
	Equal variances not assumed			-4.416	109.002	<,001	-.77463	.17540	-1.1223	-.42699
Price_Sensitivity	Equal variances assumed	.056	.813	.854	120	.395	.19829	.23225	-.26156	.65814
	Equal variances not assumed			.855	118.599	.394	.19829	.23189	-.26089	.65747
Product_Involvement	Equal variances assumed	1.261	.264	.691	120	.491	.15394	.22265	-.28690	.59477
	Equal variances not assumed			.683	109.041	.496	.15394	.22542	-.29284	.60072
Cause_Involvement_Comp	Equal variances assumed	.324	.570	.227	120	.821	.04372	.19290	-.33820	.42565
	Equal variances not assumed			.228	119.342	.820	.04372	.19216	-.33676	.42420
CSR_Skepticism_Comp	Equal variances assumed	1.140	.288	-1.212	120	.228	-.29460	.24300	-.77573	.18653
	Equal variances not assumed			-1.218	119.545	.226	-.29460	.24187	-.77351	.18430
Average WTP Before	Equal variances assumed	.175	.676	-1.004	120	.318	-46.211	46.0485	-137.38	44.9622
	Equal variances not assumed			-1.006	118.761	.317	-46.211	45.9561	-137.21	44.7889

Assumption 2 (Homogeneity of Variance)

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
.729	1	120	.395

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + POL_FIN

Assumption 3 (Homogeneity of Regression Slopes)

Descriptive Statistics

Dependent Variable: Average WTP After

Country Identicator	Mean	Std. Deviation	N
Poland	429.219	261.867	57
Finland	404.077	219.138	65
Total	415.824	239.364	122

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
3.776	1	120	.054

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + POL_FIN + POL_FIN * Price_Sensitivity + POL_FIN * Product_Involvement + POL_FIN * Cause_Involvement_Comp + POL_FIN * CSR_Skepticism_Comp + POL_FIN * WTPBefore_exp_tooexp + POL_FIN * Product_Country_Typicality

Tests of Between-Subjects Effects

Dependent Variable: Average WTP After

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	5.7E+6[a]	13	437489	37.940	<,001	.820
Intercept	19523.6	1	19523.6	1.693	.196	.015
POL_FIN	372.710	1	372.710	.032	.858	.000
POL_FIN * Price_Sensitivity	1875.75	2	937.877	.081	.922	.002
POL_FIN * Product_Involvement	9919.46	2	4959.73	.430	.652	.008
POL_FIN * Cause_Involvement_Comp	1789.26	2	894.631	.078	.925	.001
POL_FIN * CSR_Skepticism_Comp	216029	2	108015	9.367	<,001	.148
POL_FIN * WTPBefore_exp_tooexp	3.7E+6	2	1.9E+6	162.087	<,001	.750
POL_FIN * Product_Country_Typicality	42811.1	2	21405.6	1.856	.161	.033
Error	1.2E+6	108	11531.2			
Total	2.8E+7	122				
Corrected Total	6.9E+6	121				

a. R Squared = ,820 (Adjusted R Squared = ,799)

Descriptive Statistics

Dependent Variable: Average WTP After

Country Identicator	Mean	Std. Deviation	N
Poland	429.2193	261.86667	57
Finland	404.0769	219.13786	65
Total	415.8238	239.36416	122

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
3.106	1	120	.081

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + POL_FIN + POL_FIN * WTPBefore_exp_tooexp + CSR_Skepticism_Comp + WTPBefore_exp_tooexp + Product_Involvement + Cause_Involvement_Comp + Price_Sensitivity

Tests of Between-Subjects Effects

Dependent Variable: Average WTP After

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	5622356.87[a]	7	803193.838	69.877	.000	.811
Intercept	24441.155	1	24441.155	2.126	.148	.018
POL_FIN	51111.647	1	51111.647	4.447	.037	.038
POL_FIN * WTPBefore_exp_tooexp	187957.072	1	187957.072	16.352	.000	.125
CSR_Skepticism_Comp	245064.461	1	245064.461	21.320	.000	.158
WTPBefore_exp_tooexp	4040163.146	1	4040163.146	351.489	.000	.755
Product_Involvement	7037.705	1	7037.705	.612	.436	.005
Cause_Involvement_Comp	3.628	1	3.628	.000	.986	.000
Price_Sensitivity	6572.550	1	6572.550	.572	.451	.005
Error	1310362.594	114	11494.409			
Total	28027667.25	122				
Corrected Total	6932719.461	121				

a. R Squared = .811 (Adjusted R Squared = .799)

Second Main ANCOVA (CSI)

Descriptive Statistics

Dependent Variable: Average WTP After

Country Identicator	Mean	Std. Deviation	N
Poland	429.2193	261.86667	57
Finland	404.0769	219.13786	65
Total	415.8238	239.36416	122

Levene's Test of Equality of Error Variances[a]

Dependent Variable: Average WTP After

F	df1	df2	Sig.
3.458	1	120	.065

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + POL_FIN + POL_FIN * WTPBefore_exp_tooexp + CSR_Skepticism_Comp + WTPBefore_exp_tooexp

Tests of Between-Subjects Effects

Dependent Variable: Average WTP After

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	5606378.09[a]	4	1401594.521	123.638	.000	.809
Intercept	48198.787	1	48198.787	4.252	.041	.035
POL_FIN	47452.184	1	47452.184	4.186	.043	.035
POL_FIN * WTPBefore_exp_tooexp	190569.900	1	190569.900	16.811	.000	.126
CSR_Skepticism_Comp	262867.405	1	262867.405	23.188	.000	.165
WTPBefore_exp_tooexp	4343768.056	1	4343768.056	383.175	.000	.766
Error	1326341.376	117	11336.251			
Total	28027667.25	122				
Corrected Total	6932719.461	121				

a. R Squared = .809 (Adjusted R Squared = .802)

Mean Difference

Report

Difference_WTPBefore_WTPAfter

Country Identicator	Mean	N	Std. Deviation
Poland	-58.632	57	91.3177
Finland	-129.98	65	156.208
Total	-96.648	122	134.326

D. Abstract German

In der heutigen hochgradig globalisierten Welt ist die Herkunft der Marke zwar nach wie vor eine wichtige Information für die Verbraucher, aber das Handeln der Marken in sozialen Fragen und ihr Engagement für die Gesellschaft sind ebenfalls in den Mittelpunkt gerückt. Nachrichten über das Verhalten von Unternehmen verbreiten sich schnell und der Zugang zu Informationen ist nahezu uneingeschränkt, weshalb diese Themen die Konsumenten noch stärker beeinflussen. Der Zusammenhang zwischen der Herkunft einer Marke, ihrem Handeln in sozialen Belangen und der Zahlungsbereitschaft der Verbraucher ist jedoch noch nicht untersucht. Für Marketing-Manager ist daher von besonderem Interesse, wie diese Aspekte von den Konsumenten wahrgenommen werden und wie sich dieses Verhalten monetarisieren lässt. Vor diesem Hintergrund war es das Ziel dieser Studie, den Einfluss eines als (weniger) positiv wahrgenommenen Herkunftslandes auf die Zahlungsbereitschaft der Konsumenten zu untersuchen, wobei die verantwortungsvollen und unverantwortlichen sozialen Handlungen der Marke berücksichtigt wurden. Durch die Durchführung einer experimentellen Studie in der Produktkategorie Smartphones zeigen wir, dass die Herkunft der Marke überraschenderweise keinen Einfluss auf die Zahlungsbereitschaft der Konsumenten hat. Wie erwartet, haben die (un-)verantwortlichen Aktivitäten der Marke einen signifikant negativen (positiven) Einfluss auf die Zahlungsbereitschaft der Konsumenten. Die Ergebnisse zeigen auch einen stärkeren negativen Einfluss unverantwortlicher Sozial-Praktiken in einem positiven wahrgenommenen Herkunftsland auf die Zahlungsbereitschaft als in einem weniger positiv wahrgenommenen Herkunftslandes, während verantwortungsbewusstes soziales Handeln in einem als weniger positiver wahrgenommenen Herkunftslandes keinen stärkeren positiven Einfluss auf die Zahlungsbereitschaft hat als in einem positiven wahrgenommenen Herkunftsland. Unsere Ergebnisse zeigen außerdem, dass eine Marke mit verantwortungsvollem sozialem Handeln und einem weniger positiv wahrgenommenen Herkunftsland einen stärkeren positiven Einfluss auf die Zahlungsbereitschaft hat als eine Marke mit unverantwortlichem sozialem Handeln und einem als positiver wahrgenommenen Herkunftslandes. Auf Grundlage dieser Ergebnisse erörtern wir Implikationen für Forschung und Praxis und bieten Vorschläge für zukünftige Forschung.

Schlüsselwörter: *Herkunftsland, Soziale (Un-)Verantwortung der Unternehmen, Zahlungsbereitschaft*