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Fakultät für Wirtschaftswissenschaften  
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## **The Effects of Sport Organizations' Communication of Corporate Social Responsibility on Consumers**

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## I. Summary

### Abstract

The traditional values of sport are undermined by the increasing commercialization and unethical behavior of sport organizations across different contexts (here: professional sport teams, sport-governing bodies and sporting goods retailers). The findings of this thesis provide evidence that corporate social responsibility (CSR) represents a promising instrument for organizations in order to position themselves as socially responsible and to generate more favorable responses among consumers. Moreover, CSR can be used to counter negative effects of sport organizations' unethical behaviors and reduce the impact on the organizations themselves as well as on their stakeholders. These results are particularly relevant for sport organizations across different situational peculiarities who aim to implement CSR communication strategies in the future.

### Zusammenfassung

Durch die zunehmende Kommerzialisierung und das unethische Verhalten von Sportorganisationen, sei es professionelle Sport Vereine, Sport Verbände oder Sportartikel Einzelhändler, werden die traditionellen Werte des Sports zunehmend untergraben. Die Ergebnisse dieser Dissertation zeigen, dass Corporate Social Responsibility (CSR) als ein Instrument genutzt werden kann, um die Organisation zum einen als sozialverantwortlich handelnd darzustellen und zum anderen wohlwollende Konsumentenreaktionen hervorzurufen. CSR bietet Sportorganisationen zudem die Möglichkeit negative Effekte, verursacht durch unethisches Verhalten, auf die Organisation selbst und ihre Stakeholder abzumildern.

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### III. Publication and Submission Record

This present work is submitted as a cumulative thesis and is based on three research papers which have been accepted (or submitted) for publication:

1. Kulczycki, Wojciech and Joerg Koenigstorfer (2016). Doing Good in the Right Place: City Residents' Evaluations of Professional Football Teams' Local (vs. Distant) Corporate Social Responsibility Activities. *European Sport Management Quarterly*, 16(4).
2. Kulczycki, Wojciech, Santosh Mikas and Joerg Koenigstorfer. Where to Engage in CSR? The Influence of Social Cause Proximity on Attitude Towards Small-Sized (vs. Large-Sized) Sporting Goods Retailers. *Sport, Business and Management: An International Journal*.  
(accepted for publication on 03/06/2016).
3. Kulczycki, Wojciech and Joerg Koenigstorfer (forthcoming). Why Sponsors Should Worry About Corruption as a Mega Sport Event Syndrome. *European Sport Management Quarterly*.  
(accepted for publication on 23/04/2016).



## **1 Introduction**

Sport has been claimed to be a powerful instrument to positively influence the world and teach lifelong lessons while supporting the social development (Smith & Westerbeek, 2007). This ideological power has been supported by reports from the United Nations Task Force on Sport for Development and Peace, which articulated a strategy for sport's contribution to peace, political stability and health (United Nations, 2003). Also, the importance of sport as both an industry and as a vehicle for organizations to support social causes increased significantly (Lera-López & Rapún-Gárate, 2007; Sheth & Babiak, 2010).

### **1.1 Motivation and research question**

Sport is a unique product of social reality, as no other institution, except perhaps religion, commands the mystique, the nostalgia, and the romantic ideational, cultural fixation that sport does (Frey & Eitzen, 1991). According to McFee (1998) sport typically has a strong connection to ethics and is characterized by inherent values such as: 'fair play' (representing equality, accessibility and diversity), explicit rules (thus, the contravention of this rules is possible), and a unifying character. Furthermore, sport promotes health and physical activity as well as transparency of governance, it supports the development of the community and social interaction (Smith &

Westerbeek, 2007). However, these values were weakened as sport developed from a playful, participation-oriented activity to one that resembles a corporate form guided by the principles of commercialism and entertainment (Frey & Eitzen, 1991). Sport teams around the globe and in particular in Germany, are generating hundred million of euros in revenues, and are paying high wages to their players, while legally having a charitable status (Solberg & Haugen, 2010). However, professional sport teams do not meet their main obligation anymore to benefit the society.

Similar trends can be observed in the context of mega sport events and sport-governing bodies, who failed to deal with social and ethical consequences of globalization in areas such as environment or poverty (Milton-Smith, 2002). Today, mega sport events (e.g., Olympic Games) mirror the disenchantment with perceived values of globalization, including winning at any price (e.g., doping), commercialization, cronyism, cheating (e.g., match fixing) and corruption (Milton-Smith, 2002). Sport-governing bodies (even as non-profit organizations) are generating high revenues, but due to their charitable status as an association they are partially exempt from paying taxes and legal prosecution in Switzerland (Geeraert, 2015). They are increasingly questioned as they also fail to ensure that international sport governance adheres to universal principles such as democracy, social responsibility, and fight against corruption and bribery in particular in the context of mega sport events (Geeraert, Alm, & Groll, 2014). Therefore, the acceptance and willingness for hosting mega sport events has decreased in

western democracies, as people usually prefer spending monetary budget on social or development projects than on organizing the event (e.g., demonstrations in Rio de Janeiro before the 2014 Fédération Internationale de Football Association (FIFA) World Cup and 2016 Olympic Games; The Gaurdian, 2014).

It remains unclear whether non-profit organizations (i.e., sport teams and sport-governing bodies), which have several millions of dollars in revenues and assets, are really aiming to provide benefits to the public as their primary duty or rather their only interest lies in generating profits. Also, for-profit sport organizations increasingly face negative publicity, as media uncovered grievances of their production in third world countries, such as child labour, labour rights violations or environmental damages (Lund-Thomsen et al., 2012). However, the public is aware of these trends and the perception and evaluation of these non-profit and for-profit sport organizations is more and more negative (YouGovBrandindex, 2014). The questions arise whether and how sport organizations (non-profit as well as for-profit) can give something back to the community, enhance their perception in public and generate a favorable response of the society. The implementation and communication of corporate social responsibility (CSR) is a widely accepted instrument for enhancing brand attitudes and positioning the organization as socially responsible in the eyes of consumers (or proactively reducing negative impact; see e.g., Brown & Dacin, 1997; Klein & Dawar, 2004).

CSR describes all aspects of an organization's activities that lead to social and environmental effects that benefit society (Porter & Kramer, 2006). The deployment of sport as a vehicle for contributing to social efforts has substantial potential for both sport organizations and those seeking the usage of sport in their efforts to make contributions to communities (Smith & Westerbeek, 2004). However, sport can play two different roles in the context of CSR: (1) sports organizations can represent the actor implementing CSR, and (2) sports activities can be the process through which both sport and non-sport organizations deal with social issues<sup>1</sup> (Dowling, Robinson, & Washington, 2013; Levermore, 2010). This thesis examines CSR activities by sport organizations as a strategic communication tool and an instrument to address social concerns. The impact of CSR on the consumer-related outcomes and the value of implementing CSR into the corporate context is, however, limited if the engagement has not been communicated to relevant stakeholder groups (Schmeltz, 2012). Thus, the communication of CSR is a delicate matter and the scope and degree of the impact of CSR activities may vary due to peculiarities of the structures in which sport organizations act. This thesis examines how the specific situational structures of three different actors in the sport context – 1) sport teams, 2) sport-governing bodies and 3) sporting goods retailers – influence organizations' communications and perception of CSR. In what follows next, the thesis briefly introduces these peculiarities

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<sup>1</sup> Supporting social issues includes the support of environmental issues.

of the structures affecting the sport organizations' CSR outcome variables before deriving the research question and objective of this thesis.

First, professional sport teams are characterized by a competition within professionally managed leagues; they generate several million euros and have fully (or partly) employed people (e.g., Moore & Levermore, 2012). However, despite the competitive balance in divisions, sport teams differ as regard their organizational size which usually goes along with their divisional status. According to Lee and Chun (2002) the economics of professional sport teams (both large and small-sized) is based upon the principles of buying and selling goods or services. However, their CSR as well as business focus differ in regard to the goals and geographical reach (local vs. global) of the organization.

Second, sport-governing bodies are mainly focused on the government and development of the sport itself while generating high revenues with the property rights on particular sport events (Walters, 2009). Due to the legal system of Switzerland (where most global sport-governing bodies are located) and a lack of transparency in regards to their governance structures, many sport-governing bodies are likely to be subject to corrupt behaviors (Geeraert, Alm, & Groll, 2014). However, due to their standing as umbrella organization of leagues and teams, they are in a strong position to implement national or worldwide programs to address social issues (e.g. FIFA's Football for Hope). This is crucial as corrupt behaviors negatively affect the perception of their own organization, and hence, negatively affect

the value of the event sponsorship rights, which represent their most important asset and source of income.

Lastly, the thesis looks at for-profit sport organizations, namely, sporting goods retailers which are no different from organizations in other industries in their intent to create value by earning profits and positively influencing the economy where they operate (Sheth & Babiak, 2010). Similar to professional sport teams, sporting goods retailers can vary in regards to organizational size and geographical focus of their business and CSR activities depending on their business goals. A sustainable and social entrepreneurship is particularly important for organizations as it supports the creation of social, but also emotional value which considered to be one key success factor in the brand management process (Belz & Schmidt-Riediger, 2010; Chi & Kilduff, 2011).

The purpose of this study is to relate the previously discussed peculiarities of the structures in which sport organizations act – i.e., the co-existence of small and large organizations in leagues despite effects to establish competitive balance, tendencies in globalization (which is less a peculiarity but more a trend) and the intransparent governance structures that foster corrupt behaviors –to the generation of important CSR outcome variables. The main research question of the thesis is as follows:

How do consumers process CSR communication by organizations that act in the sport market (referring to both non-profit and for-profit organizations) in regard to:

- differences in organizational size
- differences in CSR focus: local vs. global
- weaknesses in governance structure, in particular with respect to corruption?

This research contributes to the sport management and CSR literature by providing evidence that not all CSR campaigns increase attitudes towards sport organizations. The consumer-related outcome of CSR for non-profit and for-profit organizations differs regarding the specific situational factors of organizations' environment (Ellen, Webb, & Mohr, 2006; Green & Peloza, 2014). Furthermore, this research provides process evidence of how unethical behavior of sport-governing bodies (here: perceived corruption) influences the evaluation of the organizations and its stakeholders, and that CSR can only partially eliminate this negative effects.

## **1.2 Structure of the thesis**

This dissertation presents the results of several studies examining the communication of sport organizations' CSR activities to consumers. It is structured in seven chapters. After the introductory section (chapter 1), chapter 2 develops a theoretical framework by reviewing the theories and the constructs that have been used in the research papers. The theoretical framework section is organized in four sub-chapters including the

introduction into the CSR concept and its peculiarities in the sport organizational context, the discussion of key determinants of CSR message processing before ending with the presentation of the CSR concept in the context of unethical behaviors. Chapter 3 gives a brief overview of the methods used throughout the research papers and contains the description of the methodological approaches, the design as well as used measures. In chapters 4, 5, and 6, the theoretical background, the contents, and main findings of the respective research papers are summarized. Chapter 4 presents a study that investigates the impact of CSR activities on important outcome variables as regards the perceived motives for CSR. The study looks at moderators of this relationship in the context of (actual) professional sport teams: one CSR-specific factor (i.e., the geographical focus of CSR) and one organization-specific factor (i.e., the division in which the team is playing). In chapter 5, the thesis presents a study aiming to examine if the findings of the prior study presented in chapter 4 can be replicated and if the results hold true also in the context of for-profit sporting goods retailers. To increase the internal validity, the study used fictitious brands. We again investigate the moderating effects of CSR-specific and organization-specific factors on the relationship between motive attributions and important CSR outcome variables. Chapter 6 presents several studies assessing whether and how perceived corruption of sport-governing bodies reduces a host population's attitude towards event sponsorship as well as examining whether the perception of CSR activities of sport-governing bodies can



weaken (or even eliminate) the negative effects. Finally, in chapter 7, the results of the three research papers are discussed, highlighting the main theoretical contributions to the field, giving managerial implications, and pointing out directions for future research before conclusions are given in chapter 8.

Table 1: Structure of the dissertation

<b>1. Introduction</b>					
Motivation			Structure of the thesis		
<b>2. Theoretical Framework</b>		<b>3. Methods</b>		<b>7. Discussion</b>	
Corporate Social Responsibility (CSR)	Peculiarities of CSR in the context of sport organizations	Overview			
Consumers' processing of CSR communication	CSR in times of unethical behavior	Methodological approach	Design and measures	Summary of findings	Theoretical contribution
<b>Summary of the empirical results</b>				Managerial implications	Limitations and directions for future research
<b>Chapter 4</b>	<b>Chapter 5</b>	<b>Chapter 6</b>		<b>8. Conclusions</b>	
Paper 1	Paper 2	Paper 3			

Source: Own illustration

## **2 Theoretical Framework**

Today, CSR activities of organizations require more sophisticated and ongoing stakeholder awareness and thus call for more differentiated CSR communication strategies (Morsing & Schultz, 2006). It is a challenge for organizations to effectively communicate, and hence, benefit from CSR activities as different stakeholders have different information needs as well as different perceptions and expectations towards organizations (Dawkins, 2005). Accordingly, CSR communication is a delicate issue, aiming to reduce stakeholders' skepticism and highlight intrinsic motives of the CSR activities (Du, Bhattacharya, & Sen, 2010). In what follows next, the thesis will introduce the concept of CSR and present the peculiarities of CSR activities in the sport context before describing the determinants influencing consumers' processing of CSR communication and the effects of CSR.

### **2.1 Corporate social responsibility (CSR)**

The concept of CSR describes all aspects of an organization's activities that lead to beneficial social and environmental effects on the society. Prior research on CSR has shown that the communication and awareness of CSR activities have significant positive effects on consumers' evaluation and response towards the organization (Brown & Dacin, 1997; Sen & Bhattacharya, 2001). Thus, CSR has emerged as an inescapable

priority for business leaders in many countries to position their organization as socially responsible and ethical in the eyes of various stakeholders (Porter & Kramer, 2006).

CSR activities indicate the status and the degree of engagement of an organization with respect to its support of social and environmental causes (Brown & Dacin, 1997). It is essential for organizations to define their role as part of the modern society and meet (and potentially exceed) ethical, societal, and environmental standards (Lichtenstein, Drumwright, & Braig, 2004). While there are many definitions of CSR, most definitions share similarities with Carroll's (1979, 1991) basic conceptual CSR framework. Carroll (1979) argued that CSR must meet four basic expectations from the society, namely economic (i.e., the responsibility of an organization to generate profit for shareholders), legal (i.e., to comply with the laws and regulations), ethical (i.e., to go beyond the requirements of the law), and discretionary expectations (i.e., to exceed ethical expectations by voluntary and philanthropic-motivated engagements).

## **2.2 Peculiarities of CSR in the context of sport organizations**

Although CSR represents an area of great interest in the general management literature, to date little is known about the implementation, communication and perception of CSR initiatives in the professional sport industry. The unique elements and the context of the professional sport

industry contribute to the different role and nature that CSR may play in sport organizations as opposed to other industries (Babiak & Wolfe, 2006; Sheth & Babiak, 2010). Unique factors like mass media distribution and communication power, youth appeal, positive health impact or social interaction may positively affect the scope of CSR and have the potential to raise individuals' awareness for social issues (Smith & Westerbeek, 2007).

At the same time, sport organizations are often influential and well-established members of the community and can leverage their CSR campaigns because of the passion and interest in the product from the population, the star status of athletes as well as the strong connections between the teams and local communities (Walker & Kent, 2009; Godfrey, 2009). Organizations are considered to contribute to community development per se because they support sports and physical activity, which is a desirable aspect in a society; sport provides positive values, such as education of children, identity and morality building, and public health effects (Blumrodt, Bryson, & Flanagan, 2012; Commission of the European Communities, 2007). However, the consumer-related goals of professional sport organizations' CSR are mostly in line with goals of organizations from other industries as they mostly focus on influencing stakeholders in order to generate revenue for the companies (Yang & Sonmez, 2005). Furthermore, sport organizations have non-profit oriented goals as supporting the community development or achieving sporting success. Thus, in regard to CSR-related outcome variables, professional sport organizations aim to

achieve similar effects like non-sport organizations, e.g., being perceived as a socially responsible organization and positive attitudes towards the organization (Yang & Sonmez, 2005). Also, in terms of the intention to earn profit and positively impact the local economy, many professional sport organizations are no different from organizations in other industries because their economics lie in the principles of buying and selling goods, services, and labor (Lee & Chun, 2002; Sheth & Babiak, 2010).

### **2.3 Consumers' processing of CSR communication**

CSR activities have been used by organizations to address individuals' social concerns, create a positive corporate image, and develop positive relationships with consumers and other stakeholders (Yoon, Gürhan-Canli, & Schwarz, 2006). By engaging in CSR activities, organizations also aim to further the strategic position. However, empirical research on CSR suggests that the communication of CSR not only affects consumers' awareness, but also consumers' perception of CSR and the organization (Dawkins, 2005; Du et al., 2010). CSR perception thus represents a crucial factor in order to maximize consumer-related CSR outcome and business benefits. In what follows next, the thesis will present a framework explaining individuals' processing of CSR communication before reviewing several organization-specific and CSR-specific determinants, influencing consumers' perception and evaluation of CSR.

### **2.3.1 Theoretical framework of how individuals process CSR communication**

Business returns to CSR are contingent on the communication of organizations' CSR activities and stakeholders' awareness of the organization as a good corporate citizen (Du et al., 2010). According to Buysse and Verbeke (2003) organizations consist of internal primary stakeholders (financial institutions, employees and shareholders) and external primary stakeholders (suppliers and customers). Thus, it is crucial for organizations to understand the psychological mechanisms of stakeholders' processing CSR communication, and hence, the outcomes of CSR-driven stakeholders' behaviors (Du et al., 2010). Researchers have examined various theoretical concepts and factors mediating the relationship between the CSR campaign variables and stakeholders' responses towards the campaign in the sport context (Yuksel, McDonald, & Joo, 2016). Organizations are responsible to different groups of protagonists within the society and business world, who have ownership, rights, or interests in an organization and its activities (Freeman, 1984). This thesis looks at the impact of CSR on the largest stakeholder group, which are the consumers of organizations (Maignan, 2001). However, the key issues of an effective CSR communication and favorable stakeholder attributions not only include stakeholder-specific factors, but also CSR-specific factors and characteristics of the organization engaged in CSR. Given prior findings regarding the impact of various determinants on the relationship between

the CSR activities and consumers' response, the thesis introduces the main variables that affect this relationship. This includes corporate reputation, CSR fit, CSR timing, and communication channels. The thesis then elaborates on the impact of (perceived) motive attributions of CSR, proximity of CSR, and organization size.

According to Gardberg and Fombrun (2002), corporate reputation can be conceptualized as a collective representation of organizations' past actions and associations that describe organizations' abilities to deliver valued outcomes to various stakeholders. It serves as a pre-existing schema helping stakeholders (i.e., consumers) to interpret ambiguous information about the organizations and its CSR engagement influencing the effectiveness of CSR communication (Fombrun & Shanley, 1990; Du et al., 2010). Organizations with good reputation are likely to amplify the positive effects of their CSR engagement. On the other hand, if organizations have poor reputation, consumers are likely to be more skeptical of the products and services, and thus, CSR activities might have no effect or even backfire, leaving the organizations with more negative evaluations that would have been the case without the CSR engagement (Yoon et al., 2006).

The fit (congruency) between the cause and the organization (or brand) has been widely studied in the CSR literature (Becker-Olsen, Cudmore, & Hill, 2006; Lee, Park, & Lee, 2013, Menon & Kahn, 2003). Fit is defined as the perceived link between the organizations' products, brand image, position or target market, and the supported cause (Varadarajan &

Menon, 1988). It influences how much and what kind of thoughts consumers generate about a relationship. Low fit, owing the lack of logical connection, is likely to make extrinsic motives more salient; thus, generating negative thoughts (Becker-Olsen et al., 2006). According to previous research and the associative network theory, high level of perceived fit enhance the consumer-related outcome of CSR activities, as consumers are able to integrate CSR activities more easily into their existing cognitive structure, and hence, consumers perceive the actions of the organization as appropriate (Fiske & Taylor, 1991; Speed & Thomson, 2000).

Another important factor influencing consumers' response to CSR is the timing of the CSR engagement, which can be classified as either proactive or reactive. In the CSR literature, reactive CSR is further differentiated into two different types of incitements (Ellen, Mohr, & Webb, 2000; Groza, Pronschinske, & Walker, 2011). First, the reaction to natural disasters, which has a more positive effect on consumers' response to CSR compared to ongoing causes, as disasters are more likely to generate widespread helping behavior (Ellen et al., 2000). It therefore highlights whether organizations react to affective or situational needs, while abandoning their self-interest tendencies during that specific situation (Skitka, 1999). The second type is represented by CSR activities as a reaction to self-caused mismanagement, external pressure or other corporate scandals (Williams & Barrett, 2000). As the purpose of this kind of CSR engagement is mainly to restore the harmed reputation, rather than



philanthropy or the enhancement of existing positive reputation, the evaluation of CSR is rather negative compared to proactive CSR (Becker-Olsen et al., 2006). According to Menon and Kahn (2003), the context of reactive CSR draw conclusions upon organizations' motivation inducing individuals to elaborate on the organizations' actions, which is likely to lower the CSR evaluations. However, proactive CSR is able to exceed baseline expectations of inherently skeptical consumers leading to more positive evaluations of the CSR activities and the organization (Becker-Olsen et al., 2006; Creyer & Ross, 1997).

Lastly, the communication channel through which an organization disseminates information regarding their CSR activities might determine consumers' evaluation of the CSR activities and the organization itself. The information regarding the CSR engagement can be distributed either by the organization itself (through internal communication channels as a corporate advertisement) or through external channels by an unbiased independent source (Yoon et al., 2006). Consequently, there is a trade-off between the controllability and credibility of CSR communication, meaning that the more controllable the communicator is, the less credible it is (Du et al., 2010). As consumers are more skeptical about information from sources they perceive to be biased or self-interested, communication of CSR activities via internal sources trigger more skepticism, resulting in a more negative evaluation of the CSR activity than non-corporate sources (Du et al., 2010; Wiener, LaForge, & Goolsby, 1990). When the information about the CSR activities

is provided by neutral and independent sources (e.g., newspaper) consumers are less skeptical about sincerity of the underpinned motives and react more positively to the organizations' CSR activities (Yoon et al., 2006).

### **2.3.2 Why do sport organizations engage in CSR? Motive attributions as a main driver of consumers' response to CSR**

A key challenge of CSR communication is to minimize stakeholder skepticism, and hence, to generate favorable consumers' response to CSR. Motive attributions underpinning the organization's CSR are a crucial factor influencing the relationship between CSR and consumer-related CSR outcome. Attribution theory provides the theoretical framework for this mechanism (Becker-Olsen et al., 2006; Ellen et al., 2006). The theory assumes that a person is a social perceiver who makes causal inferences about events that she or he observes or experiences, and looks at how this relates to her or his thinking and behavior (Kelley, 1973; Rifon et al., 2004; Weiner, 1985). Motive attribution of an organization's behavior represents a cognitive process influencing individuals' thinking or behavior and indicates a cause-and-effect (Folkes, 1988).

In the context of CSR, recipients evaluate and associate an organization and its actions with either extrinsic (self-serving) motives, in which the organizations' actions are perceived as an attempt to increase profits, or intrinsic (other-serving) motives, in which organizations' actions

are seen as an act of genuine concern for the focal issue (Du et al., 2010). Ellen et al. (2006) provide further evidence that rather simply attributing either intrinsic or extrinsic motives to organizations' CSR activities, stakeholders often engage in more complex attribution processes and are reconciling mixed CSR motives. In their research Ellen et al. (2006) present a more sophisticated approach by introducing sub-dimensions to the two-dimensional concept (egoistic- and strategic-driven motives as self-centered attributions and value- and stakeholder-driven motives as other-centered attributions). However, due to the fact that the concept requires recipients to have gained some knowledge regarding organizations (e.g., with regard to their strategy or their stakeholders), this research applies the differentiation between profit-driven motives and philanthropic-driven motives explaining consumers' response to CSR (Becker-Olsen et al., 2006; Bigné et al., 2012). Becker-Olsen et al. (2006), using the differentiation between profit and philanthropic motives, showed that when motives are perceived as profit-driven, consumers have a more negative attitude, whereas when motives are perceived as philanthropic-driven, consumers have a more positive attitude.

### **2.3.3 Who communicates to consumers? The influence of organizational size on consumers' response to CSR**

The size of an organization can serve as an indicator of the amount of resources that are available to a company. This has a significant effect on

both the strategic motivation and the investments of organizations (Adams & Hardwick, 1998). Most importantly to this research, the size of the organization may also influence how organizations deal with CSR and how consumers respond to their CSR activities (Udayasankar, 2008).

Regarding professional sport teams, organizational capacity goes typically along with sporting success, and hence, with the ranking within the league or the divisional status of the team, meaning that large-sized teams with higher organizational capacity tend to play in higher divisions or to be positioned higher in the league ranking. Teams of smaller size with lower organizational capacity tend to be positioned lower in the league ranking or play in lower divisions.

The mission of sport-governing bodies is to organize sport activities and competitions for their members as well as promote and develop their sport. Thus, organization size usually goes along with popularity of the sport (resulting in the number of members) and the geographical reach. Small- and medium-sized sport governing bodies are usually focused on the local or national level or are responsible for governing less popular sports (i.e. table tennis), whereas large-sized sport governing bodies are positioned internationally or continentally, supervising national or local sport governing bodies while governing more popular sports (i.e., football).

Regarding sporting goods manufacturers, in order to differentiate between small- and medium-sized and large-sized organizations, similar to organizations in any other industry, same thresholds regarding their

employees and their annual turnover can be applied. According to the definition from the European Union (EU) small- and medium-sized organizations employ fewer than 250 persons, have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million (Commission of the European Communities, 2003). In the next sections the thesis derives arguments for different effects of the perception of CSR in regards to organizational size that can be applied to any of the sport organizations<sup>2</sup>. In small- and medium-sized (vs. large-sized) organizations, the perception of CSR is more positive because recipients of CSR refer to different sets of standards and expectations (Bhattacharya & Sen, 2004). Small- and medium-sized organizations are often perceived as socially responsible even without any CSR activities, simply due to their very nature and because consumers are able to form direct and personal relationships with this kind of organization, while they feel more anonymous in their relationship to large-sized organizations dominating the sector (Green & Peloza, 2014; Lepoutre & Heene, 2006). Consumers' level of trust of an organization, which is not only affected by their response to a CSR activity, but also by the mere size of an organization, is thus higher for small and medium-sized organizations compared to large-sized organizations.

However, large-sized companies are in a better position to engage in CSR because they have more financial power, better conceptual CSR knowledge, and more time to engage in CSR; they should further feel more

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<sup>2</sup> Although, the introduced relationships apply to all sport organizations, it has been only tested for professional sport teams and sporting goods retailers, but not for sport-governing bodies.

obliged to engage in CSR because they receive a lot benefits from society (Lepoutre & Heene, 2006; Udayasankar, 2008). By nature large-size organizations have a higher potential to produce a sustainable social impact on the society. Also, large-sized organizations receive high attention and face more scrutiny from consumers than small- and medium-sized organizations and are thus expected to implement high-level CSR campaigns (Stanwick & Stanwick, 1998).

Therefore, organization-specific factors and in particular the size of an organization may affect how consumers evaluate organizations' CSR activities, and hence, consumers attitude towards the organization itself (as a response to the organization's CSR). As small- and medium-sized organizations are perceived as more socially responsible per se and individuals' have lower expectations towards this type of organization, motive attributions (intrinsic vs. extrinsic) may be less relevant for the attitude formation process than in large-sized organizations. Large-sized organizations are often considered to be unaware of social issues (Auger, Devinnes, & Louviere, 2004) thus making philanthropic motive attributions crucial for the success of CSR with regard to brand attitude formation (Auger et al., 2004; Green & Peloza, 2014).

#### **2.3.4 Where to engage in CSR? The relevance of the proximity of the supported cause for consumers' response to CSR**

The development of information technology and thus the globalization of markets enable both organizations (be them small- and medium sized or large-sized) to reach markets in different countries around the world (Ko et al., 2012). To maximize business benefits, global strategies call for an alignment with organizations' CSR portfolio. In terms of geographical extensions sport organizations can follow a distant CSR strategy, and support social causes in countries around the globe, or follow a local strategy, where they support causes in the local community (Muller, 2006; Wagner, Lutz, & Weitz, 2009). Especially large-sized organizations act on global markets making them more visible and appealing to a worldwide audience and are thus expected to engage in social causes around the globe (Van Tulder & Kolk, 2001). Small- and medium-sized sport organizations, however, have to deal with less skepticism in recipients of CSR messages because they are considered to contribute to the society simply due to their very nature (Lepoutre & Heene, 2006). They are perceived to have limited financial and human resources and to lack some expertise regarding CSR. Thus, recipients do not expect small- and medium-sized organizations to support social causes around the globe (Thompson & Smith, 1991)

However, distant CSR activities do not directly benefit the local community and therefore may arouse more skepticism by resident consumers when compared to local CSR activities. The literature on

egocentrism and egoistic decision-making provides a rationale to explain this effects (Weigel, Hessing, & Elffers, 1999). According to egocentrism theory individuals engage in self-serving behaviors, and thus, distant CSR activities are perceived as less beneficial and lead to less favorable CSR outcomes (Reed, Aquino, & Levy, 2007). When organizations engage in the local area, residents are likely to directly benefit from the CSR engagement (because it helps their community) and hence, consumers should react more positively towards these programs (Weigel et al., 1999). That is, the relationship between philanthropic motive attribution and CSR outcomes should to be weaker (or non-significant) for local CSR compared to distant CSR activities. To summarize, based on egocentric tendencies, the relationship between philanthropic motive attributions for sport organizations' CSR activities (local CSR vs. distant CSR) and consumer-related CSR outcomes is expected to be qualified by organizational size (large-sized vs. small- and medium-sized organizations).

## **2.4 CSR in times of unethical behaviors of sport organizations and related stakeholders**

If accused of unethical behavior by external actors, organizations are compelled to offer communicative responses and actions in order restore their reputation and image (Bradford & Garrett, 1995). The engagement in CSR is likely to provide one instrument to counter negative impact caused by unethical or illegal behavior. However, the achievement of the desired



effects by CSR activities may vary due to different circumstances and stakeholders' perception of CSR. This study looks particularly at consumers' perception of unethical behavior and CSR.

#### **2.4.1 Corruption on a micro- and macro-economic level**

Today, managing ethical behaviors represents one of the most omnipresent and complex problems facing societies and business organizations. Humans' decision to behave ethically or unethically strongly depends on a person-situation interaction, which is characterized by various individual and situational factors as determinants of human behavior when facing ethical dilemmas (Stead, Worrell, & Stead, 1990). One particular form of unethical behavior on a macro- and micro-economic level is corruption, which is described by a very broad and inclusive concept including a wide variety of actions. Corruption represents a persistent characteristic in organizations and human societies that negatively affects many aspects of social and economic life. Corruption can take place across societies and industries at the individual, organizational, or societal level (Pinto, Leana, & Pil, 2008). However, the phenomenon is complex and hard to define (Aguilera & Vadera, 2008). The clandestine nature and the illegality of corruption often hinder empirical analyses because of measurement difficulties, and because objective data mostly reflects the success of fighting the corruption rather than its actual level (Saha, Gounder, & Jen-Je, 2012; Sandholtz & Koetzle, 2000). This research defines corruption as the

abuse or misuse of public power or position for private gain, breaching important principles of modern societies, including the concept that public agencies should be impartial and rule-based at all times (Sandholtz & Koetzle, 2000). The negative effects of corruption on a macro-economic level include reduced domestic and foreign investments, increased costs of production, higher inequality and poverty, and uncertainty in decision making, among others (Freckleton, Wright, & Craigwell, 2012). At the organizational level, corruption has gained researchers' attention because there is increasing evidence that it can influence business ethics and practices dramatically (e.g., Ashforth et al., 2008; Pinto et al., 2008; Zahra, Priem, & Rasheed, 2005). Corrupt behaviors in organizations can be described by tendencies of the organizational members to disengage moral standards and use cognitive scripts that exclude ethical dimensions (Bandura, 1986; Gioia, 1992). Organizational culture may not only encourage, but even legitimate corrupt behaviors (Ashforth et al., 2008). The moral judgment of behavior as corrupt is subjective and changing over time (Brunk, 2010). Therefore, this research focuses on *perceived* corruption at the organizational level of sport organizations and follow measurement standards of the perception of corruption that are well established in the literature (e.g., Saha, et al., 2012)<sup>3</sup>.

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<sup>3</sup> The concept of perceived corruption can be applied to all sport organizations (i.e., sport teams, sport-governing bodies, and sporting goods retailers). However, this thesis only looks at the perceived corruption at the organizational-level of sport-governing bodies.

### **2.4.2 Consequences of perceived corrupt behaviors**

Consumers perceive corruption as an act of transgression. According to Boon and Holmes (1999), a transgression describes the behavior by a relationship partner that is perceived as inconsistent with relationship-relevant norms (or expectations), and represents a violation of the implicit or explicit rules guiding a relationship performance and evaluation (Metts, 1994). The concept of transgression has been studied in the literature on brand management. For example, previous studies examined the effects of transgression on brand personalities and consumer-brand relationships over time (Aaker, Fournier, & Brasel 2004). Prior research findings also suggest that information about organizations' corrupt behaviors may influence consumer-brand relationships, and consequently, product sales (Mascarenhas, 1995). However, consumers' response towards organizations (and organizational behaviors) is multidimensional, reflecting ethical standards of evaluation as well as product performance standards (Folkes & Kamins, 1999). According to Brown and Dacin (1997), corporate evaluation is not only a function of the organizations' performance in the marketplace, but is also determined by the organizations' contributions to the community. Thus, there is increasing evidence that perceived corruption influences business ethics and practices as well as the relationships between organizations and their stakeholders (e.g., Ashforth et al., 2008; Pinto et al., 2008; Zahra et al., 2005).

Like in any other industry, corruption and the perception of corruption represent a serious issue in sports. The perception of corruption influences how individuals feel and think about athletes, teams, and federations, among others (Buraimo, Migali, & Simmons, 2015; Maennig, 2005). This research focuses on perceived corruption on an organizational level, particularly focusing on sport-governing bodies. The bodies interact with a number of stakeholders, that evaluate the bodies and their character based on their perception of abusive behavior for private gain. Based on the associative network theory, individuals form cognitive structures that guide perception and link associated objects (here the organization behind the sport) and a network of concepts (information about brands that are sponsors of the event), as long as the concepts share common structures (Anderson & Bower, 1973). Sport events likely produce such common structures in recipients, including information about the stakeholders (here event-governing bodies, sport event [organizers], and sport sponsors). Thus, unethical or corrupt behavior of sport-governing bodies might not only negatively associate with the event and the body itself, but also with sport-governing bodies' stakeholders, such as sport sponsors.

#### **2.4.3 CSR as a mechanism to reduce negative effects of unethical behaviors**

CSR activities are beneficial not only to the society or the organizations' stakeholders, but also to the organizations themselves.

Organizations that engage in CSR attempt to reduce negative awareness and present themselves in a positive manner in order to accomplish long-term CSR strategies reducing external or internal risks (Jo & Na, 2012). Thus, CSR is becoming more and more important as organizations increasingly face the risk of negative publicity, generating negative effects on their reputation and image (Yoon et al., 2006). After organizations' reputation has been jeopardized by negative publicity, an effective communication of the organization is crucial in order to protect or restore the broken reputation (Sturges, 1994). As prior findings suggest, CSR not only positively affects consumers' evaluations of an organization and its products, but also reduces the risk of brand damage in a product harm-crisis since consumers are likely to hold an organization less responsible for a crisis when it has a strong CSR reputation (Klein & Dawar, 2004). The use of CSR communication thus provides an effective tool to counter the negative effects of any harming event like unethical behaviors of the organization or its members (Coombs, 1995). However, consumers react not only positively to CSR of an organization, but also to CSR of its stakeholder groups that are outside of its direct control, such as federations and trade unions that interact with it (Anagnostopoulos, Byers, & Shilbury, 2014). This is because individuals should perceive the event-governing body as being engaged in CSR in the context of the event, resulting in individuals' schemas being centered on social issues, and hence, counteracting negative effects on the organization being engaged in CSR and its stakeholders (Uhrich,

Koenigstorfer, & Gröppel-Klein, 2014). The next sections describes the methods used to answer the aforementioned research questions.

### **3 Methods**

This chapter presents the methodology of the respective research papers of this dissertation. First, the chapter will give an overview of the sampling strategy before it outlines the methodological approaches of the research papers. Lastly, the study's design and measures used in the research papers are presented.

#### **3.1 Overview**

To answer the main research question of the dissertation, several research studies were conducted and presented in the papers (Paper 1, 2, and 3). Figure 2 provides an overview of the methods used in the particular papers.

## Methods

*Table 2: Overview of the methods used in the Papers 1 to 3*

	Paper 1	Paper 2	Paper 3
<b>Main goals of the study</b>	Assessing the impact of CSR-specific and organizations-specific factors on the relationship between motive attribution for CSR and consumers' response	Assessing the impact of CSR-specific and organizations-specific factors on the relationship between motive attribution for CSR and consumers' response	<ul style="list-style-type: none"> <li>- Assessing the impact of perceived corruption on attitude towards event sponsorship</li> <li>- Assessing whether CSR can weaken the negative effects</li> </ul>
<b>Sport organization under consideration</b>	Professional sport team	Sporting goods retailer	Sport-governing body
<b>CSR activities under consideration</b>	Children and youth education about addiction prevention	Support of schools for children with learning disabilities	<ul style="list-style-type: none"> <li>- Measurement of consumers' CSR awareness (Study 2)</li> <li>- Improvement of living conditions of underprivileged children and adolescents in the host country (Study 3)</li> </ul>
<b>Manipulated context</b>	<ul style="list-style-type: none"> <li>- Local CSR vs. distant CSR</li> <li>- Large-sized vs. small-sized organizations</li> </ul>	<ul style="list-style-type: none"> <li>- Local CSR vs. distant CSR</li> <li>- Large-sized vs. small-sized organizations</li> </ul>	<ul style="list-style-type: none"> <li>- CSR central part of IOC' mission vs. CSR not a central part of IOC's mission (Study 3)</li> </ul>
<b>Number of studies included</b>	1	1	4
<b>Sample</b>	n = 444	n = 200	Study 1: n= 202 Study 2: n= 202 Study 3: n= 213 Follow-up study: n= 259
<b>Statistical methods</b>	Regression-based moderation analysis	Regression-based moderation analysis	<ul style="list-style-type: none"> <li>- Regression based mediation analysis (Study 1, 4)</li> <li>- Regression-based moderated mediation analysis (Study 2,3)</li> </ul>

Source: Own illustration

This thesis is based on empirical data, which were collected over the period of two years at different locations. According to the specific research objectives, the data for Paper 1 and 2 were collected at different venues in Munich, Germany, whereas the data for Paper 3 were collected in Rio de Janeiro, Brazil. Based on the goals and characteristics of the research this dissertation applies a positivistic research paradigm, which explores social reality with the help of quantitative research methods in order to understand human behavior (Hunt, 1991). Thus, results of this research represent the reality only imperfectly.

The design of all research papers and the recruitment of the participants were based on the recommendations for convenience sampling

(Landers & Behrend, 2015). Thus, after having explored prior theory and related constructs on the broader nomological net of constructs being studied, the studies included variables that helped the researchers to identify any potential range restriction or atypical mean. The recruitment of a convenience sample was deemed appropriate since all studies were conducted for theory testing purposes, without claiming to be representative for the population of each study (Bello et al., 2009).

### **3.2 Methodological approach**

In what follows next, the thesis will outline the methodological approaches used in the three papers in more detail, namely the regression-based moderation analysis, the regression-based mediation analysis, and the regression-based moderated mediation analysis.

In Paper 1 and 2, a regression-based moderation analysis was used. This type of analysis determines whether the relationship between the independent and dependent variable depends on the value of a third variable. The regression-based moderation analysis allows researchers to calculate the effects of the independent variable on the dependent variables at different values of the variable moderating this relationship. The moderator represents either a qualitative or quantitative variable that affects the direction or strength of the relationship between the predictor variable and the criterion variable (Baron & Kenny, 1986). Within the framework of a



correlation analysis, the moderator is a third variable affecting the zero-order correlation between two other variables (Baron & Kenny, 1986). In order to examine and describe the impact that moderating variable has on the strength or direction of the relationship between the independent and dependent variable, this thesis considers (relatively) high (+1 SD) and (relatively) low (-1 SD) levels of the moderating variable and describes the (predicted) slopes for participants at levels of these selected values.

In Paper 3, the thesis used different approaches in order to analyze the empirical data. Depending on the theoretical framework and the specific research question, the studies used either a regression-based mediation analysis or a regression-based moderated mediation analysis. A regression-based mediation analysis (Preacher & Hayes, 2008) allows the consideration of simultaneous mediators and calculates indirect effects of the independent variable on the dependent variable and their significance using bootstrapping procedures (besides calculating direct effects; see Hayes, 2013). The regression-based mediation analysis represents an alternative to path modeling (structural equation modeling) procedures that can be used to study mediation effects (Preacher & Hayes, 2008). When using this model bootstrapping procedures indicate significant indirect effects if the 95% confidence intervals exclude zero, that is, when there is no change in sign between the lower and upper confidence interval (Preacher & Hayes, 2008).

Moderated mediation models examine the conditional indirect effects of the independent variable on the dependent variable via mediators at

particular values of moderators (Preacher, Rucker, & Hayes, 2007). To examine the effect of the moderators on the relationship between the independent and dependent variable, one can look at (relatively) high and (relatively) low levels of the moderators. More detailed descriptions of the procedures are given in the three papers.

### **3.3 Design and measures**

This chapter will provide an overview of the research design of each study. It will also present the procedures and variables that have been used.

#### **3.3.1 Paper 1**

Paper 1 explores the influence of the geographical focus of CSR activities and the divisional status of professional sport teams on the relationship between motive attribution for CSR and consumer-related CSR outcomes. The experimental study applied a between-participants design manipulating two variables, the geographical focus of the CSR initiative (local CSR vs. distant CSR) and the organizational size (in this context represented by the divisional status) of the professional football team that carried out the CSR initiative.

Participants were randomly assigned to one of the four conditions and they were shown a fictitious press release before they completed a written

survey. The press release reported about CSR activities of real football teams located in Munich – the city where participants were recruited. Motive attribution for organizations' CSR activities (philanthropy-motivated vs. profit-motivated) represented the independent variable in the model, while the professional football team (lower-division team vs. higher-division team) and the geographical focus of the CSR initiative (local CSR vs. distant CSR) were treated as the moderating variables. CSR perception, attitude towards the team, and behavioral intentions to be loyal towards the team represented the dependent variables in the model.

The study established multi-item scales to measure CSR perception, brand attitude, behavioral intentions to be loyal towards the team, and philanthropic (vs. profit) motive attribution. CSR perception was measured via five items (e.g., '... gives back to communities in which it does business'; Lichtenstein et al., 2004). Attitude towards the team was measured on a seven-point semantic differential using three items (e.g., 'unfavorable/favorable'; Becker-Olsen et al., 2006). Behavioral intentions to be loyal towards the team were measured via a five-item scale (e.g., 'I say positive things about...'; Zeithaml, Berry, & Parasuraman, 1996). Philanthropic (vs. profit) motive attribution was measured via the three-item, seven-point semantic differential of Becker-Olsen et al. (2006) (e.g., 'profit-motivated/socially motivated').

### 3.3.2 Paper 2

Paper 2 aims to replicate the results of the previous study in a for-profit context. The goal was to examine whether the findings of the research exploring the impact of geographical focus of CSR activities and the divisional status of professional sport teams on the relationship between motive attribution for CSR and consumer-related CSR outcome hold also true if the organization carrying out the CSR activities is a for-profit sport organization - in this context, a sporting goods retailer. Similar to Paper 1 the experimental study applied a between-participant design and the participants were randomly assigned to one of the four conditions. The study manipulated both the geographical focus of the CSR initiative (local CSR initiative vs. distant CSR initiative) and the size of the sporting goods retailer that carried out the CSR initiative (small-sized retailer vs. large-sized retailer) using a fictitious press release. First, they read the press release and then filled out the written survey. This study also used established multi-item scales to measure the latent variables. Attitude towards the sporting goods retailer was measured via Becker-Olsen et al.'s (2006) three-item, seven-point semantic differential (e.g., 'unfavorable / favorable'). Philanthropic (vs. profit) motive attribution was measured on a seven-point semantic differential using three items (e.g., 'self-interested / community interested'; Becker-Olsen et al., 2006).

### 3.3.3 Paper 3

Paper 3 contains several studies assessing whether and how perceived corruption of sport-governing bodies reduces a host population's attitude towards event sponsorship. The studies also examine whether the awareness or communication of CSR activities carried out by sport-governing bodies can weaken the negative effects. We specified a moderated mediation model in which perceived corruption of the event-governing body was treated as the independent variable and attitude towards the event-governing body and attitude towards the event were treated as parallel mediators, while attitude towards the event sponsorship represented the dependent variable (Study 1, 2 and 3). CSR awareness and motive attribution for CSR represented the moderating variables, influencing the relationship between perceived corruption and both the attitude towards the event-governing body and the attitude towards the event (Study 2). Variables for which the study created interaction terms were mean-centered prior to the analysis (Cohen et al., 2003). Study 3 of the paper assessed the impact of communicating CSR activities to the consumers and thus the study manipulated the description of CSR activities and the degree to which CSR was central to the organizations business using a fictitious press release. This experimental study applied a between-participant design, manipulating the organizations activities in the context of the Olympic Games (CSR was a central part of the International Olympic Committee's [IOC] mission vs. CSR was not a central part of the IOC's mission).

Participants were randomly assigned to one of these two conditions. They first read the press release and then filled in a survey, which included a manipulation check and several multi-item scales.

Multi-item scales were used to measure the variables. Perceived corruption of the event-governing body was measured on a seven-point semantic differential using three items ('honest / corrupt,' 'moral / immoral,' and 'ethical / unethical'). Attitude towards the event-governing body was measured via three items ('I feel positive when I think about FIFA,' 'I like FIFA as an organization,' and 'I think FIFA is a good organization'). Attitude towards the event was measured via Becker-Olsen et al.'s (2006) three items, using a seven-point semantic differential (e.g., 'I dislike / like the event'). Attitude towards the event sponsorship was measured via a four-item scale (e.g., 'Sponsoring the World Cup is a good thing for companies to do'; Bennett, Cunningham, & Dees, 2006). Further, the study measured host population's degree of awareness of CSR implemented by the event-governing body via three items ('I am aware of the IOC's efforts to support human developmental issues,' 'I am aware of the IOC's efforts to support environmental issues,' and 'I am aware of the IOC's efforts to promote the legacy of the Olympic Games'; Walker, Heere, Parent, & Drane, 2010). Also, the study measured the host population's motive attribution for CSR with Becker-Olsen et al.'s (2006) three-item, seven-point semantic differential (e.g., 'self-interested / community interested').

## **4 Doing Good in the Right Place: City Residents' Evaluations of Professional Football Teams' Local (vs. Distant) Corporate Social Responsibility Activities**

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**Current Status:** Published in *European Sport Management Quarterly*

### **Individual Contribution:**

The PhD candidate is the main author of this paper. The PhD candidate was mainly responsible for the development of the research idea in agreement with Prof. Jörg Königstorfer. The author of the dissertation in agreement with Prof. Jörg Königstorfer developed the theoretical framework and the design of the study. The author was responsible for the data collection process in Munich, Germany. The author of the dissertation carried out the analysis of the data and wrote most parts of this paper independently in agreement with Prof. Jörg Königstorfer. The candidate was also mainly responsible for the whole submission process by integrating reviewers' feedback (including further analyses) into the paper.

**Abstract:**

This research aims to find out whether and how CSR-specific or organization specific factors can influence the perception of recipients and affect consumer-related CSR outcomes in the context of professional sport teams. Important CSR outcomes increase (decrease) if recipients of CSR campaigns attribute philanthropic (vs. profit-driven) motives. However, the strength of the effects likely differs in regards to the organizational capacity (division) of sport teams. Due to their nature, lower-division (vs. higher-division) football teams should be perceived as more socially responsible, leading to lower expectations of consumers with regard to CSR. Consumers' perception of philanthropic motives for CSR may therefore be less crucial for lower-division (vs. higher-division) football teams in order to increase the consumer-related CSR outcome. Furthermore, based on egocentrism theory local (vs. distant) CSR activities lead to a more favorable consumer-related CSR outcome, as the local community directly benefits from CSR.

This experimental study applied a between-participants design manipulating two variables moderating the relationship between motive attribution and the CSR outcome variables: one CSR-specific factor, namely, the geographical focus of CSR (local CSR vs. distant CSR) and on organization-specific factor, namely, the division in which the football team is playing (high-division team vs. low-division team). The methodological approach, the design and measures that were used in this study were described in more detail in chapters 3.2 and 3.3.1.



The results indicate that perceived philanthropic (vs. profit-driven) motivation for CSR has a positive effect on outcome variables – including the team’s CSR perception, attitudes towards the team, and behavioral intentions, and that this effect was stronger for the higher-division team than for the lower-division team. Further, the results show that the effect is present in higher-division team’s distant CSR activities, but absent in their local CSR activities. The CSR engagement of lower-division football teams generates a more favorable consumers’ response with higher perception of philanthropic motives for CSR (but to a lesser degree than higher-division teams), and that this relationship is unaffected by the proximity of the supported social cause.

The study provides several implications for the management of CSR portfolios. Professional football teams are encouraged to actively manage their portfolio of CSR activities in order to increase CSR-related outcomes. Both lower-division and higher-division football teams are recommended to implement local CSR activities as they similarly benefit from supporting local causes that are perceived as philanthropic driven (vs. profit-driven). Higher-division teams should ensure that CSR is perceived to be motivated by philanthropy (as opposed to self-interest), particularly when CSR takes place at distant locations. Lower-division football teams can also be recommended to embrace the CSR concept. However, CSR outcomes are less dependent on philanthropic motive attribution, irrespective of the proximity of the supported cause

## **5 Where to Engage in CSR? The Influence of Social Cause Proximity on Attitude towards Small-Sized (vs. Large-Sized) Sporting Goods Retailers**

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**Current Status:** Under review for publication in *Sport Management Review*

### **Individual Contribution:**

The PhD candidate is the main author of this paper. The PhD candidate was mainly responsible for the development of the research idea in agreement with Prof. Jörg Königstorfer. The author of the dissertation developed the theoretical framework and the design of the study with the help of the second author and in agreement with Prof. Jörg Königstorfer. The second author was in charge of the data collection in Munich, Germany, and the input of the data. The first author of the dissertation conducted large parts of the data analysis, especially the moderation analyses, and wrote most parts of this paper independently in agreement with Prof. Jörg Königstorfer. The candidate was also responsible for the whole submission process by integrating reviewers' feedback (including further analyses) into the paper.

**Abstract:**

The goal of this research is to investigate if the moderating effects of CSR-specific and organization-specific factors on the relationship between motive attributions and important CSR outcome variables for professional football teams can be replicated, and if these effects can be observed across contexts (non-profit vs. for-profit; here sporting goods retailers). To increase the internal validity of this research, the study used fictitious brands. As the creation of emotional and social value is considered to be key to the brand management process, sporting goods retailers increasingly integrate CSR activities into their core business strategy to create emotional and social value, which is considered to be key to the brand management process. According to the arguments of the prior research on professional football teams (Paper 1) and based on attribution theory as well as egocentrism theory, the authors expect similar effects on the relationship between motive attributions for CSR and CSR outcome.

This experimental study applied a between-participants design manipulating the CSR-specific factors and organization-specific factors moderating the relationship between motive attribution and the CSR outcome variables. The methodological approach, the design and measures that were used in this study were described in more detail in chapters 3.2 and 3.3.2.

The findings indicate that in the sporting goods industry, similar to other industries, perceived philanthropic-driven (vs. profit-driven) motivation for

CSR activities positively affects the attitude formation process. Particularly large-sized retailers were evaluated more positively when consumers' perceived philanthropic motives for CSR and this relationship got stronger when CSR activities were carried out at distant locations. Further, small-sized sporting goods retailers benefit from increasing perception of philanthropic motives only when supporting social causes in the local area.

Similar to the results of Paper 1, the results of Paper 2 indicate managers should adapt CSR-specific factors to organization-specific factors. To benefit from local CSR both types of sporting goods retailers are recommended to implement CSR that highlights support of local causes and that is perceived as philanthropy-driven. Regarding the support of distant social causes of large-sized retailers for a favorable consumers' response it is crucial that consumers' perceive the CSR activity as philanthropy-motivated (vs. profit-driven).

However, for distant CSR activities of small-sized retailers, the perceived motive attribution of recipients becomes irrelevant for creating positive brand attitudes.

## 6 Why Sponsors Should Worry about Corruption as a Mega Sport Event Syndrome

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**Current Status:** Published in *European Sport Management Quarterly*

### **Individual Contribution:**

The PhD candidate is the main author of this paper. The PhD candidate was responsible for the development of the research idea in agreement with Prof. Jörg Königstorfer. The author of the dissertation in agreement with Prof. Jörg Königstorfer has developed the theoretical framework and the design of the study. The candidate was in charge of the data collection in Rio de Janeiro, Brazil. Further, the author of the dissertation carried out the analysis of the data and wrote most parts of this paper independently in agreement with Prof. Jörg Königstorfer. The candidate was also responsible for the whole submission process by integrating reviewers' feedback (including further analyses) into the paper.

***Abstract:***

Corruption scandals in host-countries of mega-sport events or the corruption of sport federations standing behind the event can jeopardize the goal of sponsoring brands to present their brand in a favorable context. Given the financial impact and strategic importance for sponsoring brands the aim of this research is to assess whether and how perceived corruption, be it on the organizational level or on a country level, affects host population's attitude towards the event sponsorship in the host-country. The paper also examines whether the perception of CSR activities of sport-organizing bodies can weaken the negative effects. Building upon associative network theory, attribution theory, and the CSR literature the authors derive a theoretical framework of how perceived corruption influences attitude towards event sponsorship.

Three empirical studies and one follow-up study were conducted in Brazil to test the hypotheses. Study 1 examines whether perceived corruption of sport-governing bodies in the context of the FIFA World Cup 2014 has a negative effect on attitude towards event sponsorship via both mediators, attitude towards the sport-governing body and attitude towards the event. These assumed relationships were based on the associative network theory. The aim of Study 2 was to replicate Study 1's results and to assess whether the prior presented mediation effect of perceived corruption of the sport-governing body on attitude towards the event sponsorship can be observed across contexts (here 2016 Olympic Games and the

International Olympic Committee). Furthermore, Study 2 investigates whether and when CSR can reduce (or even eliminate) the negative relationship between perceived corruption of the sport-governing body and attitude towards event sponsorship via attitude towards the sport-governing body and attitude towards the event. The aim of Study 3 was to investigate whether the effects found in Study 2 can be replicated when the host population is informed about the sport-governing body's CSR. The goal of the follow-up study was to examine whether the perceived corruption on a country level produces similar effects as the perceived corruption on the organizational level, meaning that perceived corruption in the host-country influences the recipients' attitude towards the event sponsorship via both the attitude towards the sport-governing body and attitude towards the event.

The results show that perceived corruption on the organization level has a negative impact on the host population's attitude towards event sponsorship, and that this relationship is mediated via both attitude towards the sport-governing body and attitude towards the event. These findings were supported by all three studies. Further, the follow up study indicate that these relationships also hold true for the perceived corruption on a country level. Studies 2 and 3 indicate that perceived CSR activities implemented by the event-governing body (here FIFA and the IOC respectively) can reduce (or even eliminate) the negative indirect effect of perceived corruption of the event-governing body on attitude towards event

sponsorship, but only if individuals attribute philanthropic motives for CSR - while the perception of profit-driven motives for CSR even increased the negative indirect effect. Furthermore, CSR awareness has a direct and positive effect on attitude towards the sport-governing body, but the level of CSR awareness did not influence the degree to which perceived corruption negatively influences the host population's attitudes towards event sponsorship.

By showing that the effects of perceived corruption are not limited to attitudes towards the corrupt organization (or the country) itself, but that perceived corruption indirectly impacts the host population's attitudes towards the event sponsorship, this research offers several implications for the management of both sport-governing bodies and event sponsors. The most general implication is that perceived or actual corruption on an organizational level or on a country level should be eliminated as it negatively influences all organizations involved. Event sponsors are encouraged to use their power to secure moral standards and ethical behavior not only in their own organization but also in the organizations of their stakeholders. Furthermore, sport-governing bodies should implement measures of corruption in their organization. Sport-governing bodies are encouraged to apply instruments in order to reduce corruption in their own organization and implement philanthropic CSR in order to weaken (and possibly eliminate) negative spillover effects on sponsors.



## **7 Discussion**

Chapter 7 brings the results of the three papers together by discussing the key findings. Next, the chapter outlines the main theoretical contributions of this thesis and gives managerial implications based on the key findings. Finally, the limitations of the current research are discussed and directions for future research are given.

### **7.1 Summary of the findings**

The main purpose of this thesis was to examine how consumers process sport organizations' CSR communication and to find out when consumer-related CSR outcomes are most positive. The thesis investigated specific determinants: the characteristics of the CSR activity, the characteristics of the organization engaging in CSR, and the characteristics of the organizations' prior corrupt behaviors. The three research papers further considered different sport organizations as the entity carrying out the CSR activity. The results showed that the perception of philanthropic (vs. profit-driven) motives for CSR goes along with a more positive attitude formation process towards sport organizations that communicate CSR, and that the question where to engage in CSR, is particularly important for large organizations. They are recommended to engage in both local and global philanthropic CSR (especially distant CSR should be intrinsically motivated).

In addition, the results showed that CSR can reduce (or even eliminate) negative effects of perceived corruption on the evaluation of both the sport-governing body and sport event and hence sport sponsorship. Thus, despite high levels of philanthropic CSR, corrupt behaviors and the perception of the corruption should be reduced.

## **7.2 Theoretical contribution**

Building on the three papers, the thesis makes several important contributions to the management literature as well as to the sport management literature. First, the findings of all three papers suggest that despite the fact that weak governance structures and negative behavior of the sport organizations undermine the initial values of sport, sport organizations are able to adhere and strengthen the values of sport and present themselves as socially responsible when implementing and communicating CSR (McFee, 1998; Babiak & Wolfe, 2009).

Second, the results provide evidence that in the sport context, similarly to non-sport contexts, attribution theory is a crucial concept regarding success of the organizations' CSR (Ellen et al., 2006; Groza et al., 2011; Walker et al., 2010). With an increasing perception of philanthropic (vs. profit-driven) motive attribution for sport organizations' CSR, consumers reward the organizations with a more positive consumer-related CSR outcome (Becker-Olsen et al., 2006; Bigné et al., 2012). This relationship

holds true across the different peculiarities of the organizational contexts within the sport sector, that is across organizations, which differ in regards to their mission or business goals, governance structures, and ethical behavior (Goulet & Frank, 2002; Aldashey et al., 2015). These results extend prior research into CSR and non-profit organizations by showing that despite the specific situational factors (e.g., business focus on profits [vs. non-profit], competing in sport leagues [vs. actual marketplace]) consumers perceive CSR activities of both non-profit and for-profit organizations in the same way, meaning that CSR-specific and organization-specific factors similarly affect consumer-related CSR outcome (Athanasopoulou, 2012; Green & Pelozo, 2014). This suggests that organizations' non-profit/for-profit status is likely to be less relevant for the implementation and communication of CSR and that perhaps other factors (e.g., organizational culture) are a more powerful influence (Athanasopoulou, 2012).

Third, large-sized non-profit and for-profit sport organizations supporting distant causes are more vulnerable to individuals' perception of organizations' profit-motivated CSR – going along with more negative evaluations – compared to small- and medium-sized organizations. This extends the literature on egocentrism and CSR, which assumes that individuals' behavior is mostly driven by self-interest, and thus, the positive evaluation of CSR activities depends on the individuals' (or their in-group's) direct benefit (Reed et al., 2007, Weigel et al., 1999). Paper 1 and 2 suggest that individuals are likely to positively respond to distant CSR activities (from

which they do not directly benefit) as long as they perceive philanthropic motives for CSR (in particular for large-sized organizations). However, potential profit motives become less relevant for the recipients if individuals' benefit from local CSR activities supporting prior research on individuals' self-serving tendencies. This indicates that for both non-profit and for-profit organizations, individuals likely associate a certain degree of qualification and professionalization with large companies and expect these organizations to act on a global scale and to adapt their CSR strategy to their overall strategy (Husted & Allen, 2006; Newman & Wallender, 1978). The studies further revealed that for the CSR engagement of small- and medium-sized sport organizations (non-profit and for-profit), the relationship between consumers' perceptions of philanthropic motives for CSR and CSR outcomes is independent of the proximity of the supported cause. Due to their nature, small- and medium-sized sport organizations may induce lower expectations in individuals because of their limited financial resources, time, and specialized knowledge to conduct CSR activities; individuals are aware of these constraints and expect lower CSR engagement from them (Lepoutre & Heene, 2006; Spence, 1999).

Lastly, the results of Paper 3 of the research contribute to the literature on corruption and sponsorship, by showing that not only positive but also negative events (i.e., perceived corruption) affect business-consumer relationships in a sponsorship context, and hence, jeopardizing long-term goals of organizations (Folkes & Kamins, 1999; Overall, 2016). Across three

studies, the results show that corruption represents a serious problem for organizations and that the perception of corruption on an organizational level and on a country level is likely to trigger negative emotions in stakeholders (Pelletier & Bligh, 2008). Besides the negative evaluation of the organization being responsible for the corrupt behavior, corruption further negatively affects the perception of related entities, even though they are not responsible for wrong-doing. In the sponsorship context perceived corruption of the sport-governing body directly negatively affects the attitude towards the sport-governing body but also consumers' attitude towards the event and has an indirect negative effect on attitude towards the event sponsorship. This extends the literature on transgressions and sponsorship by showing that the group members' anger, caused by the violation of explicit rules, affects not only the organization held responsible for the wrong-doing, but also entities sharing common structures in the context of the event (Fiske, 1982; Metts, 1994).

Furthermore, the findings suggest that sponsorship success is not only determined by consumers' attitude towards the sponsored event but also by the positive (or negative) evaluation of the sport-governing body owning the rights on the event (Cornwell, 2008; Messner & Reinhard, 2012). Further, the findings of Paper 3 show that the implementation and communication of CSR has the potential to reduce (or even eliminate) negative spill-over effects caused by unethical behaviors in the context of event sponsorship. These results extend previous research into the communication of CSR by showing

that despite the specific situational factors of sport-governing bodies (here the perceived corruption), CSR activities have the potential to positively impact the evaluation of the organization or its stakeholders (or reduce the negative effects), and that motive attributions for CSR are a key factor for success. In particular, the findings indicate that philanthropic (but not profit-driven) motives for CSR can reduce the negative indirect effect of organizations' unethical behaviors on the stakeholders (Ahluwalia, Burnkrant, & Unnava, & 2000; Yoon et al., 2006).

The communication of CSR and hence recipients' awareness of CSR did not affect the negative indirect effect on organizations' stakeholders, but had a direct positive effect on the organization itself and the evaluation of the event, supporting the finding of the literature on positive attitude formation through CSR (Clacher & Hagendorff, 2012). Thus, standardized communication of CSR might not be reasonable as the involvement of different stakeholders requires for an effective CSR communication a tailored content, style and channel of communications to the different expectations of the various audiences (Dawkins, 2005).

### **7.3 Managerial implications**

By engaging in CSR activities, organizations in the sport industry can not only generate favorable consumer response towards their organization; in fact CSR can be used as a mechanism to counteract potential negative

effects caused by unethical behavior on the organization itself and its stakeholders. These positive effects could be found across different organizational contexts. Therefore, the findings of this thesis offer several managerial implications for sport organizations.

The most general implication is that organizations in the sport industry, irrespective their organizational context, meaning, professional sport teams, sporting goods retailers or sport-governing bodies, can use CSR as a strategic communication tool to position the organization as socially responsible in the eyes of consumers and generate favorable consumers' responses. However, the effectiveness of CSR differs with regard to the perception of motive attribution. CSR is most effective and generates positive effects (or reduces negative effects) when consumers attribute philanthropic (but not profit) motives (Becker-Olsen et al., 2006; Ellen et al., 2006; Yoon et al., 2006). Thus, sport organizations should not only embed CSR into their day-to-day business strategy, but also ensure that CSR is perceived as mainly motivated by altruism and community interest. As suggested by prior literature, long-term and proactive engagement, external communication sources, or CSR activities with a high organization-cause fit are likely to reduce individuals' skepticism and suspicion, and hence, increase consumer-related CSR outcomes (Becker-Olsen et al., 2006; Ellen et al., 2006; Groza et al., 2011; Webb & Mohr, 1998).

Organizations should also actively manage their CSR portfolios. There is evidence that both CSR-specific and organization-specific factors

influence consumer-related CSR outcomes. This thesis looked at the proximity of CSR as the CSR-specific factor and the organizations' size as the organization-specific factor. The findings indicate that managers, irrespective of the sport organizational type, and irrespective of the organizational size, are recommended to support social causes in their local community, highlighting their awareness of needs and of local social issues. As regards local CSR, the effect of sport organizations' CSR activities on CSR outcomes is unaffected by the organizational size but differs as regards the perceived motive attribution for CSR. Large-sized and small-sized organizations benefit to the same extent from local CSR if individuals attribute philanthropic motives while consumer-related CSR outcomes are more negative if individuals perceive profit-driven motives for CSR (Sen & Bhattacharya, 2001).

When implementing and communicating distant CSR activities, the effect of perceived motive attribution on CSR outcomes is similar for non-profit and for-profit organizations, but differs in terms of organizational size. The relationship between motive attribution and CSR outcome is steeper for large-sized organizations, but non-significant for small-sized organizations, meaning that a higher philanthropic motive attribution is more beneficial for large-sized organization, but irrelevant for small- and medium-sized sized organizations engaged in distant CSR. Different perceptions and expectations of the sport organizations account for this effect (Brunk, 2010; Green & Peloza, 2014).



Lastly, ethical responsibilities and avoiding unethical behaviors are considered to be a crucial part of organizations' CSR and should be integral to sport organizations' activities in the first place (Branco & Delgado, 2012; Campbell, 2007).<sup>4</sup> The findings of Papers 3 suggest that in the context of sport events the negative effect caused by perceived corruption is not only limited to the organization responsible for the moral misbehavior, but it also affects the evaluation of the event governed by the organization, and hence the evaluation of the sport-sponsorship. Due to the spillover-effects on related entities, it is recommended to every organization in this associative network to make any attempt to reduce actual and perceived corruption. Sport-governing bodies can reduce the negative effects of perceived corruption by implementing and communicating CSR. However, CSR is only effective when it is perceived as being philanthropic-driven. Event-governing bodies should try their best to engage in and communicate that they implement philanthropic CSR, such as sport-for-development programs. This is essential according to Yoon et al. (2006), because individuals are likely to perceive the CSR efforts of organizations with a poor reputation (which can be assumed after unethical and corrupt behaviors) as self-serving what is likely to increase the negative effect.

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<sup>4</sup> The impact of perceived corruption has been only examined for sport-governing bodies, but is likely transferrable to other sport organizations as well.

## **7.4 Limitations and directions for future research**

This chapter will outline the limitations of the thesis and the three papers considered in this dissertation and offer some directions for future research. All three papers have examined the impact of CSR communication on stakeholders' response in the context of particular sport organizations. The thesis specifically looked at the impact of CSR communication on consumers as the key stakeholders, which represents a limitation of the study. Even though consumers are considered to be a large and a very important group of stakeholders, other stakeholders might have also an influence on the behavior of organizations (Haddock-Fraser & Tourelle, 2010). The stakeholder theory draws attention to the communication with different stakeholders, as they are likely to have other concerns and expectations regarding the organization and its behavior (Podnar & Jancic, 2006). Thus, future research should look at both internal primary stakeholders (financial institutions, employees and shareholders) and external primary stakeholders (suppliers and customers; Buysse & Verbeke, 2003) as those groups might have different effects on the organizations' CSR communication strategies. While investigating different types of stakeholders future research should also consider different variables regarding the response to CSR. This thesis looks mainly at the process of attitude formation but future research should also take into account other important outcome variables such as: word-of-mouth, purchase intentions,

brand awareness, and brand image or the financial impact (e.g., sales, share value, return on investment).

Most studies of the thesis used an experimental design to examine the different CSR effects across the structural peculiarities in the sport context, and thus, the thesis has some limitations as regards the external validity of the research. Using fictitious press releases (with pre-selected information) as the stimulus of the studies, the thesis increased the internal validity, while limiting the generalizability of the results. Besides just looking at fictitious press releases reporting about organizations' CSR, future research may assess the impact of actual CSR activities on consumers' response, using an observational design (Cortina & DeShon, 1998). Future research could also observe consumers' response or behavior towards organizations' CSR activities instead of measuring consumer-related CSR outcome. Research may also test for causality by using several measurement point before and after the treatment. The external validity of the thesis is also limited by the sampling method and the representativeness of the samples. As all studies have been conducted for theory testing purposes, the recruitment of a convenience sample deemed appropriate. The research followed the recommendations that have been developed for convenience sampling when designing the survey and recruiting the participants (Landers & Behrend, 2015). However, future research may recruit a more representative sample to increase external validity and provide evidence for the generalizability of the results.

Lastly, the thesis has limitations regarding the specific context of research. The values of the sport and the peculiarities of the structures of the examined sport organizations, namely, professional sport teams, sport-governing bodies and sporting goods retailers are unique and, thus, the results can be hardly transferred to other industries. Especially non-profit organizations such as professional sport teams, which operate and compete in sport divisions or sport-governing bodies, which are governing and promoting the sport itself, are likely to be perceived differently than organizations in other industries, when engaging in CSR (as they are perceived as non-profit organizations promoting sport). Future research may thus identify the peculiarities and specific situational factors of different organizations in other industries (e.g., culture) and examine their effects on the implementation and communication of CSR and on consumers' response.

## **8 Conclusions**

In conclusion, the empirical findings and the implications of this dissertation indicate that in the sport context CSR communication represents a promising instrument in order to position the sport organization as socially responsible and generate favorable consumers' response. These effects hold true across the different contexts and peculiarities of structures the sport organizations operate in, namely, for professional sport teams, for sport-governing bodies and for sporting goods retailers. However, CSR-specific (local vs. distant CSR) and organization-specific factors (large-sized vs. small-sized organizations) influence the relationship between motive attribution and the consumer-related CSR outcome, and this effect is similar for both professional sport teams and sporting goods retailers. Moreover, the perception of philanthropic-driven (vs. profit-driven) motive attribution for CSR is a crucial factor influencing the effectiveness and success of CSR as a strategy for increasing brand attitude, but also reducing negative effects of organizations' unethical behaviors in the context of sport events.

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**Appendix A**

Paper 1 - Doing Good in the Right Place: City Residents' Evaluations of Professional Football Teams' Local (vs. Distant) Corporate Social Responsibility Activities

# Doing good in the right place: city residents' evaluations of professional football teams' local (vs. distant) corporate social responsibility activities

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## ABSTRACT

**Research question:** If recipients of corporate social responsibility (CSR) campaigns perceive them to be motivated by philanthropic (vs. profit) reasons, CSR increases important outcome variables. This study looks at moderators of this relationship in the context of professional football teams based on attribution and egocentrism theory: one CSR-specific factor (i.e. the geographical focus of CSR) and one organization-specific factor (i.e. the division in which the teams are playing).

**Research methods:** The study applied a between-participant design, manipulating both the geographical focus of the initiative (local vs. distant CSR initiative) and the professional football teams that carried out the CSR initiative (first-division vs. third-division team). Both teams were located in Munich, where 444 city residents participated in the study. Regression-based moderation analyses were used to test the hypotheses.

**Results and findings:** Perceived philanthropic motivation for CSR has a more positive effect on outcome variables – including the team's CSR perception, attitudes toward the team, and behavioral intentions – for the first-division team than for the third-division team, and this interaction effect is present (absent) in first-division team's distant (local) CSR activities. The relationship between perceived philanthropic motivation and outcome variables is unaffected by the proximity of the social cause supported by the third-division team.

**Implications:** Professional football teams are encouraged to actively manage their portfolio of CSR activities to increase CSR outcomes as perceived by city residents. Higher-division (vs. lower-division) teams should make sure that CSR is perceived to be motivated by philanthropy (as opposed to self-interest), particularly when CSR takes place at distant locations.

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## Introduction

Professional sport teams in general, and football teams in particular, have begun to embrace the concept of corporate social responsibility (CSR; Breitbarth & Harris, 2008). CSR means that organizations should serve the society in which they operate and consider

and meet the social expectations of stakeholders as well as focus on long-term profit (or sporting success) maximization (Babiak & Wolfe, 2009; Friedman, 1962). According to recipients of CSR messages, the motive attributions for CSR influence their evaluations of the organization that implements CSR: perceived philanthropic (profit-driven) motives for CSR result in favorable (unfavorable) responses (Becker-Olsen, Cudmore, & Hill, 2006). However, both CSR-specific and organization-specific factors have also been identified as influencing how individuals perceive CSR initiatives and the organizations behind them (Green & Peloza, 2014; Udayasankar, 2008).

With regard to their potential to increase (or decrease) individuals' evaluations of the organization that implements CSR (here: professional football team), this study examines one CSR-specific factor, that is, the geographical focus of CSR, and one organizational factor, that is, the division in which the team is playing. Today, many sport teams engage in CSR at different places (e.g. focusing on local causes, such as supporting a city's homeless people, or on global causes, such as supporting war refugees in and from countries all over the world; Breitbarth & Harris, 2008; Godfrey, 2009). The teams that implement these activities often differ with regard to their status (here: depending on the division in which they are playing). This is particularly true for European sport (Bauer, Stokburger-Sauer, & Exler, 2008), for several reasons, such as the presence of league systems with promotion and relegation (that influence the income that teams generate from selling television broadcasting rights, for example) and the high (vs. low) popularity of sports across skill levels, football being the most prominent sport in Europe (Biggest Global Sport, 2015). To date, however, it remains unknown whether and how both geographical focus of CSR and the division in which the teams are playing influence individuals' evaluations of the CSR activities of professional football teams.

This study aims to partially fill this research gap and focuses on differences between local and distant CSR activities with regard to their potential to increase CSR outcomes – CSR perception of the football team, attitude toward the team, and behavioral intentions to be loyal toward the team (from the perspective of CSR campaign recipients) – in first-division (vs. third-division) professional football teams, depending on motive attributions made by CSR message recipients. An effective allocation of resources to local (vs. distant) CSR activities and the marketing and communication of these activities is important because, beside the actual positive impact on the beneficiaries of the CSR activities, football teams want to make sure that their CSR activities produce favorably perceived CSR outcomes. Indeed, there is empirical evidence that not all CSR campaigns produce positive effects (Becker-Olsen et al., 2006; Ellen, Webb, & Mohr, 2006) and that organizational characteristics influence the expectations from individuals with regard to the implementation of CSR (Green & Peloza, 2014).

In what follows, we will first review the concept of CSR and then develop our research framework based on attribution and egocentrism theory to assess how motive attributions for CSR and the geographical focus of CSR have an impact on CSR outcome variables in higher-division (vs. lower-division) football teams. The results of our empirical study are then presented and our findings discussed. The paper ends with managerial implications and an outlook on future research.

## Theoretical background

### *Corporate social responsibility*

CSR describes all aspects of an organization's activities that lead to social and environmental effects that benefit society. CSR is also considered as an opportunity to promote an organization's core business and it can provide a fruitful ground for innovation and for gaining competitive advantage against an organization's competitors (Porter & Kramer, 2006). In particular, the positioning of an organization as an ethical organization in the eyes of consumers highlights its 'status ( ... ) with respect to its perceived societal obligations' (Brown & Dacin, 1997, p. 68). In the context of professional football teams, CSR means that the teams serve the society and meet the social and environmental expectations of stakeholders (e.g. spectators, sponsors, leagues, and media) as well as focusing on long-term sporting success (or profit) maximization (Babiak & Wolfe, 2009; Breitbarth & Harris, 2008; see also Friedman, 1962).

The concept of CSR has been subject to numerous empirical investigations in the general management literature. Empirical studies have assessed the relationship between CSR and organizational and financial performance and have found positive effects (Jackson & Parsa, 2009; Orlitzky, Schmidt, & Rynes, 2003; Stanwick & Stanwick, 1998). However, previous studies have also revealed that CSR can have negative effects on the satisfaction levels of consumers and the market value of the company (Luo & Bhattacharya, 2006), the overall product evaluation (Brown & Dacin, 1997), and consumers' purchase intentions (Sen & Bhattacharya, 2001). The motive attributions that CSR campaign recipients make have been identified as one of the most important factors influencing the successful communication of CSR to individuals (Becker-Olsen et al., 2006; Ellen et al., 2006), with philanthropy-driven activities producing positive effects and profit-driven activities producing negative effects.

In the field of professional sport teams, empirical studies have also investigated the effects of CSR on financial performance, with mixed results (Extejt, 2004; Inoue, Kent, & Lee, 2011). The effectiveness of CSR may be low at times because the development of CSR through sport has been associated with the conflicting image of sport (e.g. cheating, corruption, and exclusionary practices), negative stereotype reinforcement, and lack of accountability, and can even be considered to provide examples for 'sport initiatives [that; added by the authors] lack engagement at best, or are examples of "greenwash strategy" at worst' (Levermore, 2010, p. 236). Also, some CSR initiatives are not linked to the core business of professional sport teams (or organizations) and, thus, may not produce the intended effect (Levermore, 2010, 2013). However, at the same time, professional football teams, like any sport organization, are an integral part of society and have the power to have a positive influence on society and on their communities (Smith & Westerbeek, 2007). CSR connected to professional sport and football teams may be particularly successful because of the high interest and passion in the football industry and the distinct relationships of the teams with the media, players, government, sponsors, fans, and local communities that may leverage, and benefit from, CSR (Babiak & Wolfe, 2009). Professional football teams support physical activity as a broader concept, which is desirable in society since it produces positive value, such as the education of children via sport, identity and morality building, and public health effects (Blumrodt, Bryson, & Flanagan, 2012; Commission of the European Communities, 2007). Professional football teams are often

influential and well-established members of the community (Godfrey, 2009). While trying to develop and maintain good relations with their communities, they can create good-will among stakeholders (Breitbarth & Harris, 2008). Examples of CSR activities include community outreach programs (Babiak & Wolfe, 2009) and fundraising for CSR from fans (Walker & Kent, 2009). Professional football teams can also leverage their CSR campaigns because of high media presence, the star status of athletes, and the connections between teams and local communities (Walker & Kent, 2009).

In regards to CSR outcome variables, professional football teams aim to achieve effects that are similar to non-football organizations within (and outside) the sport industry, such as being perceived as a socially responsible organization (i.e. positive CSR perception; Lichtenstein, Drumwright, & Braig, 2004; Uhrich, Koenigstorfer, & Groeppel-Klein, 2014), positive attitude formation, and increasing individuals' purchase behavior of products and services (e.g. ticket and merchandise sales; Yang & Sonmez, 2005). This study considers two variables that may impact on these outcomes: the division in which the teams are playing and the geographical focus of CSR. In what follows, we will develop our research framework, taking into account the motive attributions of the recipients of CSR messages.

## Hypotheses development

### *Motive attributions and the perception of CSR activities*

Individuals' responses to CSR campaigns depend on the motive attributions underpinning the organization's CSR (Becker-Olsen et al., 2006; Ellen et al., 2006). Attribution theory provides the theoretical framework for this mechanism. The theory assumes that an individual is a social perceiver who makes causal inferences about the events that he or she observes or experiences, and how these inferences relate to his or her thinking and behavior (Folkes, 1988; Kelley, 1973; Rifon, Choi, Trimble, & Li, 2004; Weiner, 1985). Attribution can be understood as the explanation of a particular organization's behavior by indicating a cause-and-effect relationship (Folkes, 1988).

In the context of CSR, individuals evaluate and associate an organization and its actions with either profit or philanthropic (altruistic) motives (Webb & Mohr, 1998). Becker-Olsen et al. (2006) showed that, when CSR motives are perceived as profit-driven, individuals have a negative attitude toward the organization, whereas when CSR motives are perceived as philanthropic, individuals have a positive attitude toward the organization (Becker-Olsen et al., 2006). The concept has been widely used in the CSR literature to explain and predict CSR outcomes (e.g. Bigné, Currás-Pérez, & Aldás-Manzano, 2012).

This study is concerned with professional football teams and, based on the arguments presented above, we assume that the perception of philanthropic motives for CSR increases CSR outcomes for professional football teams. The study looks at three important outcome variables of CSR activities: CSR perception (i.e. the perception of an organization as being socially responsible), brand attitude, and individuals' behavioral intentions to be loyal toward the teams. These variables have been identified as success factors for the marketing of CSR (Uhrich et al., 2014; Yang & Sonmez, 2005). CSR perception represents 'the organization's status and activities with respect to its perceived societal obligations' (Brown & Dacin, 1997, p. 68). Brand attitude and behavioral loyalty intentions



are well-established downstream variables that indicate the success of CSR initiatives (Becker-Olsen et al., 2006; Murray & Vogel, 1997; Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009). The higher the ratings, the more positively individuals evaluate the organization (here: football team). This leads us to our first hypothesis, which is stated as follows:

H1: The more individuals perceive the CSR activities of professional football teams to be motivated by philanthropic reasons, (a) the higher the CSR perception of the teams, (b) the more positive is the attitude toward the teams, and (c) the higher the behavioral intentions to be loyal toward the teams.

### ***Who engages in CSR? The relevance of the divisional status of teams***

European professional sport teams differ with respect to the division in which they are playing, and the divisional status relates to the organizational capacity and the organizational size of the teams, meaning that large-sized teams with higher organizational capacity tend to play in higher divisions and small-sized teams with lower organizational capacity tend to play in lower divisions. For example, some first-division football teams that compete in professionally managed leagues employ hundreds of people and generate revenues of several hundred million euros each year, while some lower-division teams generate little revenue with only some fully (or partly) employed people (e.g. Moore & Levermore, 2012). Typical first-division football teams have higher organizational capacity and tend to be of larger size compared with lower-division football teams (such as second or third-division teams) because of professionalism tendencies in the management of the teams, higher ticket sales, higher revenues from selling television broadcasting rights, higher sponsorship revenues, and higher potential to sell merchandise (Bauer et al., 2008; DFB, 2015; DFL, 2015; Koenigstorfer, Groeppel-Klein, & Kunkel, 2010).

The differences in organizational capacity and size also help explain both on- and off-field activities of the teams. The difference most important to our study is that lower-division (vs. higher-division) professional football teams should cause individuals to have lower expectations with regard to CSR due to the teams' nature being an organization with limited organizational resources and with a smaller degree of professionalism. This means that individuals' beliefs and desires about the minimum level of the organization's social engagement as well as their feelings about what the organization should do and what is anticipated are lower (Creyer & Ross, 1997; Parasuraman, Zeithaml, & Berry, 1988). If lower-division teams engage in CSR, they should, thus, be perceived as more socially responsible because individuals acknowledge their commitment despite their lower capacity (Lepoutre & Heene, 2006; Teal & Carroll, 1999). Thus, individuals' evaluations of lower-division teams (after having learned about a CSR campaign) should depend less on the motives that individuals ascribe to the organizations' CSR activities, meaning that the slope between philanthropic (vs. profit-driven) motive attribution and CSR outcome variables should be less steep. Higher-division teams, as organizations with higher capacity, however, should be considered to have more resources and financial power to engage in CSR (Auger, Devinney, & Louviere, 2004). They are subject to a higher level of stakeholder regulation and scrutiny from external agents encouraging the organization to a higher social responsiveness (Brammer & Millington, 2006). Thus, individuals

should have higher expectations and should be more demanding with respect to CSR (Elving, 2013). In higher-division (vs. lower-division) football teams, the perception of philanthropic motives for CSR may, therefore, be crucial to the success of CSR as regards increasing CSR outcome variables (Green & Peloza, 2014), including a brand's CSR perception, brand attitude, and intention to be loyal to the brand.<sup>1</sup> In other words, the slope between philanthropic (vs. profit-driven) motive attribution and CSR outcome variables should be steeper. Thus, our second hypothesis is stated as follows:

H2: The relationships between perceived philanthropic motivation for CSR and (a) CSR perception of the professional football teams, (b) attitude toward the teams, and (c) behavioral intentions to be loyal toward the teams, are stronger for higher-division teams than for lower-division teams.

### ***Where should CSR take place? The relevance of the geographical focus of CSR from the residents' perspective***

Professional football teams embracing the CSR concept have a portfolio of CSR activities ranging from the support of local causes (e.g. fighting youth unemployment in the community or promoting grassroots sport at regional schools) to the support of distant causes (e.g. giving children in countries affected by war the opportunity to go to school or donating sport facilities to people in developing countries who have no access to such facilities). The activities can range from the support of environmental causes to ethical governance and labor treatment. Local CSR includes the support of any social causes that benefit the team's home region, that is, the community where the club is culturally and historically rooted. City residents directly profit from local CSR. Distant CSR includes the support of activities that benefit communities around the globe, communities other than the home community. City residents do not directly profit from distant CSR (Russell & Russell, 2010). As argued before, higher-division (vs. lower-division) professional football teams should have to deal with higher expectations from recipients of CSR messages. The teams often act in a global market, are more visible to the public, and have to deal with various stakeholders who may even have conflicting interests (Van Tulder & Kolk, 2001). Due to the increasing internationalization of professional football leagues and teams, available to a worldwide audience, higher-division professional football teams are expected to engage in social causes around the globe.

However, distant CSR activities do not directly benefit the local community (i.e. the residents of the city), and, therefore, they may arouse even higher expectations from residents with regard to the implementation of CSR when compared with local CSR activities. The literature on egoism and egocentric individual decision-making supports these claims. Since individuals engage in self-serving behaviors, distant (vs. local) CSR activities are less beneficial and, thus, should lead to less favorable CSR outcomes (Reed, Aquino, & Levy, 2007; Weigel, Hessing, & Elffers, 1999). Therefore, we expect distant CSR activities employed by higher-division football teams to depend strongly on the perception of philanthropic reasons for CSR. In other words, if a higher-division football team supports social causes somewhere other than in their hometown area, residents reward these activities only when they are perceived to be philanthropic in nature.

Individuals may feel that higher-division football teams should not only engage in distant, but also in local CSR activities (Brunk, 2010a). These teams may benefit from

engagement in their local communities because the engagement shows that the teams care about the region and its inhabitants and has a down-to-earth character (Green & Peloza, 2014), and because organizations with high organizational capacity are often considered to be particularly unaware of regional social issues (Auger et al., 2004). Residents directly benefit from CSR engagement (because it helps their community) and, according to self-serving behavioral tendencies, individuals should react more positively toward these programs (Reed et al., 2007; Weigel et al., 1999). Therefore, we expect the relationship between philanthropic motive attribution and CSR outcomes to be weaker for local (vs. distant) CSR activities employed by higher-division football teams. In other words, if a higher-division football team supports local causes, residents should evaluate the team positively, but the motive for CSR is of less relevance compared to distant CSR activities. Individuals should have lower CSR expectations for lower-division football teams (Lepoutre & Heene, 2006). It should, therefore, make no difference for lower-division football teams whether they support local or distant social causes. Thus, our third and fourth hypotheses are as follows:

H3: If the CSR activities of higher-division professional football teams are distant (vs. local), the relationships between the perceived philanthropic motivation for CSR and (a) CSR perception of the teams, (b) attitude toward the teams, and (c) behavioral intentions to be loyal toward the teams, are positive; if the CSR activities of higher-division football teams are local (vs. distant), these relationships become nonsignificant.

H4: For lower-division football teams, the geographical focus of CSR does not affect the positive relationship between perceived philanthropic motivations for CSR and CSR outcomes (a–c).

## Method

### Participants

Four hundred and forty-seven participants took part in the study after we received their informed consent for participation. Since three participants provided incomplete information, we excluded them from the data set. Thus, the final data set includes 444 participants (184 females,  $M = 33.25$  years,  $SD = 15.53$  years). Residents of the greater area of Munich (a large city in the south of Germany) were recruited from its pedestrian area. Residency was determined by ZIP code, which was assessed in the study to ensure that all participants lived in the greater Munich area. This was necessary to establish a match between the participants' residence and the residence of the professional football teams.<sup>2</sup>

The recruitment of a convenience sample was deemed appropriate since the study was conducted for theory testing purposes (Bello, Leung, Radebaugh, Tung, & Van Witteloostuijn, 2009), without claiming to be representative for the Munich (or German) host population. We note that the city residents of Munich have a mean age of 42 years and 51% of the city residents are female (Bayerisches Landesamt für Statistik und Datenverarbeitung, 2014a, 2014b). Thus, the participants of our study were younger and more participants were male compared to the city's population. The participants had a medium interest in football ( $M = 3.45$ ,  $SD = 1.40$ , measured on a single-item, 5-point rating scale, 1 indicating low interest and 5 indicating high interest in football). Half of the participants

( $n = 222$ ) stated that FC Bayern Munich is their favorite professional football team and half of the participants supported teams other than FC Bayern Munich.<sup>3</sup>

### **Design and procedure**

The study applied a between-participant design, manipulating both the geographical focus of the CSR initiative (local CSR initiative vs. distant CSR initiative) and the division in which the professional football team that carried out the CSR initiative played (lower-division team vs. higher-division team). Motive attribution was measured on a metric scale.

Participants were randomly assigned to one of the four experimental conditions. Press releases (fictitious) were used as a manipulation tool. They reported about the CSR activities of SpVgg Unterhaching (a third-division Bundesliga professional football team with a revenue of EUR 4.4 million and about 20 full-time paid employees in 2013/2014) or FC Bayern Munich (a first-division Bundesliga professional football team with a revenue of EUR 432.8 million and about 500 full-time paid employees in 2013/2014).

To provide evidence that city residents were aware of the status of the teams (i.e. higher-division vs. lower-division membership), we conducted a pretest with 36 city residents. In the pretest, a third team was added (TSV 1860 Munich: a second-division team), because these three teams represent the full set of professional football teams located in Munich. All teams have been located in Munich, the city where participants were recruited. The clubs' headquarters are located within 5 km air distance in Munich. The results of the pretest showed that all but two participants correctly classified the three teams into the first-division (FC Bayern Munich), second-division (TSV 1860 Munich), and third-division team (SpVgg Unterhaching; there were two incorrect classifications into the second division). FC Bayern Munich and SpVgg Unterhaching were selected for use in the main study. The clubs are registered associations (according to German law) and are well-established in the region (i.e. SpVgg Unterhaching was founded in 1925 and FC Bayern Munich was founded in 1900). There were no transgressions or unusual team performances during or close to the study.

According to the press release, the CSR activities were to be carried out solely by the football team without any partnering organizations. One specific CSR campaign was chosen (a drug prevention program) for the purpose of experimental manipulation (without referring to any other actual CSR activities of the club). The geographical focus of CSR was manipulated as follows. In the local CSR condition, the press release reported about a CSR initiative (a drug prevention program) that was carried out in schools and sport clubs in and around Munich; in the distant CSR condition, the press release described how the respective football team was engaged in a drug prevention program in schools and sport clubs in cities around the world (but not in Germany). The description of the CSR initiative was identical except for the venue and the team that engages in CSR (see [Appendix](#)). The social cause was pretested as having a medium fit with professional football teams. Thus, we manipulated two factors, that is, the team that employed CSR and the geographical focus of CSR. Other important confounding variables were measured (but not manipulated).<sup>4</sup>

Participants were recruited on non-match days and days other than the day before or after a match day. Study participants received a small reward for their participation. After informed consent was obtained, participants were first shown the press release; they then

completed a written survey. The survey included a manipulation check, several multi-item scales, as well as confounding variables (i.e. the importance of the social cause, the personal impact of the CSR initiative, and the favorite professional football team of the participants). Participants were fully debriefed at the end of the study. The language of the questionnaire was German. Scales that were only available in English were translated back and forth via native bilingual English-German speakers.

## Measures

We used multi-item scales to measure CSR perception, brand attitude, behavioral intentions to be loyal toward the team, and philanthropic (vs. profit) motive attribution. CSR perception was measured via five items (e.g. ‘... gives back to communities in which it does business,’ anchored at 1 = *totally disagree* and 7 = *totally agree*, Cronbach’s  $\alpha = .73$ ; Lichtenstein et al., 2004). Attitude toward the team was measured on a 7-point semantic differential using three items (e.g. ‘unfavorable/favorable,’  $\alpha = .87$ ; Becker-Olsen et al., 2006). Behavioral intentions to be loyal toward the team were measured via a 5-item scale (e.g. ‘I say positive things about ...,’ anchored at 1 = *totally disagree* and 7 = *totally agree*,  $\alpha = .93$ ; Zeithaml, Berry, & Parasuraman, 1996). Philanthropic (vs. profit) motive attribution was measured via the 3-item, 7-point semantic differential of Becker-Olsen et al. (2006) (e.g. ‘profit-motivated/socially motivated,’  $\alpha = .88$ ).

The manipulation check was assessed via a semantic differential asking the participants whether they evaluated the CSR initiative as a local campaign (anchored at 1 = *local*) or distant campaign (anchored at 5 = *distant*). All participants were asked to state the division in which the team played that the press release referred to. The following confounding variables were assessed using established scales: importance of the social cause (using three items from Russell and Russell (2010) (e.g. ‘I believe that this is an important issue,’ anchored at 1 = *totally disagree* and 5 = *totally agree*,  $\alpha = .69$ ), and personal impact of the CSR initiative using three items from Russell and Russell (2010) (e.g. ‘This pledge affects me directly,’ anchored at 1 = *totally disagree* and 5 = *totally agree*,  $\alpha = .69$ ).<sup>5</sup> Interest in football was measured via a single item (‘Please indicate your interest in football,’ anchored at 1 = *low interest* and 5 = *high interest*).

## Results

To determine whether the manipulation was successful, we conducted an unpaired *t* test using geographical focus as the independent variable and participants’ ratings of whether the CSR campaign was local (anchored at 1) or distant (anchored at 5) as the dependent variable. The results showed that participants in the local CSR condition rated the CSR initiative as local ( $M = 1.96$ ), whereas participants in the distant CSR condition rated the CSR initiative as distant ( $M = 3.35$ ;  $t(442) = 12.01$ ,  $p < .001$ ). All participants were aware that FC Bayern Munich played in the first division and that SpVgg Unterhaching played in the third division of the German Bundesliga. Therefore, the manipulation was successful.

To test our hypotheses, we ran three regression analyses including philanthropic (vs. profit) motive attribution (mean-centered), team (lower-division football team [SpVgg Unterhaching] = -1, higher-division football team [FC Bayern Munich] = 1), geographical

focus of the CSR initiative (local = -1, distant = 1), and all interactions as independent variables. CSR perception, attitude toward the team, and behavioral intentions to be loyal toward the team were treated as the dependent variables. Table 1 provides an overview of the results of the regression analyses.

As indicated in Table 1, philanthropic (vs. profit) motive attribution was a significant predictor of CSR perception ( $b = .21, SE = 0.03, p < .001$ ), attitude toward the team ( $b = .35, SE = 0.05, p < .001$ ), and behavioral intentions to be loyal toward the team ( $b = .28, SE = 0.05, p < .001$ ), thus supporting H1a, H1b, and H1c, respectively.

In H2, we predicted a significant interaction of philanthropic (vs. profit) motive attribution and team (higher-division team vs. lower-division team). The analysis revealed the predicted interaction for CSR perception ( $b = .13, SE = 0.03, p < .001$ ), attitude toward the team ( $b = .11, SE = 0.05, p < .05$ ), and behavioral intentions to be loyal toward the team ( $b = .16, SE = 0.05, p < .001$ ). The interactions can be described as follows: the relationship between philanthropic (vs. profit) motive attribution and CSR perception was positive and significant for the higher-division team ( $b = .34, SE = 0.04, p < .001$ ) but not significant for the lower-division team ( $b = .07, SE = 0.05, p = .16$ ); the relationship between philanthropic (vs. profit) motive attribution and attitude toward the team was positive for both the higher-division team ( $b = .46, SE = 0.07, p < .001$ ) and the lower-division team ( $b = .24, SE = 0.07, p < .01$ ), but the relationship was stronger for the higher-division (vs. lower-division) team; and the relationship between philanthropic (vs. profit) motive attribution and behavioral intentions to be loyal toward the team was positive and significant for the higher-division team ( $b = .44, SE = 0.07, p < .001$ ) but not significant for the lower-division team ( $b = .11, SE = 0.07, p = .14$ ). In conclusion, the analysis showed that the relationship between philanthropic (vs. profit) motive attribution and CSR outcomes was positive (or stronger) for higher-division football teams, whereas it was nonsignificant (or weaker) for the lower-division football team, thus supporting H2a, H2b, and H2c, respectively.

The two-way interaction of philanthropic (vs. profit) motive attribution and team status (higher-division vs. lower-division team) was further qualified by the geographical focus of the CSR initiative, as indicated by the significant three-way interaction of philanthropic (vs. profit) motive attribution, team, and geographical focus of CSR ( $b = .06, SE = 0.03, p = .06$  [marginal significance] for CSR perception;  $b = .12, SE = 0.05, p = .02$  for attitude toward the team; and  $b = .13, SE = 0.05, p = .01$  for behavioral intentions to be loyal toward the team). To describe these interaction effects we performed three separate sets of regression analyses for local and distant CSR activities. We recoded the independent variable of team status (lower-division teams = 0, higher-division teams = 1) to facilitate the

**Table 1.** Predictors of CSR perception, attitude toward the team, and behavioral intentions to be loyal toward the team as revealed by moderated regression analyses.

Predictors	CSR perception			Attitude			Behavioral intentions		
	<i>B</i>	<i>SE</i>	<i>p</i>	<i>B</i>	<i>SE</i>	<i>p</i>	<i>B</i>	<i>SE</i>	<i>p</i>
Philanthropic motivation (PM)	.21	.03	<.001	.35	.05	<.001	.28	.05	<.001
Team (TE)	.21	.04	<.001	.22	.06	<.001	.62	.07	<.001
Geographical focus of CSR (GF)	-.04	.04	.36	-.07	.06	.26	-.06	.07	.38
PM × TE	.13	.03	<.001	.11	.05	<.05	.16	.05	<.01
PM × GF	.03	.03	.41	.06	.05	.20	.01	.05	.90
TE × GF	-.02	.04	.71	-.10	.06	.14	.01	.07	.94
PM × TE × GF	.06	.03	.06	.12	.05	.02	.13	.05	.01



interpretation of the results and included this variable, as well as mean-centered philanthropic (vs. profit) motive attribution and their interaction, as independent variables in the analyses. Similar to the analyses that we had conducted earlier, CSR perception, attitude toward the team, and behavioral intentions to be loyal toward the team were treated as the dependent variables.

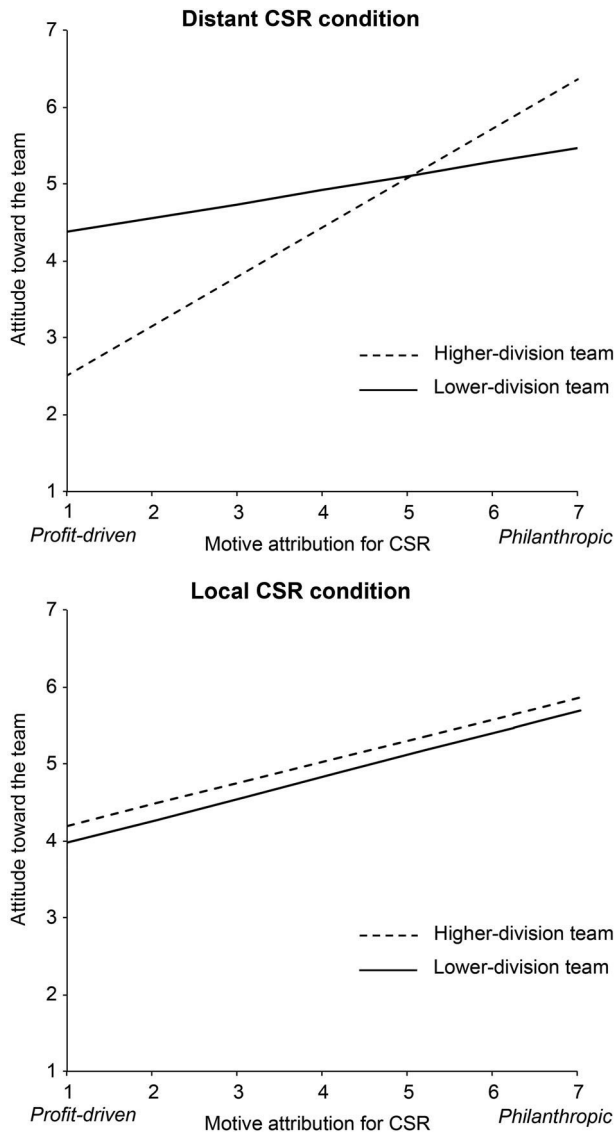
In H3 and H4, we predicted that the relationships stated in H2 will be present when CSR activities are distant, whereas they will be absent when the CSR activities are local, and that this relationship is affected by divisional status of the team. The first set of moderated regression analyses using CSR perception as the dependent variable revealed that the interaction of motive attribution and team was positive and significant in the distant CSR condition ( $b = .39, SE = 0.09, p < .001$ ): the relationship was positive and significant for the higher-division team ( $b = .43, SE = 0.06, p < .001$ ) but nonsignificant for the lower-division team ( $b = .04, SE = 0.07, p = .60$ ). In the local CSR condition, however, the interaction of motive attribution and team was nonsignificant ( $b = .14, SE = 0.10, p = .14$ ): the simple slopes showed a positive and significant main effect of motive attribution for the higher-division team and a positive and nonsignificant main effect of motive attribution for the lower-division team ( $b = .25, SE = 0.06, p < .001$  and  $b = .11, SE = 0.07, p = .14$ , respectively). The results thus support H3a and H4a.

The second set of moderated regression analyses used attitude toward the team as the dependent variable. Again, the interaction of motive attribution and team was positive and significant in the distant CSR condition ( $b = .46, SE = 0.14, p < .001$ ): the main effect of philanthropic motive attribution was positive and significant for the higher-division team ( $b = .64, SE = 0.09, p < .001$ ) but nonsignificant for the lower-division team ( $b = .18, SE = 0.10, p = .07$ ). [Figure 1](#) (top) displays these results. In the local CSR condition, the interaction was nonsignificant ( $b = .01, SE = 0.14, p = .95$ ): the simple slopes of motive attribution were positive for both the higher-division team and the lower-division team ( $b = .28, SE = 0.09, p < .01$  and  $b = .29, SE = 0.11, p < .01$ , respectively). [Figure 1](#) (bottom) displays the results in the local CSR condition. The results thus support H3b and H4b.

The final set of moderated regression analyses was conducted with behavioral intentions to be loyal toward the team as the dependent variable. The significant interaction of motive attribution and team in the distant CSR condition ( $b = .57, SE = 0.14, p < .001$ ) can be described as follows: the main effect of philanthropic motive attribution was positive and significant for the higher-division team ( $b = .57, SE = 0.09, p < .001$ ) but nonsignificant for the lower-division team ( $b = .00, SE = 0.10, p = .99$ ). In the local CSR condition, the interaction was nonsignificant ( $b = .07, SE = 0.14, p = .61$ ): the simple slopes of motive attribution were positive and significant for both the higher-division team and the lower-division team ( $b = .31, SE = 0.09, p < .001$  and  $b = .24, SE = 0.11, p = .02$ , respectively). The results thus support H3c and H4c.

## Discussion

Professional football teams that engage in CSR can increase important CSR outcome variables if the recipients of the CSR campaign perceive CSR to be motivated by philanthropic (vs. profit) reasons. The purpose of the study was to consider two factors that moderate this relationship: one CSR-specific variable (i.e. geographical focus of CSR) and one team-specific variable (i.e. higher-division vs. lower-division team). The study is thus a



**Figure 1.** The relationship between philanthropic (vs. profit) motive attribution for CSR and attitude toward higher-division (vs. lower-division) professional football teams in the distant CSR condition (top) and the local CSR condition (bottom).

response to a recent call for empirical research that examines and manipulates important CSR characteristics, such as the proximity of the supported social cause to the organization (Green & Peloza, 2014), and that also takes into account organizational characteristics (here: divisional status; Lepoutre & Heene, 2006). The results of our study showed that perceived philanthropic motivation for CSR had stronger effects on CSR outcome variables for higher-division football teams than for lower-division football teams, and that the effect was present (absent) in higher-division teams' distant (local) CSR activities; the positive relationship between philanthropic motivation and CSR outcomes was unaffected by the proximity of the supported social cause in lower-division football teams.



The study makes three important contributions to the sport management and CSR literature: (1) the general principle that CSR produces more positive outcomes if recipients of CSR messages perceive higher philanthropic motives for CSR does not only hold true for businesses as supporters of social causes, but also for sport teams (here: professional football teams) as supporters; (2) this relationship becomes stronger for higher-division (vs. lower-division) teams' CSR activities that are carried out at distant venues, but is absent when higher-division teams implement CSR in their home ground; and (3) lower-division football teams produce positive brand attitudes with increasing perception of philanthropic motives for CSR independent of the proximity of the supported social cause, whereas CSR perception and behavioral intentions were unaffected by philanthropic motive perception (and its interaction with geographical proximity). In what follows, we will discuss these contributions in more detail, referring to the state of the art literature on CSR in both the general management and the sport management literature.

First, similarly to businesses in non-sport contexts (Becker-Olsen et al., 2006; Bigné et al., 2012), our study showed that professional football teams benefit from CSR that is perceived as motivated by philanthropic reasons. The higher the perception of philanthropic (vs. profit) motives, the more positively individuals evaluated the team's CSR activities, the more positive was their attitude toward the team, and the higher were behavioral intentions to be loyal toward the team. The results of our study thus support H1 (based on attribution theory). This means that individuals evaluate professional football teams more positively if they perceive that the teams have a genuine and altruistic interest in what they support.

Second, our study showed that higher-division (vs. lower-division) professional football teams benefit more from CSR with increasing philanthropic motive perception, in particular when CSR takes place at distant (vs. local) venues. As part of their international business activities, higher-division football teams reach out to potential customers and supporters around the world by broadcasting games, playing friendly matches, and opening subsidiaries, to state some examples. This is an important strategy to these football teams because stakeholders increasingly expect them to adapt their CSR strategy to the team's overall strategy of targeting markets around the globe (Husted & Allen, 2006).

In non-sport contexts, prior research has shown that individuals' response to CSR is a function of the proximity of CSR activities and individuals' identities (neglecting differences in organizational characteristics and motives perceived by individuals; Russell & Russell, 2010), and that individuals have different levels of expectations as regards CSR from large-sized (vs. small and medium-sized) organizations (neglecting differences in proximity of CSR; Brunk, 2010b; Green & Pelozo, 2014). Our study showed that higher-division football teams that support social causes at distant venues are more vulnerable to individuals' negative perception of the teams' profit-driven motivation for CSR than are lower-division teams. Individuals' tendency toward self-serving behaviors (i.e. allocating resources to one's own community rather than to others) probably made them feel that the distant CSR engagement should be philanthropic in order to positively evaluate the organization behind the activity. This extends the literature on egocentrism tendencies (Weigel et al., 1999) because it shows that individuals still respond positively to distant CSR engagement even if their in-group (here: the city's residents) does not benefit from CSR, and that philanthropic motive attribution increases CSR outcomes in such conditions. Previous studies have shown that residents tend to evaluate distant

(vs. local) CSR activities as less beneficial to them (Reed et al., 2007; Weigel et al., 1999). Our study showed that distant CSR does not always produce more negative perceptions from the resident population.

On the other hand, when CSR is conducted at the local area, residents feel that their community benefits from the engagement no matter whether CSR is perceived to be motivated by profit or philanthropic reasons. The self-serving tendency made potential profit motives behind the engagement less relevant for recipients of CSR messages. This finding extends prior research into CSR (Green & Peloza, 2014) because it shows that high-capacity organizations (here: higher-division football teams) can reduce the risk of negative CSR outcomes by supporting local social causes that are perceived to be motivated by altruism. This form of motivation is important to organizations with high organizational capacity and size because they are expected to be highly engaged in CSR. These organizations also face the risk of negative motive attributions in individuals being higher in comparison to organizations with low organizational capacity and small- and medium-sized organizations (Green & Peloza, 2014). The results of our study thus support H2, H3, and H4 (based on both attribution and egocentrism theory) referring to professional football teams that are members of the German Bundesliga.

Third, our study showed that the CSR engagement of lower-division football teams produces more positive brand attitudes with higher perception of philanthropic motives for CSR (but to a lesser degree than higher-division teams), and that this relationship is independent of the proximity of the supported social cause. With regard to CSR perception and behavioral intentions, individuals' evaluations are even independent of perceived motives for CSR (be them profit-oriented or philanthropically oriented). Individuals tend to have higher expectations from more visible and larger organizations with high organizational capacity to actively support CSR activities (Golob, Lah, & Jančič, 2008). Due to their nature and characteristics, lower-division football teams may induce lower expectations in individuals because these organizations have fewer financial resources, time, and specialized knowledge to conduct CSR activities; individuals are aware of these constraints and expect lower CSR engagement from them (compared to large-sized organizations; see Lepoutre & Heene, 2006; Spence, 1999). This probably makes individuals less responsive to the nature of the motives for the CSR of lower-division professional football teams when compared to higher-division teams in regard to the evaluations of the teams that engage in local (vs. distant) CSR. Our results thus provide important explanations for the differences in individuals' CSR perceptions between teams with different organizational characteristics.

## Implications

The findings of our research offer several implications for managers of professional sport teams (inside and outside football). The most general implication is that professional football teams should actively manage their portfolio of CSR activities. Because lower-division (vs. higher-division) organizations may have a number of specific characteristics with regard to CSR, its implementation is not necessarily the same (Lepoutre & Heene, 2006). Our study focused on the relevance of the geographical focus of CSR as regards producing positive CSR outcomes in residents (in a context where the geographical residence of teams and individuals were identical). The results showed that distant (vs. local) CSR

produced different CSR outcomes depending on individuals' motive attribution for an organization's CSR. The results thus imply that CSR initiatives that differ in geographical focus should be evaluated according to organizational status (here: top-division vs. lower-division). In what follows, we first refer to local CSR activities of top-division (vs. lower-division) teams before we discuss the implications for distant CSR of top-division (vs. lower-division) teams.

With regard to local CSR, the effect of professional football teams' CSR activities on CSR outcomes is unaffected by the organizational status. Both lower-division and higher-division sport teams profit to the same extent if recipients of CSR messages perceive philanthropic motives for CSR and (vice versa) CSR outcomes are reduced if recipients attribute profit-driven motives. (We note that lower-division teams were only affected in regard to brand attitudes, but not in regard to CSR perception and behavioral intentions.) Therefore, both types of football teams are recommended to implement CSR that highlights local community involvement so that individuals learn that the organization cares about the needs of the local community. However, as the effect differs with regard to the perceived motive attribution (meaning that higher philanthropic motive attribution leads to higher CSR outcomes), lower-division and higher-division football teams should ensure that individuals perceive philanthropic-driven motives for local CSR activities. Since football teams are important members of the local community and attract a number of spectators and supporters, the involvement of these individuals that are part of the community may be central to producing positive CSR outcomes. If individuals' involvement in the social cause is high, and the football team supports this cause, there is a high probability that involvement with the team increases (Brunk, 2010b). On the other hand, it is crucial to note that 'doing good' does not always lead to a more positive response of CSR message recipients to CSR initiatives. If CSR is perceived to be motivated by profit, CSR can have a negative impact on evaluations of the organization, be they of high or low capacity (see also Sen & Bhattacharya, 2001).

As regards distant CSR, the effect of perceived motive attribution on CSR outcomes differs in terms of organizational status. A higher philanthropic motive attribution is more beneficial for higher-division (vs. lower-division) football teams as it leads to more positive CSR outcomes, whereas higher profit-oriented motive attribution is more harmful to higher-division (vs. lower-division) teams, reducing CSR outcomes. Thus, it is important for higher-division (vs. lower-division) teams to have recipients of CSR messages perceive CSR activities as motivated by philanthropic reasons. If residents feel that people outside their residence benefit from distant CSR, the CSR activities produce most positive effects if these activities are perceived to come from the heart of the organization (i.e. motivated by philanthropic ideals).

How can organizations achieve this goal? Our study did not take into account the different means that football teams have to attain this goal. However, the previous CSR literature provides suggestive evidence for key factors that may be at play. First, teams should ensure a sufficient time commitment to a cause. According to Webb and Mohr (1998), long-term commitment to social causes can overcome individuals' overly high expectations and distrust, as it is regarded as motivated by philanthropic reasons, whereas shorter commitment to social causes might be viewed as driven by egoistic motives (Ellen et al., 2006). Second, teams should proactively engage in CSR (Groza, Pronschinske, & Walker, 2011; Murray & Vogel, 1997) because proactive (vs. reactive)

CSR goes along with favorable evaluations of organizations behind the CSR campaigns (Becker-Olsen et al., 2006; Groza et al., 2011). Third, the origin of the source that reports (internal vs. external origin) may influence individuals' reaction to CSR, with external sources producing more positive effects (Groza et al., 2011). The principle may apply to sport teams' CSR. Fourth, teams may focus on causes with high fit because the support of social causes that fit the organization's actions and values is less likely to raise individuals' skepticism and suspicion, leading to a lower probability of perceived self-centered motives in CSR recipients (Becker-Olsen et al., 2006; Fein, 1996). Lastly, as most teams are involved in a broad range of discrete CSR activities (be they local or distant) at the same time, the teams should take into account the goals and the fit of each CSR activity against the background of the overall CSR portfolio. While our study did not look at situations where a combination of CSR activities is implemented, previous research showed that the logical connection between the involved entities and the supported causes is key to a CSR portfolio that produces positive attitudes in recipients (see Chien, Cornwell, & Pappu, 2011 for sponsorship portfolios). We will discuss this relationship in the Limitations and Outlook section in more detail.

The differentiation between distant and local CSR is less relevant to lower-division football teams because individuals probably have lower expectations about CSR. Therefore, the attribution of philanthropic (or profit) motives is not (or is less) relevant for the evaluation of lower-division (vs. higher-division) teams, in particular with respect to CSR perception and behavioral intentions. Individuals have more positive attitudes toward the team with increasing philanthropic motive attribution. The football teams can thus be recommended to focus on any type of social causes, be they local or distant, and have individuals perceive the social initiative as motivated by philanthropic reasons.

## Limitations and Outlook

The study used an experimental design and has limitations in regard to external validity. The findings may not be generalizable to all social causes (because it used a specific cause) and all sport teams (because it used two examples of professional football teams). The press release mentioned a specific social cause, namely a drug prevention program that was carried out in schools and sport clubs. To reduce complexity and to make sure that the effects were due to the manipulation only, the press release provided pre-selected information about a team's CSR engagement without detailing actual CSR engagement or CSR-specific factors that may also influence the results (e.g. costs and duration of CSR, CSR performance characteristics, ownership of the program vs. collaboration with partnering organizations). Also, differences in the relevance of the support of the social cause to the local (vs. global) audience may contribute to stakeholders' evaluation of CSR. The more relevant a social cause is to the local community, the more likely egocentric tendencies are in residents. These factors might then affect consumer-related CSR outcomes. The press release did not mention how relevant the social cause was to the local (vs. global) audience. Thus, future studies may assess the influence of these variables in addition to the ones considered in our study. The importance of these contextual factors for stakeholders' CSR evaluations can be compared in studies that manipulate several CSR-related factors and/or organization-related factors at the same time.

One may have argued that the study could have used fictitious teams (as opposed to real teams) to rule out unwanted effects caused by team-specific background variables (such as prior CSR awareness and sporting success). However, we preferred to provide some applied value of our research (McDaniel, 1999) and wanted to make sure that the teams mentioned in the press releases were actually rooted in the region where the study was conducted, so that the geographical focus of CSR did, indeed, matter to our participants. Future research may examine sport teams that are rooted in cities of a different size, as the size of the local community itself is a factor that might influence individuals' perception of benefits from CSR activities and, thus, the evaluation of the CSR activities. Also, team-specific confounds such as presence of the teams in the media, familiarity of city residents with the teams, differences in league support between the teams, as well as iconic nature, reputation, and identity of the respective team may influence CSR outcomes further. Future studies may look at the influence of these variables on CSR outcomes. According to Jenkins (2004) the sole focus on one organizational factor (here: 'division;' in the general management literature, 'organizational size' is often used as a variable to differentiate organizations of different capacities) can be problematic as it leads to an unjust dichotomization and neglects some potentially important nuances. Variables such as visibility of the organization in the market, governance and ownership structure of the organization, scope of reach of the organization, and social embeddedness of the organization may be at play, highlighting the need for further research (Blombäck & Wigren, 2009).

Furthermore, future research may assess whether team-specific confounding variables explain (or interact with) what we found with respect to the moderating effects on CSR outcome variables. For example, the geographical scope of recognition of the team (local vs. global), differences in a team's prior attitudes in various cultures, the size of the fan base of the teams, and the scope of each team's prior CSR-related and non-CSR-related activities (e.g. playing friendly games at home vs. abroad or to generate revenues vs. to support social causes) might influence CSR outcomes beside the two factors that were manipulated in the study. Also, future research may look at the process of how CSR communication influences the evaluations of organizations, taking into account both the divisional status of the organizations and the geographical proximity of the supported causes. Individuals' level of expectations likely shapes perceptions and behaviors (Creyer & Ross, 1997; Green & Peloza, 2014) and may hence act as a mediator on important CSR outcomes: lower expectations may lead to less skepticism with regard to distant CSR activities and may reduce the differences between lower-division and higher-division teams.

Future research may also look into the decision-making processes of a sport team's CSR portfolio manager. For example, researchers may assess whether and how the decision to implement local (vs. global) CSR in lower-division (vs. higher-division) sport teams interacts with the micro-social processes identified by Anagnostopoulos, Byers, and Shilbury (2014), that is, harmonizing, safeguarding, maneuvering, and transcending. Also, future research may assess whether the support of different forms and types of social causes and the fit with the sport team (or the fit with the geographical area where the social activities takes place) influence how individuals respond to CSR communication. Such research would be relevant to practitioners, as professional football teams typically have a wide range of CSR activities. Decisions are particularly hard to make when there is a portfolio that consists of different forms and types of CSR as well as when the supported causes are

more abstract and do not have a clear geographical focus (i.e. when they have no ‘home,’ such as for environmental programs).

Future research may extend the assessment of motive attributions to Ellen et al.’s (2006) four-dimensional framework (including two types of self-centered attributions: egoistic and strategic-driven; and two types of other-centered attributions: value and stakeholder-driven). We would expect similar findings for high ratings of strategy-driven and value-driven motives (because they relate positively to CSR outcome variables) and opposite findings for high ratings of egoism-driven and stakeholder-driven motives (because they relate negatively to CSR outcome variables) compared with our conceptualization of philanthropic (vs. profit-driven) motive attributions. Individuals likely legitimize strategy-driven motives as it is the duty of any organization to secure its survival; value-driven motives go along with the perception that organizations act based upon sincere and benevolent intentions (Ellen et al., 2006; Vlachos et al., 2009). Individuals who perceive egoism-driven motives for CSR perceive CSR as promotional activities to increase the organization’s profits; stakeholder-driven motives indicate that the support of social causes is perceived as a response to specific demand and pressure of external stakeholders and the organization is acting solely to avoid retribution from stakeholders (Basu & Palazzo, 2008; Vlachos et al., 2009).

Finally, one may also expect the effects that we found to be moderated by team identification of the city residents, with highly (vs. lowly) identified residents reacting more positively to a team’s communication of CSR. Although we did not find any influence of fans’ support of FC Bayern Munich (vs. other teams) on outcome variables, team identification may measure the degree of psychological connection between the fans and the teams and, hence, be more closely related to identity formation processes that may influence how individuals respond to local (vs. global) CSR campaigns of higher-division (vs. lower-division) football teams.

## Conclusions

The results of our study lead to a better understanding of how CSR employed by professional football teams influences CSR outcome variables. Higher-division teams should ensure that their CSR activities are perceived to be motivated by philanthropy (as opposed to self-interest), in particular when CSR takes place at distant locations. Lower-division football teams can also be recommended to embrace the CSR concept. However, CSR outcomes are less dependent on philanthropic motive attribution, irrespective of the proximity of the supported cause.

## Notes

1. To our knowledge, since the sport management literature has not addressed the influence of the divisional status of professional sport teams (higher-division vs. lower-division status) on individuals’ expectations with regard to CSR, we draw upon the findings from the general management literature that considered organizational capacity (and size in particular) as factors that affect how individuals perceive CSR activities and the organizations behind these activities (Brammer & Millington, 2006; Green & Peloza, 2014; Lepoutre & Heene, 2006; Udayasankar, 2008).



2. We did not intend to only recruit football fans because CSR initiatives are often directed at the general population and because value creation via CSR depends on the perception of the general population and its influence on downstream stakeholders (Breitbarth & Harris, 2008). In our case, city residents are an important target group for professional sport teams because public opinion in cities influences city politicians (e.g. this is important with respect to providing subsidies to sport clubs, supporting access to infrastructure, providing support from the police on match days) and other stakeholders that are relevant to the club (e.g. sponsors and the media). Moreover, the city residents (including both highly and lowly involved persons) are an important target group when sport teams aim to increase on-site game attendance.
3. In the study, we asked for the favorite professional football team of the participants. Half of the participants supported FC Bayern Munich. Of the participants that did not support FC Bayern Munich, there was only one participant that supported SpVgg Unterhaching. This seems reasonable as FC Bayern Munich has a much larger fan base than SpVgg Unterhaching. FC Bayern Munich has 4047 fan clubs; SpVgg Unterhaching has 65 fan clubs (FC Bayern München, 2015; SpVgg Unterhaching, 2015). We ran separate analyses to find out whether the favorite team influenced participants' ratings of the outcome variables, including all other independent variables and their interactions as independent variables (coding: -1 = fans of teams other than FC Bayern Munich, 1 = fans of FC Bayern Munich). We excluded the one participant that supported SpVgg Unterhaching. The results revealed that despite a significant main effect of fan status, there were no significant two-, three-, or four-way interactions with any of the variables. The directions of the postulated effects and their significance (see Table 1) did not change. Thus, we can state that fan status did not affect the results of the testing of the hypotheses. In the Limitations and Outlook section, we discuss whether and how alternative measures of fan support may affect the results.
4. We discuss the strengths and weaknesses of the manipulation, and the potential influence of confounding variables on the outcome variables, in the Limitations and Outlook section. We thank the reviewers' comments for the feedback on the limitations of our experimental design.
5. There were no significant differences between the experimental groups as regards the perceived importance of the social cause ( $M = 3.98$ ; main effect of team,  $F(1, 440) = 1.85$ ,  $p = .18$ ; main effect of geographical focus,  $F(1, 440) = 3.51$ ,  $p = .06$ ; and two-way interaction,  $F(1, 440) = 0.29$ ,  $p = .59$ ). Perceived personal impact of the CSR initiative, however, was affected by the manipulation of the geographical focus: participants rated local CSR to produce a higher personal impact ( $M = 2.80$ ) than distant CSR ( $M = 2.57$ ;  $F(1, 440) = 6.83$ ,  $p = .01$ ; both the main effect of team and the interaction were nonsignificant,  $F(1, 440) = 3.22$ ,  $p = .07$  and  $F(1, 440) = 0.23$ ,  $p = .63$ , respectively). The result makes sense, as city residents should perceive a connection between their residence and the place where the team supports social causes. Due to these differences, perceived personal impact of the CSR initiative was included as a covariate in the statistical analyses. It had no effect on any of the hypothesized relationships. For ease of interpretation of the findings, we present the results of the analyses without covariate.

## Disclosure statement

No potential conflict of interest was reported by the authors.

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## Appendix. Press releases used in the study

### **Distant CSR condition**

*FC Bayern Munich [SpVgg Unterhaching] expands its global drug prevention engagement*

The current season of the German football league is already on its way and FC Bayern Munich [SpVgg Unterhaching] is again active beside the pitch. This season the team is going to increase its social engagement by supporting children's education about addiction prevention. FC Bayern Munich [SpVgg Unterhaching] has been providing financial support for global non-profit organizations for many years. The team has been engaged on all continents, focusing on addiction prevention in young children.

The worldwide drug prevention in young children is a matter of particular concern for us. Drug consumption of minors has been growing steadily in countries all over the world. The diseases and negative consequences have serious impacts not only on each individual, but on the society as a whole,

said the PR spokesman of FC Bayern Munich [SpVgg Unterhaching].

Thus, starting this season, FC Bayern Munich [SpVgg Unterhaching] wants to expand its social activities with the support of its famous players and coaches. They will advise children in schools and clubs all over the globe of the dangers and consequences caused by drug use and addiction.

### **Local CSR condition**

*FC Bayern Munich [SpVgg Unterhaching] expands its local drug prevention engagement*

The current season of the German football league is already on its way and FC Bayern Munich [SpVgg Unterhaching] is again active beside the pitch. This season the team is going to increase its social engagement by supporting children's education about addiction prevention. FC Bayern Munich [SpVgg Unterhaching] has been providing financial support for local non-profit organizations for many years. The team has been engaged in and around Munich, focusing on addiction prevention in young children.

The drug prevention in young children who live in our region is a matter of particular concern for us. Drug consumption of minors has been growing steadily in and around Munich. The diseases and negative consequences have serious impacts not only on each individual, but on the society as a whole,

said the PR spokesman of FC Bayern Munich [SpVgg Unterhaching].

Thus, starting this season, FC Bayern Munich [SpVgg Unterhaching] wants to expand its social activities with the support of its famous players and coaches. They will advise children in schools and clubs in and around Munich of the dangers and consequences caused by drug use and addiction.

**Appendix B**

Paper 2 - Where to Engage in CSR? The Influence of Social Cause Proximity on Attitude Towards Small-Sized (vs. Large-Sized) Sporting Goods Retailers

## **Where to engage in CSR? The influence of social cause proximity on attitude towards small-sized (vs. large-sized) sporting goods retailers**

### **Abstract**

This research aims to find out whether consumers' attitude towards sporting goods retailers depends on who engages in corporate social responsibility (CSR) activities and where CSR takes place. The authors hypothesize that organization size and proximity of the social cause to the retailers' headquarters interact with consumers' motive attributions for CSR (philanthropic vs. profit) as regards their influence on attitude towards the retailer. In the experimental study, the authors manipulated two factors between participants (local vs. distant CSR; small- vs. large-sized organization) and measured perceived motives for CSR as independent variables. The results showed that perceived philanthropic motives increased attitude towards large-sized retailers, in particular when CSR activities are distant. Organization size did not influence the relationship between motives and attitude towards the retailer for local CSR activities. Thus, large-sized retailers should take particular care that consumers perceive CSR activities as philanthropy-driven, especially when supporting social causes at distant locations.

Keywords: Corporate social responsibility (CSR), motive attributions, organization size, geographical focus, sporting goods, retailing

## 1. Introduction

A crucial factor to achieve long-term success in any organization is the creation of value – be it price value, quality value, emotional value, or social value (Chi & Kilduff, 2011). This is also true for the sports industry, in which the creation of emotional and social value is considered to be key to the brand management process (Smith & Westerbeek, 2007). Sport organizations can create social value by implementing corporate social responsibility (CSR) activities. CSR describes organizations' actions that serve society, while considering and meeting social expectations of stakeholders instead of simply focusing on generating profits (Friedman, 1962). Sport organizations can also leverage their CSR activities via their communication power, youth appeal, and positive health impact, as well as via emotions and passion for sports (Sheth & Babiak 2010; Smith & Westerbeek, 2007). However, the degree of execution and leveraging of CSR activities differs greatly between sport organizations.

Sport organizations, like any organization from other industries, can be recommended to take particular care that individuals perceive their CSR activities as philanthropic-oriented, because philanthropic motive attributions (but not profit-driven motive attributions) for CSR go along with favorable responses to CSR (Becker-Olsen et al., 2006). However, there is recent evidence that large-sized (vs. small- and medium-sized organizations) do not profit equally from being perceived as intrinsically ethical and socially responsible (Green & Peloza, 2014; Udayasankar, 2008). In particular, individuals have different expectations from these organizations that may affect how different CSR activities are perceived, and thus influence attitude towards these organizations.

This study looks at the geographical focus of CSR (i.e., the proximity between the organization and the supported cause) and its influence on consumer-related CSR outcomes for

small-sized (vs. large-sized) sport organizations, an area that has been under researched in both the CSR literature and the sport management literature (Green & Peloza, 2014; Russell & Russell, 2010). This study specifically looks at sporting goods retailers, an industry in which companies of different size and with different CSR strategies compete with each other on a global scale. There is empirical evidence that not all CSR campaigns produce favorable evaluations (Becker-Olsen et al., 2006), and thus, an effective and appropriate allocation of resources to local (vs. distant) CSR activities is a key success factor, as sporting goods retailers want to make sure that their CSR activities produce the most favorable consumer-related CSR outcomes. Thus, the aim of this study is to examine the effects of distant (vs. local) CSR activities on attitude towards sporting goods retailers depending on the size of the organization and consumer-perceived motive attributions for CSR.

In what follows next, we first describe the concept of CSR and the differences in the perception of CSR between organizations of different size. Based on attribution theory, we derive our research framework explaining the effects of motive attributions for CSR and the geographical focus of CSR activities on attitude towards small- and medium-sized sporting goods retailers, compared to large-sized retailers. We present the results of an empirical study and discuss our findings before we present the managerial implications of our research. Lastly, we give an outlook on future research.

## **2. Theoretical background**

### **2.1 Corporate social responsibility**

CSR describes a concept that has emerged as an inescapable priority for business leaders in many countries to position their organization as socially responsible and ethical in the eyes of

various stakeholders (Porter & Kramer, 2006). CSR activities indicate the status and the degree of engagement of an organization with respect to its support of social and environmental causes (Brown & Dacin, 1997). It is essential for organizations to define their role as part of modern society and meet (and potentially exceed) ethical, societal, and environmental standards (Lichtenstein et al., 2004). This is also true in sporting goods retailing, an industry where the concept of CSR has been embraced in today's business strategies (Goodfrey, 2009). When implementing CSR activities, the goals of sporting goods retailers mostly focus on influencing consumer-related outcomes, because these stakeholders generate revenue for the companies. Thus, their consumer-related goals of CSR are similar to organizations from other industries that focus on consumers as the main source of revenue (Yang & Sonmez, 2005).

In both the general management and the sport management literature the CSR concept has been subject to empirical research. For example, previous studies assessed the impact of CSR on consumer-related response variables (be it emotional, cognitive or behavioral; Brown & Dacin, 1997; Inoue et al., 2011; Sen & Bhattacharya 2001). Previous studies also looked at important factors that moderate these relationships, such as consumers' motive attribution (philanthropy-motivated vs. profit-motivated) regarding the CSR initiatives (Becker-Olsen et al., 2006; Ellen et al., 2006), the fit (high-fit vs. low-fit) between organizations and the supported cause, and the timing (proactive vs. reactive) of the CSR initiatives (Becker-Olsen et al., 2006).

However, to date, there are no empirical studies that particularly consider the sporting goods retailing industry with regard to the effect of CSR on attitude towards the brand. This paper contributes not only to the generalization of previous evidence about how CSR affects attitude towards the brand and to the sports goods industry, but it also considers two moderators that have been mostly disregarded in the literature until today: the size of the organization and



the geographic proximity of the social cause to the headquarters of the organization. In what follows, we present the state of the art of the relevance of the size of the organization with regard to promoting brand attitudes (given an organization's CSR activities). We then develop our theoretical framework and our research hypotheses taking into account both consumer-perceived motives for CSR and the proximity of the supported social cause.

## **2.2 CSR in small- and medium-sized (vs. large-sized) organizations**

Small- and medium-sized organizations employ fewer than 250 persons, have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million (EU, 2003; the EU includes micro enterprises in their definition of small- and medium-sized organizations). Organizations that exceed these thresholds are considered as large-sized organizations (EU, 2003). The size of an organization can serve as an indicator of the amount of resources that are available to a company and it has a significant effect on both the strategic motivation and the investments of organizations (Adams & Hardwick, 1998). Most importantly to this study, the size of an organization may also influence how organizations deal with CSR, and how consumers respond to their CSR activities (Udayasankar, 2008).

As small- and medium-sized companies are not required to publish sustainability reports, relatively little is known about small- and medium-sized organizations' CSR (Matten & Moon, 2008). However, according to Brunk (2010b, p. 283) "small companies [...] are likely to be perceived as more ethical than large multinationals dominating the sector" and thus the evaluation of small- and medium-sized (vs. large-sized) organizations' CSR may be more positive, because expectations are lower than for large-sized organizations. Due to their very nature, small and medium-sized organizations are more likely to build personal relationships to

their stakeholders and are often perceived as socially responsible even without any CSR activities (Green & Peloza, 2014). Consumers hold lower expectations with regard to the implementation of CSR activities towards small- and medium-sized organizations than towards large-sized organizations (Lepoutre & Heene, 2006). Furthermore, consumers' level of trust in an organization, which is not only affected by their response to a CSR activity but also by the mere size of an organization, is higher for small- and medium-sized organizations compared to large-sized organizations.

Given the scale of their activities, large-sized organizations typically have a bigger social and environmental impact on the society per se. With regard to CSR, they have more knowledge about how to successfully implement CSR initiatives (Udayasankar, 2008; Wickert et al., 2013). Therefore large-sized organizations are assumed to have higher ability to include CSR into their business strategy (Lepoutre & Heene, 2006). They also receive higher attention and face more scrutiny from consumers than small- and medium-sized organizations and are thus more likely expected to implement high-level CSR initiatives (Stanwick & Stanwick, 1998). Thus, consumers hold higher expectations with regard to the implementation of CSR activities towards large-sized organizations than towards small- and medium-sized organizations (Lepoutre & Heene, 2006).

Motive attributions made by consumers influence how individuals react towards CSR activities of both small- and medium-sized and large-sized organizations (Bhattacharya & Sen, 2004). In what follows, we introduce the concept of CSR-related motive attribution and its impact on consumers' response to CSR that is implemented by organizations of different size. Since the study looks at the sporting goods retailing industry, our arguments refer to sporting goods retailers.

### **2.3 The relevance of motive attributions for CSR of small- and medium-sized (vs. large-sized) sporting goods retailers**

The active support of social and environmental causes can fulfill different purposes. There are several reasons why organizations engage in CSR and this affects consumers' motive attributions for CSR (Drumwright, 1996; Sen, 2006). Prior research has shown that motive attribution for CSR is a crucial factor influencing consumer-related CSR outcome variables and attribution theory provides a rationale for this effect (Becker-Olsen et al., 2006; Ellen et al., 2006).

According to attribution theory, individuals are social perceivers who try to uncover organizations' genuine motives for certain activities, based on causal inferences about observed events (Kelley, 1993; Klein & Dawar, 2004). Motive attribution of an organization's behavior (here: CSR implemented by sporting goods retailers) represents a cognitive process influencing individuals' thinking or behavior; it indicates a cause-and-effect relationship (Folkes, 1988; Weiner, 1985).

Regarding consumers' motive attribution we can differentiate between firm-/self-serving motives (we could also state 'profit-driven' motives) or public-/other-serving motives (we could also state 'philanthropy-driven' motives; Becker-Olsen et al., 2006; Webb & Mohr, 1998). Ellen et al. (2006) provide further evidence that the concept of motive attribution may be more complex introducing sub-dimensions to the two-dimensional concept (egoistic- and strategic-driven motives as self-centered attributions and value- and stakeholder-driven attributions as other-centered attributions). However, due to the fact that the concept requires individuals to have a certain level of knowledge regarding organizations (e.g., with regard to their strategy or their stakeholders), this study uses the two-dimensional differentiation between profit-driven

motives and philanthropy-driven motives explaining consumers' response to CSR (Becker-Olsen et al., 2006; Bigné et al., 2012). In what follows, we explain how consumers react towards sporting goods retailers' CSR activities that are perceived as motivated by profit (vs. philanthropy).

Consumers' perception of profit-driven motives should lead to a more negative attitude towards the organization, whereas the perception of philanthropy-driven motives should lead to a more positive attitude towards the organization (Becker-Olsen et al., 2006; Webb & Mohr, 1998). Attitude towards the organization serves as an indicator of the success of CSR that is based on both emotional and cognitive factors (Becker-Olsen et al., 2006; Vlachos et al., 2009). This principle is applicable to sporting goods retailers, because these organizations are for-profit organizations, in which making profit is one of the organization goals. Attitude towards sporting goods retailers should be more negative if consumers perceive profit-driven motives, because consumers assume that the retailer engages in CSR to make the company more profitable; consumers then question the true intentions to do good to the society, which makes them evaluate the retailer more negatively. On the other hand, attitude towards sporting goods retailers should be more positive if consumers perceive philanthropy-driven motives, because consumers feel that the company is actually concerned about some cause and feels that the engagement is honest (Du et al., 2010). Therefore, our first hypothesis is stated as follows:

H1: The more consumers perceive CSR activities of a sporting goods retailer to be motivated by philanthropic reasons, the more positive is the attitude towards the retailer.

Consumers' attitude towards an organization (as a response to the organization's CSR) can be influenced further by organization-specific factors (Green & Peloza, 2014). We postulate

that the effect of motive attribution on attitude towards sporting goods retailers is qualified further by the size of the organization. Consumers' relationships with large-sized (vs. small- and medium-sized) organizations are less personal and consumers are more likely to consider large-sized (vs. small- and medium-sized) organizations to be unaware of social issues (Auger et al., 2004). Engagement in CSR may thus lead to a more positive attitude towards the organization only if consumers perceive the CSR activities to be motivated by philanthropy – particularly when the organization is of large size. Small- and medium-sized organizations on the other hand are perceived as more socially responsible per se than large-sized organizations in the eyes of consumers (Teal & Carroll, 1999), and thus, underpinned motives of their CSR activities should have smaller influence on the overall evaluation of sporting goods retailers. Thus, our second hypothesis is stated as follows:

H2: The positive relationship between perceived philanthropic motivation for CSR and attitude towards the sporting goods retailer is stronger for large-sized sporting goods retailers than for small- and medium-sized sporting goods retailers.

#### **2.4 The relevance of the geographical proximity of the social cause**

The globalization of markets and the development of information technology enable both large-sized and small- and medium-sized organizations to reach markets in different countries around the world, such as seen in the sportswear industry (Ko et al., 2012). Organizations' global business strategies call for an alignment of their CSR portfolios, where the company can either follow a distant CSR strategy (and support social causes in countries around the globe) or follow a local strategy (where it supports causes in the local community; Müller, 2006; Wagner et al., 2009). In what follows next, we provide arguments for how geographical proximity (distant vs.

local CSR) qualifies the interaction of motive attribution and organizational size of sporting goods retailers with regard to their influence on attitude toward sporting goods retailers. We first refer to distant CSR of sporting goods retailers and then to local CSR.

Distant CSR takes place all over the world, targeting social causes that relate to areas somewhere other than the organizations' headquarters. As individuals in the local community do not directly benefit from distant (vs. local) CSR, individuals who are residents in the area where the organization is located have higher expectations and skepticism regarding distant CSR compared to local CSR activities. This claim can be supported by research on egocentrism, a moral concept grounded in psychology. It looks at the relationships between individuals and greater society. According to egocentrism theory, an individual tends to engage in self-serving behaviors allocating more resources to oneself than to others (Diekmann, 1997). Thus, distant (vs. local) CSR activities of sporting goods retailers should be perceived as less valuable to individuals located in the area, as individuals in the local community will not directly benefit from the activities (Reed et al., 2007; Weigel et al., 1999). We expect egocentric tendencies to influence how philanthropic motive attribution relates to attitude towards sporting goods retailers of different size (large-sized vs. small- and medium-sized retailers).

Large-sized organizations typically operate on a global scale, which makes them more vulnerable to the interests of different stakeholder groups and more visible to the public (Van Tulder & Kolk, 2001). Thus, large-sized organizations are confronted with high expectations regarding their CSR activities (Lepoutre & Heene, 2006). Moreover, distant CSR provides less value to resident consumers (Reed et al., 2007; Weigel et al., 1999). We therefore expect distant CSR activities employed by large-sized sporting goods retailers to depend strongly on the perception of philanthropic reasons for CSR. In other words, if a large-sized sporting goods

retailer supports social causes somewhere else than in their hometown area, resident consumers' view of the organization becomes more critical (positive) with increasing profit-driven (increasing philanthropy-driven) motive perception.

Small- and medium-sized organizations have to deal with less skepticism by recipients of CSR messages, because they are considered to contribute to the society simply due to their very nature and because consumers have lower CSR expectations from these organizations (Lepoutre & Heene, 2006). Small- and medium-sized organizations are perceived to have limited financial and human resources and are also perceived to lack some expertise regarding CSR (Thompson & Smith, 1991). Thus, when small- and medium-sized sporting goods retailers engage in distant CSR, consumers may feel that the organization is doing more than is required. Consumers do not expect small- and medium-sized sporting goods retailers to support social causes around the globe. Thus, attitude towards small- and medium-sized sporting goods retailers should be independent of consumers' motive attribution when they engage in distant CSR, because consumers should be more willing to accept profit-driven motives in small- and medium-sized organizations. This leads us to our third hypothesis, which is stated as follows:

H3: If CSR activities are distant, the relationship between the perceived philanthropic motivation for CSR and attitude towards the sporting goods retailer is more positive for a large-sized sporting goods retailer than for a small- and medium-sized sporting goods retailer.

According to Groza et al. (2011) and the concept of egocentric behavior, the support of local (rather than distant) social causes leads to more favorable evaluations by consumers. As residents directly benefit from the CSR engagement in their local area, they will reward

companies that are engaged in local CSR with increasing patronage (Reed et al., 2007). For local CSR, however, we do not expect egocentric tendencies to influence how philanthropic motive attribution relates to attitude towards sporting goods retailers of different size. From a consumer perspective, large-sized organizations should socially and environmentally engage in both distant and local areas (Brunk, 2010a). Local engagement fosters organizations' local community attachment and shows concern for regional issues (Marin et al., 2009). Previous studies provide evidence that consumers hold more favorable attitudes towards organizations that prove their support for the local (vs. distant) community by giving donations, as the members of the community directly benefit (Grau & Folse, 2007). Thus, large-sized organizations, which support local social causes, underline their regional roots attachment and may thus benefit from their engagement in their local communities as regards attitude formation (Green & Peloza, 2014). However, the attitude formation process may still depend on the perception of philanthropy-driven motives, because individuals want to be treated fairly and without suspicion. For small- and medium-sized sporting goods retailers, the support of social causes will trigger favorable evaluations with increasing perceived philanthropic motives too, because they are considered to have the resources to engage on a small scale (here: in the local community), and thus these sporting goods retailers should be evaluated more positively (Becker-Olsen et al., 2006; Du et al., 2010). Hypothesis 4 is thus stated as follows:

H4: If CSR activities are local, organization size (small- and medium-sized vs. large-sized sporting goods retailers) does not affect the relationship between perceived philanthropic motivation for CSR and attitude towards the sporting goods retailer.



### **3. Method**

#### **3.1 Participants**

Two hundred participants (103 females,  $M = 33.25$  years,  $SD = 15.53$ ) took part in the study. They were recruited in a pedestrian area in a large German city. Only residents of the greater area of the city were allowed to participate in the study. After they gave their informed consent for participation, they filled out a written survey. As the study was conducted for theory testing purposes and did not claim to be representative of the city's population, a convenience sample was considered to be appropriate (Bello et al., 2009).

#### **3.2 Design and procedure**

The study applied a between-participant design. We manipulated both the geographical focus of the CSR initiative (local CSR initiative vs. distant CSR initiative) and the size of the sporting goods retailer that carried out the CSR initiative (small retailer vs. large retailer) using a fictitious press release. Participants were randomly assigned to one of the four experimental conditions. They first read the press release and then filled out the written survey, including several multi-item scales as well as two manipulation checks. At the end of the study participants were fully debriefed.

The press releases reported about the CSR activities of a small sporting goods retailer or a large sporting goods retailer. The size was manipulated by describing a fictitious company (named CorporateSport AG) to be a small (vs. large) sporting goods retailer that sells sporting goods to a global audience. To manipulate the geographical focus of the CSR activities, the press release in the distant CSR condition described a sporting goods retailer's CSR initiative (here: the support of schools and the education of children with learning disabilities) that was carried

out in schools around the globe. In the local CSR condition, the press release reported about the sporting goods retailer supporting schools and the education of children with learning disabilities) in areas in and around the city where the study took place. The four press releases describing the CSR initiative were identical except for the geographical focus of the CSR initiative and for the size of the sporting goods retailer and the (see Appendix). The questionnaire was in German and scales that were available only in English were translated via two native bilingual English-German speakers.

### **3.3 Measures**

We used multi-item scales to measure the latent variables. Attitude towards the sporting goods retailer was measured via Becker-Olsen et al.'s (2006) three-item, seven-point semantic differential (e.g., "unfavorable / favorable,"  $\alpha = .95$ ). Philanthropic (vs. profit) motive attribution was measured on a seven-point semantic differential using three items (e.g., "self-interested / community interested,"  $\alpha = .90$ ). Higher values indicate philanthropy-driven motive perception and lower values indicate profit-driven motive perception (Becker-Olsen et al., 2006).

Furthermore, two confounding variables were assessed using established scales: Consumers' cause involvement was measured via three items on a seven-point semantic differential (e.g., "of no concern to me / of concern to me";  $\alpha = .83$ ; Zaichkowsky, 1985) and company-cause fit was assessed using Becker-Olsen et al.'s (2006) four-item, seven-point semantic differential (e.g., "dissimilar / similar,"  $\alpha = .85$ ). An exploratory factor analysis showed that all latent variables represent discrete constructs (all items had loadings  $> .70$ ). Discriminant validity between the latent variables was given as the average variance extracted for the variables was larger than the squared correlations with each of the other variables (Fornell & Larcker, 1981).

The manipulation check was assessed via two semantic differentials. Participants rated the CSR activities mentioned in the press release according to whether the CSR was carried out by a rather small company (anchored at 1 = small) or a large company (anchored at 5 = large). In a second manipulation check participants were asked to evaluate whether the CSR activity mentioned in the press release was rather a local campaign (anchored at 1 = local) or a distant campaign (anchored at 5 = distant).

#### 4. Results

Two ANOVAs using geographical focus and organizational size as the independent variables and the ratings of perceived geographical focus and perceived organization size, respectively, as the dependent variables were conducted to test whether the manipulations were successful. The results showed that participants who were assigned to the small-sized sporting goods retailer condition rated the size of the organization as small ( $M = 1.91$ ), whereas participants who were assigned to the condition mentioning the large-sized sporting goods retailer rated the company as large ( $M = 4.33$ ;  $t(198) = -17.83$ ,  $p < .001$ ). Participants who read the press release that mentioned the local CSR activities rated the CSR to be local ( $M = 1.63$ ), whereas participants in the distant CSR condition rated the CSR initiative as distant ( $M = 4.13$ ;  $t(197) = -17.68$ ,  $p < .001$ ). Thus, the manipulation was successful.

To test our hypotheses, we ran a regression analysis. We specified a model with attitude towards the sporting goods retailer as the dependent variable. The size of the organization (small organization = -1, large organization = 1), the geographical focus of the CSR initiative (local = -1, distant = 1), and consumers' motive attributions (mean-centered), as well as all two-way and three-way interactions were included as the independent variables.

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Insert Table 1 about here

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Table 1 provides an overview of the results of the regression analysis. In Hypothesis 1 we predicted a positive main effect of philanthropic (vs. profit) motive attribution on attitude towards the sporting goods retailer. The analysis showed that the predicted main effect for motive attribution on attitude towards the sporting goods retailer was positive and significant ( $b = .44$ ,  $SE = .05$ ,  $p < .001$ ), providing support for Hypothesis 1.

The analysis further revealed a significant interaction effect between philanthropic (vs. profit) motive attribution and organization size on attitude towards the sporting goods retailer ( $b = .16$ ,  $SE = .05$ ,  $p < .01$ ). For small sporting goods retailers, the relationship between philanthropic (vs. profit) motive attribution and attitude towards the retailer was positive and significant ( $b = .27$ ,  $SE = .08$ ,  $p < .001$ ). As anticipated in Hypothesis 2, for large sporting goods retailers, however, the relationship became stronger ( $b = .60$ ,  $SE = .07$ ,  $p < .001$ ). Thus, the relationship between philanthropic (vs. profit) motive attribution and attitude towards the sporting goods retailer is stronger for large-sized (vs. small-sized) organizations.

The significant three-way interaction of philanthropic (vs. profit) motive attribution, organization size, and geographical focus of the CSR initiative ( $b = .52$ ,  $SE = 0.21$ ,  $p = .02$ ) indicated that the two-way interaction of philanthropic (vs. profit) motive attribution and organization size was further qualified by the geographical focus of the CSR initiative. In what follows next, we describe the three-way interaction in more detail. To facilitate the interpretation of the results, we recoded the independent variables (organization size: small organization = 0, large organization = 1; geographical focus of CSR: local CSR = 0, distant CSR = 1). We then specified a model in which we included motive attributions (philanthropic vs. profit; mean-

centered) as a moderating variable; organization size, geographical focus, and their interactions as independent variables; while attitude towards the sporting goods retailer remained the dependent variable.

In Hypotheses 3 and 4, we predicted that the two-way interaction effect of motive attribution and organization size is further qualified by the geographical proximity of the social cause. In particular, we assumed that the interaction effect of philanthropic (vs. profit) motive attributions and organization size would be due to distant CSR activities and their effects on resident consumers. We also assumed that there would be no difference in the relationship between motive attribution for CSR and attitude towards the sporting goods retailer between retailers of different size when CSR activities are local. The results of the moderated regression analysis showed that the interaction of motive attribution and organization size was positive and significant in the distant CSR condition ( $b = .61, SE = .15, p < .001$ ). The relationship was positive and significant for the large sporting goods retailer ( $b = .73, SE = .10, p < .001$ ), but non-significant for the small sporting goods retailer ( $b = .12, SE = .12, p = .30$ ). Figure 1 (top) displays these results that support Hypothesis 3. If sporting goods retailers support local CSR initiatives, the interaction of motive attribution and organization size became non-significant ( $b = .09, SE = 0.15, p = .54$ ): the simple slopes of philanthropic motive attribution were positive and significant for both small sporting goods retailers ( $b = .41, SE = 0.12, p < .001$ ) and large sporting goods retailers ( $b = .50, SE = 0.09, p < .001$ ). Figure 1 (bottom) displays these results. The results thus support Hypothesis 4.

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Insert Figure 1 about here

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## 5. Discussion

The purpose of the study was to find out whether consumers' attitude towards sporting goods retailers depends on who engages in CSR activities and where CSR takes place. The study is a response to a call from the literature to examine the impact of fundamental characteristics influencing consumer evaluations in the context of CSR, such as the size of an organization or the proximity of CSR to the organization's headquarters (Green & Peloza, 2014; Lepoutre & Heene, 2006). The findings of the research indicate that consumers' attribution of philanthropic motives increase positive attitude towards large-sized retailers, in particular when CSR activities are carried out at distant (vs. local) venues. For small-sized retailers, the geographical proximity of CSR did not impact on the relationship between motive attribution and attitude towards the retailer.

The findings of the study relate to the CSR literature by making three important contributions: (1) the positive impact of philanthropic-driven CSR activities applies across sectors (here: the sporting goods industry); (2) the influence of motive attribution on attitude towards the organization is stronger for CSR activities of large-sized (vs. small-sized) organizations and the effect is produced by large-sized retailers' engagement in distant (vs. local) CSR; and (3) small-sized organizations do not equally profit from high philanthropic motive attribution when CSR activities are distant or local: the relationship is significant when CSR is local, but non-significant when CSR is distant.

First, the results of our research revealed that in the sporting goods industry, similar to organizations in any other industry, companies benefit as regards positive attitude formation when consumers perceive the supported cause as philanthropy-motivated (Becker-Olsen et al.,

2006; Bigné et al., 2012). With increasing perception of philanthropic (vs. profit) motive attribution for the sporting goods retailer's CSR activities, consumers evaluate the organization more favorably.

Second, our study showed that particularly large-sized sporting goods retailers benefit from an increasing philanthropic motive attribution made by consumers. The relationship between motive attribution and organization size is influenced further by the proximity of the supported social cause, meaning that large-sized sport retailers benefit more from perceived philanthropy-motivated CSR that takes place at distant (vs. local) areas with increasing perception of philanthropy-driven motives. As part of their business activities, large-sized sporting goods retailers typically reach out to consumers around the world. Stakeholders increasingly expect them to adapt their CSR strategy to their overall strategy. In non-sports contexts, prior research has shown that consumers' response to CSR is a function of the proximity of CSR activities and consumers' identities (neglecting differences in organizational size and consumer motives; Russell & Russell, 2010), and that consumers have different levels of expectations as regards CSR from large-sized (vs. small- and medium-sized) organizations (neglecting differences in proximity of CSR; Brunk, 2010b; Green & Peloza, 2014). Our study links the research streams and provides evidence for where CSR should take place taking into account both motive perception and organization size.

The findings of our study also indicate that large-sized sporting goods retailers engaging in distant (vs. local) CSR are more vulnerable to consumers' positive (or negative) perception of the organizations' philanthropy-driven (or profit-driven) motivation for CSR than small-sized sporting goods retailers as regards influencing consumer attitudes toward the brand. Consumers likely felt that, as long as they do not benefit directly from CSR, a large-sized retailer's distant

CSR activities should be motivated by philanthropy rather than profit. This result extends the literature on egocentrism tendencies (Weigel et al., 1999) by showing that consumers still respond positively to distant CSR engagement even if their in-group does not benefit from CSR, and that philanthropic motive attribution increases brand attitudes in such conditions. Thus, consumers do not always take into account self-serving tendencies when they evaluate CSR activities at distant places (Reed et al., 2007; Weigel et al., 1999).

Third, small-sized sporting goods retailers benefit from increasing perception of philanthropic motives only when supporting social causes in the local area. When small- and medium-sized sporting goods retailers engage in distant CSR, the philanthropic motive attribution was unrelated with attitude toward the brand. Thus, for small- and medium-sized sporting goods retailers, the support of local social causes can increase brand attitude with increasing perception of philanthropic motives. Any engagement in distant CSR can increase brand attitudes independent from consumers' perception of philanthropic motive attributions. The results may be due to the fact that consumers are aware of the fact that small-sized organizations have limited resources and few possibilities for socially responsible behavior, leading to lower expectations regarding CSR, in particular when the activities take place somewhere else than the local area. This likely makes small-sized organizations less vulnerable to consumers' perceptions of motive attribution for distant CSR.

## **5.1 Implications**

The study is the first piece of research to investigate the effects of both organization-specific and CSR-specific factors on consumers' brand attitudes towards sporting goods retailers. The results of our study indicate that organizations should actively manage their CSR portfolio and adapt



CSR-specific factors (here: the proximity of the supported social cause) to organization-specific factors (here: the organization size). Small organizations differ from large organizations as regards consumer-related perceptions, and thus, the implementation of CSR is not necessarily the same (Lepoutre & Heene, 2006). The findings of our study also showed that the geographical focus of CSR (distant vs. local) employed by these organizations affected brand attitudes depending on consumers' motive attribution for CSR.

By engaging in local CSR, both small- and large-sized organizations benefit if recipients of CSR messages attribute philanthropic motives for CSR. Thus, both types of sporting goods retailers are recommended to implement local CSR that highlights the identity and the tradition of the region, so that individuals learn that the organization cares about where it comes from (e.g., the society and the environment). However, as brand attitudes increase with philanthropic motive attribution, both types of organizations should design and implement CSR initiatives at the strategic level in such a way that consumers perceive the support of local causes as philanthropy-driven (Ellen et al., 2006). CSR activities that are perceived as profit-motivated backfire on the organizations, leading to a more negative evaluation (Sen & Bhattacharya, 2001).

Engagement in distant CSR has different effects on brand attitudes depending on the size of sporting goods retailers. For large-sized retailers, it is crucial that recipients of CSR communication perceive the CSR as philanthropy-motivated. The attribution of philanthropy-driven (vs. profit-driven) motives has a large effect on brand attitudes. This is because resident consumers are sensitive regarding CSR activities of large organizations in distant places, as people outside of their local community benefit from the activities of an organization with great resources and capacities to be involved in CSR. Thus, supporting distant social causes has most positive effects for large sporting goods retailers if CSR is perceived as being solely motivated by

other-centered ideals. In order to increase the probability of recipients' philanthropic motive attribution, according to Webb and Mohr (1998), organizations should ensure a proactive and long-term commitment to a particular social cause. Also, organizations should support social causes that share the customers' and organization's core values and actions (Lii et al., 2013). Furthermore, a high company-cause fit leads to a lower probability of consumers' perception of self-centered motives for CSR as it is less likely to raise consumers' skepticism and suspicion (Fein, 1996). Regarding distant CSR activities of small-sized retailers, the perceived motive attribution of recipients becomes irrelevant for brand attitudes. Due to the nature of small organizations and the limited resources of these organizations, recipients of CSR messages have lower expectations as regards their engagement in supporting distant social causes. Hence, the attribution of motives (be they philanthropy- or profit-driven) does not impact the evaluation of small organizations.

## **5.2 Limitations and outlook**

There are several limitations regarding external validity of the study due to the fact that this research applied an experimental design. First, validity aspects can be mentioned. Although the study can be assumed to have high internal validity (because we used fictitious sporting goods retailers and CSR initiatives to rule out biases from previous experience with brands and CSR), external validity is limited (McDaniel, 1999). The press release used a specific social cause, namely the support of schools and an improved education of children with learning disabilities. Thus, CSR initiatives focusing on different social activities or groups in need might have different effects. Furthermore, the study used a convenience sample and is not representative of the resident population.

Second, this study looked at sporting goods retailers. While we would assume similar effects to hold true for other for-profit sports organizations, future research may look at potential differences compared to non-profit organizations. For non-profit organizations, consumers may even have low expectations if organization size is large. This may reduce differences between small- and medium-sized and large-sized organizations (Creyer & Ross, 1997). Future studies may also include organizations of different size other than small-sized and large-sized organizations, such as micro enterprises and mid-sized organizations to find out whether the effect of organization size on CSR outcome variables is linear or non-linear.

Third, our study applied Becker-Olsen et al.'s (2006) two-dimensional motive attribution scale to assess consumers' perceived motives for CSR. Future research may use the four-dimensional framework of motive attributions established by Ellen et al. (2006). This concept introduces further sub-dimensions to the self-centered attributions (egoistic- and strategic-driven) and other-centered attributions (value- and stakeholder-driven). We would expect similar findings for high ratings of attributions positively associated with consumer-related CSR outcomes (strategic-driven and value-driven motives) and low ratings of attributions negatively associated with consumer-related CSR outcomes (egoistic-driven and stakeholder-driven motives).

Lastly, future research may take into account individuals' level of global citizenship as this factor might influence the effects of CSR activities as regards the geographical focus (Russell & Russell, 2010). One may expect that individuals with higher levels of global citizenship will identify to a greater extent as global citizens leading to a lower relevance of motive attributions for distant CSR with regard to brand attitudes. On the other hand, lower

levels of global citizenship might lead to a higher identification with the region and a higher relevance of motive attributions for local CSR with regard to brand attitudes.

## **6. Conclusions**

Our study helps explain how consumers respond to CSR initiatives by sporting goods retailers of different size, taking into account the place where CSR takes place and consumers' motive attributions. The study showed that philanthropic (vs. profit) motive attribution for CSR is a crucial factor, especially for large-sized retailers that engage in distant CSR activities. We hope to contribute to both the CSR and the sport management literature against the background that many sporting goods retailers act on a global market today and also aim to employ CSR that fits with their organization and its values.

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## **Appendix: Press releases used in the study**

### **Distant CSR condition**

#### *CorporateSport AG expands its global engagement for children with learning disabilities*

CorporateSport AG is one of the *smaller [biggest]* sport retailers on the global market. The field of activities of this *small [huge]* corporation mainly includes the production of sporting goods. Besides its economic success, this *small [huge]* corporation puts emphasis on sustainable management and social engagement. CorporateSport AG tries to contribute to the well-being of societies all around the world by such recent initiatives as the Child-Help initiative, which includes the assistance and support of global schools for children with learning disabilities around the world. This initiative was the topic at last week's press conference, in which a member of the board of executives stated: "The global support of children with learning disabilities is a matter of particular concern for us and we hope that with the Child-Help initiative we can contribute to the improvement of their situation around the globe."

With the donation of educational material and scholarships for further training of teachers, CorporateSport AG hopes to increase the opportunities of people with learning disabilities and thus make important contributions to the professional integration of the persons concerned.

## **Local CSR condition**

### *CorporateSport AG expands its engagement for children with learning disabilities*

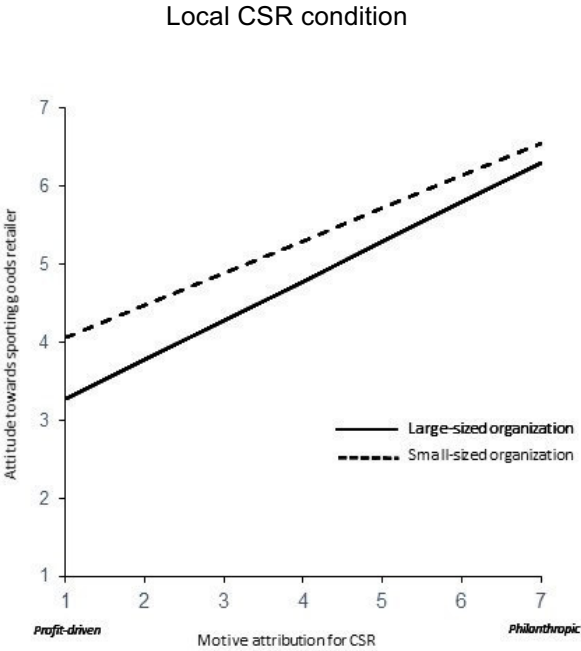
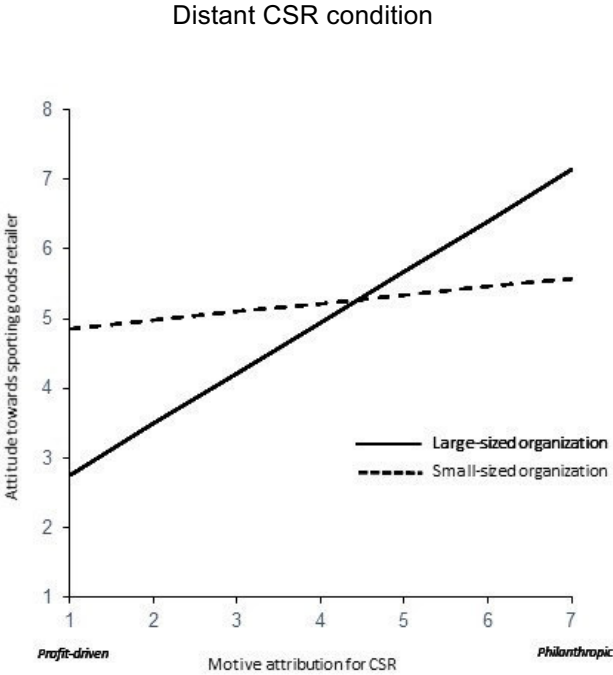
CorporateSport AG is one of the *smaller [biggest]* sport retailers on the global market. The field of activities of this *small [huge]* corporation mainly includes the production of sporting goods. Besides its economic success, this *small [huge]* corporation puts emphasis on sustainable management and social engagement. CorporateSport AG tries to contribute to the well-being of society by such recent initiatives as the Child-Help initiative, which includes the assistance and support of local schools for children with learning disabilities in the area of Munich. This initiative was the topic at last week's press conference, in which a member of the board of executives stated: "The local support of children with learning disabilities in our region is a matter of particular concern for us and we hope that with the Child-Help initiative we can contribute to the improvement of their situation in and around Munich."

With the donation of educational material and scholarships for further training of teachers, CorporateSport AG hopes to increase the opportunities of people with learning disabilities and thus make important contributions to the professional integration of the persons concerned.

Table 1: Predictors of attitude towards the organization as revealed by moderated regression analysis

Predictors	<i>B</i>	<i>SE</i>	<i>p</i>
Philanthropic motivation (PM)	.44	.05	< .001
Size (SI)	-.18	.08	< .05
Geographical focus of CSR (GF)	.06	.08	.45
PM × SI	.17	.05	< .001
PM × GF	-.02	.05	.75
SI × GF	.08	.08	.28
PM × SI × GF	.13	.05	< .05

Figure 1: The relationship between philanthropic (vs. profit) motive attribution for CSR and attitude towards large-sized (vs. small-sized) sporting goods retailers in the distant CSR condition (top) and the local CSR condition (bottom)



**Appendix C**

Paper 3 - Why Sponsors Should Worry About Corruption as a Mega Sport  
Event Syndrome

## Why sponsors should worry about corruption as a mega sport event syndrome

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### ABSTRACT

**Research question:** Today, corruption is considered to be a mega sport event syndrome. This research paper assesses whether and how perceived corruption of event-governing bodies (and at the host country level) reduces a host population's attitude toward event sponsorship. The paper also assesses whether the perception of corporate social responsibility (CSR) activities of event-organizing bodies can weaken the negative effects. The authors build upon associative network theory, attribution theory, and the CSR literature to derive a theoretical framework of how perceived corruption influences attitude toward event sponsorship.

**Research methods:** Three empirical studies and one follow-up study were conducted to test the hypotheses. In total, a convenience sample of 876 Brazilian residents was surveyed, referring to the 2014 Fédération Internationale de Football Association (FIFA) World Cup and the 2016 Olympic Games as the sponsored mega sport events. The authors used regression-based (moderated) mediation analyses to test their hypotheses.

**Results and findings:** Perceived corruption of the event-governing body has a negative impact on the host population's attitude toward event sponsorship. Attitudes toward both the event-governing body and the event mediate this effect. Perceived CSR activities implemented by the body (here FIFA and the International Olympic Committee respectively) can reduce (or even eliminate) the negative indirect effect of perceived corruption on attitude toward event sponsorship, but only if individuals attribute philanthropic (vs. profit-driven) motives for CSR.

**Implications:** Attitude toward event sponsorship in the host population is negatively affected by perceived corruption (be it on the organizational level of the event-governing body or on the host country level). Stakeholders are thus encouraged to reduce corruption and implement philanthropic CSR to weaken (and possibly eliminate) negative spillover effects on sponsors.

### ARTICLE HISTORY

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### KEYWORDS

Corruption; transgression; mega sport events; sponsorship; corporate social responsibility; host population attitudes

## Introduction

Sponsorship of mega sport events is a popular marketing tool to connect brands with large consumer populations in favorable contexts and allow positive associations with the event to be formed (Gwinner, 1997). However, recent scandals involving mega sport events,



such as the corruption of Fédération Internationale de Football Association (FIFA) as the event-governing body of football's World Cup, raise questions about the integrity of the event-governing bodies (Apuzzo, Clifford, & Rashbaum, 2015). Due to its wide diffusion, corruption has been considered a 'mega-event syndrome' (Müller, 2015, p. 6). To date, there is a paucity of research assessing the effects of corruption of the event-governing body (i.e. the sponsorship property rights holder that can sell the rights to third parties) on sponsorship. But why should sponsors worry about corruption? Although sponsors cannot readily control transgressions (such as corruption) of event-governing bodies, their occurrence seems to be important to sponsors, as the media reports negatively about both the event and the event-governing bodies that – as part of sponsorship contracts – are supported by, and thus connected with, sponsors. The association with corrupt institutions may then cause negative reactions in target group individuals of sponsors. Previous studies of sponsorship-linked marketing have focused on transgressions on the level of the sponsored property (e.g. Messner & Reinhard, 2012). However, there is little research that assesses the effects on sponsorship outcomes of transgressions in general, and perceived corruption in particular, at the level of the event-governing body or the host country. Thus, there is a research gap in the literature.

The purpose of this study is to partially fill this research gap. The study pursues two goals. First, the study aims to assess the effects of perceived corruption of the event-governing body on the host population's evaluation of mega sport event sponsorship. Second, the study aims to investigate whether and how host population-perceived corporate social responsibility (CSR) can be used to counteract any potential negative effects of perceived corruption on the evaluation of mega sport event sponsorship. The study contributes to the sport management literature by providing process evidence of how and when perceived corruption influences evaluations of sponsors, by showing that philanthropy-driven CSR can only partly eliminate the negative effects of perceived corruption on the evaluation of sponsors, and by applying our model to both perceived corruption on the event-governing body level and perceived corruption on the host country level.

In what follows, we first review the phenomenon of corruption and individuals' perception of corruption. We discuss the potential consequences of perceived corruption of the event-governing body for sponsors of mega sport events, and then develop our research framework about how perceived corruption affects attitude toward event sponsorship, taking into account two important mediators (attitude toward the event-governing body and attitude toward the event) and moderators (host population's CSR awareness and motive attribution for CSR). We then present the findings of three empirical studies and one follow-up study, and discuss our results. The paper ends with managerial implications and an outlook on future research.

## **Theoretical background**

### ***Perceived corruption***

Corruption is an act of transgression. According to Metts (1994), a transgression describes a violation of the implicit and explicit rules that guide a relationship. Corruption can take place across societies and industries at the individual, organizational, or societal level (Pinto, Leana, & Pil, 2008). We define corruption as the abuse or misuse of public

power or position for private gain, breaching important principles of modern societies, including the concept that public agencies should be impartial and rule-based at all times (Sandholtz & Koetzle, 2000).

Corruption can be measured both objectively and subjectively (i.e. based on perceptions). However, since corruption per se can hardly be measured accurately,<sup>1</sup> the perception of corruption has been subject to inquiry in the management literature. There is increasing evidence that perceived corruption (i.e. the perception of abuse or misuse of public power or position for private gain) influences business ethics and practices as well as the relationships between organizations and their stakeholders (e.g. Ashforth, Gioia, Robinson, & Trevino, 2008; Pinto et al., 2008; Zahra, Priem, & Rasheed, 2005). This was shown in the recent Volkswagen scandal that revealed Volkswagen's corrupt business practices (i.e. manipulating software to meet emission standards illegally); the reaction of the media, consumers, and stockholders indicate that perceived corruption – if transgressions are revealed to the public – can have enormous negative effects for the company (e.g. loss in trust and shareholder value; Verschoor, 2016).

Sport is an industry that is not free of corruption, and perceived corruption influences how individuals feel and think about athletes, teams, and federations, among others (Buraimo, Migali, & Simmons, 2016; Maennig, 2005). This study focuses on perceived corruption of mega sport event-governing bodies. The bodies interact with a number of stakeholders, who evaluate the bodies and their character based on their perception of abusive (or misusive) behaviors for private gain. Since sponsors support event-governing bodies, perceived corruption at the organizational level not only impacts the organization that is blamed for wrongdoing but it may also affect the sponsors.

This study looks primarily at perceived corruption at the organizational level of the event-governing bodies (Pinto et al., 2008).<sup>2</sup> Corrupt behaviors in organizations can be described by the tendency of their members to disengage moral standards and use cognitive scripts that exclude ethical dimensions (Bandura, 1986; Gioia, 1992), such as seen in FIFA representatives who are accused of abusing their power for private gain (e.g. selling TV broadcasting rights at below-market prices for private gain). Organizational culture may not only encourage, but even legitimate corrupt or unethical behavior (Ashforth et al., 2008). However, as argued above, the moral judgment of behaviors as corrupt is subjective (Brunk, 2010). Therefore, we focus on *perceived* corruption at the level of event-governing bodies. We thus follow measurement standards of the perception of corruption that are well established in the literature (e.g. Saha, Gounder, & Jen-Je, 2012; Wilhelm, 2002). In what follows, we examine the effects of perceived corruption of event-governing bodies on the evaluation of mega sport event sponsorship.

In sponsorship, perceived corruption can affect all the stakeholders of the sponsorship triangle: (1) the sponsored property (e.g. game fixing and doping); (2) the sponsor (e.g. bribery and nepotism in business transactions); and (3) the sponsorship rights holder (e.g. bribery in bidding, nepotism within the organization). Furthermore, the context of the sponsored event can be perceived to be corrupt (e.g. hosting the event in a corrupt country, supporting corrupt parties via sport). This study is mostly concerned with perceived corruption at the organizational level of the sponsorship rights holder. However, we note that the perception of corruption is not independent from context (e.g. the norms that are present in a culture at a certain time, as well as the event and the host country under consideration). In what follows, we first describe the consequences of

perceived corruption on attitudes toward the event-governing body and the event itself, and then argue how attitude toward event sponsorship may be affected by the host population's perception of corruption of the event-governing body in the host country.

### ***Negative effects of perceived corruption on attitude toward sponsorship***

Moral wrongdoing triggers negative emotions in individuals (e.g. anger, contempt, and disgust) and links violations of moral standards to moral behavior (Grappi, Romani, & Bagozzi, 2013; Tangney, Stuewig, & Mashek, 2007). These emotions are directed at the entity that is blamed as responsible for the transgression (Montada & Schneider, 1989). Klein and Dawar (2004) argue that negative information (such as when corruption as an act of transgression takes place) gains more attention and weight (relative to positive information) and influences attitudes more than positive information does. Thus, organizations are encouraged to behave in an ethical manner to make sure that individuals do not hold negative attitudes toward them (Creyer & Ross, 1997; Folkes & Kamins, 1999; Messner & Reinhard, 2012). The perception of corrupt behaviors of event-governing bodies might thus cause negative emotions in individuals. The perception of corrupt corporate behaviors may also translate into the evaluation of products and services (Brown & Dacin, 1997) and individuals' judgment about brands (Folkes & Kamins, 1999). Thus, perceived corruption of an event-governing body should negatively affect the host population's attitude toward the event-governing body – that is the tendency of individuals to react positively (or negatively) to the body.

Furthermore, we anticipate that perceived corruption triggers negative spillover effects on the host population's attitude toward the event (because the organization is the official property rights holder with respect to the event). Although the literature on sponsorship-linked marketing has not yet considered transgressions on the level of event-governing bodies, evidence suggests that brand attitude may be affected by the formation of negative event associations (Messner & Reinhard, 2012; Ruth & Strizhakova, 2012). Associative network theory and classic brand models provide a theoretical rationale for these effects. The sponsor's brand attitude is represented by the sum of associations that individuals (here the host population) hold in memory about the organization. Associations that were originally linked to the event and then transferred from the event to the sponsor complement these associations (Gwinner, 1997; Keller, 1993). If the host population perceives the event-governing body as corrupt, the negative associations of the host population might have a negative effect not only on the event-governing body (leading to a negative attitude toward the event-governing body), but also on entities that are linked to the body. The event and the entities share common structures and this is why attitude toward the event may be affected negatively. Thus, the perception of corruption of an event-governing body should negatively affect the host population's attitude toward the event.

Research into classical conditioning has shown that the size of the conditioned response depends on individuals' attitudes toward the unconditioned stimulus in the creation of a favorable response (Shimp, 1981) suggesting that individuals' attitudes toward the event will positively affect sponsorship evaluations. This effect should also apply for associated entities of the event (such as the event-governing bodies). Since attitude toward the event-governing body positively relates with individuals' evaluation of event sponsorship, attitude toward event sponsorship should increase with a positive evaluation of the

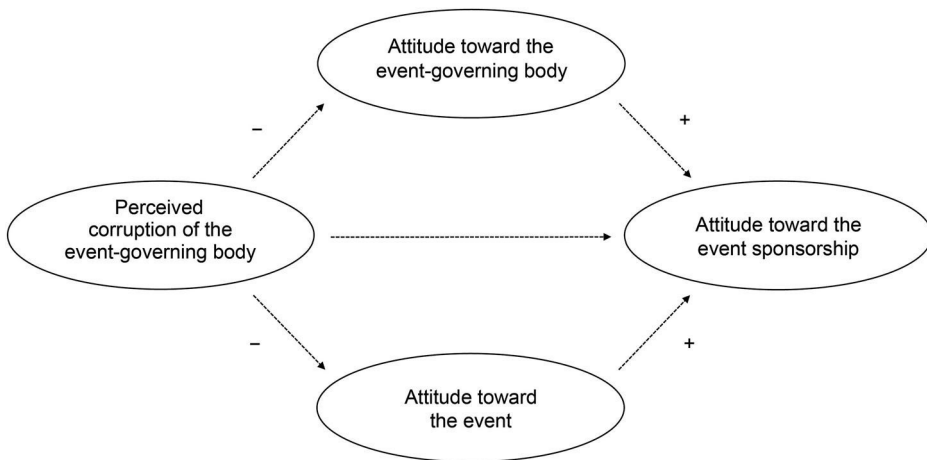
event-governing body. Again, associative network theory provides support for this claim (Gwinner, 1997; Keller, 1993). Individuals form cognitive structures that guide perception and link associated objects (here the organization behind the event or the event itself) and a network of concepts (here information about brands that are sponsors of the event) as long as the concepts share common structures. Mega sport events likely produce such common structures in sponsorship in the minds of individuals, including information about the stakeholders (here event-governing bodies, event [organizers], and sponsors). Therefore, attitudes toward both the event-governing body and the event should be positively related with attitude toward the sponsorship.

Taking into account the predictions about the *negative* direct effects of perceived corruption of the event-governing body on the host population's attitudes toward both the event-governing body and the event, and the *positive* direct effects of attitudes toward both the event-governing body and the event on attitude toward event sponsorship, we expect that perceived corruption indirectly reduces attitude toward event sponsorship (see Figure 1, which also includes the direct path from perceived corruption to attitude toward event sponsorship). This leads us to our first hypothesis, which is stated as follows:

- H1a: Perceived corruption of the event-governing body has a negative direct effect on both attitude toward the event-governing body and attitude toward the event.
- H1b: Attitude toward the event-governing body and attitude toward the event have a positive direct effect on attitude toward event sponsorship.
- H1c: Perceived corruption of the event-governing body has a negative indirect effect on attitude toward the event sponsorship via attitude toward the event-governing body and attitude toward the event.

## Study 1

Study 1 investigates whether perceived corruption of event-governing bodies has a negative effect on attitude toward mega sport event sponsorship via attitude toward the event-governing body and attitude toward the event.



**Figure 1.** Mediation chain from perceived corruption of the event-governing body on attitude toward event sponsorship.

## Method

### Participants and procedure

Two hundred and two Brazilian residents (84 females,  $M = 36.3$  years,  $SD = 12.7$  years) took part in the study after we received their informed consent for participation (see Table 1).<sup>3</sup> Participants received a small incentive for participation. The convenience sample was recruited in a pedestrian area in Rio de Janeiro and participants filled in a written survey.<sup>4</sup> Although the sample is not representative for the Rio de Janeiro (or Brazilian) host population, the median age in Study 1 (and in the forthcoming studies) reflects the host population well.<sup>5</sup> We followed the recommendations that have been developed for convenience sampling when we designed the survey and recruited the participants (Landers & Behrend, 2015): after having explored prior theory and related constructs in the broader nomological net of the constructs being studied, we included variables that helped us identify any potential range restriction or atypical mean (e.g. involvement with the mega event). In the data report and the data analysis, there were no interactions between these variables and the characteristics of our sample (and the sample in the forthcoming studies; Landers & Behrend, 2015). Thus, we can assume that the sample suits the purpose of the study. The language of the questionnaire was Portuguese. Scales that were only available in English were translated back and forth via native bilingual English–Portuguese speakers. Participants were fully debriefed at the end of the study.

The survey referred to the football FIFA World Cup 2014 held in Brazil (as the mega sport event) and FIFA (as the event-governing body). Rio de Janeiro was a host city during the World Cup, setting the stage for three games (including the final). Therefore, we can assume that participants were aware of the event. Participants had medium interest in the event (involvement,  $M = 3.82$ ,  $SD = 2.07$ ,  $Md = 4.00$ , on a scale from 1 [very low involvement] to 7 [very high involvement]) with 25% of the participants being lowly involved in the event, 46% being moderately involved, and 29% being highly involved. The figures come close to the ones reported by Datafolha (2014) for the Brazilian population. According to that study, 36% of the Brazilians were not involved, 37% were moderately involved, and 25% were highly involved in the football World Cup.

### Measures

We used multi-item scales to measure the variables. Perceived corruption of the event-governing body was measured on a seven-point semantic differential using three items

**Table 1.** Overview of the sample characteristics.

	Study 1 ( $n = 202$ )	Study 2 ( $n = 202$ )	Study 3 ( $n = 213$ )	Comparison of samples
Gender (% males)	58.4 <sup>a</sup>	56.4 <sup>a</sup>	53.5 <sup>a</sup>	$F(2, 614) = 1.53, p = .42$
Age (sample mean)	36.3 <sup>a</sup>	34.6 <sup>a</sup>	35.6 <sup>a</sup>	$F(2, 614) = 0.78, p = .46$
(%, between 18 and 24 years)	19.8	26.2	24.9	
(%, between 25 and 34 years)	31.8	31.2	32.5	
(%, between 35 and 44 years)	20.3	22.4	17.7	
(%, between 45 and 54 years)	18.7	11.5	12.2	
(%, between 55 and 64 years)	7.8	6.0	8.1	
(%, above 64 years)	1.6	2.7	4.6	
Involvement (sample mean)	3.82 <sup>a</sup>	4.73 <sup>b</sup>	4.45 <sup>b</sup>	$F(2, 614) = 10.59, p < .001$

Notes: Bonferroni post-hoc tests were used to test for differences between samples. The letters a and b indicate differences between the samples. There are no significant differences except for involvement in the mega events. Involvement was higher for the Olympic Games (Study 1) than for the FIFA World Cup (Studies 2 and 3).

(‘honest/corrupt,’ ‘moral/immoral,’ and ‘ethical/unethical’; Cronbach’s  $\alpha = .91$ ). Attitude toward the event-governing body was measured via three items (‘I feel positive when I think about FIFA,’ ‘I like FIFA as an organization,’ and ‘I think FIFA is a good organization,’ anchored at 1 = *fully disagree* and 7 = *fully agree*;  $\alpha = .91$ ). Attitude toward the event was measured via Becker-Olsen, Cudmore, and Hill’s (2006) three items, using a seven-point semantic differential (e.g. ‘I dislike/like the event’;  $\alpha = .88$ ). Attitude toward the event sponsorship was measured via a four-item scale (e.g. ‘Sponsoring the World Cup is a good thing for companies to do’; anchored at 1 = *fully disagree* and 7 = *fully agree*;  $\alpha = .86$ ; Bennett, Cunningham, & Dees, 2006). Exploratory and confirmatory factor analyses showed that all variables were discrete constructs (all items had loadings  $> .70$ ) and that the average variance extracted for the variables was larger than the squared correlations with each of the other variables, indicating discriminant validity (Fornell & Larcker, 1981). We also measured event involvement via a three-item, seven-point semantic differential (e.g. ‘of no concern to me/of concern to me’;  $\alpha = .92$ ; Zaichkowsky, 1985).

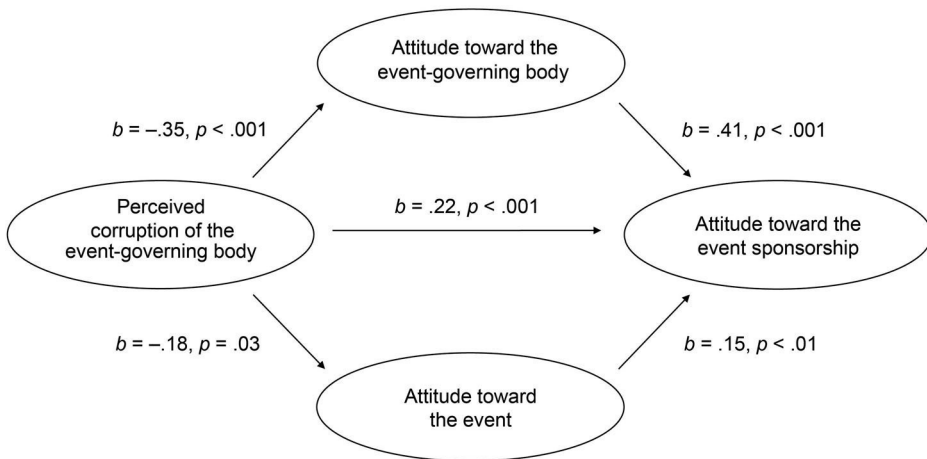
### Data analysis

Statistical Package for the Social Sciences version 23.0 was used to create data sets and perform the analyses. The level of significance was set at  $p < .05$ . We ran a regression-based mediation analysis (Preacher & Hayes, 2008) including perceived corruption of the event-governing body as the independent variable and attitudes toward the event-governing body and attitude toward the event as parallel mediators, with attitude toward the event sponsorship treated as the dependent variable.<sup>6</sup> Descriptive statistics for all variables are shown in Appendix 1. The model allows us to consider two simultaneous mediators and calculate indirect effects of the independent variable (here perceived corruption) on the dependent variable (here attitude toward event sponsorship) and their significance using bootstrapping procedures (besides calculating direct effects; see Hayes, 2013; model 4). It is an alternative to path modeling (structural equation modeling) procedures that can be used to study mediation effects (Preacher & Hayes, 2008). Bootstrapping procedures indicate significant indirect effects if the 95% confidence intervals exclude zero, that is, when there is no change in sign between the lower and upper confidence interval (Preacher & Hayes, 2008).

### Results and discussion

The model explained 25% of the variance of the dependent variable (model  $R^2 = .25$ ). Figure 2 provides an overview of the direct effect relationships between the latent variables, supporting H1a and H1b.

Perceived corruption of the event-governing body negatively affected attitude toward the event-governing body ( $b = -.35$ ,  $SE = .06$ ,  $p < .001$ ). Furthermore, perceived corruption of the event-governing body had a negative effect on attitude toward the event ( $b = -.18$ ,  $SE = .08$ ,  $p = .03$ ). Both mediators were positively related to attitude toward the event sponsorship: attitude toward the event-governing body ( $b = .41$ ,  $SE = .07$ ,  $p < .001$ ) and attitude toward the event ( $b = .15$ ,  $SE = .05$ ,  $p < .01$ ) increased attitude toward the event sponsorship.



**Figure 2.** Study 1 results based on mediation analysis (effects of perceived corruption of FIFA).

The specified model allowed us to calculate both the direct effect of perceived corruption of the event-governing body on attitude toward the event sponsorship and the indirect effects on attitude toward the event sponsorship via attitude toward the event-governing body and attitude toward the event. Table 2 provides detailed statistics for the testing of H1c. The total indirect effect was negative ( $b = -.17$ ,  $SE = .05$ , with a bootstrap confidence interval ranging from  $-.28$  to  $-.08$ , based on 5000 bootstrap samples). As hypothesized, the indirect effect via attitude toward the event-governing body was negative ( $b = -.14$ ,  $SE = .04$ , with a bootstrap confidence interval ranging from  $-.24$  to  $-.07$ ). Also, the indirect effect via attitude toward the event was negative ( $b = -.03$ ,  $SE = .02$ , with a bootstrap confidence interval ranging from  $-.08$  to  $-.002$ ). Since the bootstrapping confidence intervals exclude zero, the results support H1c. We also note that the effect of perceived corruption of the event-governing body on attitude toward the event sponsorship was partially mediated by the parallel mediators (Table 2).

The results of the study showed that perceived corruption of the event-governing body decreased attitude toward sport event sponsorship via two variables: attitude toward the event-governing body and attitude toward the event. The results of our study thus support H1. This is in agreement with well-established findings from learning theory and the affect-referral choice paradigm that found that individuals form unfavorable

**Table 2.** Results of the mediation analysis (Study 1).

	<i>B</i>	<i>SE</i>	<i>p</i> [CI]
<i>Direct effects</i>			
Perceived corruption → Attitude toward the event-governing body	-.35	.06	<.001
Perceived corruption → Attitude toward the event	-.18	.08	.03
Perceived corruption → Attitude toward the event sponsorship	.22	.06	<.001
Attitude toward the event-governing body → Attitude toward the event sponsorship	.41	.07	<.001
Attitude toward the event → Attitude toward the event sponsorship	.15	.05	<.01
<i>Indirect effects</i>			
Perceived corruption → Attitude toward the sponsorship (total)	-.17	.05	[-.28, -.08]
Perceived corruption → Attitude toward the sponsorship (via attitude toward the event-governing body)	-.14	.04	[-.24, -.07]
Perceived corruption → Attitude toward the sponsorship (via attitude toward the event)	-.03	.02	[-.08, -.002]



attitudes toward objects (here event-governing body) if negative feelings toward the object predominate (here perceived corruption and the potential emotions resulting from perceived corruption; e.g. Shimp, 1981). However, the findings extend prior research by showing that attitudes toward event sponsorship are not only influenced by the host population's evaluation of the event itself (e.g. Cornwell, 2008; Gwinner & Eaton, 1999) but also by the evaluation of the event-governing body. This is because the event and the event-governing body share common structures. Hence, unfavorable information about the event-governing body may have had a negative indirect effect on individuals' attitude toward the event sponsorship, because the event and the body have been linked to the same network of interconnected nodes activated in memory. The results of our study also extend previous studies on sport sponsorship because not only negative event publicity about the sponsored entity (here the event; Messner & Reinhard, 2012), but also perceived corruption with respect to the property rights holder influences the host population's attitudes negatively.

One important question is what event-organizing bodies can do to counteract the negative indirect effect of perceived corruption of the event-governing body on individuals' attitude toward event sponsorship. The support of social causes is a widely accepted instrument for enhancing brand attitudes and responding to transgressions (or proactively reducing their impact). Linking CSR to mega sport event sponsorship produces more favorable sponsorship outcomes than sponsorship without such CSR linkage, in particular for low-fit partnerships (Uhrich, Koenigstorfer, & Groeppel-Klein, 2014). However, the role of CSR in the context of perceived corruption remains unclear to date. In the following section, we provide theoretical arguments for whether and when the event-governing body can influence the host population's attitudes via CSR to reduce (or even eliminate) the negative impact of perceived corruption on attitude toward event sponsorship. We first refer to CSR awareness and then refer to CSR motive attribution (both from the perspective of the host population) to develop our predictions.

## **Can CSR reduce the negative effects of perceived corruption?**

### ***The relevance of CSR awareness in the host population***

The fulfillment of public and societal duties is a core value and activity of non-profit sport federations. Empirical research on CSR has shown that communication and awareness of CSR activities have significant positive effects on individuals' attitudes toward organizations (Brown & Dacin, 1997; Sen & Bhattacharya, 2001). However, individuals react positively not only to CSR of an organization but also to CSR of its stakeholder groups that are outside of its direct control, such as federations and trade unions that interact with it (Anagnostopoulos, Byers, & Shilbury, 2014). This study considers CSR activities of the event-governing body as the institution that has sponsorship-related partnerships with other stakeholders (here sponsors).

The host population's awareness of CSR activities might influence the relationship between perceived corruption of the event-governing body and both attitude toward the event-governing body and attitude toward the event – thus influencing attitude toward the event sponsorship. This is because the host population should perceive the event-governing body as being engaged in CSR in the context of the event, resulting in individuals'



schemas centered on social issues (Uhrich et al., 2014). Further research on CSR suggests that not only can actual activities in terms of CSR influence individuals but the sole announcement or awareness of the activities has an impact on their response (Clacher & Hagedorff, 2012). In sport, event-governing bodies commit to supporting social causes as part of their core activities and values (be they sport-related or not). Since schemas centered on social issues have positive connotations (Uhrich et al., 2014), we hypothesize that individuals' awareness of CSR as a central part of the event-governing body's activities weakens the relationship between perceived corruption of the event-governing body and both attitude toward the event-governing body and attitude toward the event and, hence, reduces the negative indirect effect of perceived corruption on attitude toward event sponsorship. This leads us to our second hypothesis, which is stated as follows:

H2: High (but not low) CSR awareness reduces the negative indirect effect of perceived corruption of the event-governing body on attitude toward the event sponsorship via attitude toward the event-governing body and attitude toward the event.

### ***The host population's motive attribution for CSR activities***

Motive attribution for CSR is a crucial factor influencing individuals' response to CSR (Becker-Olsen et al., 2006; Ellen, Webb, & Mohr, 2006; Kulczycki & Koenigstorfer, 2016). According to attribution theory, individuals make causal inferences concerning observed events (Folkes, 1988; Kelley, 1973) and, in the context of organizational behaviors, try to uncover organizations' genuine concern for certain activities (Klein & Dawar, 2004; Lichtenstein, Drumwright, & Braig, 2004). The favorability toward social activities depends on the attributions that individuals make regarding the underpinning motives for CSR (Klein & Dawar, 2004). We can differentiate between profit-motivated CSR activities (meaning that individuals assume that an organization's main reason for CSR engagement is to make profit [do well]) and philanthropy-motivated CSR activities (meaning that individuals assume that an organization's main reason for CSR is to help society [do good]). Becker-Olsen et al. (2006) provide evidence that perceived profit-driven CSR leads to negative evaluations of the organization responsible for CSR, whereas individuals have a positive attitude toward the organization if the motives for CSR are perceived as philanthropy-driven.

We anticipate that philanthropic motive attribution of the event-governing body's CSR activities will weaken the negative relationship between perceived corruption of the event-governing body and both attitude toward the event-governing body and attitude toward the event because individuals evaluate the organizations engaged in social causes as being more ethical in these situations (Hoeffler & Keller, 2002). We expect the opposite to be true for profit-driven motive attribution: the perception of profit motives should strengthen the negative relationship between perceived corruption of the event-governing body and both attitude toward the event-governing body and attitude toward the event. Unethical behaviors are not liked and should thus make people more opposed to the organization's actions (Folkes & Kamins, 1999). This leads us to our third hypothesis, which is stated as follows:

H3: Philanthropic (but not profit-driven) motive attribution for CSR reduces the negative indirect effect of perceived corruption of the event-governing body on attitude toward the event sponsorship via attitude toward the event-governing body and attitude toward the event.

## Study 2

Study 2 investigates whether and when CSR can reduce (or even eliminate) the negative relationship between perceived corruption of the event-organizing body and attitude toward event sponsorship via attitude toward the event-governing body and attitude toward the event. Another goal of Study 2 is to examine whether the mediation effect of perceived corruption of the event-governing body on attitude toward event sponsorship can be observed across contexts. Thus, Study 2 looks at the Olympic Games (and the International Olympic Committee [IOC]).

### Method

#### *Participants and procedure*

Two hundred and two participants (88 females,  $M = 34.6$  years,  $SD = 12.9$  years) took part in the study (Table 1). The procedure was similar to Study 1: a convenience sample of Brazilian residents was recruited and interviewed in different areas in Rio de Janeiro. Scales that were only available in English were translated back and forth via native bilingual English–Portuguese speakers. Participants were fully debriefed at the end of the study. The sample is not representative for the Rio de Janeiro (or Brazilian) host population. However, the recruitment of a convenience sample was deemed appropriate since the study was conducted for theory testing purposes.

In the study, we referred to the 2016 Olympic Games in Rio de Janeiro as the event and the IOC as the event-governing body. Although the event has not taken place yet at the time when the study was conducted, the host population has had enough time to become aware of and form opinions toward both the event and the stakeholders involved. Rio de Janeiro won the bid in 2009 and has received high media attention since then. Participants had medium interest in the event (involvement,  $M = 4.73$ ,  $SD = 1.81$ ,  $Md = 5.00$ ).

#### *Measures*

The study used the same multi-item scales as in Study 1 to measure perceived corruption of the event-governing body ( $\alpha = .91$ ), attitude toward the event-governing body ( $\alpha = .93$ ), attitude toward the event ( $\alpha = .85$ ), and attitude toward the event sponsorship ( $\alpha = .88$ ). As in Study 1, the variables were discrete constructs (all items had loadings  $>.70$ ) and met all discriminant validity criteria. We also measured event involvement ( $\alpha = .91$ ).

In addition to these variables, we measured the host population's degree of awareness of CSR implemented by the event-governing body via three items, anchored at 1 = *fully disagree* and 7 = *fully agree* ('I am aware of the IOC's efforts to support human developmental issues,' 'I am aware of the IOC's efforts to support environmental issues'; and 'I am aware of the IOC's efforts to promote the legacy of the Olympic Games';  $\alpha = .90$ ; Walker, Heere, Parent, & Drane, 2010). Also, we measured the host population's motive attribution for CSR. Becker-Olsen et al.'s (2006) three-item, seven-point semantic differential was used (e.g. 'self-interested/community interested';  $\alpha = .84$ ). High scores indicate philanthropic motive attribution, while low scores indicate profit motive attribution. CSR awareness and motive attribution for CSR were discriminant from each other as indicated by exploratory and confirmatory factor analyses.

### Data analysis

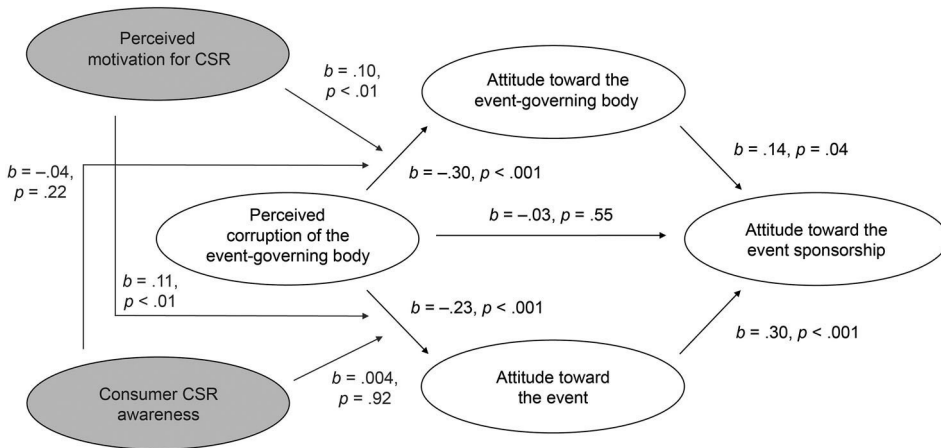
First, a regression-based mediation analysis (Preacher & Hayes, 2008; see Study 1) was run, allowing us to test for replication of Study 1's results. Second, we ran a moderated mediation model that examines the conditional indirect effects at particular values of (multiple) moderators (Preacher, Rucker, & Hayes, 2007). We specified a model in which both attitude toward the event-governing body and attitude toward the event are a function of perceived corruption, CSR awareness, motive attribution for CSR, the interaction of perceived corruption and CSR awareness, and the interaction of perceived corruption and motive attribution for CSR, and in which attitude toward the event sponsorship depends on the two parallel mediators and perceived corruption. Variables for which we created interaction terms were mean-centered prior to the analysis (Cohen, Cohen, West, & Aiken, 2003). To examine the effect of the moderators on the relationship between perceived corruption and attitude toward the event-governing body and attitude toward the event respectively, we considered (relatively) high (+1 SD) and (relatively) low (−1 SD) levels of the moderators and then described the (predicted) slopes for participants at levels of these selected values. Descriptive statistics for non-mean-centered variables (to facilitate interpretation) are shown in [Appendix 1](#).

### Results and discussion

The mediation model explained 23% of the variance in attitude toward the event sponsorship. In agreement with Study 1, we found a negative total indirect effect of perceived corruption of the event-governing body on attitude toward the event sponsorship ( $b = -.11$ ,  $SE = .04$ , with a bootstrap confidence interval ranging from  $-.19$  to  $-.05$ ), originating from both attitude toward the event-governing body as one mediator ( $b = -.04$ ,  $SE = .02$ , with a bootstrap confidence interval ranging from  $-.09$  to  $-.01$ ) and attitude toward the event as the other mediator ( $b = -.07$ ,  $SE = .03$ , with a bootstrap confidence interval ranging from  $-.14$  to  $-.03$ ). In contrast to Study 1, the direct effect of perceived corruption (controlling for the indirect effects) was non-significant ( $b = -.03$ ,  $SE = .05$ ,  $p = .55$ ). All other direct effects (shown in [Figure 3](#) and [Table 3](#)) are also in agreement with our predictions. The results thus fully support H1.

To test H2 and H3, we ran a moderated mediation analysis (model  $R^2 = .23$ ; [Table 2](#)). In what follows, we describe how the two moderators – CSR awareness and motive attribution for CSR – influenced the relationship between perceived corruption and the parallel mediators and, hence, the indirect effects of perceived corruption on attitude toward the event sponsorship.

As anticipated, there was a negative effect of perceived corruption of the event-governing body on attitude toward the event-governing body. Both CSR awareness ( $b = .36$ ,  $SE = .06$ ,  $p < .001$ ) and motivation for CSR ( $b = .11$ ,  $SE = .06$ ,  $p = .04$ ) increased attitude toward the event-governing body. The interaction of perceived corruption of the event-governing body and CSR awareness was non-significant, indicating that high CSR awareness levels did not reduce the negative relationship between perceived corruption of the event-governing body and attitude toward the event-governing body ( $b = -.04$ ,  $SE = .03$ ,  $p = .22$ ). However, as postulated, the interaction of perceived corruption of the event-governing body and motivation for CSR was positive and significant, indicating that philanthropic motive attribution weakened the negative effect of perceived corruption



**Figure 3.** Study 2 results based on moderated mediation analysis (effects of perceived corruption of the IOC).

Note: Moderators are shown in gray.

of the event-governing body on attitude toward the event-governing body ( $b = .10$ ,  $SE = .03$ ,  $p < .01$ ).

To describe the interaction effect and its indirect influence on attitude toward the event sponsorship, we looked at the indirect effect of perceived corruption at different levels of motivation for CSR (one standard deviation [ $SD = 1.85$ ] above and below the

**Table 3.** Results of the moderated mediation analysis measuring CSR awareness (Study 2).

	<i>B</i>	<i>SE</i>	<i>p</i> [CI]
<i>Direct effects</i>			
Perceived corruption → Attitude toward the event-governing body	-.30	.06	<.001
Perceived corruption → Attitude toward the event	-.23	.07	<.001
Perceived corruption → Attitude toward the event sponsorship	-.03	.05	.55
Attitude toward the event-governing body → Attitude toward the event sponsorship	.14	.06	.04
Attitude toward the event → Attitude toward the event sponsorship	.30	.06	<.001
<i>Direct effects of moderators on mediators</i>			
Motive attribution → Attitude toward the event-governing body	.11	.06	.04
Motive attribution → Attitude toward the event	.20	.07	<.01
CSR awareness → Attitude toward the event-governing body	.36	.06	<.001
CSR awareness → Attitude toward the event	.05	.07	.47
<i>Interaction effects</i>			
Motive attribution × Perceived corruption (mediator: attitude toward the event-governing body)	.10	.03	<.01
Motive attribution × Perceived corruption (mediator: attitude toward the event)	.11	.04	<.01
CSR awareness × Perceived corruption (mediator: attitude toward the event-governing body)	-.04	.03	.22
CSR awareness × Perceived corruption (mediator: attitude toward the event)	.004	.04	.92
<i>Indirect effects via attitude toward the event-governing body (at mean of CSR awareness)</i>			
Perceived corruption → Attitude toward the event sponsorship (profit-motivated CSR: -1 SD)	-.06	.03	[-.12, -.01]
Perceived corruption → Attitude toward the event sponsorship (philanthropy-motivated CSR: +1 SD)	-.01	.01	[-.04, .005]
<i>Indirect effects via attitude toward the event (at mean of CSR awareness)</i>			
Perceived corruption → Attitude toward the event sponsorship (profit-motivated CSR: -1 SD)	-.13	.04	[-.22, -.06]
Perceived corruption → Attitude toward the event sponsorship (philanthropy-motivated CSR: +1 SD)	-.01	.03	[-.06, .05]

mean [ $M = 3.32$ ] of motive attribution for CSR). As anticipated, there was a negative indirect effect of perceived corruption of the event-governing body on attitude toward the event sponsorship via attitude toward the event-governing body at one standard deviation below the mean of motive attribution for CSR (indicating the perception of profit-driven motives;  $b = -.06$ ,  $SE = .03$ , with a bootstrap confidence interval ranging from  $-.12$  to  $-.01$ ; the effects are reported for mean CSR awareness scores [ $M = 3.65$ ] since CSR awareness did not alter the relationship). The negative indirect effect was completely eliminated at one standard deviation above the mean of motive attribution for CSR (indicating the perception of philanthropy-driven motives;  $b = -.01$ ,  $SE = .01$ , with a bootstrap confidence interval ranging from  $-.04$  to  $.005$ ; again, the effects are reported for mean CSR awareness scores). The results thus do not support H2 but support H3.

Next we report the results for attitude toward the event as the second mediator. There was a negative effect of perceived corruption of the event-governing body on attitude toward the event. Attitude toward the event was unaffected by CSR awareness ( $b = .05$ ,  $SE = .07$ ,  $p = .47$ ), but was evaluated more positively with perceived philanthropic motivation for CSR ( $b = .20$ ,  $SE = .07$ ,  $p < .01$ ). The interaction of perceived corruption of the event-governing body and CSR awareness was non-significant ( $b = .004$ ,  $SE = .04$ ,  $p = .92$ ). However, the interaction of perceived corruption of the event-governing body and motivation for CSR was positive, indicating that philanthropic motive attribution weakened the negative effect of perceived corruption of the event-governing body on attitude toward the event ( $b = .11$ ,  $SE = .04$ ,  $p < .01$ ).

To describe the interaction effect and its indirect influence on attitude toward the event sponsorship, we again looked at the indirect effect of perceived corruption of the event-governing body at different levels of motivation for CSR. There was a negative indirect effect of perceived corruption of the event-governing body on attitude toward the event sponsorship via attitude toward the event at one standard deviation below the mean of motive attribution for CSR (indicating profit-driven motives;  $b = -.13$ ,  $SE = .04$ , with a bootstrap confidence interval ranging from  $-.22$  to  $-.06$ ; the effects are reported for mean CSR awareness scores [ $M = 3.65$ ]). The negative indirect effect disappeared at one standard deviation above the mean (indicating philanthropy-driven motives;  $b = -.01$ ,  $SE = .03$ , with a bootstrap confidence interval ranging from  $-.06$  to  $.05$ ). The results thus again do not support H2 but support H3.

The results of Study 2 support our mediation model for the Olympic Games (as another mega sport event) and the IOC (as another event-governing body). As in Study 1, we found that the host population's perception of corruption of the event-governing body decreased attitude toward event sponsorship via both attitude toward the event-governing body and attitude toward the event. We further showed that high awareness of the event-governing body's CSR activities increased attitude toward the event-governing body (but not toward the event) and that the perception of philanthropic motives for CSR (but not CSR awareness) eliminated the negative indirect effect of perceived corruption of the event-governing body on attitude toward the event sponsorship via attitudes toward both the event-governing body and the event; the perception of profit-driven motives for CSR increased the negative indirect effect. The results thus partially support our moderated mediation model, as they do not support H2 (because CSR awareness had a direct effect only) but fully support H3. The study makes several important contributions to the literature: (1) the fact that CSR increases the host population's attitudes does not only hold

true for the organization engaged in the social cause, but also for the event; (2) motive attribution for CSR moderates the relationship between perceived corruption of the event-governing body and attitudes toward both the event-governing body and the event; and (3) motive attribution for CSR indirectly impacts the evaluation of the mega event sponsorship via the two mediators.

First, the positive main effect of CSR awareness can be substantiated by learning theory and the affect-referral choice paradigm. Since the support of social causes is desirable from the perspective of individuals (Clacher & Hagendorff, 2012; Uhrich et al., 2014), the positive affect likely transfers from CSR perception to both the event-governing body and the event, which increases attitudes. Thus, there is theoretical support for the finding that CSR awareness is a direct determinant of individuals' evaluations of the event-governing body and the event.

Second, the study extends previous research into the communication of CSR in different contexts (here presence of transgressions). In particular, the study showed that philanthropic (but not profit-driven) motives for CSR eliminate the negative impact of corruption of the event-organizing body on attitudes toward both the body and the event. Previous research has neglected the potential of CSR to influence this relationship. Thus, our research adds to studies that looked at the impact of branding on the consequences of perceived corruption (e.g. brand commitment; Ahluwalia, Burnkrant, & Unnava, 2000).

Lastly, the study revealed that the perception of philanthropic CSR can reduce the negative indirect effect of perceived corruption of the event-governing body on attitude toward event sponsorship. This contributes to findings about the magnitude of the 'negativity effect' (describing the larger weight of negative information in forming overall evaluation of objects; Ahluwalia et al., 2000). Individuals' attribution of philanthropic motives likely made them believe that the act of corruption was only one aspect of the event-governing body (beside positive information about the body, such as CSR and sport-for-development) so that the negative information was weighted less when forming overall judgments. The opposite was true for the perception of profit-driven motives: individuals likely believed that the event-organizing body engaged in CSR to make a profit; thus, the negative information (here corruption) was weighted against an unfavorable background (compared to other information) when forming overall judgments.

One of the limitations of the study is that the host population's knowledge about CSR activities might have been low despite mid-rated items of CSR awareness (item means are between 3.44 and 3.91; see [Appendix 1](#)). The items may have been subject to over-reporting (or even under-reporting if individuals are skeptical). Thus, we aimed to replicate the findings of Study 2 while making sure that individuals have gained some knowledge about the CSR activities of the event-governing body. In Study 3, we therefore manipulated CSR awareness (meaning that we informed the host population about the CSR activities of the event-governing body and the degree to which CSR is central to the body's core business).

### Study 3

Study 3 investigates whether the effects found in Study 2 can be replicated when the host population is informed about the event-governing body's CSR. Thus, we manipulated the degree to which CSR is described to be central to the mission of the event-organizing body.



## Method

### Participants and procedure

Two hundred and thirteen participants took part in the study (99 female,  $M = 35.6$  years,  $SD = 14.4$  years; [Table 1](#)). The procedure was similar to the previous studies: Brazilian residents were recruited in different pedestrian areas in Rio de Janeiro to include participants with various backgrounds. Scales that were only available in English were translated back and forth via native bilingual English–Portuguese speakers. Participants were fully debriefed at the end of the study. As in the previous studies, the sample is not representative for Rio de Janeiro's host population.

Study 3 assessed the impact of communicating CSR as part of the IOC's activities in the years preceding the 2016 Olympic Games. Participants had medium involvement levels into the event ( $M = 4.44$ ,  $SD = 2.01$ ,  $Md = 4.67$ ). Since we wanted to make sure that participants were somewhat knowledgeable about the CSR activities of the IOC, we manipulated the description of CSR activities and the degree to which CSR is central to the IOC's business using a fictitious press release (see [Appendix 2](#)). The study applied a between-participant design, manipulating the IOC's activities in the context of the Olympic Games: in one condition, CSR was a central part of the IOC's mission and in relation to organizing the sport event, and in another condition, CSR was not a central part of the IOC's mission and the relation of CSR to organizing the sport event was low. Participants were randomly assigned to one of these two conditions. They first read the press release and then filled in a survey, which included a manipulation check and several multi-item scales. At the end of the study, they were fully debriefed.

### Measures

The study used the same multi-item scales to measure perceived corruption of the event-governing body ( $\alpha = .95$ ), attitude toward the event-governing body ( $\alpha = .92$ ), attitude toward the event ( $\alpha = .90$ ), attitude toward the event sponsorship ( $\alpha = .89$ ), motive attribution for CSR ( $\alpha = .84$ ), and involvement in the event ( $\alpha = .92$ ) as in the previous study.

The manipulation check was assessed via a semantic differential. Participants were asked to rate the IOC's activities (as stated in the press release) according to whether CSR was a central part of the mission of the IOC's activities or not (anchored at 1 = *the IOC's main business is to organize the event* and 7 = *the IOC's main business is to support social issues beside the event organization*). All measurement items (including means and standard deviations) are presented in [Appendix 1](#). The variables were discrete constructs and met discriminant validity criteria.

### Data analysis

To test H1, H2, and H3, we ran a moderated mediation analysis (Preacher et al., 2007; Study 2). The press releases stating different activities of the IOC were coded as follows: CSR not central to mission =  $-1$ , CSR central to mission =  $1$ . Similar to Study 2, we specified a model in which both attitude toward the event-governing body and attitude toward the event depend on perceived corruption of the event-governing body, the manipulation of the CSR activities, motive attribution for CSR, the interaction of perceived corruption of the event-governing body and the manipulation, and the interaction of perceived corruption of the event-governing body and motive attribution. Attitude

toward the event sponsorship is a function of the parallel mediators and perceived corruption of the event-governing body.

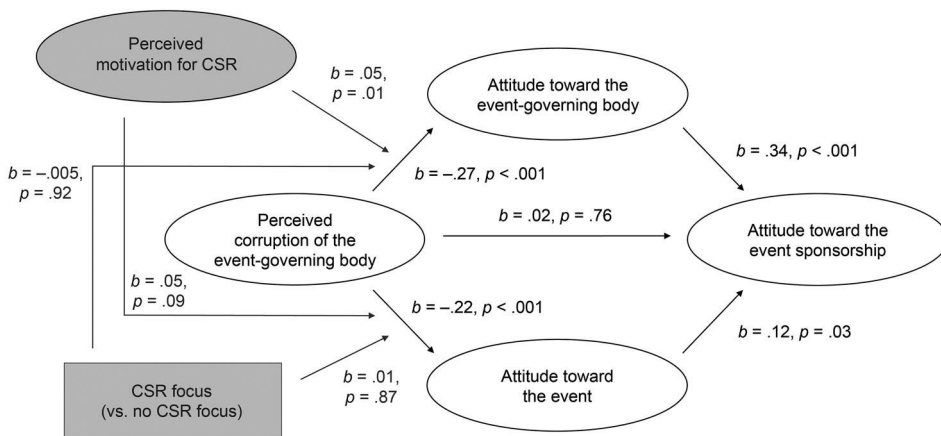
## Results and discussion

The manipulation check showed that participants in the condition in which CSR was a central part of the IOC's mission rated the IOC's CSR engagement higher ( $M = 4.25$ ) than in the condition without the CSR focus ( $M = 2.98$ ;  $t(211) = -4.75$ ,  $p < .001$ ). Thus, the manipulation was successful.

The model explained 18% of the variance in attitude toward the event sponsorship (see Figure 4). Table 4 provides an overview of the results of the analysis.

Perceived corruption of the event-governing body was negatively related with attitude toward the event-governing body (supporting H1a), and philanthropic motivation for CSR increased attitude toward the event-governing body ( $b = .30$ ,  $SE = .05$ ,  $p < .001$ ). The interaction of perceived corruption of the event-governing body and motivation for CSR was positive ( $b = .05$ ,  $SE = .02$ ,  $p = .01$ ), indicating that philanthropic motive attribution for CSR reduced the negative relationship between perceived corruption of the event-governing body and attitude toward the event-governing body. The CSR focus of the press release had an unexpected marginally significant negative effect on attitude toward the event-governing body ( $b = -.15$ ,  $SE = .05$ ,  $p = .053$ ). More importantly, similarly to Study 2 (in which CSR was assessed on a metric scale), the interaction of perceived corruption of the event-governing body and the manipulation was non-significant ( $b = -.01$ ,  $SE = .05$ ,  $p = .92$ ).

In what follows, we examine the indirect effect of perceived corruption of the event-governing body on the attitude toward event sponsorship at different values of perceived motive attribution (one standard deviation [SD = 1.85] above and below the mean [ $M = 3.25$ ]) to describe the interaction effect and its indirect influence on attitude toward event



**Figure 4.** Study 3 results based on moderated mediation analysis (effects of perceived corruption of the IOC).

Notes: Moderators are shown in gray. Manipulated variables are shown in boxes, measured variables are shown in circles.



**Table 4.** Results of the moderated mediation analysis manipulating CSR awareness (Study 3).

	<i>B</i>	<i>SE</i>	<i>p</i> [CI]
<i>Direct effects</i>			
Perceived corruption → Attitude toward the event-governing body	-.27	.05	<.001
Perceived corruption → Attitude toward the event	-.22	.06	<.001
Perceived corruption → Attitude toward the event sponsorship	.02	.06	.76
Attitude toward the event-governing body → Attitude toward the event sponsorship	.34	.07	<.001
Attitude toward the event → Attitude toward the event sponsorship	.12	.06	.03
<i>Direct effects of moderators on mediators</i>			
Motive attribution → Attitude toward the event-governing body	.30	.05	<.001
Motive attribution → Attitude toward the event	.36	.06	<.001
Manipulation → Attitude toward the event-governing body	-.15	.05	.053
Manipulation → Attitude toward the event	-.01	.11	.92
<i>Interaction effects</i>			
Motive attribution × Perceived corruption (mediator: attitude toward the event-governing body)	.05	.02	.01
Motive attribution × Perceived corruption (mediator: attitude toward the event)	.05	.03	.09
Manipulation × Perceived corruption (mediator: attitude toward the event-governing body)	-.005	.05	.92
Manipulation × Perceived corruption (mediator: attitude toward the event)	.01	.06	.87
<i>Indirect effects via attitude toward the event-governing body</i>			
<i>CSR not central to mission statement</i>			
Perceived corruption → Attitude toward the event sponsorship (profit-motivated CSR: -1 SD)	-.12	.05	[-.23, -.05]
Perceived corruption → Attitude toward the event sponsorship body (philanthropy-motivated CSR: +1 SD)	-.06	.04	[-.15, .004]
<i>CSR central to mission statement</i>			
Perceived corruption → Attitude toward the event sponsorship (profit-motivated CSR: -1 SD)	-.13	.06	[-.27, -.04]
CSR perception → Attitude toward the event sponsorship body (philanthropy-motivated CSR: +1 SD)	-.06	.04	[-.16, -.005]
<i>Indirect effects via attitude toward the event</i>			
<i>CSR not central to mission statement</i>			
Perceived corruption → Attitude toward the event sponsorship (profit-motivated CSR: -1 SD)	-.04	.03	[-.11, -.001]
Perceived corruption → Attitude toward the event sponsorship (philanthropy-motivated CSR: +1 SD)	-.02	.02	[-.07, .002]
<i>CSR central to mission statement</i>			
Perceived corruption → Attitude toward the event sponsorship (profit-motivated CSR: -1 SD)	-.04	.03	[-.11, -.003]
Perceived corruption → Attitude toward the event sponsorship (philanthropy-motivated CSR: +1 SD)	-.02	.01	[-.05, .002]

sponsorship in more detail. As hypothesized, the indirect effect of perceived corruption of the event-governing body on attitude toward the event sponsorship via attitude toward the event-governing body was negative at one standard deviation below the mean of motive attribution for CSR (indicating the perception of profit-driven motives;  $b = -.12$ ,  $SE = .05$ , with a bootstrap confidence interval ranging from  $-.23$  to  $-.05$ ) in the condition without the CSR focus. The negative indirect effect was eliminated at one standard deviation above the mean of motive attribution for CSR (indicating the perception of philanthropy-driven motives;  $b = -.06$ ,  $SE = .04$ , with a bootstrap confidence interval ranging from  $-.15$  to  $.004$ ).

In the condition with the CSR focus, there was a negative indirect effect of perceived corruption of the event-governing body on attitude toward event sponsorship at one standard deviation below the mean of motive attribution for CSR (indicating the perception of profit-driven motives;  $b = -.13$ ,  $SE = .06$ , with a bootstrap confidence interval ranging from  $-.27$  to  $-.04$ ). However, the negative indirect effect was reduced (but not completely eliminated) at one standard deviation above the mean of motive attribution for CSR

(indicating the perception of philanthropy-driven motives;  $b = -.06$ ,  $SE = .04$ , with a bootstrap confidence interval ranging from  $-.16$  to  $-.005$ ).

Next we report the results for the indirect path including attitude toward the event as the mediator. Again, perceived corruption of the event-governing body had a negative effect on attitude toward the event. The latter variable was further increased by perceived motive attribution for CSR ( $b = .36$ ,  $SE = .06$ ,  $p < .001$ ). There was a significant interaction of perceived corruption of the event-governing body and motivation for CSR, indicating that a philanthropic perception of the motives for CSR weakened the negative effect of perceived corruption of the event-governing body on attitude toward the event ( $b = .05$ ,  $SE = .03$ ,  $p = .09$  [marginal significance]). Attitude toward the event was unaffected by the manipulation of the mission statement ( $b = -.01$ ,  $SE = .11$ ,  $p = .92$ ). Again, the interaction of perceived corruption of the event-governing body and the manipulation was not significant ( $b = .01$ ,  $SE = .06$ ,  $p = .87$ ). Thus, the CSR focus had a direct positive effect on attitude toward the event, but not a moderating effect on the relationship between perceived corruption and event attitude.

Looking at the indirect effect of perceived corruption of the event-governing body at different levels of motivation for CSR, we found a negative effect of perceived corruption of the event-governing body on attitude toward the event sponsorship via attitude toward the event at one standard deviation below the mean of motive attribution for CSR (indicating the perception of profit-driven motives) in the condition without the CSR focus ( $b = -.04$ ,  $SE = .03$ , with a bootstrap confidence interval ranging from  $-.11$  to  $-.001$ ). However, the effect was eliminated at one standard deviation above the mean (indicating the perception of philanthropy-driven motives;  $b = -.02$ ,  $SE = .02$ , with a bootstrap confidence interval ranging from  $-.07$  to  $.002$ ).

In the condition where CSR was central to the IOC's mission (i.e. CSR focus), there was a negative indirect effect of perceived corruption of the event-governing body on attitude toward the event sponsorship via attitude toward the event ( $b = -.04$ ,  $SE = .03$ , with a bootstrap confidence interval ranging from  $-.11$  to  $-.003$ ). Again, the effect was eliminated at one standard deviation above the mean (indicating profit-driven motive perception;  $b = -.02$ ,  $SE = .01$ , with a bootstrap confidence interval ranging from  $-.05$  to  $.002$ ). Thus, the results thus do not support H2 but provide support for H3.

Study 3's findings are consistent with Study 2 and thus support our theoretical framework with regard to H1 and H3 (but not H2). The results showed that the perception of philanthropic motives for CSR reduces (or eliminates) the negative indirect effect of perceived corruption of the event-governing body on attitude toward the event sponsorship via attitude toward the event-governing body and attitude toward the event. The perception of profit motives for CSR, however, increases the negative indirect effect and is thus harmful for achieving positive sponsorship outcomes (here attitude toward event sponsorship). In the following section, we discuss our results.

## General discussion

### *Theoretical implications*

The purpose of our study was to find out whether, how, and when perceived corruption of event-governing bodies reduces individuals' attitudes toward mega sport event

sponsorship. It assessed the effects of perceived corruption at an organizational level on attitude toward mega sport events sponsorship. Across three studies, we found that perceived corruption of the event-governing body has a negative impact on the host population's attitude toward the event sponsorship. Attitudes toward both the event-governing body and the event mediate this effect. CSR activities implemented by the bodies can reduce (or even eliminate) the indirect negative effect of corruption on attitude toward event sponsorship when individuals attribute philanthropic motives for CSR, but not when they attribute profit-driven motives for CSR.

Our study is a response to calls in the literature for examining the effects of negative incidents on sponsorship success (Messner & Reinhard, 2012). To date, there has been little research into the effects of perceived corruption of sport organizations even though it is well known that corruption and unethical behaviors of organizations negatively affect day-to-day business and business-consumer relationships (Folkes & Kamins, 1999; Luo, 2005). Also, corruption has been considered a 'mega-event syndrome' (Müller, 2015, p. 6), particularly against the background of sport governance and event organization in sports.

The results of our study fully support H1. They also support H3, but do not support H2, indicating that motive attribution for CSR (but not CSR awareness) moderates the relationship between perceived corruption of the event-governing body and attitudes toward both the event-governing body and the event (and hence attitude toward event sponsorship). This means that the reason why CSR is implemented is more important than the perceived degree to which organizations are involved in CSR as regards buffering the negative effect of perceived corruption of the event-governing body on attitude toward event sponsorship. According to Ellen et al. (2006), individuals aim to find out about an organization's genuine motives for CSR and the disconfirmation of their expectations makes them become skeptical. Thus, individuals might care more about why organizations engage in CSR rather than the level of CSR involvement (see also Gilbert & Malone, 1995; Strahilevitz, 2003). The lack of support for H2 was found for both the measured level of CSR awareness (Study 2) and the manipulated level of CSR awareness (Study 3). However, we note that CSR awareness still had a direct positive impact on the two mediators, supporting literature on the positive effects of individuals' perception of CSR activities on attitudes (Clacher & Hagendorff, 2012; Urich et al., 2014).

Our studies referred to perceived corruption on the organizational level and were conducted in a specific context (i.e. the hosting of the 2014 FIFA World Cup and the 2016 Olympic Games). There has been a recent debate whether event-governing bodies, such as FIFA and the IOC, are to blame for transgressions (including corruption) not only inside their institution and around the organization of events (for which the institution is a property rights holder), but also for transgressions in countries that are selected to host mega sport events (i.e. transgressions happening *outside* the *organizational* level of the event-governing body). According to FIFA, factors like human rights violations in the host country or the level of perceived corruption according to survey research will be considered as criteria as part of the bidding process in the future (Panja, 2015). In the context of our study, we were interested in whether sponsors should also care about perceived corruption on the host country level, that is, whether the *country-level* corruption produces similar effects like the perceived corruption at the level of the event-governing body. This would indicate that the context in which events are hosted matters. To

answer this research question, we conducted a follow-up study, the rationale and results of which will be briefly described next.

### ***The relevance of perceived country-level corruption: results of a follow-up study***

According to our arguments based upon associative network memory theory, any entity (here the host country of the event) that shares common structures with the event-sponsoring brand may enter associative networks of individuals and, in consequence, directly or indirectly influence the evaluation of the related entities (here sponsors [via event attitude and event-governing body attitude]). Thus, we expected similar relationships as proposed in H1 for the effects of perceived country-level corruption on attitude toward event sponsorship.

Two hundred and fifty-nine Brazilian residents were interviewed during the 2014 FIFA World Cup in Brazil (i.e. the context of the study) using valid and reliable scales. The same scales were used as in Study 1 except for perceived corruption (see [Appendix 3](#)). Perceived country-level corruption was measured via five items taken from the formative scale of the Global Corruption Barometer, which is part of the Corruption Perception Index (CPI; Hardoon & Heinrich, 2013). The higher the ratings are, the higher is the perceived corruption of the country. The CPI is published annually by Transparency International and represents the most widely used indicator of corruption worldwide, ranking countries in accordance to the level of perceived corruption in the public sector. In 2013, Brazil was ranked 72 out of 177 examined countries (where 1 indicates the least corrupt country; Hardoon & Heinrich, 2013). To compare this data with the data that we collected in the follow-up study, we considered five relevant items that were applicable to our context.<sup>7</sup> In our sample, the five-item mean was 4.25, while the CPI reports a five-item mean value of  $M = 3.64$  (Hardoon & Heinrich, 2013). Thus, our respondents had a critical perspective on corruption in the Brazilian public sector.

We ran a regression-based mediation analysis (using attitude toward the event and attitude toward the event-governing body as parallel mediators) to test whether the perception of corruption on the country level negatively influenced attitude toward event sponsorship. The analysis revealed that the total indirect effect of perceived country-level corruption on attitude toward the event sponsorship (model  $R^2 = .19$ ) was negative and significant ( $b = -.23$ ,  $SE = 0.07$ ,  $[-.39, -.11]$ ), with a negative indirect effect via attitude toward the event-governing body as the mediator ( $b = -.04$ ,  $SE = 0.03$ ,  $[-.13, -.01]$ ) and via attitude toward the event as the mediator ( $b = -.18$ ,  $SE = 0.06$ ,  $[-0.33, -0.08]$ ). In conclusion, the results of the follow-up study support the previous results of Studies 1, 2, and 3 with regard to the proposed mediation model.<sup>8</sup>

### ***Conclusion and managerial implications***

Perceived corruption on the level of both the event-governing body (Studies 1, 2, and 3) and the host country (follow-up study) reduces attitude toward mega sport event sponsorship via attitude toward the event-governing body and attitude toward the event. Perceived philanthropic (vs. profit-driven) CSR activities can weaken (or eliminate) the negative indirect relationship between perceived corruption of the event-governing body and individuals' attitude toward the event sponsorship (Studies 2 and 3). These

findings offer several implications for managers of both event-governing bodies and event sponsors. The most general implication is that the effects of host population-perceived corruption are not limited to attitudes toward the corrupt organization (country) itself, but that perceived corruption impacts the host population's attitudes toward both the event-governing body (standing behind the event) and the hosted event. Although the sponsors cannot be blamed directly for unethical behaviors, the mere support of, and cooperation with, the corrupt body likely causes negative spillover effects on individuals' attitudes. Thus, attitude toward event sponsorship is affected negatively by perceived corruption of the event-governing body (or the host country).

Although any association with a sport organization (or with a mega sport event) includes risk, sponsors should use their power to secure moral standards and ethical behaviors. In sponsorship contexts, it can be assumed that corruption-free associations have more positive long-term effects for relationship partners than associations with corrupt entities. This is important because the host population's attitude toward the stakeholders of mega sport events is crucial for the positive legacy of mega events (Preuss, 2015). This study considered the host population's attitude toward event sponsorship as the dependent variable and found that attitude increases when the host population perceives both the event and the event-organizing body positively. Perceived corruption (assessed both at an organizational and at a country level) influences attitude toward event sponsorship negatively via an indirect pathway. Thus, any attempts to reduce perceived and actual corruption are to be recommended from the perspective of sponsors.

It is also recommended that event-governing bodies implement CSR and increase the perception of philanthropy-driven CSR to reduce potential negative effects caused by the perception of corrupt behaviors of anyone associated with the body (here the event-governing body and the country). However, we note that CSR is only effective when it is perceived as philanthropic (but not when it is perceived as profit-driven). Thus, event-organizing bodies should try their best to engage in and communicate that they implement philanthropic CSR, such as sport-for-development programs. This is even more important given that, according to Yoon, Gürhan-Canli, and Schwarz (2006), individuals are likely to perceive the CSR efforts of organizations with a poor reputation (which can be assumed after unethical and corrupt behaviors) as self-serving. The perception of profit-driven motives can even increase the negative effect and should thus be avoided. We also note that the perception of philanthropic (vs. profit-driven) CSR and the perception of corruption are variables that should be mutually exclusive, meaning that the rejection of corruption should be an integral part of an organization's mission (and CSR efforts; Branco & Delgado, 2012). This is also true for sport organizations.

Although the level of CSR awareness has a direct and positive effect on attitude toward the organization, the level of CSR did not influence the degree to which perceived corruption negatively influences the host population's attitudes. Thus, if organizations are interested in increasing attitudes (in the absence of transgressions), CSR awareness is still a variable that may serve as a goal in sport organizations.

### **Limitations and outlook**

The study has some limitations that offer directions for further research. First, we studied reality (in particular corruption) on the basis of perceptions. This limits the validity of the

finding (Donchev & Ujhelyi, 2014; Olken, 2009). Actual corruption that may deviate from perceived corruption remained unconsidered in our studies. Individuals' perceptions are subject to multiple biases, such as over- and underreporting due to social desirability (e.g. the demonstrations in Rio de Janeiro may have made people report higher corruption levels, because the topic has been discussed a lot in the media), a priori perspectives of other stakeholders (e.g. the support of opposing political parties may have made individuals even more angry with the current situation and perceived corruption may have increased as a result), and lack of accountability or memory (e.g. the participants may not remember verified corruption figures and may thus use rule of thumbs or come up with own figures). The search for objective measures that assess corruption in a valid way must not stop (e.g. Olken, 2009). Thus, any attempt to relate objective corruption measures to sponsorship outcomes may help disentangle the magnitude of the harm of actual (not perceived) corruption from the perspective of sponsors (and sponsored entities). As of now, there is no statistical evidence for such effects.

Second, the results could be guilty of reverse causation. Individuals who have a negative attitude toward both the event-governing body and the event, or individuals who have a negative attitude toward event sponsorship of mega-sport events, may perceive event-governing bodies as more corrupt compared with individuals who hold positive attitudes. For example, Formula 1 fans who appreciate the sponsorship at the events may be more likely to accept human right issues. Thus, attitudes toward events, event-governing bodies, and sponsorship may influence the levels of perceived corruption and the perceived severity of corruptive behaviors; the transfer of meaning likely parallels the transfer of attributes that are intended to transfer in sponsorship situations (e.g. Gwinner & Eaton, 1999). Experimental studies that manipulate corruption (or attitudes) may find out what the exact cause and effect relationships between these variables are.<sup>9</sup>

Third, corruption effects are contextual and ethical standards depend on social contexts (Fein & Weibler, 2014). Our study was conducted in Brazil, where corruption was prominent in the media before, during, and after the 2014 FIFA World Cup and the 2016 Olympic Games. Thus, future research may find out whether the findings replicate across countries. Future research may also assess whether the strength of the relationship has changed after the FIFA corruption scandal in May 2015, when FIFA representatives were arrested. All the studies presented in the paper were conducted prior to the scandal. One may expect stronger indirect effects of perceived corruption on attitude toward the sponsor after (vs. before) the scandal because event associations with corruption likely became stronger in the target group individuals after the scandal. Also, the study used convenience sampling, another factor that limits the external validity of the results (Landers & Behrend, 2015). The findings are not representative for the host population in Rio de Janeiro. Future studies may use representative samples to increase the generalizability of the results.

Fourth, the study did not look at particular sponsors, and how different reactions of the sponsors to fighting corruption may influence the results. Future research may therefore assess the effectiveness of different strategies (doing nothing, voice, exit) on reducing potential harm for brand attitudes. The strategies may also differ depending on the type of transgression. This study looked at one particular act of transgression, namely, perceived corruption, without connection to other transgressions such as human rights violations and ecological damage.



Lastly, our study referred to FIFA and the IOC as the event-governing bodies. They own the events (FIFA World Cup and Olympic Games, respectively) and are the supreme authorities that supervise, support, and monitor the events (Fédération Internationale de Football Association, 2013; International Olympic Committee, 2015). However, the national organizing committees are mainly responsible for delivering the events. Future research may thus look at perceived corruption on the level of the national organization committee and disentangle the negative effects of the host population's perceived corruption on event sponsorship due to corruption on the organizing committee (vs. the event-governing body) level.

## Conclusions

Our study leads to a better understanding of whether, how, and when perceived corruption of the event-governing body (and the host country) influences the host population's attitude toward event sponsorship. CSR activities perceived as philanthropic can reduce negative effects. With this research, we hope to motivate more scholars to look at the consequences of perceived corruption in the context of sport events and the means of eliminating perceived and actual corruption to the best of their abilities.

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## Notes

1. The phenomenon of corruption is complex and subject to interpretation because standards differ between contexts (e.g. countries; Aguilera & Vadera, 2008). The clandestine nature and the illegality of corruption often hinder empirical analyses because of measurement difficulties and because objective data mostly reflects the success of fighting corruption rather than its actual level (Saha et al., 2012; Sandholtz & Koetzle, 2000). Thus, most corruption indices are based on perceptions (e.g. Global Corruption Barometer; Corruption Perception Index) although there are validity concerns when studying reality based on perceptions (Olken, 2009). We will discuss this in the Limitations and Outlook section.
2. In a follow-up study, we also assess corruption at the level of the host country. However, for reasons of clarity and readability, we first refer to the organizational level of the event-organizing body to derive our arguments.
3. Since males are more interested in football than females, it is no surprise that more males participated in the study than females. We note that there were no significant differences between males and females with regard to the ratings of the latent variables. This is also true for all forthcoming studies.
4. We note that participants were only recruited during days when no demonstrations took place. Also, we note that no participants were recruited in favelas (for security reasons) even though inhabitants of the favelas represent 22% of the population of Rio de Janeiro and 6% of the Brazilian population (Brazilian Institute of Geography and Statistics, 2010).
5. In our study, participants had to be at least 18 years old to participate. Thus, it makes sense that the median age in our studies ( $Md_{Study\ 1} = 34$  years;  $Md_{Study\ 2} = 32$  years;  $Md_{Study\ 3} = 32$

years) was slightly higher than the median reported for the Brazilian population (Md = 31 years; United Nations Data, 2015).

6. In the studies that follow, we used identical specifications of the variables, that is, perceived corruption is used as the independent variable; attitudes toward the event-governing body and attitude toward the event are used as parallel mediators; attitude toward the event sponsorship was treated as the dependent variable. Therefore, we do not repeat the specification in the models that follow in forthcoming studies in detail any more. We also note that we discuss the potential of reverse causality in the Limitations and Outlook section.
7. The five items are as follows: ‘Over the past two years, how has the level of corruption in Brazil changed?’ (1 = *decreased a lot*, 5 = *increased a lot*); ‘To what extent do you think that corruption is a problem in the public sector in Brazil?’ (1 = *not a problem at all*, 7 = *a very serious problem*); ‘In your dealings with the Brazilian public sector, how important are personal contacts to get things done?’ (1 = *not important at all*, 5 = *very important*); ‘To what extent is Brazil’s government run by a few big entities acting in their own best interests?’ (1 = *not at all*; 5 = *entirely*); ‘How effective do you think the Brazilian government’s actions are in the fight against corruption?’ (1 = *very effective*; 5 = *very ineffective*). Descriptive statistics are shown in [Appendix 3](#).
8. As the follow-up study examined the host country instead of the event-governing body as the entity blamed for moral wrongdoing, we did not expect the awareness of event-governing bodies’ CSR activities or the motive attribution for CSR to have a reducing impact on the indirect effect of perceived country-level corruption on the attitude toward event sponsorship. Thus, we did not test H2 or H3 in the study.
9. We thank one reviewer for this important comment. We reran the analyses using the dependent variable (attitude toward event sponsorship) as the independent variable and the independent variable (perceived corruption) as the dependent variable in the mediation models. Both the indirect and the direct effects are similar and, thus, the mediation effects did not change.

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[http://resources.fifa.com/mm/document/affederation/administration/02/11/20/75/forenweb\\_neutral.pdf](http://resources.fifa.com/mm/document/affederation/administration/02/11/20/75/forenweb_neutral.pdf)
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## Appendix 1. Item means and standard deviations and scale reliabilities (Studies 1, 2, and 3)

	Study 1			Study 2			Study 3		
	M	SD	$\alpha$	M	SD	$\alpha$	M	SD	$\alpha$
<i>Perceived corruption (independent variable)</i>	5.36	1.75	.91	4.59	1.72	.91	4.20	1.78	.95
Honest/corrupt	5.61	1.76		4.65	1.76		4.45	1.77	
Moral/immoral	5.25	1.84		4.26	1.67		4.16	1.74	
Ethical/unethical	5.27	1.79		4.59	1.79		4.05	1.80	
<i>Attitude toward the event-governing body (mediator 1)</i>	2.82	1.56	.91	3.70	1.55	.93	3.74	1.43	.92
I feel good when I think about the IOC/FIFA	2.68	1.58		3.49	1.61		3.63	1.51	
I like the IOC/FIFA as an organization	2.82	1.65		3.69	1.59		3.72	1.48	
I think that the IOC/FIFA is a good organization	2.94	1.73		3.82	1.66		3.87	1.58	
<i>Attitude toward the event (mediator 2)</i>	4.02	2.10	.88	5.34	1.65	.85	5.05	1.79	.90
Negative/positive	3.92	2.33		5.16	1.93		4.96	1.90	
Unfavorable/favorable	3.72	2.20		5.14	1.85		4.83	2.04	
I dislike the whole event/I like the whole event	4.62	2.10		5.54	1.66		5.31	1.65	
<i>Attitude toward the event sponsorship (dependent variable)</i>	4.81	1.50	.86	5.50	1.36	.88	5.31	1.44	.89
Sponsoring the Olympic Games/World Cup is a good thing for companies to do	4.56	1.83		5.33	1.65		5.00	1.74	
I think it is important for companies to support the Olympic Games/World Cup	4.48	1.75		5.36	1.60		5.20	1.74	

(Continued)

## Appendix 1. Continued.

	Study 1			Study 2			Study 3		
	M	SD	$\alpha$	M	SD	$\alpha$	M	SD	$\alpha$
I am sure that it is beneficial for companies to sponsor the Olympic Games/World Cup	5.35	1.64		5.73	1.44		5.54	1.60	
I believe it is good for companies to sponsor the Olympic Games/World Cup	5.04	1.64		5.61	1.49		5.52	1.58	
<i>Involvement in the Olympic Games 2016/World Cup 2014</i>	3.82	2.07	.92	4.73	1.81	.91	4.44	2.01	.92
Of no concern to me/of concern to me	3.97	2.32		4.68	1.92		4.57	2.08	
Unimportant to me/important to me	3.70	2.22		4.54	1.81		4.44	1.98	
Irrelevant to me/relevant to me	3.8	2.28		4.73	1.90		4.45	2.15	
<i>Motive attribution of IOC's/FIFA's CSR activities (moderator 1; only assessed in Studies 2 and 3)</i>	–	–	–	3.32	1.85	.84	3.25	1.87	.84
Self-interested/community-interested	–	–		3.17	1.98		3.06	1.93	
Organization-focused/customer-focused	–	–		3.63	2.01		3.66	2.07	
Profit motivated/socially motivated	–	–		3.08	2.07		3.02	2.05	
<i>Awareness of the CSR activities of IOC/FIFA (moderator 2; only assessed in Study 2)</i>	–	–	–	3.65	1.63	.90	–	–	–
I am aware of the IOC's/FIFA's efforts to support environmental issues	–	–		3.44	1.70		–	–	
I am aware of the IOC's/FIFA's efforts to support human developmental issues	–	–		3.51	1.71		–	–	
I am aware of the IOC's/ FIFA's efforts to promote the legacy of the Olympic Games/World Cup	–	–		3.91	1.85		–	–	

## Appendix 2. Manipulation of CSR focus

### CSR focus condition

The social commitment within the scope of the Olympic Games is of particular importance for the IOC. Every four years, the IOC hosts the Summer Games in different countries and continents all over the world. As official organizer of the 2016 Olympic Games, the IOC is not only responsible for the organization and the success of the Games, but also takes its social responsibility very seriously. Thereby, the organization is helping to improve the living conditions of underprivileged children and adolescents in the host country. For example, thanks to the IOC's social engagement, teaching materials for schools and warm meals are distributed to children and young people in Rio de Janeiro. 'As a socially responsible organization we would like to intensify our commitment to society, in particular to socially disadvantaged children and young people by supporting their educational and personal development,' said an IOC spokesman.

### Condition without the CSR focus

The organization of the Olympic Games is of particular importance for the IOC. Every four years, the IOC hosts the Summer Games in different countries and continents all over the world. As official organizer of the 2016 Olympic Games, the IOC is mainly responsible for the organization and success of the sporting event in the host country. Thereby, the organization is helping to coordinate the pre-event activities in the host country. For example, thanks to the IOC the construction of sport-related infrastructure was planned and organized, and the sport venues in Rio de Janeiro will be ready in time. 'As an organization enthusiastic about sports, we would like to intensify our commitment to athletes, in particular to the young generation of athletes, by supporting their athletic training and personal development,' said an IOC spokesman.

### Appendix 3. Item means and standard deviations and scale reliabilities (follow-up study)

	<i>M</i>	<i>SD</i>	<i>A</i>
<i>Perceived corruption (independent variable)</i>			
Over the past years, how has the level of corruption in Brazil changed?	4.25	0.52	.61
To what extent do you think that corruption is a problem in the public sector in Brazil?	3.98	1.06	
In your dealings with the Brazilian public sector, how important are personal contracts to get things done?	4.31	0.84	
To what extent is Brazil's government run by a few big entities acting in their own best interests?	4.04	0.76	
How effective do you think Brazilian government's actions are in the fight against corruption?	4.05	0.87	
<i>Attitude toward the event-governing body (mediator 1)</i>			
I feel good when I think about FIFA	2.73	1.45	.92
I like FIFA as an organization	2.48	1.47	
I think that FIFA is a good organization	2.83	1.60	
	2.89	1.61	
<i>Attitude toward the event (mediator 2)</i>			
Negative/positive	5.09	1.70	.89
Unfavorable/favorable	5.05	1.90	
I dislike the whole event/I like the whole event	4.74	1.97	
	5.49	1.67	
<i>Attitude toward the event sponsorship (dependent variable)</i>			
Sponsoring the World Cup is a good thing for companies to do	5.24	1.20	.80
I think it is important for companies to support the World Cup	4.76	1.61	
I am sure that it is beneficial for companies to sponsor the World Cup	4.79	1.65	
I believe it is good for companies to sponsor the World Cup	5.68	1.41	
	5.72	1.39	
<i>Involvement in the World Cup 2014</i>			
Of no concern to me/of concern to me	4.41	2.12	.94
Unimportant to me/important to me	4.34	2.31	
Irrelevant to me/relevant to me	4.49	2.15	
	4.45	2.15	