THE IMPACT OF COUNTRY IMAGE ON MNE'S PERCEIVED CSR LEGITIMACY AND PERCEIVED CSR CREDIBILITY

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DEDICATION

To my wife Farah Binte Azam because of her unwavering support and belief in me. I am also glad that she patiently sat through and heard all my ramblings which really helped with my thought process. Moreover, she is the best proofreader anyone can ask for.

I am also grateful to my parents for their dedication and affection in raising me and making me the person I am today.

ABSTRACT

Although, there is significant research on Country of Origin (COO) or Country Image (CI) at the product level, little research exists on the firm level. Similarly, there is a significant deficit in analyzing the relationship of CI/COO on firm level concepts. I examined the impact of CI on the Multinational Enterprise's (MNE) perceived CSR legitimacy and perceived CSR credibility. I also looked at the impact of the individual's CSR ideology on the aforementioned relationships. Using a single factor group design experiment, I collected data through two online surveys from 700 participants. Using analysis of variance, I found that CI has a strong positive impact on MNE's perceived CSR legitimacy and perceived CSR credibility. This was also validated by OLS regression analysis. The moderating effect of individuals' CSR ideology was not statistically significant. Although, the conditional effect graph showcases that a weak moderating impact does exist as hypothesized.

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LIST OF ACRONYMS

MNE	Multinational Enterprise
COO	Country of Origin
CI	Country Image
CSR	Corporate Social Responsibilities
LOF	Liability of Foreignness
LOR	Liability of Origin

INTRODUCTION

Multinational enterprises' (MNEs) raison d'être lies in their ability to internalize activities across countries for which they have firm specific advantages. As MNEs expand globally, they incur extra costs that stem from being not local companies. Zaheer (1995) argues that being a foreign company in a local market constitutes a liability of foreignness (LOF). According to Eden and Miller (2004) LOF can stem from three sources: unfamiliarity hazards associated with the MNE's lack of knowledge of or expertise in the particulars of the local market; relational hazards that result in increased administrative costs due to the need for managing relationships across dispersed business units; and discriminatory hazards that is the differential treatment of the foreign firms by the host country stakeholders. This last hazard refers to the cost incurred by the MNE as it tries to acquire external legitimacy. One increasingly important component of an MNE's external legitimacy is its corporate social responsibility (CSR) activities (Bachmann & Ingenhoff, 2016), and the perceived credibility the general public has of these CSR activities.

For MNEs, acquiring legitimacy is fundamental for the success of their business endeavours (Kostova & Zaheer, 1999). Suchman (1995, p. 574) defined legitimacy as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions." In other words, if the actions of the MNE are deemed acceptable by the general public, the company is granted legitimacy. Legitimacy, therefore, could be granted across different domains (Kostova & Zaheer, 1999), for example, contract negotiations, cultural adaptation or social responsibility. Local stakeholders perceive legitimate firms as more trustworthy; thus, it is easier to access local resources (Suchman, 1995). Due to their country of origin (COO), which is the country the organization originated from, MNEs from less developed countries found that increasing their

levels of CSR reporting increased their legitimacy (Marano, Tashman, & Kostova, 2016; Wanderley, Lucian, Farache, & de Sousa Filho, 2008) and credibility (Bachmann & Ingenhoff, 2016).

Lock and Seele (2017) and Newell and Goldsmith (2001) utilized dictionary based definitions of credibility, so for them, credibility is based on the perception that "someone can be believed or trusted" ("Credibility," 2019). The ability of MNEs to acquire legitimacy is intertwined with the MNE's credibility—the public perception of the firm's ability "to fulfill its claims and whether the firm can be trusted to tell the truth or not" (Newell & Goldsmith, 2001, p. 235). For many scholars, credibility comes into play after the public or individual receives information or claims about the MNE (e.g., investment plans, new product development, product's quality, and CSR initiatives) (Lock & Schulz-Knappe, 2019; Lock & Seele, 2017; Newell & Goldsmith, 2001). If the public perceives the firm as credible, they are inclined to perceive the message as more believable (Newell & Goldsmith, 2001; Walker & Kent, 2013). The general public assesses whether the information is truthful and if the firm can fulfil the claim (i.e., does the MNE has the required expertise?). In this study, my interest is in the MNE's legitimacy and credibility as they relate to the CSR activities of the organization.

Several scholars have pointed out that due to the general public's limited ability to collect information and cognitive capacity to process it, they rely on extrinsic cues or stimuli for evaluating information. Bogner and Barr (2000) argue that individuals rely on filters or heuristic mechanisms through which information makes sense and opinions can be formed. There are several filters that can have an impact, such as company reputation (Ali, Lynch, Melewar, & Jin, 2015), company type (Panwar, Paul, Nybakk, Hansen, & Thompson, 2014), company age (Singh, Tucker, & House, 1986), and industry reputation (De Vries, Terwel, Ellemers, & Daamen, 2015;

Kostova & Zaheer, 1999). However, in this research, I have focused on two types of filters that I argue impact the MNE's CSR legitimacy and CSR credibility: MNE's country image (CI) and the individual's CSR ideology. Regarding the former, individuals could rely on the image they have of the MNE's COO. COO has long been used as a signal of quality[1] to influence the consumer decisions (Thøgersen, Pedersen, Paternoga, Schwendel, & Aschemann-Witzel, 2017; Wengrow, 2008). Dichter (1962) and Schooler (1965) argued that the influence COO has on purchase decisions stems from the image or the perception consumers created of the product based on its COO (Durand, 2016).

While most research regarding both COO and CI is limited to analyzing the relationship at the product level, International Business scholars have studied the impact these constructs have on the MNE. Marano et al. (2016) and Ramachandran and Pant (2010, p. 233) refer to this impact as the liability of origin (LOR), this is the "disadvantages faced by MNEs in international markets as a consequence of their national origins." In the context of CSR, I argue that the perceived legitimacy and credibility of an MNE will be impacted by the CI of the MNE's COO. MNEs from countries with lower or negative CI will have lower levels of perceived CSR legitimacy and CSR credibility.

The second filter impacting the MNE's legitimacy and credibility is the individual's CSR ideology. In this research, the individual's CSR ideology refers to the individual's belief about the drivers behind the MNE's CSR activities. In this respect, the individual's CSR ideology falls within two camps: Self-interest and ethical responsibility. In the related research I came across (De Vries et al., 2015; Prooijen, Bartels, & Meester, 2020), similar categorization is used, with

[1] An object found in an Egyptian tomb, constructed around 3000 BC, had the inscription "finest oil of Tjehenu", a region near today's Libya (Wengrow, 2008). This inscription serves to note that since commerce has existed, products' COO has been used as a source of differentiation

different terms, such as firm-serving/public-serving, are used to convey the same concept. The former refers to the perception that a firm's CSR activities can lead to better financial performance or increased competitive advantage (Bansal & Roth, 2000; Barnett & Salomon, 2012; Orlitzky, Schmidt, & Rynes, 2003). The latter refers to the perception that a firm engages in CSR activities out of a sense of moral or ethical obligation (Carroll, 1991; Schwartz & Carroll, 2008). The decision to use the term ideology, when the most common term in the existing literature is 'motive' is intentional. It was to establish the difference in the scope that this research will look into. Perceived CSR motives is used to capture the individual's perception of why the firm is implementing a specific CSR initiative. My interest is to capture the individual's internalized justification (i.e., belief) for why firms become more socially responsible.

In this study, I argue that the individual's CSR ideology moderates the relationship between CI and the individual's perception of the MNE's CSR credibility and CSR legitimacy. I hypothesise that an individual's CSR ideology of self-interest will weaken the impact CI has on the MNE's perceived CSR legitimacy and CSR credibility. However, the CI-perceived CSR legitimacy, and CI-perceived CSR credibility relationships, for an MNE, will be strengthened in the case of an individual with an ethical responsibility ideology.

In order to study the impact of CI on an MNE's perceived CSR legitimacy (H_1) and CSR credibility (H_2) by the general public, and the moderating effect of the individual's CSR ideology on these relationships (H_{3a} & H_{3b}), I have conducted an experimental study. The experiment is a single factor between group design. The experimental study consists of a vignette of a fictional company where the COO of the company is the experimental factor, randomly assigned as either Nepal or Norway. Multiple pilot studies were conducted to assess the success of the experimental design before I conducted the main study.

After conducting the main study and data cleaning, to test hypotheses 1 and 2, the data from the main study were analyzed by one-way ANOVA. For hypotheses 3a and 3b, OLS regression using simple moderation model 1 PROCESS macro was used (Hayes, 2017). Regression assumptions were checked and validated before doing the regression analysis. I found statistically significant results for hypotheses 1 and 2. However, although the results showed that the relationships observed were as dictated by hypotheses 3a and 3b, the findings were not statistically significant.

The rest of this paper proceeds as follows. In the literature review, I explain the relationship between CI and COO and introduce the concept of Liability of Origin. This is followed by the connection of Liability of Origin with the MNE's CSR legitimacy and credibility. Then the impact an individual's CSR ideology has on the CI-MNE's perceived CSR credibility and CI-MNE's perceived CSR legitimacy relationships is discussed. Then in the methodology section, I first discuss the research design and the considerations and decisions made. Then I will talk about the measures used and their validity. In the next two sections, I will elaborate on the pilot studies and the main study. This will be followed by the results section, where I will present my findings and explain them. Then the paper will discuss the findings, suggest future research, and conclude.

LITERATURE REVIEW

Country of Origin and Country Image

COO and CI have been used as marketing tools for a long time. However, research on COO and CI, and their effect on firms' practices and products are more recent. While Dichter (1962) is credited with first suggesting that the COO of a product may influence the customer's perception and purchasing decision (Brijs, Bloemer, & Kasper, 2011; Ferreira & Ribeiro, 2017; Magnusson, Westjohn, & Zdravkovic, 2015), it is Robert D. Schooler (1965) who is credited with

framing the concept of COO and its impact that led to the systematic research that followed (Peterson & Jolibert, 1995; Pharr, 2005). Peterson and Jolibert (1995, p. 883) noted that "[COO and its effect] has been one of the most widely studied phenomena in the international business, marketing, and consumer behavior literatures."

Indeed, most COO and CI research are geared toward products and their impact on consumers (Durand, 2016). Studies of COO concerned with firm level issues are limited (Dobrucah, 2019; Durand, 2016). Furthermore, fewer studies focused on the antecedents of CI (Dobrucah, 2019). The lack of COO studies at the firm level has limited our understanding of its impact on other firm level constructs such as organizational legitimacy, credibility and CSR communication.

To analyze the concept of COO and how it works, analysis of CI is instrumental. Whereas the COO construct and its effects look at *if* and to *what extent* consumers' actions might differ from one COO to another, researchers often try to answer the *why* of the discrepancy in consumers' actions using the CI construct (Roth & Diamantopoulos, 2009). Insch and Florek (2009, p. 457) state that COO impacts consumers in three ways; as a quality indicator, to associate positive CI with the product, or to appease consumers' "ethnocentrism, self-image, and status." CI could also be a source of competitive advantage through product differentiation, provided that the CI and product category are congruent (Thøgersen et al., 2017). Diamantopoulos, Schlegelmilch, and Palihawadana (2011) noted that there are two contrasting perspectives around the CI construct, orthogonality and irradiation. The former suggests that CI directly influences purchasing decisions independent of the brand image. On the other hand, the irradiation perspective suggests that the CI effect works indirectly through brand image. This is similar to

what Thøgersen et. al. (2017) called the "Halo effect" which means that consumers infer product attributes through their beliefs about the country.

Roth and Diamantopoulos (2009) argue that there are three different definitions of CI. For the benefit of conveyance, he termed them as (1) 'Country Image,' as in the "general image of the country," (2) 'Product-Country Image,' which means "the image of a country and its products," and lastly (3) 'Product Image,' which refers to "images of products from a country" (Roth & Diamantopoulos, 2009, p. 727). Among these three groups of definitions, the bulk of the research used Product Image and Product-Country image as the focus of CI. This is in line with the prevalence of COO research, which also focuses on a product, its COO, and the COO's impact. In this research, CI will be consistent with Roth and Diamantopoulos (2009) 'Country Image,' i.e. the overall beliefs and impressions about a country (Kotler, Haider, & Rein, 1993; Martin & Eroglu, 1993). The other two definitions, product-country image and product image, although, more commonly used, cannot be used to analyse the impact of CI on firm level concepts, such as perceived credibility and legitimacy, because their unit of analysis is at the product level. Product-country image and product image studies are concerned with product characteristics and the subsequent impact on consumers' behaviour. Since my interest is in firm level factors (legitimacy and credibility), my study avoids issues of product category, country congruence, CI's irradiation and CI's orthogonality when measuring CI.

Marano et al. (2016), in their study of MNEs from emerging markets, assert that the MNE's COO influences how "aggressive" are the strategies used to gain access to international markets. This is because the MNE will face barriers in foreign countries, stemming from the very institutional conditions (voids) they are trying to escape from by becoming an emerging market MNE. These barriers create liabilities (i.e., increased cost) for the MNE that can be explained by

the MNE's COO. Marano et al. (2016) referred to these added costs as *liabilities of origin (LOR).* Ramachandran and Pant (2010, p. 233) define Liability of Origin as the "disadvantages faced by MNEs in international markets due to their national origins." They also further elaborate that the liability emerges from the combination of "the home country context, host country context, and the organizational context." Various other concepts, such as Liability of Foreignness (LOF) and Liability of Emergingness (LOE), have also been used to refer to liabilities associated with the origin of organizations. Zaheer (1995, p. 343) defined LOF as "costs a firm operating overseas incurs that a local firm would not incur." LOE is defined by Madhok and Keyhani (2012, p. 28) as a "disadvantage that EMNEs tend to suffer (over other foreign DMNEs) by virtue of being from emerging economies."

I am analyzing the impacts stemming from the 'origin' of the MNE as this construct encompasses not only the fact that the company is not local, but it can come from non-emerging economies. Furthermore, LOR captures the notion that the challenges MNEs face in a given country depend on their COO; thus, it is consistent with the scope of my research.

Legitimacy

Kostova and Zaheer (1999, p. 64) state that organizational legitimacy is "one of the critical issues faced by MNEs." The definition adopted in this paper is that legitimacy is "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574). Suchman (1995, p. 574) noted that legitimacy is "socially constructed" and stems from the 'congruence' between the organization's activities and behaviour with the society's shared social norms and values where the firm operates. Kostova and Zaheer (1999, p. 65) state that three factors affect the legitimacy of an organization – "the environment, the organization, and the process of

legitimation." For MNEs, the complexity of the environment (i.e., multiple realities across several host countries), organization (i.e., dispersed business units) and legitimation processes (specific to the particulars of each environment) are higher. These complexities worsen with the increased *institutional distance* between the MNE's COO and host countries where the multinational operates (Kostova & Zaheer, 1999).

Suchman (1995) argues that legitimate organizations are perceived as more trustworthy by their stakeholders; thus, these organizations can obtain resources more successfully. On the contrary, firms' lack of legitimacy constrains access to resources and could act as a barrier to entry (Kostova & Zaheer, 1999; Zhang & White, 2016). In the case of MNEs, international business scholars (Caussat, Prime, & Wilken, 2019; Kostova & Zaheer, 1999) argue that obtaining legitimacy is a viable strategy to overcome LOF and thus vital for the MNEs' success and survival. Caussat et al. (2019, p. 583) propose four legitimation strategies: "*Isomorphism, transference, political activism and rhetoric."* My interest is in the *rhetoric strategy*. As per Caussat et al. (2019, p. 576) "rhetoric strategies of legitimation aim at diffusing a positive image of the organization and give a prominent role to communication to, and public relations with, key legitimacy providers." In this respect, Raithel and Schwaiger (2014) found that a corporate reputation that leads to competitive advantage is built around non-financial aspects of the company's activities, such as CSR. Therefore, rhetoric strategies of legitimization could be based on the communication of the organization's CSR.

Bachmann and Ingenhoff (2016, p. 386) state that "CSR is regarded as a means for companies to gain legitimacy" and that it can provide "the license to operate and goodwill in the public eye." Their study found a positive correlation between CSR disclosure and corporate

legitimacy. Other scholars have discussed as well how CSR is pursued to attain legitimacy (Lock & Schulz-Knappe, 2019).

As noted previously, MNEs from emerging economies also suffer from LOF and LOR. It is then more challenging for these MNEs from emerging nations to acquire legitimacy because not only are they foreign, but they are also usually from a country with limited exposure on a global scale. Since host country stakeholders have limited information about the MNE's business practices and the industry standards followed in their COO, they tend to be more circumspect about these MNEs (Madhok & Keyhani, 2012; Marano et al., 2016). This could explain why emerging market MNEs (EMNE) resort to increased levels of CSR reporting (Marano et al., 2016; Wanderley et al., 2008).

Thus, it is apparent that the liabilities (i.e., LOR) stemming from the organization's origin (i.e., COO) impact the MNE's legitimacy. Consequently, the MNE needs to put in place initiatives to increase its legitimacy, particularly in the case of CSR legitimacy. MNEs, especially those from emerging economies entering developed markets, face greater CSR legitimacy challenges than MNEs from developed economies. Kostova and Zaheer (1999) point out that the public perception of MNEs is formed in an environment of lack of information and plain stereotypes. Not surprisingly, Marano et al. (2016) suggest, the institutional voids in MNEs' home countries lead to the legitimacy issues faced by MNEs. As per Marano et al. (2016, p. 387), "Institutional Voids refer to the absence or underdevelopment of institutions that enable effective markets, such as governance mechanisms that prevent corruption, protect property rights, ensure the rule of law, and establish supportive public investments and infrastructure." These lead to dissimilar, if not more stringent, CSR legitimacy standards for the MNEs to fulfill when entering developed markets. In other words, lack of information, home country's institutional voids, and stereotypes

serve to paint a CI in the minds of consumers, which increases the level of challenge the MNE will face to establish its CSR legitimacy. Since CI is the most important antecedent in determining the COO effect; I argue that the CI of an MNE's COO impacts the level of CSR legitimacy the MNE has in a given host country. Therefore, MNEs with higher CI will have better perceived CSR legitimacy than those coming from countries with lower CI. This leads to my first hypothesis:

H_1: MNEs from countries with lower(higher) CI will have lower(higher) perceived CSR legitimacy as perceived by the general public

Credibility

The disadvantages of lower or lack of legitimacy could be further compounded by lower credibility or credibility deficits, which lowers the effectiveness of MNEs' CSR communications (Bachmann & Ingenhoff, 2016). Credibility deficits exist when the MNE suffers from LOR, and just like legitimacy, it can create liabilities for MNEs, especially for those from emerging economies (Fiaschi, Giuliani, & Nieri, 2017; Madhok & Keyhani, 2012; Marano et al., 2016). In the English vernacular, credibility is defined as "the fact that someone can be believed or trusted" ("Credibility," 2019). Lock and Seele (2017) and Newell and Goldsmith (2001) have adopted similar definitions in constructing their credibility scales and subsequent research. Newell and Goldsmith (2001) argue that corporate credibility consists of the firm's perceived 'expertise' and 'trustworthiness'. Furthermore, increased credibility improves the "believability and/or validity of a message"; thus credibility is a valuable asset for any organization (Newell & Goldsmith, 2001, p. 236). A lack or gap in credibility is defined as the incongruity between the expectation of stakeholders regarding what organizations should do and the 'perceptions' of stakeholders regarding what organizations do (Lock & Seele, 2017).

Several researchers point out how poor institutional environments or home country's institutional voids, the cultural and institutional distance between home and host countries, or lack of information (at the individual level) lead not only to LOR but also create credibility challenges for the MNE (Fiaschi et al., 2017; Madhok & Keyhani, 2012; Marano et al., 2016). In other words, MNEs that suffer from lower CI are likely to be perceived as less credible than MNEs from countries with higher CI. This is because credibility impacts how the recipients will react to an organization's communications, particularly CSR communications (Lock & Seele, 2017; Newell & Goldsmith, 2001). If the communication has low credibility, it will reduce the effectiveness of the legitimation process and lower the return on the resources invested in the CSR activities and its communications (Bachmann & Ingenhoff, 2016; Lock & Schulz-Knappe, 2019).

MNEs are assessed on their credibility each time CSR claims are made (Lock & Seele, 2017). In the case of MNEs, the CSR credibility acquired at home could be difficult to transfer overseas because different host countries have different interpretations of what is proper and acceptable CSR (Kostova & Zaheer, 1999). Thus, due to differences in stakeholders' expectations, MNEs might need to fulfil different forms of obligations across locations (Eteokleous, Leonidou, & Katsikeas, 2016). Therefore, the challenge to acquire credibility through CSR communication is greater for MNEs from emerging markets because they suffer from both LOF and LOR (Cowan & Guzman, 2018; Eteokleous et al., 2016; Marano et al., 2016). Hence, I propose the following hypothesis:

H_2: MNEs from countries with lower(higher) CI will have lower(higher) perceived CSR credibility as perceived by the general public

Individual's CSR Ideology

The concept and implications of CSR have evolved since the early 1950s (Carroll, 1999; Eteokleous et al., 2016). Even though it is an important area of research and one of the most recognizable terms among the general public, CSR does not have a commonly accepted definition (Sheehy, 2015; Turker, 2009). The definitions of CSR, due to its complex nature and the diverse context of where it is used, can range from legal requirements to philanthropy to, in some cases, greenwashing. These diverse definitions, however, share the notion that CSR is about organizations' self-regulating their behaviour (Sheehy, 2015, p. 639). Since stakeholders' claims are complex and diverse, organizations aim at self-regulating their behaviour keeping in mind the expectations of key stakeholders. Since my interest is in the general public's belief about an organization's CSR, I adopt Holme & Watts' (2000) CSR definition. This is, CSR is "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large" (Holme & Watts, 2000, p. 8). Holme & Watts' (2000) definition is the most common CSR definition used by scholars concerned with how CSR is perceived by the general public (Eteokleous et al., 2016).

It is important to note that while an organization's self-regulation should be conducive to an increase in the company's CSR legitimacy and credibility, its beneficial impact is only possible if the stakeholder is aware of the organization's action and behaviour.

As MNEs make CSR claims, the positive impact these claims have on the public could be influenced by the public's CSR ideology. Friedman (1970) for example argues that the sole responsibility of firms is to obey the law and increase shareholder value. For Friedman, a firm engaging in CSR was not a voluntary endeavour but one mandated by governments. Other

scholars, such as Freeman (1984) argue that firms are responsible not only for government pressures but also to a more diverse set of stakeholders that could induce the firm to engage in CSR. From this stakeholder view of the firm, two dominant ideologies emerge: self-interest and ethical responsibility.

Prooijen et al. (2020) define these (although termed as firm-serving & public-serving) two ideologies. Ethical responsibility motives drive the actions of an organization not from the goal of achieving better business performance (e.g., financial, market share) but from a sense of responsibility. Self-interest motives drive actions for the benefits and needs of the organization, such as increased financial performance. My interest is not with the perceived motive of any particular set of CSR initiatives undertaken by the MNE but the general belief the public has on why MNEs, in general, engage in CSR. This is an area of study that is overlooked. Research in this area has been limited to how consumers' perceptions of a firm's motive of a CSR initiative impacts consumers' behaviour or the effect of the dissonance that occurs when there is a difference in perceived motive and stated motive (De Vries et al., 2015; Forehand & Grier, 2003; Terwel, Harinck, Ellemers, & Daamen, 2009).

Indeed, researchers have shown that stated motives behind sustainability practice and CSR investment can impact the effectiveness and how the general public reacts to them. Forehand and Grier (2003) also pointed out that if consumers *perceive* that the action(s) of a company are self-serving but stated as an ethical responsibility, they react negatively to this inconsistency. Furthermore, De Vries et al. (2015) also showed that based on the industry (energy sector), the general public might react negatively to stated ethical responsibility motives while reacting positively to self-interest motives. These findings indicate that the general public has reduced

suspicions of corporate greenwashing or other ulterior hidden motives when economic motives for CSR are expressed.

There are, however, general firm level factors that can impact the public's CSR related perception of a firm. Panwar et al. (2014) for example observed that family-owned companies commanded better CSR legitimacy than publicly traded companies because the former are perceived as being less self-interested than the latter. De Vries et al. (2015) emphasize that it all comes down to what people *perceive,* and this perception is not necessarily based on objective criteria. The public's suspicion of the reason for the firm's strategic behaviour, or their perceived CSR motives of the organization has a significant impact on the acceptance of the credibility and legitimacy of the organization's action (De Vries et al., 2015). Terwel et al. (2009) argue that while the stated ideologies and motive of the firm's CSR activities are important, that is not enough to establish legitimacy and credibility. They note that what the general public 'infers'/perceives as the true organizational motive also impacts the public trust in the organization, which could lead to improved CSR legitimacy and CSR credibility. In the research studies discussed above, they focus on perceived motive, where the perception is assessed as a situational variable, mostly through a vignette experimental setup (De Vries et al., 2015; Prooijen et al., 2020). However, there is a deficiency in research examining the general disposition of individuals. The internal belief of individuals, without being stimulated by any experimental manipulation, of what they believe to be the reason for an organization to pursue CSR is what this research focuses on. I refer to this as the Individual's CSR Ideology.

In previous research various terms such as Suspicion of Strategic Behavior, Attributed Corporate motives, and Perceived Organizational motives are used to capture, at the individual level, the perceived firm's intention associated with a specific CSR initiative. In these studies, the

term ‘motive’ is most commonly used. In my study, however, I am looking to identify the individual’s internalized beliefs about why companies engage in CSR, rather than their perception regarding a specific CSR initiative. Haase and Raufflet (2017) state that ideology relates to beliefs and worldviews. Chin and Semadeni (2017), for example, found that individuals construct their political ideologies as a reflection of personal values. Indeed, Metzger, Allmendinger, and Kornberger (2021) claimed that the concept of ideology has been used in broader applications and social thoughts, such as conservative or liberal. Other application of the term ideology, in social science studies, consistent with my study are, sustainable practice vs non-Sustainable practice (Metzger et al., 2021), or idealism vs relativism (Davis, Andersen, & Curtis, 2001) and in the study of how individuals’ ideology impacts their ethical perceptions of business issues (Davis et al., 2001).

Thus, I argue that individuals who believe that organizations practice CSR out of self-interest are less likely to be impacted by the COO of a company when assessing the CSR credibility and CSR legitimacy of an organization. Similarly, individuals who believe that organizations practice CSR out of their ethical responsibility are more likely to be impacted by the COO of a company when assessing the CSR credibility and the CSR legitimacy of an organization. This leads to the following set of hypotheses:

H_{3a}: The individual’s CSR ideology of self-interest (ethical responsibility) will weaken (strengthen) the impact CI has on perceived CSR Legitimacy

H_{3b}: The individual’s CSR ideology of self-interest (ethical responsibility) will weaken (strengthen) the impact CI has on perceived CSR Credibility

The model and the hypotheses discussed previously are depicted in Figure 1.

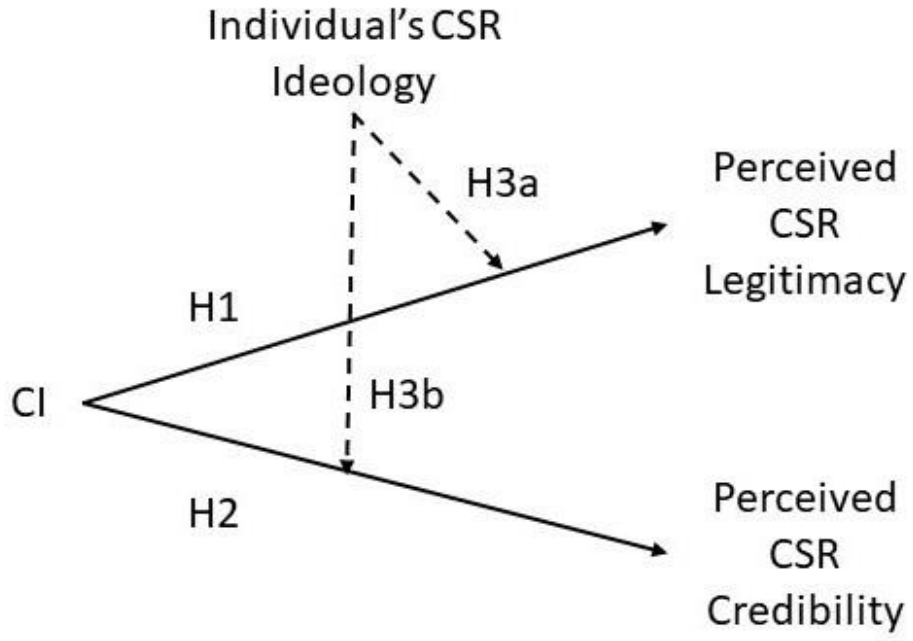

Figure 1: Conceptual Theoretical Model

METHODOLOGY

The study was conducted through an experimental design and online questionnaires. The experiment consisted of a vignette of a fictional company with the company's COO as the only manipulated variable. The company's COO consisted of two locations: Nepal and Norway. The study was conducted in two phases: the pilot and the main studies. The pilot studies had three objectives. First, to determine individuals' CSR ideology distribution among the population so that ideal sample size could be determined for the main study and ensure that the data does not become skewed. Second, the vignette needed to be balanced in terms of the company's CSR initiatives' self-interest or ethical responsibilities motivation. Therefore, after pretesting the CSR

communication vignette among graduate students, a pilot study was conducted on Amazon MTurk via CloudResearch to verify that the vignette was indeed balanced. The third objective was to ensure the validity of the two COO (Nepal and Norway) chosen for the study. In other words, whether these COO had different CI indeed. Once the vignette was balanced, and a significant difference between Nepal's and Norway's CI was established, the main study was conducted. Both studies are described below. I will first discuss the sample, procedures, measures and results for the pilot study. Then I will discuss the sample, the research design, procedure, measures, and the analysis used for the main study.

Both the pilot and the main study were constructed in Qualtrics, an online survey platform, and then conducted through CloudResearch (an online research participant recruitment platform), allowing me to quickly collect filtered data from the sampling frame. Although, the research was set up in CloudResearch, participants were from Amazon MTurk, a crowdsourcing marketplace. There were transition statements between each section of the questionnaires to guide the participants through it and for ease of understanding for the participants.

Research Design

The experiment was a single factor between group design. In this type of experimental design, participants are randomly subjected to various levels of an independent variable. Since, in this experiment there were two levels (Nepal/Norway) of the manipulated variable (COO), half of the sample were randomly exposed to one COO, and the other half were randomly exposed to the other COO. Since this research is a vignette based experiment using a fictional company, it was important to carefully select the industry, COO, name, and other details of the company.

The apparel industry was chosen due to the prevalence of news of harsh working conditions and other contractual inequities in the supply chain, especially in the ready made garment industry

(Russell, 2020). Questionable working conditions, poor safety systems and low wages at manufacturing plants regularly make news (Kabir, Maple, Usher, & Islam, 2019; Kish, 2016; Thomas, 2018). Thus, the general public in developed countries is aware of the CSR implications in the supply chain of the apparel industry (Tribune, 2020). Furthermore, there are environmental concerns associated with the impact of waste and byproducts of this economic activity (Belzagui, Crespi, Álvarez, Gutiérrez-Bouzán, & Vilaseca, 2019; McFall-Johnsen, 2019; Yong, Gaoming, & Honglian, 2019). Thus, this industry offers a well known context in which participants are very likely to be informed of the issues and can form their opinions.

As mentioned before, the two COOs chosen were Nepal and Norway. The rationale behind choosing these two nations is the significant difference between the two countries. Norway ranks as the 1st country on the Human Development Index rank, while Nepal ranks 147th among the 189 nations (*Human development report*, 2019). Norway ranks near the top of the most peaceful countries, while Nepal ranks 73rd among 163 nations (*Global peace index 2020: Measuring peace in a complex world*, 2020). Similar trends are observed in various other indexes, such as GDP per capita (WorldOMeter, 2021), and economic freedom (Foundation, 2021). Furthermore, neither of these two countries has any worldwide famous apparel brands. This helps ensure that the responses were not skewed due to the effect of the product category.

Samiee, Shimp, and Sharma (2005) observed that consumers often associate brand names with languages and assume the COO of the company. Thus, the name of a company is likely to have a distinct impact on the consumer. Hence, a very generic name (ABC Apparel Ltd.) was chosen. Although, the COO of the company will be mentioned explicitly, the generic company name will thus ensure that there was no subconscious impact on the consumer by associating the name with any COO.

The company details were constructed after analyzing the 'about us' sections of various well known apparel companies, such as Helly Hensen[23], Ardene[4], Uniqlo[5], and Inditex[67]. These companies are members of the Sustainable Apparel Coalition[8] , and they all rank in the Higgs Index[9]. The company's market presence was also taken into account as the most prominent players in an industry usually set the standard. These steps were taken to ensure external validity. The CSR communication was constructed from the contents on the website of the apparel companies mentioned above and also from the Code of Conduct for Manufacturers and Suppliers report[10] by Inditex Group.

The last consideration for the research design was the sample size and population. To have conformity in perception of other nations, I collected data from participants of US nationality only. More details are provided in the Sample section under the Main Study and Pilot Studies. As mentioned, one of the objectives of the pilot study was to calculate the sample size to help ensure that results are not skewed. The study is elaborated in the Procedure section of the Pilot Studies section. The desired sample size was calculated to be 625, but increased to 700 to account for non-admissible data.

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Measures

There are four variables that were measured, Individual's CSR ideology, perceived CSR legitimacy, perceived CSR credibility and CI. All the items for the four scales can be found in Appendix C, and one item from each scale is included in this section as an example. All the scales used a 7-point Likert scale (1 = "strongly disagree" and 7 = "strongly agree") to ensure consistency and ease of the participants to respond.

CSR credibility was measured using the scale devised by Newell and Goldsmith (2001) (e.g., ABC Apparel Ltd. makes truthful claims; Appendix C page 54). This credibility scale consists of expertise and trustworthiness as the first order components, and the scale has 8 items in total (Newell & Goldsmith, 2001). The construct is conceptualized with focus on the credibility of a corporation's communication. Since the participants of that study measured the credibility of the CSR communications of a fictional company, the scale fits the purpose and scope of this research.

CSR legitimacy was measured using the 3 item scale developed by Bachmann and Ingenhoff (2016) (e.g., It seems to me that ABC Apparel Ltd acts consistent with socially accepted norms and values; Appendix C page 55). In the research by Bachmann and Ingenhoff (2016), the authors designed a single factor between group study using a fictional company's vignette, which is also the structure of my research's design. The participants of Bachmann and Ingenhoff (2016) study were first exposed to the company description and then to the company's CSR statements before exposing the participants to the legitimacy scales. This is the same approach I used in my study. It is due to this consistency between the two research designs that the legitimacy scale was chosen.

CI was measured using the scale developed by Lala, Allred, and Chakraborty (2008) (e.g. [COUNTRY NAME] maintains very high standards for pollution control). The scale considers CI as a generalized image or perception of the country in the individual's mind, which is in line with the definition of CI adopted in this research (Lopez, Gotsi, & Andriopoulos, 2011; Roth & Diamantopoulos, 2009). Furthermore, Roth and Diamantopoulos (2009) suggest that the conceptualization of CI should incorporate both cognitive and affective components to make the scale effective. The scale used in this research fulfills that suggestion since it incorporates both cognitive (e.g., [COUNTRY NAME] is technologically very advanced) and affective components (e.g., I like [COUNTRY NAME] very much). The CI scale has 21 items (Appendix C, page 55).

Lastly, the individual's CSR ideology was captured using the scale developed by Terwel et al. (2009) to capture inferred CSR motives, where participants were asked why they think the organization engages in CSR (e.g., To contribute to a healthier environment). This scale is appropriate as it captures the two extremes of CSR ideology considered in this study – self-interest and ethical responsibility (Appendix C, page 54).

Cronbach's Alpha was used to measure the internal consistency and reliability of the scales used. Moreover, Confirmatory Factor Analysis (CFA) was used to establish the reliability and the fit of the measurement models. Since the scales used are well validated and have been used in prior studies, these tests are enough, and further tests, such as Exploratory Factor Analysis, were not required.

Tavakol and Dennick (2011) state that the alpha value should be 0.70 or higher to establish that the scale has internal consistency and reliability. All the scales used had alpha scores higher than 0.70 (Table 1). The detailed results are included in Appendix E.

CFA was conducted for each of the four measures used in the study. According to Schreiber, Nora, Stage, Barlow, and King (2006), the cutoff for accepting a model for the comparative fit index (CFI) is 0.95. All the CFI values for all the models were above 0.95 (Table 4). Thus, all the models were acceptable. CFA models are included in Appendix D.

Table 1: Summary of CFI score and Cronbach's alpha

Measures	**CFI**	**Alpha**
Individual's CSR Ideology	0.982	0.715
CSR Credibility	0.955	0.865
CSR Legitimacy	1.00	0.800
Country Image	0.953	0.965

Pilot Studies

As mentioned before, the objectives of the pilot studies were to pretest the vignette and ensure the two countries chosen had different and significant CI among the sample population. Furthermore, it also served to provide an approximation of the distribution of the ideologies in the population.

The pilot studies were separated into three parts. The objective of the first part was to estimate the perceived CSR ideology distribution in the population so that data does not become severely skewed for the main study. The objective of the second part of the pilot study was to balance the vignette and ensure that it does not lean towards either of the two ideologies (self-interest and ethical responsibility). Lastly, the third part of the pilot study was to observe whether Nepal and Norway elicited distinct CI and, thus, whether the choice of countries to be used as COO in the vignette was appropriate.

Sample

Due to the nature of the experiment, everyone in the general public is eligible and falls under the population pool. However, as the perception of a given country can change depending on the participant's nationality, data should be collected from one country or a region with high cultural and social similarities. Thus, the demographic profiles of participants in the study were adults from the United States available through the CloudResearch platform.

I collected data from 351 participants among all the pilot studies: 198 in Pilot study 1, 113 in pilot study 2 and 40 for pilot study 3. The compensation differed for each of the pilot studies because of the duration of each study. The compensation for pilot study 1, pilot study 2, and pilot study 3 were $0.15, $0.25, and $1, respectively. All the pilot studies comply with Connelly (2008) suggestion of a sample size of at least 10% of that required for the main study. For pilot study 3, since I only asked the CI question (Norway, Nepal), there were only two variables. Thus, the ideal sample size for that portion of the main study should be at least 100, which means I used more than the required (10) for the pilot study.

Participants of one pilot study were made ineligible for any of the other pilot studies. This was done to ensure that no bias in their answers was introduced. Pilot study participants were prevented from participating in the main study as well.

Procedure

In pilot study 1, 198 participants answered the Individual's CSR Ideology scales. An attention check item was introduced (i.e., please select Somewhat Agree for this response), and the responses of those failing this attention check were removed from the dataset.

Before conducting the second pilot study, a pre-test was conducted where I collected feedback from seven peers from my MSc Management cohort to balance the CSR communication vignette. Based on their feedback, the CSR communication vignette was adjusted, and pilot study 2 was launched. 33 participants participated in the first version of pilot study 2. Since results dictated that some of the items in the vignette were not balanced, I relaunched pilot study 2 four more times, making changes to the vignette until it was found to be balanced. In total, 80 individuals participated in the subsequent four versions of the pilot study 2.

Balancing the vignette is important. If the CSR vignette is not balanced, it means it conveys an overall motive of self-interest or ethical responsibility. This will mean this conveyed motive will either align or clash with the perceived CSR ideology of the individuals. Several research studies have shown that in any of these two cases, it will impact how the individual perceives the company (De Vries et al., 2015). When there is a dissonance, there is an adverse impact; when it aligns, it has a positive impact. Since I am not analyzing this impact, and the existence of this impact will skew the data, the vignette needed to be balanced.

For Pilot Study 3, participants answered the CI scale to establish that the two COO (Nepal and Norway) have different and significant CI. 40 individuals participated in this study.

Results

Out of the 198 participants in the pilot study 1, data from 173 participants was usable. From the data collected, I observed that 124 (about 72%) individuals believe that companies perform CSR activities mainly out of self-interest, 28 individuals (about 16%) believe that companies perform CSR activities mainly out of ethical responsibilities, and 21 individuals (about 12%) believed that companies perform CSR activities out of equal levels of self-interest and ethical responsibilities. Thus, based on this result, if I wanted to collect data from at least 100

participants who believed that apparel companies perform CSR activities out of ethical responsibilities, I would need to collect data from at least 625 participants.

Based on the results of pilot study 2, the vignette was balanced. The original version and the finalized version of the vignette constructed based on the results of the second pilot study are included in Appendix A.

The analysis of the data collected in pilot study 3 provided positive results. Although there were 40 participants in total, only the data from 35 participants were usable for the CI analysis. The difference between the CI of the two countries (Nepal and Norway) was statistically significant demonstrated by one-way ANOVA ($F(1,33) = 62.064$, $p < 0.001$) ($Mean_{Norway} = 122.83$, $Mean_{Nepal} = 86.41$).

Main Study

After the pilot studies were completed, the main study was conducted. The main study was divided into two parts. In the first part (main study 1), the participants only answered the Individual's CSR ideology scale. These participants were then invited to the second part of the study (main study part 2) one week later. This time gap was intended to ensure that participants' responses to the questions in the second part would not be influenced by the answers they provided for the CSR ideology scale.

Sample

Since my interest is in the general public's perception of a company's CSR activities, everyone in the general public was eligible as part of the population pool. Nonetheless, since a population's perception of a country can vary from where the population is from, I decided to

collect data only from one country, in this case, adults from the United States. Thus, as before, in CloudResearch, I set the participants' demographics to adults from the USA.

Based on the findings from pilot study 1, as the population has been observed to be severely skewed in terms of their perception of the ideologies of apparel companies, I required at least 625 participants to have sufficient responses across the ideology spectrum. To account for non-admissible data, I increased that number and collected data from 700 participants in the first part of the main study. For the second part of the main study, I obtained responses from 424 participants. The rule of thumb dictates that there should be at least 50 observations per group (Green, 1991; Muthén & Muthén, 2002). Since I have 2 CSR ideologies and 2 COO (i.e., 2x2), this implied a sample of at least 200 participants. Furthermore, the sample sizes used are much larger than some other research where a 2x2 matrix was used (Ferreira & Ribeiro, 2017; Magnusson et al., 2015; Prooijen et al., 2020). Thus the sample size at each stage was sufficient.

As it was done for the pilot study, participants' demographic profiles for participants in CloudResearch were set to adults from the United States of America, and I also ensured that none of the participants of the main study participated in any of the pilot studies. For the second part of the study, participants were invited only from this pool of 700.

Procedure

The main study was divided into two parts. Participants of the first part were invited to participate in the second round one week later. In the first part, the participants answered just the CSR ideology scale. The second part of the vignette-based experiment was conducted through an online research platform. A fictional company introduction (ABC Apparel Ltd.), belonging to the apparel industry, was created along with its CSR communications. Aside from the COO (Nepal or Norway), all the other vignette content about the company, such as the company history, core

values, CSR communications, remained the same (Appendix A). Each participant was randomly assigned to one of the two COO condition.

As stated, in the first part of the study, after informed consent, the participants only answered the questions regarding the individual's CSR ideology regarding apparel companies in general. For the second part of the study, after the informed consent was obtained, they read the company's details, such as the industry, COO, and the MNE status of the company. The COO was mentioned several times throughout the material to reduce the chance of the participants missing the COO and then misclassifying the COO later. Ensuring proper identification and retention of COO is highly important (Cakici & Shukla, 2017). Thus, after this section, the participants were asked to state the COO of the company. Data of those participants that provided the wrong answer were removed from the analysis.

Then the participants read the company's CSR communication (this is the vignette tested in pilot study 2) and were asked questions pertaining to their perceived CSR credibility and legitimacy of the company. After this, the participants completed the questions on the CI scale. The experiment was finally concluded by collecting the participants' demographic information. This order of questions ensured that the participants' responses when answering a question were not influenced by previous questions asked. To ensure anonymity, no identifying details of the participants were collected. Furthermore, complete anonymity was ensured as there was no direct contact with the participants (i.e., invitations done through CloudResearch). The process was the same for all participants, with the COO of the company being the only change made to the content in the company details, vignette, and the relevant items in scales.

Initially, 400 participants, from the 700 who participated in the first part were invited to participate in the second part of the main study. However, as sufficient responses were not

received, 250 more participants were invited nine days later. In total, I was able to obtain 424 responses. All the responses received in these two stages were combined for the analysis. I ran an ANOVA analysis on the demographic data of the two groups of participants of the main study 2 and established that the two groups were similar. After data cleaning, I had 265 usable complete responses.

Attention check items

The participants were asked about the COO of the company. This served to verify that the participants knew the company's COO and also as an attention check item. Furthermore, a specific answer to a particular question (What is your favorite color?) was embedded in the CSR communication section and asked later. Other attention check items, such as "Please select 5 as the answer for this question", and reverse coded items were included in the scales to identify inattentive participants. All inattentive participants were removed from the studty. Lastly, although these were not attention check items, two questions ('Have you ever heard of [COUNTRY NAME] before this survey?' and 'In which continent is [COUNTRY NAME]?') were asked as filters. Data of the participants who had never heard of the country's name and could not place which continent the country is situated in were not used for the analysis. The experiment is summarized step by step in the following table.

Table 2: Step-by-step Experimental procedure

Main Study Part 1	
1	Informed consent
2	Measure of Individual's CSR ideology
Main Study Part 2	

1	Invitation to take part in study 2
2	Informed consent
3	Random Assignment to a COO condition
4	Company details
5	CSR statement of the company (vignette)
6	Measure perceived CSR credibility
7	Measure perceived CSR legitimacy
8	Measure CI
9	Demographics questions

RESULTS

In testing for the impact of CI on perceived CSR legitimacy and credibility, the analysis supported hypotheses 1 & 2. It was supported that companies from countries with higher image had higher perceived legitimacy and credibility. However, the analysis did not provide significant findings for the hypothesized moderation effect of the individual's perceived CSR ideology on the relationship, that hypotheses 3a and 3b. Mixed results were obtained.

Demographic Profile

The data collected were cleaned to improve the accuracy of the results. There were some duplicate entries, which could have resulted due to some system error, where individuals were able to participate more than one time. In this case, their first response was used only (N=4). Data of the participants who had never heard of the country name and could not place which continent the country is situated in were not used for the analysis (N=45). Data from participants who did

not complete the survey and withdrew were removed as well (N=29). Data from participants who failed the attention check questions embedded throughout the survey were also removed (N=161). Lastly, univariate outliers were removed (N=13). Incomplete data were addressed by recoding with the mean score. After cleaning the data, the final sample consisted of 265 participants. Participants' demographic profile was built and summarized using descriptive statistics.

Table 3 summarizes the demographic profiles of the participants for the main study. 53.58 percent of the sample were female. A majority of the participants were aged between 18-50 years old, with about 35% being aged between 31-40 years old. Most of the participants had a Bachelor's degree, with about 73% having either a college or university degree (i.e., college diploma or higher). Almost two-thirds of the participants had a full time job. The largest income category (25.28%) earn between $50 000 to 74 999, and the second largest category earn between $25,000 to $49,999.

Table 3: Summary of the demographic profile

Variable		**Number**	**Percentage**
Gender	Male	115	43.4
	Female	142	53.58
	Other	6	2.26
	Prefer not to answer	2	0.75
Age	0-17	0	0
	18-30	48	18.11
	31-40	92	34.72
	41-50	54	20.38
	51-60	41	15.47
	61-70	27	10.19
	71-80	3	1.13
	Over 80	0	0
	Prefer not to answer	0	0
Education	Less than High school Diploma or equivalent	2	0.75
	High school Diploma or equivalent	44	16.6

	Vocational Training	18	6.79
	College Diploma or equivalent	19	7.17
	Bachelor`s Degree	120	45.28
	Master`s Degree	50	18.87
	Ph.D. holder	5	1.89
	Other	7	2.64
	Prefer not to answer	0	0
Employment Status	Full-time employed	166	62.64
	Part-time employed	39	14.72
	Not employed for pay	10	3.77
	Caregiver (e.g., children, elderly)	0	0
	Homemaker	14	5.28
	Full-time student	4	1.51
	Part-time student	2	0.75
	Other	7	2.64
	Retired	22	8.30
Income	$0	0	0
	$1 to $9 999	5	1.89
	$10 000 to $24 999	22	8.30
	$25 000 to 49 999	60	22.64
	$50 000 to 74 999	67	25.28
	$75 000 to 99 999	52	19.62
	$100 000 to 149 999	33	12.45
	$150 000 and greater	23	8.68
	Prefer not to answer	2	0.75

Hypothesis testing

Hypotheses 1 and 2

In Hypothesis 1, I argue that participants perceive that an MNE has higher CSR legitimacy when it is from a country with higher CI than when the MNE is from a country with lower CI. Similarly, for hypothesis 2, I argue that participants perceive that an MNE has higher CSR credibility when it is from a country with higher CI than an MNE that originates from a country with lower CI. These hypotheses imply that a difference exists between the two groups' (participants exposed to COO of Norway or Nepal) responses. Analysis of variance (ANOVA) is a common statistical analysis used to observe differences between groups and establish the

statistical significance of that difference. Since there are two groups and I tested the difference between them, One-way ANOVA was used. Since the two groups had roughly the same size in the ANOVA test (Nepal=128, Norway=137), heteroscedasticity will have very little impact on the validity of the results. ANOVA has been used in many similar research studies to measure and establish differences in responses due to the impact of manipulated variables (Cakici & Shukla, 2017; Ferreira & Ribeiro, 2017; Johnson, Tian, & Lee, 2016). The least significant difference (LSD) will not be calculated as there are only two groups. Similarly, I did not need LSD for a direct comparison of the two means to establish significance. There was also no multicollinearity issue as there is only one predictor variable.

I first established that the CI of Norway and the CI of Nepal were significantly different. The difference between the CI of the two countries (Nepal and Norway) was statistically significant, demonstrated by one-way ANOVA ($F(1,263) = 220.506$, $p < 0.001$), with Norway, as expected, having a higher CI compared to that of Nepal ($Mean_{Norway} = 6.06$, $Mean_{Nepal} = 33.58$). Then, the difference in perceived CSR Legitimacy for ABC Apparel Ltd. when its COO was Norway versus when it was Nepal was analyzed. The result was statistically significant ($F(1,263) = 5.524$, $p < 0.024$). The analysis showed that the company had higher perceived CSR legitimacy when it was from Norway than when it was from Nepal ($Mean_{Norway} = 6.19$, $Mean_{Nepal} = 6.72$). Therefore, hypothesis 1 was supported.

A similar analysis for perceived CSR Credibility was also conducted, which also showed statistical significance ($F(1,263) = 50524$, $p < 0.020$) and it was observed that the company had higher perceived CSR credibility when it was from Norway than when it was from Nepal ($Mean_{Norway} = 13.07$, $Mean_{Nepal} = 14.68$). This supports hypothesis 2. Thus, MNEs from countries with lower(higher) CI will have lower(higher) perceived CSR legitimacy as perceived by the

general public and MNEs from countries with lower(higher) CI will have lower(higher) perceived CSR credibility as perceived by the general public. Therefore, hypothesis 1 and 2 was supported. Results are provided below in Tables 4 and 5and also included in Appendix F.

Table 4: ANOVA results of perceived CSR Legitimacy

ANOVA					
LEG					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	18.950	1	18.950	5.175	.024
Within Groups	962.960	263	3.661		
Total	981.909	264			

Table 5: ANOVA results of perceived CSR Credibility

ANOVA					
CR					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	171.213	1	171.213	5.524	.020
Within Groups	8152.236	263	30.997		
Total	8323.449	264			

Hypothesis 3

For hypothesis 3a, I argue that an individual's CSR ideology (self-interest/ethical responsibility) moderates (weakens /strengthens) the impact CI has on the perceived CSR legitimacy of the MNE. Similarly, for hypothesis 3b, I argue that an individual's CSR ideology (self-interest/ethical responsibility) moderates (weakens/strengthens) the impact that CI has on the perceived CSR credibility of the MNE. To summarize, I am predicting the moderating effect of the individual's CSR ideology on the CI- perceived CSR legitimacy and CI- perceived CSR credibility relationships.

To establish the moderating effect of the individual's CSR ideology on the relationship of CI-perceived CSR legitimacy & CI-perceived CSR credibility, linear regression analysis was run with moderator analysis. I used the moderator PROCESS analysis (Hayes, 2017).

OLS regression was run using PROCESS Macro analysis. Since the theoretical framework assumes simple moderation, Hayes' model 1 of PROCESS Macro was used for the analysis (Hayes, 2017). CI was the predictor variable, and perceived CSR credibility or legitimacy was the response variable. The individual's CSR Ideology was the moderating variable. The country was the factor that I controlled for in the study; however, since data were only collected from participants from one country, no covariates were used.

Regression assumptions

Before running the regression, tests for linearity, homoscedasticity, and normality of residuals were conducted. This was done to check for assumptions of the regression and whether any of the assumptions were violated, and to ensure that there are no concerns with the regression analysis findings. Multicollinearity was not analyzed as there was only one predictor variable.

To test for linearity, Pearson correlation test was conducted. Furthermore, standardized residuals and standardized predicted values were plotted. In this scatterplot, the Loess curve was plotted. The Loess curve is the best fit line, fitted through the scatterplot to observe non-linearity. From the Loesse curve it was observed that the relationship between the response variables and predictors was roughly linear,since points were scattered randomly around zero of the regression standardized residual. The Pearson correlation also established a significant relationship between perceived CSR credibility and CI (r=0.365). A similar result was also obtained for perceived CSR legitimacy and CI (r=0.309). Thus, the assumption that the relationship between the predictors and outcome variable should be linear was not violated. Since none of the assumptions are violated,

the findings of the regression analysis are valid. The Loess curves along with the scatterplot are provided below, while detailed results of all assumption testing can be found in Appendix G.

In addition, the data were tested for homoscedasticity by plotting the standardized residuals and standardized predicted values. All the scatterplots showed that the plots were scattered uniformly and randomly, establishing homoscedasticity. Thus, the assumption of homoscedasticity was not violated.

To establish the normality of residuals, normal probability plots (both P-P plot and Q-Q plot) were plotted. In the P-P plots, the plot points of the observed cumulative distribution function (CDF) of the standardized residuals and the expected CDF of the normal distribution followed the normality line closely. Since Q-Q plots are more sensitive to tail distribution, it was also plotted for the data sets. Similarly, in all the Q-Q plots, the plot points are clustered around the normality line, establishing normality. Thus, the assumption of normality of residuals was not violated. All the scatterplots and other results are included in Appendix G.

Findings

The individual's CSR ideology moderation effect was not found to be significant, although CI was positively associated with perceived CSR credibility and legitimacy as predicted in hypothesis 3.

OLS regression was run for credibility as the response variable. The moderation interaction effect was found to be not significant (b = -0.0017, 95% CI [-0.0078, 0.0044], t = -0.5406, p = 0.5892). Although the results were not significant, the coefficient was negative, as predicted by the hypothesis. CI had significant positive impact on perceived CSR Credibility of the MNE (b = 0.1068, 95% CI [0.0651, 0.1485], t = 5.0464, p = 0.0000), further supporting hypothesis 2.

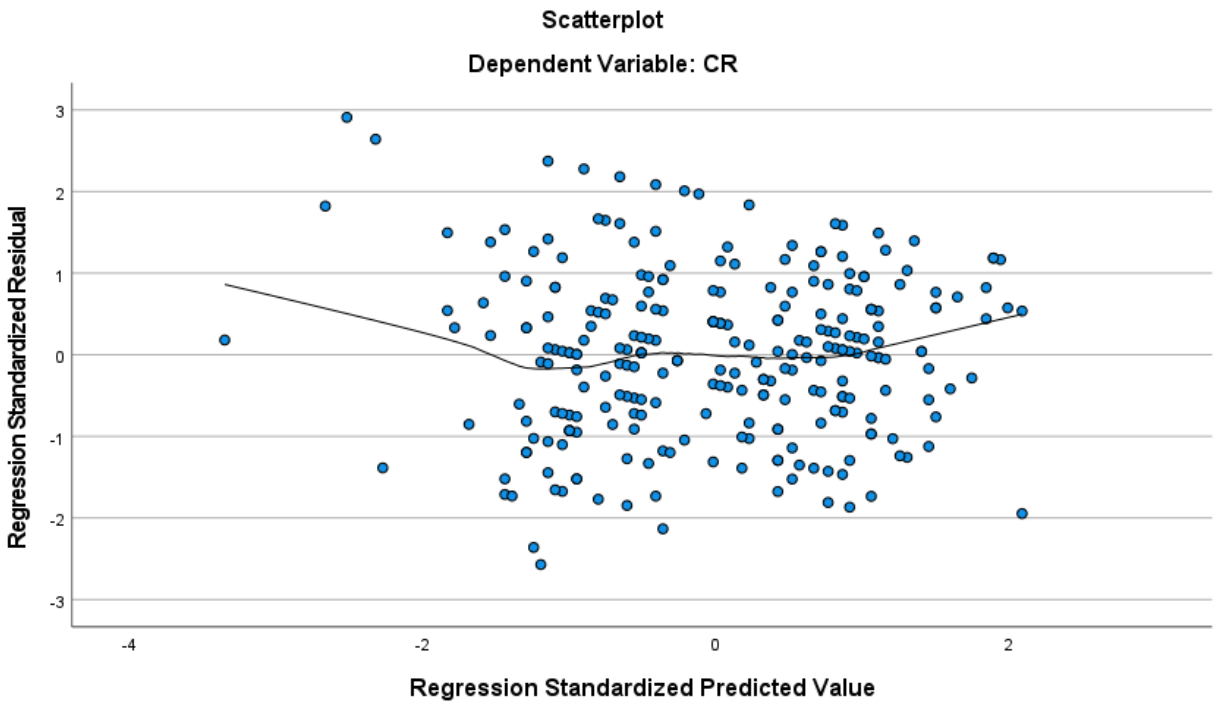

Figure 2: Loess curve for perceived CSR Credibility and CI

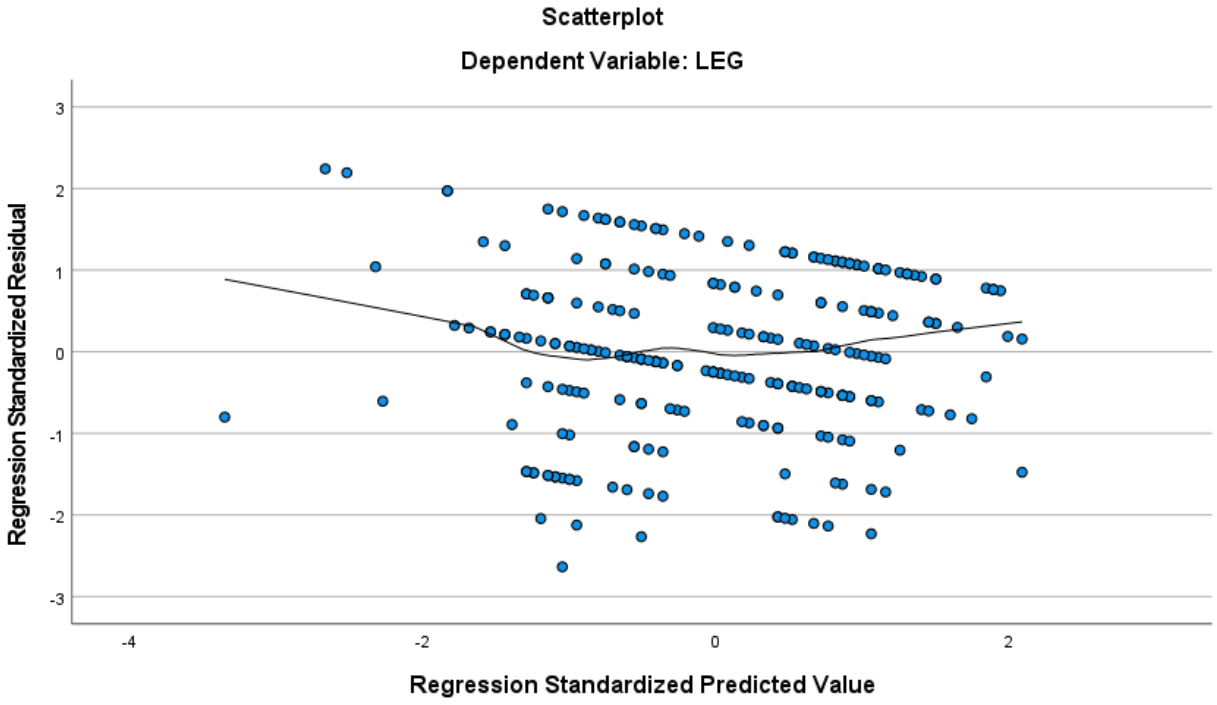

Figure 3: Loess curve for perceived CSR Legitimacy and modified CI

Furthermore, as seen in Figure 4, the conditional effects of CI on perceived CSR Credibility at values of Individual's CSR Ideology equal to the 16th, 50th, and 84th percentiles of the distribution in the sample also conveys the relationship that was hypothesized. In this figure, as the value of CSR ideology increases, the ideology shifts from ethical responsibility (represented by the -1, blue line) to self-interest (represented by 9, red line). Thus, when perceived CSR Ideology (IDEOL) is -1 (16^{th} percentile, blue line), the individual believes that companies conduct CSR activities mainly out of ethical responsibility. This line (blue line, Figure 4) has the highest gradient, implying the strongest relationship between CI and perceived CSR credibility. When CSR Ideology is 9 (84^{th} percentile, red line), the individual believes that companies conduct CSR activities mainly out of self-interest. This line (red line, Figure 4) has the lowest gradient, implying the weakest relationship between CI and perceived CSR credibility. Thus, while the relationship pattern is as predicted by hypothesis 3b, the moderation effect is not significant. Figure 4 is also similar to the one proposed by Hayes (2017, p. 225), which we are expected to observe when a simple moderation effect is present.

OLS regression was then run for legitimacy as the response variable. The moderation interaction effect was found to be not significant (b = -0.0003, 95% CI [-0.0024, 0.0019], t = -0.2381, p = 0.8120) as well. However, CI had significant positive impact on perceived CSR Legitimacy of the MNE (b = 0.0303, 95% CI [0.0157, 0.0450], t = 4.0759, p = 0.0001), further supporting hypothesis 1.

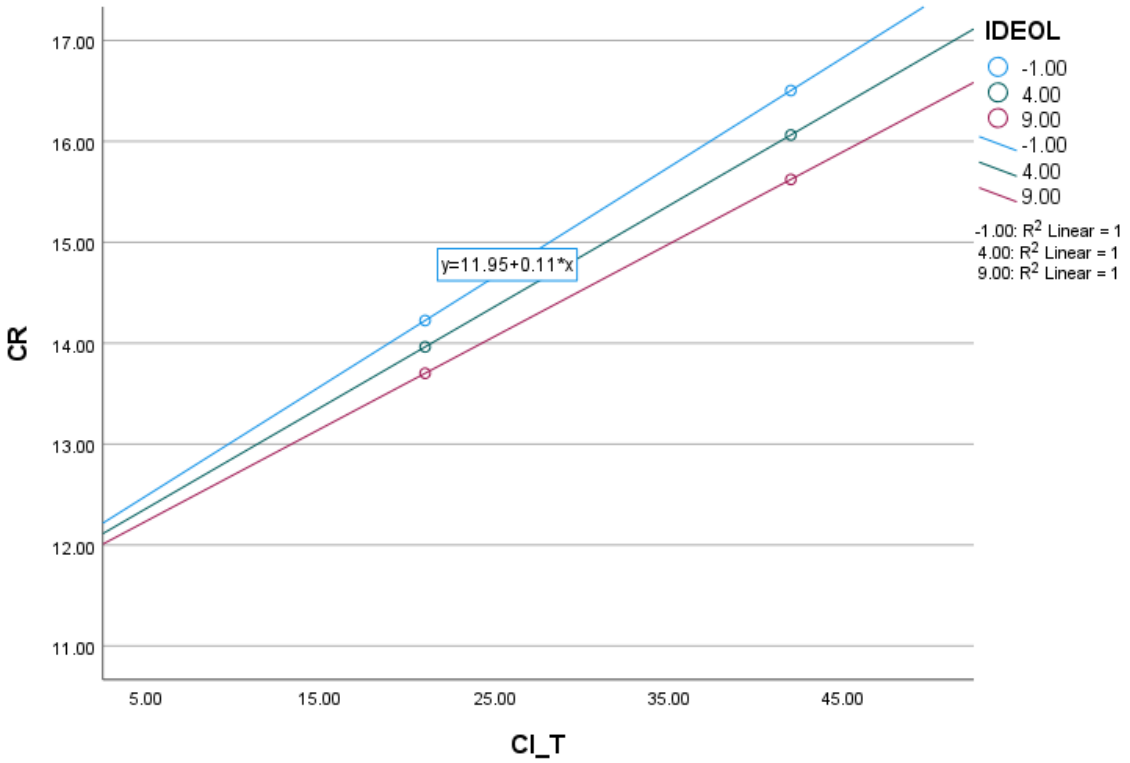

Figure 4: Conditional effects of CI (CI_T) on perceived CSR Credibility (CR) at values of Individual's CSR Ideology (IDEOL) equal to the 16th, 50th, and 84th percentiles of the distribution in the sample

Once again, although the results were not significant, the coefficient was negative, as predicted by hypothesis 3. This can be observed in Figure 5, that captures the conditional effects of CI on perceived CSR Legitimacy (LEG) at values of Individual's CSR ideology equal to the 16th, 50th, and 84th percentiles of the distribution in the sample. The gradient of the lines decreases (relationship weakens) with increasing values of perceived CSR ideology. The highest gradient (gradient proportionally representing the strength of the relationship between CI and perceived CSR legitimacy) is exhibited by individuals that believe companies conduct CSR activities out of ethical responsibility (blue line, 16th percentile, IDEOL=-1 in Figure 5). The lowest gradient is exhibited by individuals who believe companies conduct CSR activities out of self-interest (red line, 84th percentile, IDEOL=9 in Figure 5). Figure 5, as it was the case for Figure

4, is similar to the one proposed by Hayes (2017, p. 225) for simple moderation. In summary, while the data, based on the graph, appear to suggest that a relationship does exist as hypothesized, the relationship is not strong enough to be significant. This is similar to the relationship predicted by hypothesis 3a. Details of the results are included in Appendix H.

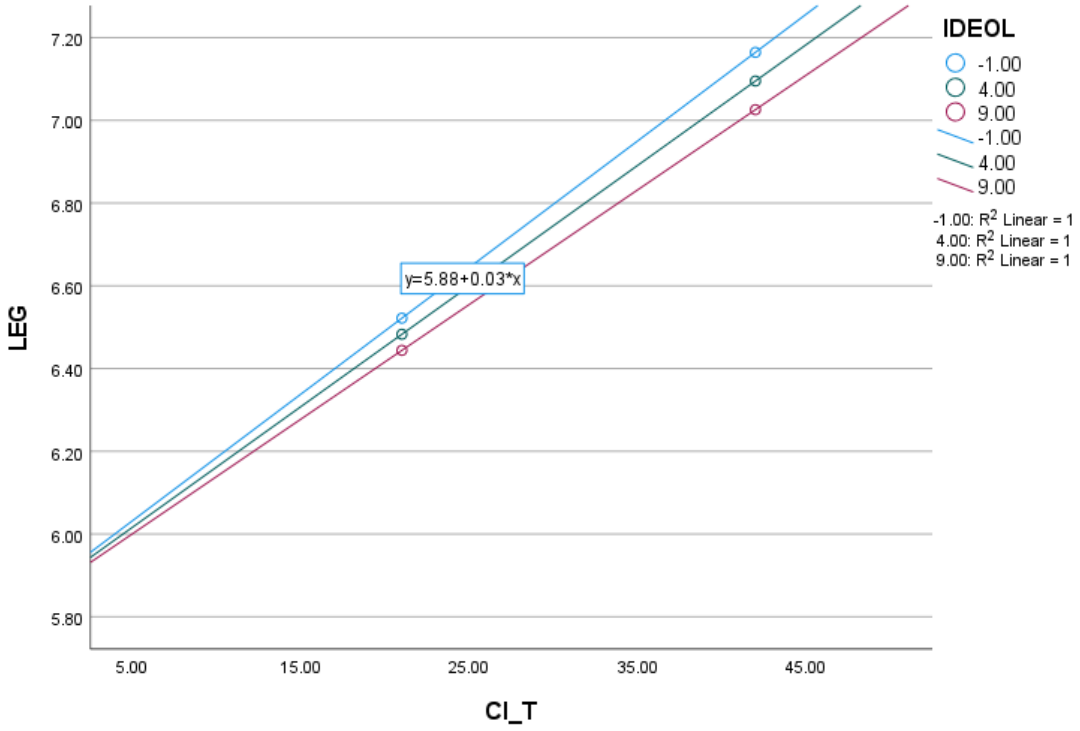

Figure 5: Conditional effects of CI (CI_T) on perceived CSR Legitimacy (LEG) at values of Individual's CSR Ideology (IDEOL) equal to the 16th, 50th, and 84th percentiles of the distribution in the sample

DISCUSSION

While COO and CI have been extensively researched, the vast majority of studies have adopted a product level rather than a firm level unit of analysis. Furthermore, although legitimacy and credibility have been cited as two factors through which the COO effects the individual's behaviour (e.g., purchasing), there is a deficiency in existing literature regarding the COO's effect on legitimacy and credibility at the firm level (Fiaschi et al., 2017; Marano et al., 2016). In

aaddition while legitimacy and credibility have also been mentioned as factors that contribute to the effectiveness of CSR communications, particularly for EMNEs, there is a gap in the literature when it comes to testing these claims empirically. In this research, I tried to address and bridge these gaps in the literature. I hypothesized that CI has a direct impact on the perceived MNE's CSR legitimacy and that CI also has a direct impact on the MNE's perceived CSR credibility. That is, the higher the CI, the higher the perceived CSR legitimacy (H_1) and Credibility (H_2) of an MNE and vice versa.

Definitive results were obtained regarding the impact of CI on perceived CSR Legitimacy and Credibility. The ANOVA results showed that the perceived CSR legitimacy and credibility of an organization change significantly with the change in CI of the MNE's home country. Furthermore, the OLS regression findings established that CI is positively related to perceived CSR legitimacy and credibility. Thus, the result suggests that CI has a strong impact on CSR legitimacy and CSR credibility of MNEs. Specifically, an MNE originating from countries with favorable CI showed higher CSR legitimacy and CSR credibility compared to MNEs originating from countries with less favorable CI. As stated before, several studies argued that lower legitimacy and credibility are the reasons for the liabilities EMNEs faces due to their COO; therefore these EMNEs could perhaps overcome these liabilities through higher increased CSR activities (Eteokleous et al., 2016). However, while the theoretical argumentation is sound, empirical studies are lacking on this specific topic.

Furthermore, to the best of my knowledge there is no prior research that looks into how or what COO factors lead to the changes in legitimacy and credibility. Durand (2016) stated that in addition to a lack of firm level research, there is also a lack of research on the antecedents of COO, and identified CI as an important construct. Roth and Diamantopoulos (2009) and Thøgersen et

al. (2017) identify CI as the most important antecedent of COO. Thus, this research is a step towards validating those claims and contributes to the understanding of the influence of COO on various firm level factors. This study provides evidence that the image of the COO influences the MNE's perceived CSR legitimacy and credibility.

Furthermore, the results also contribute to the academic conversation on how COO affects individuals' purchase decisions. Almost all of the current debate is about direct or indirect effects at the product level of analysis (Diamantopoulos et al., 2011; Durand, 2016). While Bianchi, Bruno, and Sarabia-Sanchez (2019) suggest that an organization's CSR impacts purchase decisions, my research shows that the COO's image can impact the consumer indirectly by impacting firm level constructs such as the MNE's CSR legitimacy and Credibility. Therefore, CI could have a different level of impact on purchase decisions based on the MNE's CSR activities.

Hypothesis 3 also emerged from observing gaps in the literature. There are several studies that look into the impact of dissonance/resonance of stated and perceived motives of MNE's CSR initiatives. Research suggests that individuals form their own opinions about why an organization performs CSR activities, and when this matches with the stated intent of CSR, it is beneficial for the organization and vice versa (De Vries et al., 2015; Forehand & Grier, 2003). Other research has also looked at various aspects of the organization, such as industry, and size, which manipulates the perceived motive of the organization's CSR activity (De Vries et al., 2015; Panwar et al., 2014). However, there is a big gap in the literature when it comes to seeing the impact of individuals' internalized ideologies. Most research I came across followed similar formats like the work of De Vries et al. (2015) & Forehand and Grier (2003), where they focused on the motive perceived from CSR communication materials, not on the internalized ideologies of the participants. Just like perceived motive, this internalized ideology could have an impact on the

various firm level constructs. Thus, I hypothesized that the individual's CSR ideology moderates the strength of the aforementioned relationships (H_3). That is, if individuals believe that organizations conduct CSR out of self-interest, the impact of CI on perceived CSR legitimacy (H_{3a}) and credibility (H_{3b}) will be weakened. Conversely, if individuals believe that organizations conduct CSR out of ethical responsibility, the impact of CI on perceived CSR legitimacy (H_{3a}) and credibility (H_{3b}) will be strengthened. Hypothesis 3 was intended to offer a novel approach to the dominant body of research that aims at understanding the effect that cognitive dissonance/resonance between the stated (by the MNE) and the perceived (by the individual) motive of a CSR initiative has on the individual.

I obtained mixed results regarding the moderating impact of an individual's CSR ideology on the relationship of CI-Legitimacy and CI-Credibility. Since I predicted that self-serving ideology weakens the moderating effect and ethical responsibility strengthens it, the coefficient of the model should be negative. While this is what I observed in the OLS regression, the results were nonsignificant. However, Figures 4 and 5 show that the relationships conform with the one proposed by Hayes (2017) as what we are supposed to observe for simple moderation effects. Thus, the results are mixed. Potential reasons for the mixed result are discussed in the limitation section.

While it is difficult to draw sound conclusions based on nonsignificant results, the data seem to indicate that MNEs may want to think twice about their CSR related marketing and PR strategies. Organizations spend significant amounts of money on these strategies to make the public believe that they are good corporate citizens, that they care about their communities and the environment. However, it may be possible that when individuals believe that organizations perform CSR out of self-interest, individuals may not need too much convincing because the

individual's ideology buffers the impact that CI may have on the MNE's perceived CSR legitimacy and credibility. Further studies are needed to make sure ideology is a significant factor in this phenomenon. As mentioned earlier, past research looked into the stated and perceived motives of CSR initiatives and the impact they can have, as well as various firm level factors that could impact the perceived motive. However, this finding pushes the boundary even further, as I am now looking at the internal belief of individuals as to why organizations conduct CSR, which is a novel direction in the existing literature.

The findings of this and future research along this line have strong practical strategic implications for all organizations. This could enable multinational companies to better adjust their CSR and legitimacy strategies. Organizations when expanding into a new territory, could assess the home country's image as perceived by the host territory, so that they can better formulate their CSR strategy. As there is a direct positive relationship, if the CI is high, then the company may not need to make a significant investment in CSR to gain legitimacy/credibility, and vice versa (however they still may wish to do so for ethical reasons). Furthermore, based on the CSR ideology of the host territory population, they can also make further adjustments not only in their communication, but also gauge how much impact the COO can have on their perceived legitimacy and credibility. The results may have direct and stronger implications for organizations in consumer goods and services industries (B2C) compared to organizations in industrial goods and services industries (B2B). This is because the general public does not directly avail B2B organization's services, and hence, might not play an active role as stakeholders. However, as the public are more and more conscious about sourcing and other aspects of the product supply chain, I believe research studies like these are relevant for all organizations, including local organizations, not just MNEs.

LIMITATIONS & FUTURE RESEARCH

There are some limitations because of the nature of online surveys, and the experimental setup. Samiee et al. (2005) have raised concern that an experimental setup could "elevate" the salience and its effect. Then they went on to empirically demonstrate through an experimental setup that recognition of the brand origin could be due to how consumers associate the name of the brand with a language. This shows that although, the strong focus on a particular variable that arises due to the sterility of the environment may be a valid concern as it could elevate the impact, which is not found due to the various noises in the real world, there are limited ways around it. I tried to lessen it through the time gap between measurements, and by the ordering of the questions; however, there still could be an effect due to the artificial nature of the online study.

Aside from that, various papers have raised concerns about the sampling issues/bias that could occur from online surveys (Wright, 2005). The procedure used excludes individuals who are not members of the MTurk platform. On top of that, as stated before I had to collect data from one region to maintain cultural and social similarities. However, the USA is an extremely large region and has quite diverse cultural and social differences among just the caucasian (not including Hispanic or Latino) demographic, and they only represent 57.8% of the population. Despite these, I felt it was appropriate to choose USA as a significant majority of the members of such platforms are located in the USA.

Furthermore, there could be issues regarding data quality. A significant portion of the participants were not able to provide correct answers to the attention check items. It cannot be assumed that those who did answer them correctly did not do so by random chance or did not avoid making a mistake while providing poor quality data at the same time. Thus, data quality could be another limitation that is introduced due to the inherent nature of the format.

Among the other limitations is the individual's CSR ideology scale. Most of the relevant existing research focused on what the individual's perceive the motive of an organization is after reading the CSR communication material. Furthermore, the research usually focuses on a particular CSR initiative and manipulates the stated motive for undertaking this initiative. However, in this research, I wanted to identify the individual's CSR ideology, their internal belief. Thus, due to the lack of existing scales, I used a scale constructed and validated by Terwel et al. (2009), which is used to measure inferred CSR motive. Unfortunately, it was beyond the scope of this research to develop an ideology scale. Thus, the use of this scale, which is constructed to capture inferred motives after being exposed to an experimental manipulation, might not elicit the same level of response to capture the participant's ideology without being exposed to such a manipulation.

The pilot study was conducted to ascertain the necessary sample size and allowed me to form a group of participants whose responses were balanced across the ideology scale rather than just clustered to one portion of the scale. However, there was a very poor response rate in the second stage of the study. The response quality of the second stage was also very poor, and because of these two factors, only 265 responses could be used for the analysis. As expected from the findings of pilot study 1, this resulted in the ideology responses of the usable data being clustered around a small portion of the scale[11]. This could have had an impact on the non significance of the moderation result. To ensure that the perceived CSR ideology data were spread out more so that I could see the effect of changing ideology, I would have needed to collect even more data.

[11] Possible scale values ranged between -18 to 18. Only 16% of the values were between -1 to -18, which represented the ethical responsibility portion of the scale. Furthermore, 55% of the responses were between 0 to 6, 0 representing equal level of self-interest and ethical responsibility ideology and will not have any noticeable moderating impact, while 6 represents weak form of self-interest ideology.

However, I did not have the budget or time to do that. Aside from these two limitations, which may be the cause of the insignificant result, we also have to keep in consideration that the impact might just not be significant. This could be because the impact of CI is strong enough to dilute the moderating impact of ideology, or because ideology is not a factor that can elicit a strong response without experimental manipulation.

Despite these limitations and mixed results from hypothesis 3, future research prospects of these findings are exciting. Legitimacy and Credibility have always been important concepts regarding organizations and organizational level research, particularly for MNEs. Since this research took the novel approach of validating the impact of CI on these concepts, the scope of future research is broad and diverse. Future research can analyze the cost impact on various firm level activities of MNEs, such as hiring costs, employee retention, talent attraction, and negotiation power, among few, through the CI, legitimacy and credibility lenses. In addition, future research could look into the elasticity of impacts. For example, the impact of corporate reputation/scandals on the MNE's legitimacy and credibility as the COO goes from low levels of CI to higher levels of CI. Furthermore, research looking into how to hedge against the liability or impact of ideology could be a very important direction with high practical value. Cakici and Shukla (2017) note how a significant trend among MNEs from countries with weak images is to subtly misclassify the COO among consumers. They have found that there could be a significant detrimental behavioural response to such strategies when consumers find out about the misclassification. Thus, research on strategies to counter LOR is very important.

Results from hypothesis 3 provide an exciting avenue for research. Although there are extensive studies regarding the perceived motive of CSR initiatives, now we can look at how much impact the individual's CSR ideology has on shaping the individual's perceived motive.

Furthermore, as stated, further research is needed to look into the moderating impact of an individual's CSR ideology.

CONCLUSION

CI has been identified to impact consumers' decision making regarding products. Due to the association that an entity has with its country of origin, favorable or unfavorable perception is formed about the entity based on the image of the country. I could not find any research that explores the impact of CI on perceived CSR legitimacy and perceived CSR credibility at the firm level. As these two constructs (legitimacy and credibility) are highly important for MNEs as they operate in foreign countries, this is an important contribution to literature. Although many papers have speculated that the impact of CI at the product level is due to lower/higher legitimacy or credibility, this relationship has not been researched sufficiently and established.

This paper tested and validated the impact that CI can have on the perceived CSR legitimacy and credibility of an MNE. The findings of the paper show that based on where a firm is from, the perceived CSR legitimacy and credibility of that firm vary significantly. Furthermore, this research establishes that CI is positively related to these two firm level constructs. Thus, this paper contributes to the discussion and fills a gap in the literature.

Furthermore, the paper also looks into the impact an individual's CSR ideology regarding organizations has on the aforementioned relationship, which is also a novel approach to the existing literature. Although, the findings were not significant, evidence was observed that suggests the hypothesized relationships may exist. The hypothesized moderation impact of individuals' CSR ideology on these two relationships was observed to be not statistically significant. Even though the analysis did not yield significant results, the graphical representation

of the results is consistent with my predictions. That is, if an individual belives organizations conduct CSR out of self-serving needs, then the impact of the CI on the perceived CSR legitimacy/credibility is weakened, and vice versa. This dictates further need for research in this field.

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APPENDIX A

Company Details

ABC Apparel Ltd. is the leading apparel company of [COUNTRY NAME]. We started our journey in 2010 in [COUNTRY NAME]. From our humble beginnings of just one retail store in [COUNTRY NAME], we have now 214 stores across 23 countries. Our customers have always been at the center of everything we do through this evolution. Our products include clothing, bags, accessories and more. We create products that are high quality and made to last. We believe our products enhance the lives of every person who wears them by providing them with comfort, protection, confidence, and pleasure. We do not just produce clothing; we create an experience. Our core value is to connect with our customers by offering unique and inspiring apparel and accessories.

We always adhere to our philosophy of strict monitoring of the production process so we can maintain the highest quality. All our products are designed and produced in house. To ensure we retain the innovativeness and quality that made us appealing to our consumers, we rely on our state-of-the-art factories in our home country, [COUNTRY NAME]. Our world class factories ensure that we produce products of the highest quality.

CSR Communication

Original Vignette

We, in ABC Apparel Ltd., believe we can make the world a better place. Our products and corporate initiatives are directed towards that belief. We also believe that our long-term business success can only be achieved by respecting, and promoting ethical values, human rights and protecting the environment.

Since our beginning in [COUNTRY NAME], we have been committed to serving our community and protecting the environment. ABC Apparel Ltd. does not have nor allows any form of forced, involuntary labour or child labour in our factories. We value our employees and provide safe and healthy working conditions in our installations. Due to these actions, we are considered one of the best companies to work for in [COUNTRY NAME].

ABC Apparel Ltd. tries to foster a culture of respect and we have zero tolerance policies for sexual and racial harassment. This is why we have one of the safest work environments in an industry where discrimination and harassment scandals are common. To ensure high levels of job satisfaction and productivity, our workers are paid fair wages and have a working schedule of 40 hours per week.

ABC Apparel Ltd. is passionate about the environment and believes we are a productive member of society. Thus, we are proud of becoming a certified B corporation and share this certification with leaders in our industry.

Our factories produce 15% less waste and our production process are 13% more efficient than our competitors in [COUNTRY NAME]. We also invest in initiatives to reduce waste and pollution in all our stores and factories. Our R&D department is constantly working on biofriendly and cost-effective materials to use in our products.

Furthermore, to give back to society, we also partner with various leading NGOs in that work with refugees, child nutrition and various other social issues. This has made us one of the most respected company in [COUNTRY NAME].

Final Vignette

We, in ABC Apparel Ltd., believe we can make the world a better place. We remain convinced that the long-term business success of our company can only be achieved by respecting, and promoting ethical values, human rights and protecting the environment.

ABC Apparel Ltd. strictly complies with labour regulations and international standards. ABC Apparel Ltd. does not have nor allow any form of forced, involuntary labour or child labour in our factories in [COUNTRY NAME]. We value our employees and provide safe and healthy working conditions in our installations. Due to these actions, we are considered one of the top employers in [COUNTRY NAME] and attract the top talents. Furthermore, we also have very low employee turnover.

ABC Apparel Ltd. fosters a culture of respect and we have zero tolerance policies for sexual and racial harassment. This is why we have one of the safest work environments in an industry where discrimination and harassment scandals are common. Furthermore, to ensure high levels of job satisfaction and productivity of our workers, they are paid fair wages and have a working schedule of 40 hours per week. This has led us to achieve higher productivity levels compared to our competitors. To demonstrate that you've read this much, select turquoise among the alternatives when you come across this question 'What is your favorite color?'. No matter what your favorite color is please answer turquoise when you see the question 'what is your favorite color?'

ABC Apparel Ltd. is passionate about the environment and believes we are a productive member of society. Thus, we are proud of becoming a Certified B Corporation, which is only granted to organizations with the highest social and environmental performance and accountability. We invest in initiatives to reduce waste and pollution in all our stores and factories. Our factories

produce 15% less waste and our production process are 13% more efficient than our competitors. Thus, our environmental policies lead to cost saving in our factories, and increased profits.

Our R&D department is constantly innovating and has developed bio friendly and cost-effective materials to use in our manufacturing process, which make our products greener and cheaper.

Furthermore, we have partnered with local non-governmental organizations (NGOs) in less developed countries to provide organic cotton farmers with the skills and knowledge to run their business efficiently at lower cost. Many of them have decided to become our suppliers.

APPENDIX B

Descriptives

CI

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Nepal	17	86.41	15.617	3.788	78.38	94.44	59	117
Norway	18	122.83	11.541	2.720	117.09	128.57	104	147
Total	35	105.14	22.858	3.864	97.29	112.99	59	147

ANOVA

CI

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	11597.668	1	11597.668	62.064	.000
Within Groups	6166.618	33	186.867		
Total	17764.286	34			

ANOVA analysis results of CI

APPENDIX C

Individual's Perceived CSR Ideology

Why do you think Apparel companies participate in CSR activities?

1. Out of self-interest

2. To contribute to a healthier environment
3. For economic reasons
4. To contribute to a better world
5. Please select Somewhat Agree for this response
6. To make a good impression
7. To look after the interest of the inhabitants

Credibility

1. ABC Apparel Ltd. has a great amount of experience.
2. ABC Apparel Ltd. is skilled in what they do.
3. ABC Apparel Ltd. has great expertise.
4. ABC Apparel Ltd. does not have much experience.
5. I trust ABC Apparel Ltd.
6. ABC Apparel Ltd. makes truthful claims.
7. ABC Apparel Ltd. is honest.
8. I do not believe what ABC Apparel Ltd. tells me.
9. What is your favorite color? (White, black, red, pink, green, blue, turquoise)

Legitimacy

1. It seems to me that ABC Apparel Ltd acts consistent with socially accepted norms and values
2. In my opinion, ABC Apparel Ltd seems to be a legitimate company
3. I have the impression that ABC Apparel Ltd complies with social and ecological standards

Country Image

1. [COUNTRY NAME] is technologically very advanced

2. [COUNTRY NAME] economy is mostly industrial (not agricultural)
3. [COUNTRY NAME] economy is very modern
4. [COUNTRY NAME]'s government is very cooperative with ours.
5. [COUNTRY NAME]'s trade practices with the US are very fair.
6. I like [COUNTRY NAME] very much.
7. Please select Disagree for this response
8. [COUNTRY NAME]'s government/political system is very democratic.
9. [COUNTRY NAME] is a very peaceful country
10. [COUNTRY NAME] citizens have a great deal of freedom (many rights).
11. [COUNTRY NAME] workers are generally very admired
12. [COUNTRY NAME] workers are generally very well educated
13. [COUNTRY NAME] workers are generally very well trained
14. [COUNTRY NAME] workers are generally very hard working
15. [COUNTRY NAME] workers are generally very reliable
16. [COUNTRY NAME] workers generally pay very close attention to detail
17. [COUNTRY NAME] makes an aggressive effort to protect the environment
18. Please select Somewhat Disagree for this response
19. [COUNTRY NAME] maintains very high standards for pollution control
20. [COUNTRY NAME] is very concerned about the environment
21. Workplace conditions in [COUNTRY NAME] are generally very safe
22. [COUNTRY NAME] is very considerate to its workers
23. [COUNTRY NAME] workers are generally very well treated

Demographic

1. Please identify your gender
    a. Male
    b. Female
    c. Other
    d. Prefer not to answer
2. What category best describes your age in years?
    a. 0-17
    b. 18-30
    c. 31-40
    d. 41-50
    e. 51-60
    f. 61-70
    g. 71-80
    h. Over 80
    i. Prefer not to answer
3. Please state your nationality (provide multiple if applicable):
4. Have you ever worked in the apparel industry? [Yes/No]
5. Please state your home country (input N/A if same as nationality):
6. What category best describes your education level?
    a. Less than High school Diploma or equivalent
    b. High school Diploma or equivalent
    c. Vocational Training
    d. College Diploma or equivalent

e. Bachelor`s Degree

f. Master`s Degree

g. PhD Degree

h. Other

i. Prefer not to answer

7. Which of these describe you? (select multiple if applicable)

a. Full-time employed

b. Part-time employed

c. Not employed for pay

d. Caregiver (e.g., children, elderly)

e. Homemaker

f. Full-time student

g. Part-time student

h. Other

i. Retired

8. What is your total household income?

a. $0

b. $1 to $9 999

c. $10 000 to $24 999

d. $25 000 to 49 999

e. $50 000 to 74 999

f. $75 000 to 99 999

g. $100 000 to 149 999

h. $150 000 and greater

i. Prefer not to answer

9. On average, how many hours per week do you work?

    a. Under 10 hours

    b. 10-19 hours

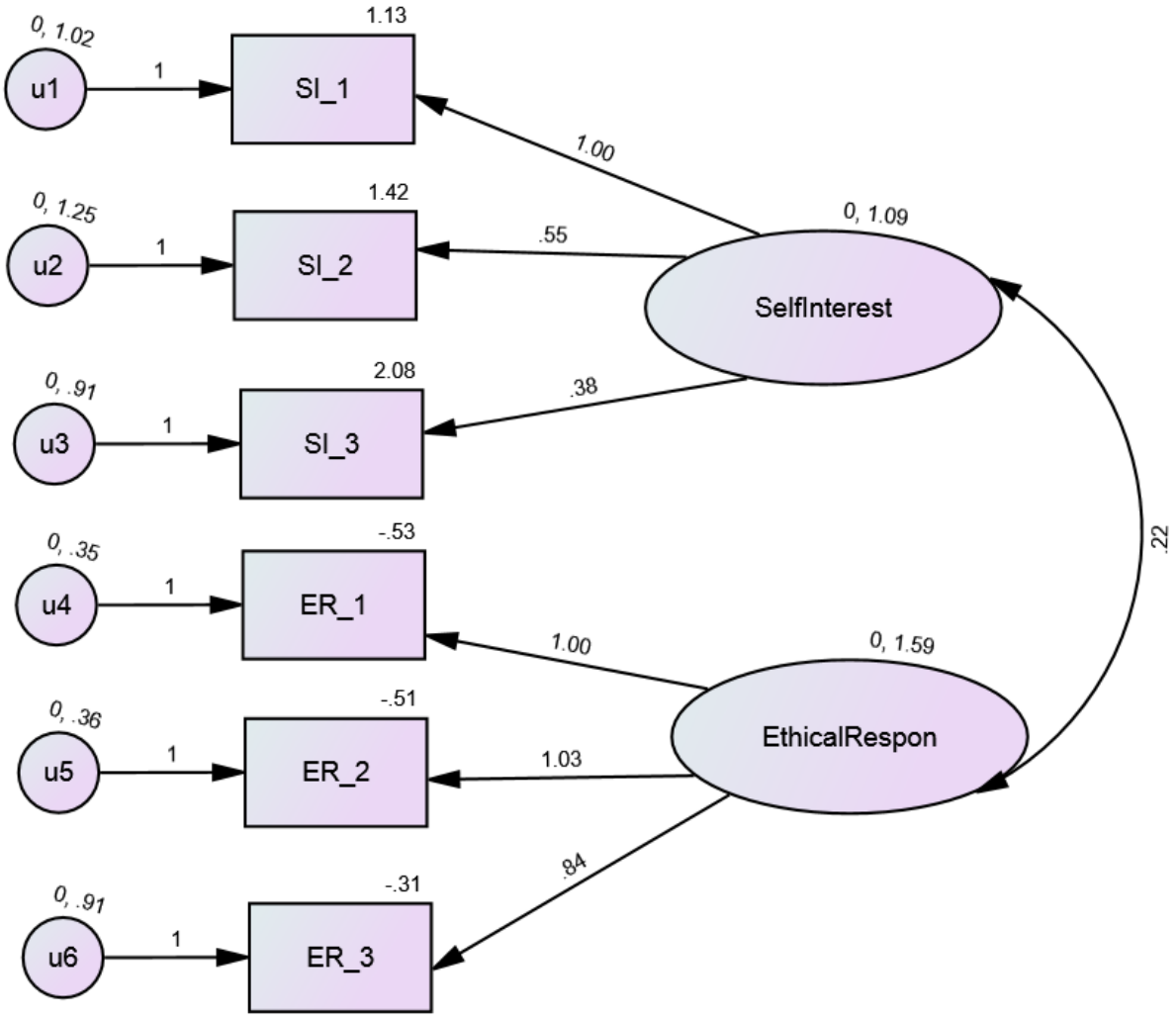
    c. 20-29 hours

    d. 30-39 hours

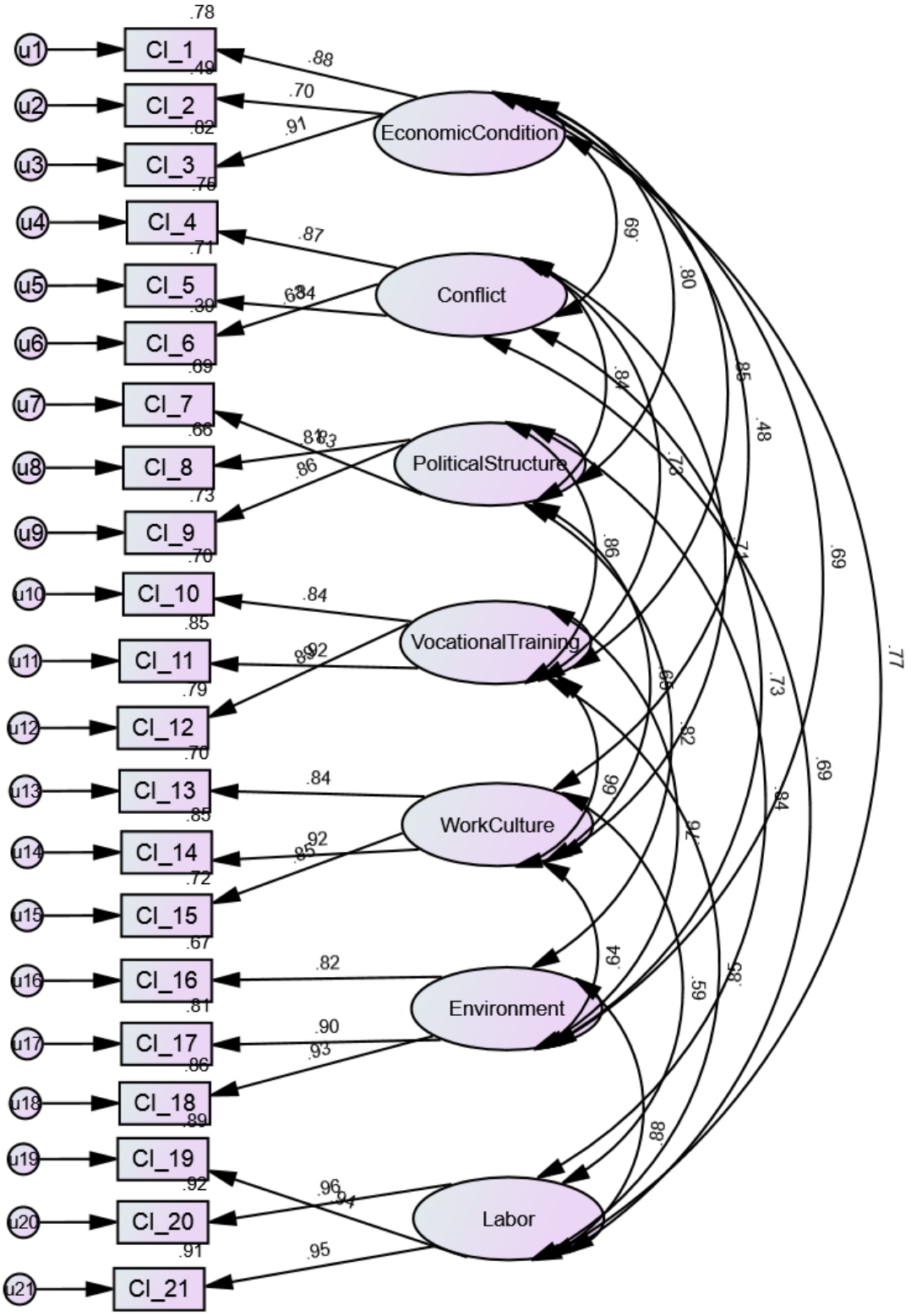
    e. 40-49 hours

    f. Prefer not to answer

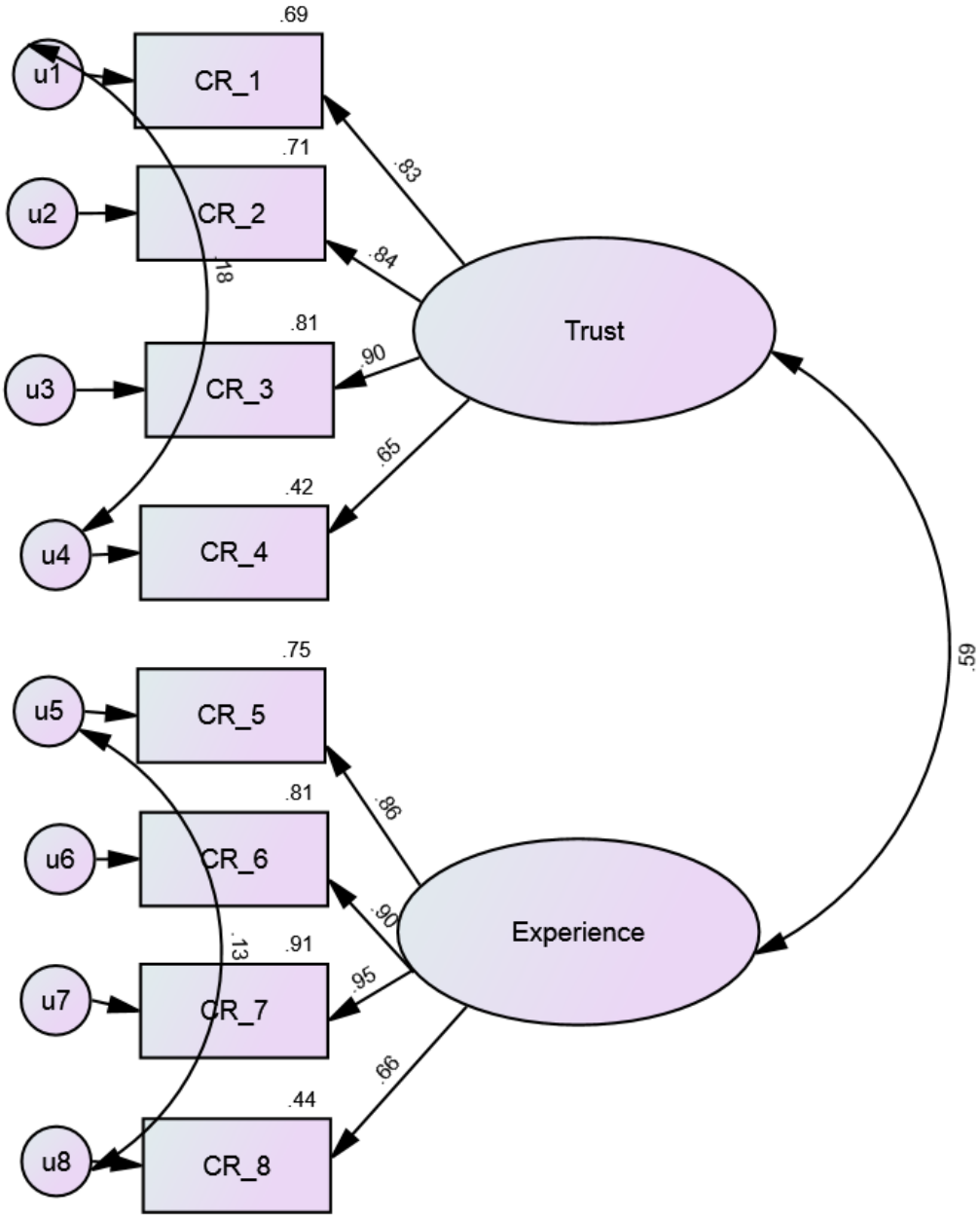
APPENDIX D



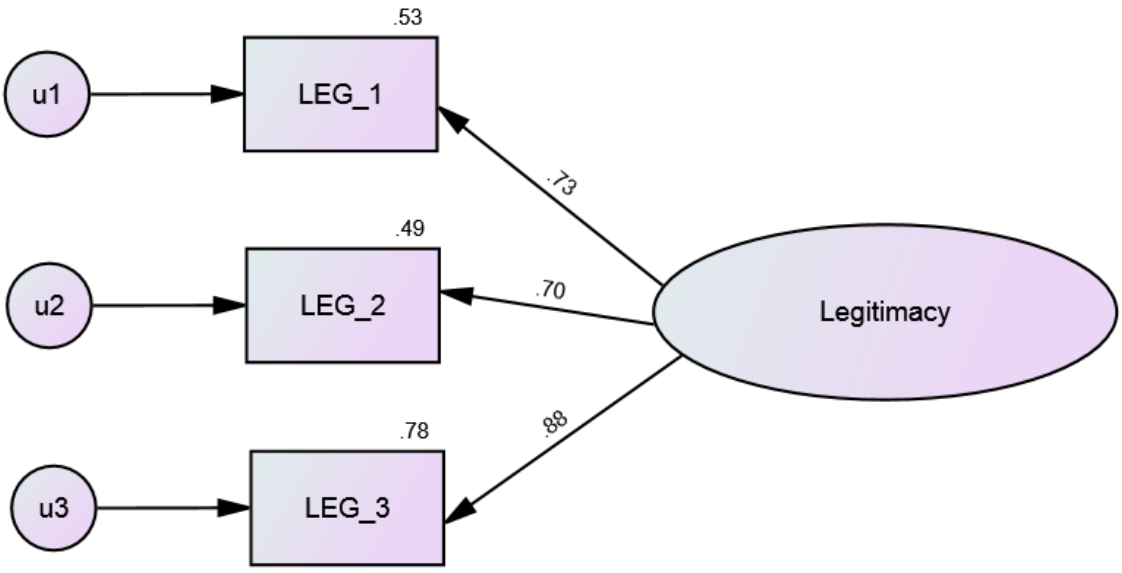
Individual's CSR Ideology model



Country Image model



CSR Credibility model



CSR Legitimacy model

APPENDIX E

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.965	.964	21

Item Statistics

	Mean	Std. Deviation	N
CI_1	.50	1.490	265
CI_2	.09	1.344	265
CI_3	.54	1.571	265
CI_4	.85	1.087	265
CI_5	.91	1.026	265
CI_6	1.14	1.161	265

CI_7	.71	1.186	265
CI_8	1.49	1.200	265
CI_9	1.04	1.308	265
CI_10	.79	1.249	265
CI_11	.73	1.449	265
CI_12	.98	1.252	265
CI_13	1.62	.934	265
CI_14	1.48	1.000	265
CI_15	1.29	1.075	265
CI_16	1.11	1.223	265
CI_17	.91	1.307	265
CI_18	1.18	1.305	265
CI_19	.88	1.514	265
CI_20	1.00	1.346	265
CI_21	1.05	1.367	265

Inter-Item Correlation Matrix

	CI_1	CI_2	CI_3	CI_4	CI_5	CI_6	CI_7	CI_8	CI_9	CI_10	CI_11	CI_12	CI_13	CI_14	CI_15	CI_16	CI_17	CI_18	CI_19	CI_20	CI_21
CI_1	1.000	.636	.833	.515	.488	.342	.620	.503	.657	.642	.758	.729	.282	.386	.380	.553	.610	.563	.708	.718	.703
CI_2	.636	1.000	.656	.352	.344	.166	.476	.336	.403	.443	.546	.471	.152	.240	.238	.425	.427	.385	.475	.511	.495
CI_3	.833	.656	1.000	.541	.531	.342	.678	.570	.690	.647	.784	.749	.276	.406	.406	.607	.645	.605	.725	.722	.734
CI_4	.515	.352	.541	1.000	.735	.467	.624	.591	.601	.507	.537	.517	.327	.495	.489	.529	.537	.547	.526	.539	.530
CI_5	.488	.344	.531	.735	1.000	.456	.598	.525	.530	.506	.493	.477	.387	.481	.515	.564	.534	.513	.485	.524	.519
CI_6	.342	.166	.342	.467	.456	1.000	.426	.530	.488	.595	.498	.473	.422	.510	.498	.480	.440	.455	.435	.436	.440
CI_7	.620	.476	.678	.624	.598	.426	1.000	.697	.760	.609	.701	.632	.326	.463	.467	.595	.639	.608	.674	.672	.686
CI_8	.503	.336	.570	.591	.525	.530	.697	1.000	.717	.616	.612	.582	.338	.482	.493	.626	.662	.682	.682	.677	.677
CI_9	.657	.403	.690	.601	.530	.488	.760	.717	1.000	.654	.747	.653	.275	.455	.458	.571	.626	.617	.739	.699	.732
CI_10	.642	.443	.647	.507	.506	.595	.609	.616	.654	1.000	.647	.633	.326	.463	.467	.595	.639	.608	.674	.672	.686
CI_11	.758	.546	.784	.537	.493	.498	.701	.612	.747	.647	1.000	.730	.276	.406	.406	.607	.645	.605	.725	.722	.734
CI_12	.729	.471	.749	.517	.477	.473	.632	.582	.653	.633	.730	1.000	.338	.482	.493	.626	.662	.682	.682	.677	.677
CI_13	.282	.152	.276	.327	.387	.422	.326	.338	.275	.326	.276	.338	1.000	.482	.493	.626	.662	.682	.682	.677	.677
CI_14	.386	.240	.406	.495	.481	.510	.463	.482	.455	.463	.406	.482	.482	1.000	.493	.626	.662	.682	.682	.677	.677
CI_15	.380	.238	.406	.489	.515	.498	.467	.493	.458	.467	.406	.493	.493	.493	1.000	.626	.662	.682	.682	.677	.677
CI_16	.553	.425	.607	.529	.564	.480	.595	.626	.571	.595	.607	.626	.626	.626	.626	1.000	.662	.682	.682	.677	.677
CI_17	.610	.427	.645	.537	.534	.440	.639	.662	.626	.639	.645	.662	.662	.662	.662	.662	1.000	.682	.682	.677	.677
CI_18	.563	.385	.605	.547	.513	.455	.608	.682	.617	.608	.605	.682	.682	.682	.682	.682	.682	1.000	.682	.677	.677
CI_19	.708	.475	.725	.526	.485	.435	.674	.682	.739	.674	.725	.682	.682	.682	.682	.682	.682	.682	1.000	.677	.677
CI_20	.718	.511	.722	.539	.524	.436	.672	.677	.699	.672	.722	.677	.677	.677	.677	.677	.677	.677	.677	1.000	.677
CI_21	.703	.495	.734	.530	.519	.440	.686	.677	.732	.686	.734	.677	.677	.677	.677	.677	.677	.677	.677	.677	1.000

CI_10	.642	.443	.647	.507	.506	.595	.609	.616	.654	1.000	.802	.732	.422	.528	.551	.604	.618	.595	.690	.712	.702
CI_11	.758	.546	.784	.537	.493	.498	.701	.612	.747	.802	1.000	.847	.351	.466	.458	.593	.635	.607	.768	.732	.756
CI_12	.729	.471	.749	.510	.477	.473	.632	.580	.653	.732	.847	1.000	.471	.562	.555	.575	.624	.593	.711	.704	.731
CI_13	.282	.152	.276	.327	.387	.423	.326	.338	.275	.422	.351	.471	1.000	.807	.644	.366	.305	.310	.234	.316	.336
CI_14	.386	.240	.406	.495	.481	.510	.463	.482	.455	.528	.466	.562	.807	1.000	.775	.473	.443	.460	.410	.473	.502
CI_15	.380	.238	.407	.489	.515	.498	.467	.493	.458	.551	.458	.555	.644	.775	1.000	.511	.479	.509	.446	.471	.504
CI_16	.553	.425	.605	.529	.564	.480	.595	.626	.571	.604	.593	.575	.366	.473	.511	1.000	.743	.756	.683	.716	.711
CI_17	.610	.427	.645	.537	.534	.440	.639	.662	.627	.618	.635	.624	.305	.443	.479	.743	1.000	.895	.766	.778	.763
CI_18	.567	.385	.606	.546	.513	.455	.608	.687	.617	.595	.607	.593	.310	.460	.509	.756	.895	1.000	.780	.772	.772
CI_19	.708	.475	.720	.520	.485	.430	.674	.682	.739	.690	.768	.711	.234	.410	.446	.683	.766	.780	1.000	.904	.909
CI_20	.718	.511	.722	.539	.524	.436	.672	.673	.692	.712	.732	.704	.316	.473	.471	.716	.778	.772	.904	1.000	.949
CI_21	.703	.495	.734	.530	.519	.440	.686	.677	.732	.702	.756	.731	.336	.502	.504	.711	.763	.772	.909	.949	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
CI_1	19.79	369.809	.775	.765	.963
CI_2	20.20	386.047	.541	.500	.965
CI_3	19.75	365.377	.809	.800	.962
CI_4	19.45	386.362	.676	.644	.964
CI_5	19.38	388.859	.656	.625	.964
CI_6	19.15	389.275	.564	.489	.965
CI_7	19.59	378.758	.786	.699	.963
CI_8	18.81	379.580	.758	.674	.963

CI_9	19.26	374.358	.798	.748	.962
CI_10	19.50	376.115	.801	.739	.962
CI_11	19.57	367.444	.844	.854	.962
CI_12	19.31	375.177	.818	.795	.962
CI_13	18.68	398.637	.454	.697	.966
CI_14	18.82	391.020	.617	.792	.964
CI_15	19.00	388.962	.621	.667	.964
CI_16	19.18	378.558	.765	.666	.963
CI_17	19.38	374.078	.804	.833	.962
CI_18	19.11	374.666	.793	.848	.963
CI_19	19.42	364.911	.851	.881	.962
CI_20	19.29	369.655	.869	.924	.962
CI_21	19.25	368.544	.877	.926	.962

Cronbach's alpha results score for CI scale

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.800	.806	3

Item Statistics

	Mean	Std. Deviation	N
LEG_1	2.17	.700	265
LEG_2	2.07	.850	265
LEG_3	2.23	.724	265

Inter-Item Correlation Matrix

	LEG_1	LEG_2	LEG_3
LEG_1	1.000	.503	.641
LEG_2	.503	1.000	.596
LEG_3	.641	.596	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
LEG_1	4.29	1.981	.633	.434	.741
LEG_2	4.40	1.664	.607	.380	.781
LEG_3	4.24	1.811	.710	.512	.661

Cronbach's alpha results for perceived CSR Legitimacy scale

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.865	.879	8

Item Statistics

	Mean	Std. Deviation	N
CR_1	1.80	.843	265
CR_2	2.07	.746	265
CR_3	1.96	.787	265
CR_4	2.05	1.006	265
CR_5	1.43	1.061	265
CR_6	1.47	.937	265
CR_7	1.49	.981	265
CR_8	1.62	1.337	265

Inter-Item Correlation Matrix

	CR_1	CR_2	CR_3	CR_4	CR_5	CR_6	CR_7	CR_8
CR_1	1.000	.672	.748	.633	.323	.299	.305	.213
CR_2	.672	1.000	.753	.576	.399	.469	.451	.292
CR_3	.748	.753	1.000	.586	.423	.460	.431	.271
CR_4	.633	.576	.586	1.000	.263	.263	.296	.384
CR_5	.323	.399	.423	.263	1.000	.749	.792	.494

CR_6	.299	.469	.460	.263	.749	1.000	.868	.389
CR_7	.305	.451	.431	.296	.792	.868	1.000	.501
CR_8	.213	.292	.271	.384	.494	.389	.501	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
CR_1	12.10	25.869	.577	.641	.854
CR_2	11.83	25.851	.675	.631	.846
CR_3	11.94	25.481	.683	.695	.845
CR_4	11.85	24.977	.551	.505	.856
CR_5	12.47	23.387	.684	.669	.841
CR_6	12.43	24.284	.689	.781	.841
CR_7	12.41	23.591	.732	.812	.836
CR_8	12.28	23.384	.491	.364	.874

Cronbach's alpha results for perceived CSR Credibility scale

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.715	.692	6

Item Statistics

	Mean	Std. Deviation	N
SI_1	1.30	1.389	265
SI_2	1.51	1.206	265
SI_3	2.28	.819	265
ER_1	-.41	1.425	265
ER_2	-.41	1.454	265
ER_3	-.12	1.450	265

Inter-Item Correlation Matrix

	SI_1	SI_2	SI_3	ER_1	ER_2	ER_3
SI_1	1.000	.257	.331	.173	.201	.113
SI_2	.257	1.000	.160	.095	.099	.160
SI_3	.331	.160	1.000	.048	.050	.081
ER_1	.173	.095	.048	1.000	.859	.741
ER_2	.201	.099	.050	.859	1.000	.714
ER_3	.113	.160	.081	.741	.714	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
SI_1	2.85	19.982	.287	.188	.726
SI_2	2.64	21.610	.215	.093	.738
SI_3	1.88	23.314	.189	.121	.734
ER_1	4.56	15.702	.686	.772	.591
ER_2	4.56	15.513	.686	.755	.590
ER_3	4.27	16.091	.626	.584	.613

Cronbach's alpha results for Individual's CSR Ideology scale

APPENDIX F

Descriptives

CI_T

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Nepal	128	6.06	15.968	1.411	3.27	8.86	-48	51
Norway	137	33.58	14.194	1.213	31.19	35.98	0	63
Total	265	20.29	20.403	1.253	17.82	22.76	-48	63

ANOVA

CI_T

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	50121.842	1	50121.842	220.506	.000
Within Groups	59780.785	263	227.303		
Total	109902.626	264			

ANOVA analysis results of CI

Descriptives

LEG

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Nepal	128	6.19	2.073	.183	5.83	6.55	1	9
Norway	137	6.72	1.752	.150	6.43	7.02	2	9
Total	265	6.46	1.929	.118	6.23	6.70	1	9

ANOVA

LEG

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	18.950	1	18.950	5.175	.024
Within Groups	962.960	263	3.661		
Total	981.909	264			

ANOVA analysis results of perceived CSR Legitimacy

Descriptives

CR

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Nepal	128	13.07	6.138	.543	12.00	14.14	-2	24
Norway	137	14.68	4.976	.425	13.84	15.52	2	24
Total	265	13.90	5.615	.345	13.22	14.58	-2	24

ANOVA

CR

	Sum of Squares	df	Mean Square	F	Sig.

Between Groups	171.213	1	171.213	5.524	.020
Within Groups	8152.236	263	30.997		
Total	8323.449	264			

ANOVA analysis results of perceived CSR Credibility

APPENDIX G

Correlations

		LEG	CI_T	CI_T2
LEG	Pearson Correlation	1	.309**	.286**
	Sig. (2-tailed)		.000	.000
	N	265	265	265
CI_T	Pearson Correlation	.309**	1	.957**
	Sig. (2-tailed)	.000		.000
	N	265	265	265
CI_T2	Pearson Correlation	.286**	.957**	1
	Sig. (2-tailed)	.000	.000	
	N	265	265	265

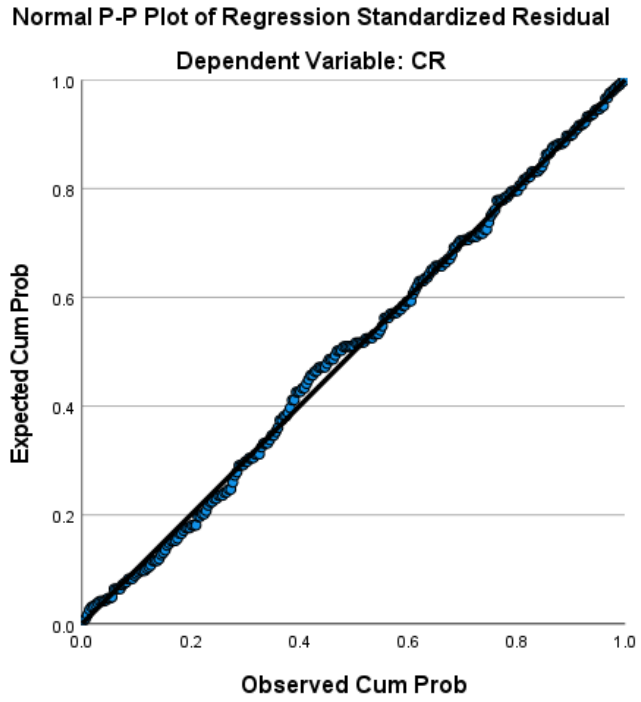
**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

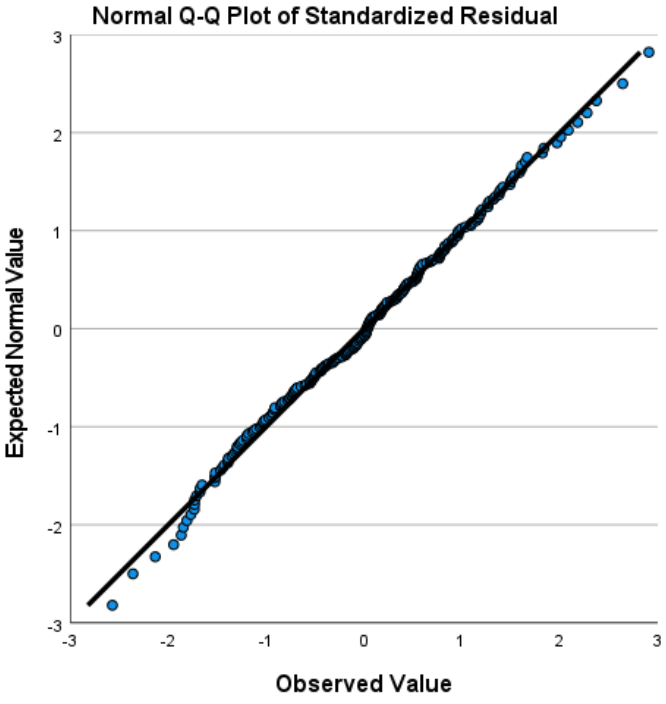
		CR	CI_T	CI_T2
CR	Pearson Correlation	1	.365**	.341**
	Sig. (2-tailed)		.000	.000
	N	265	265	265
CI_T	Pearson Correlation	.365**	1	.957**
	Sig. (2-tailed)	.000		.000
	N	265	265	265
CI_T2	Pearson Correlation	.341**	.957**	1
	Sig. (2-tailed)	.000	.000	
	N	265	265	265

**. Correlation is significant at the 0.01 level (2-tailed).

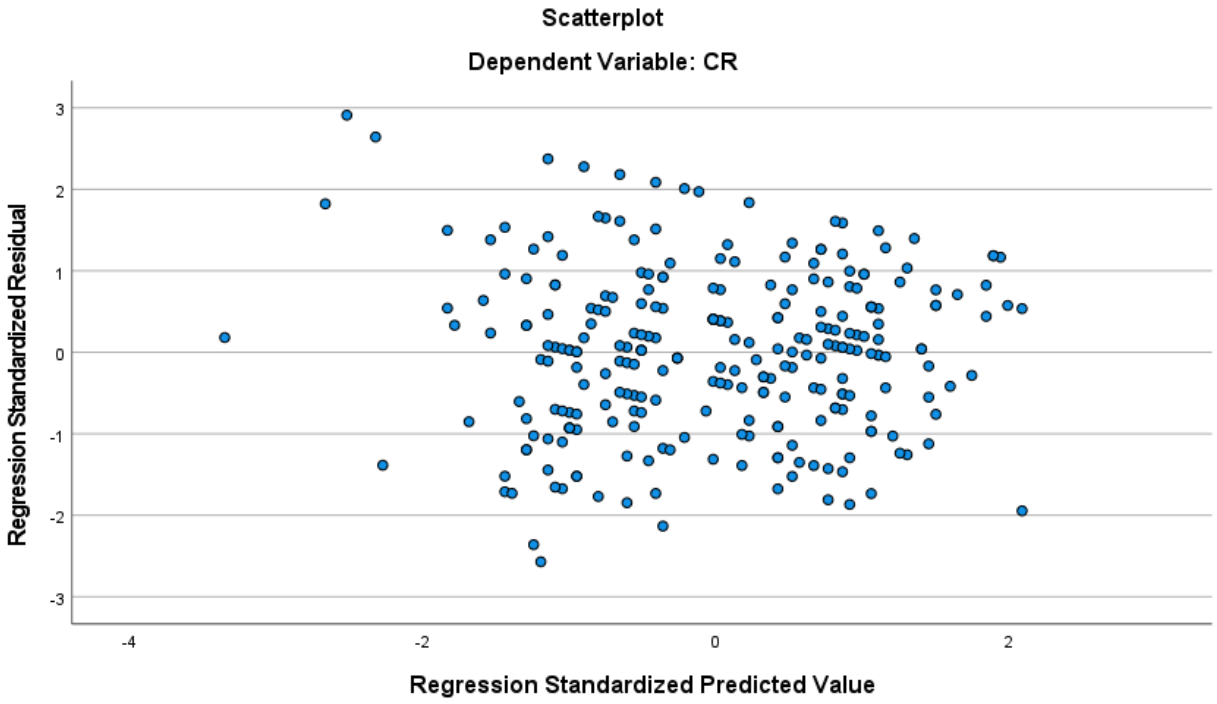
Pearson Correlation findings



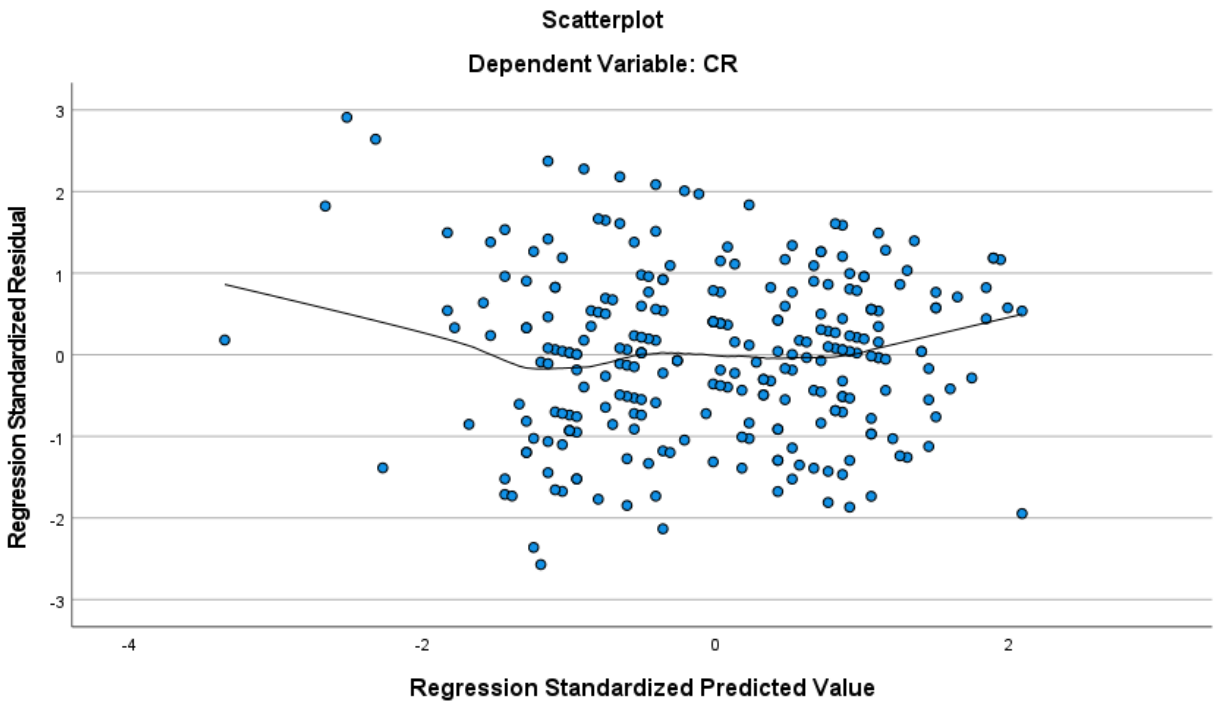
P-P plots for perceived CSR Credibility and CI



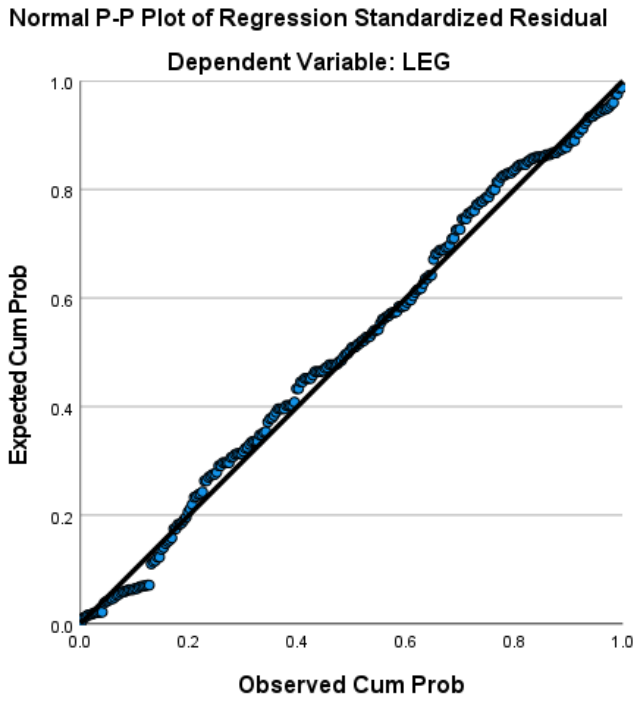
Q-Q plots for perceived CSR Credibility and CI



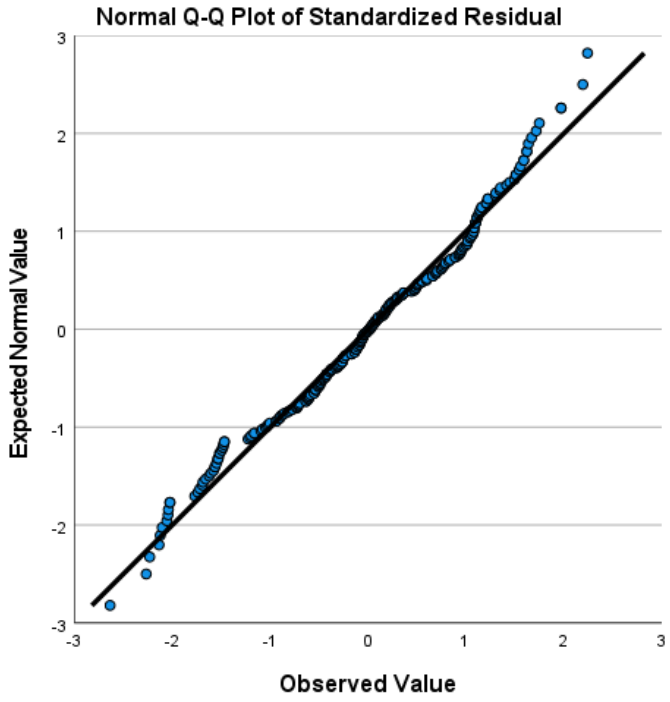
Standardized residuals and standardized predicted values for perceived CSR Credibility and CI



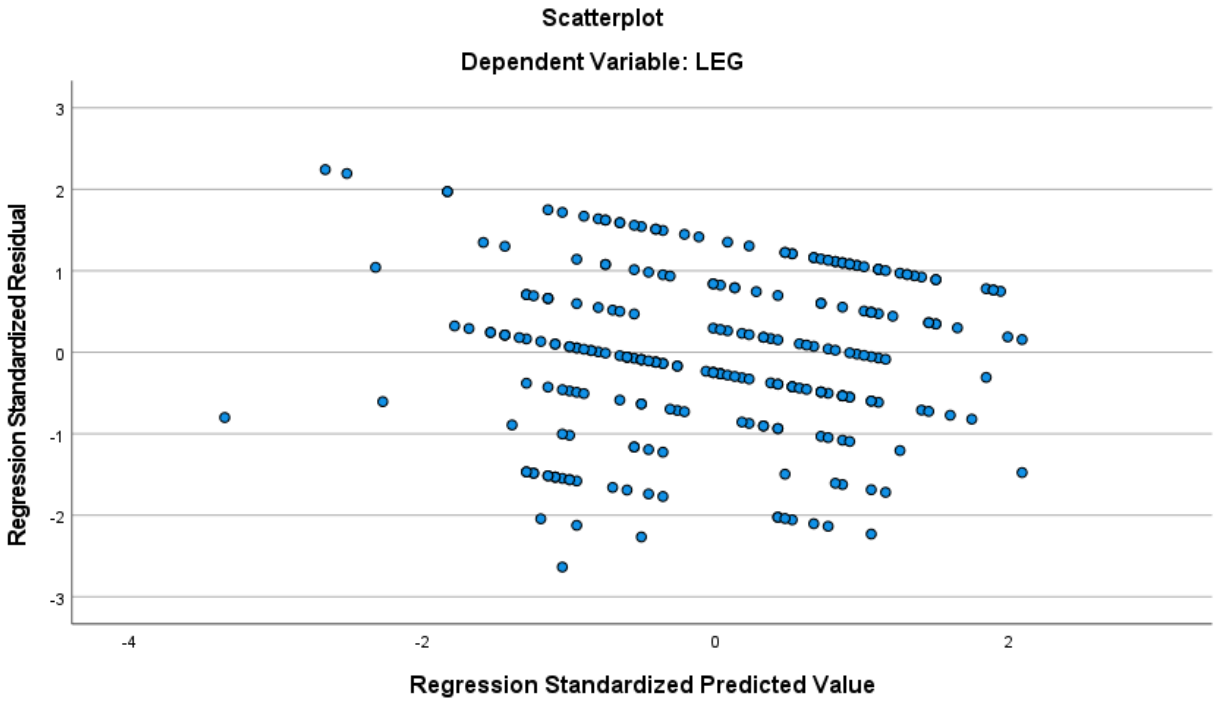
Loess curve for perceived CSR Credibility and CI



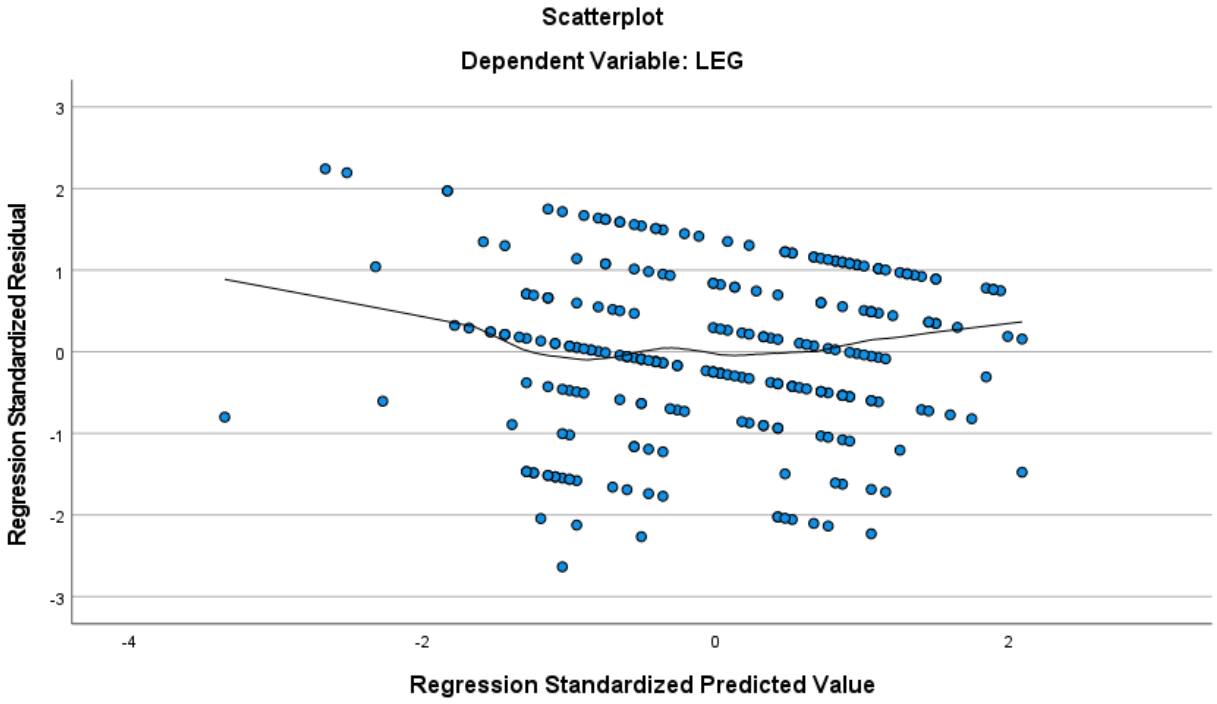
P-P plots for perceived CSR Legitimacy and CI



Q-Q plots for perceived CSR Legitimacy and CI



Standardized residuals and standardized predicted values for perceived CSR Legitimacy and CI



Loess curve for perceived CSR Legitimacy and CI

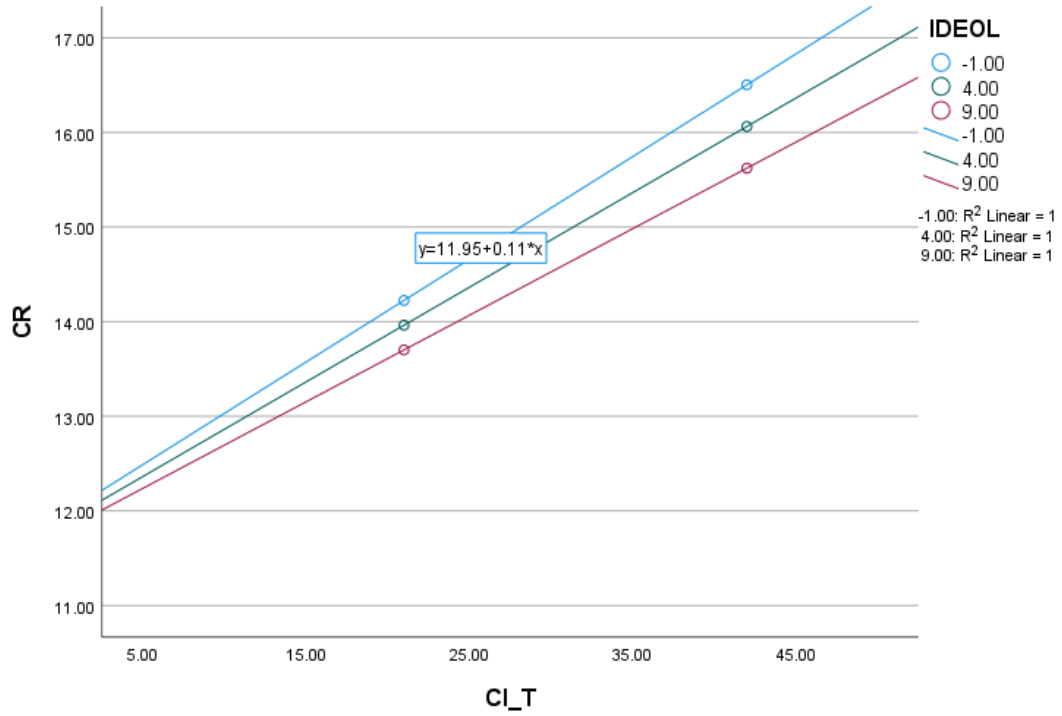
APPENDIX H

OLS Regression 1

```
Model  : 1
    Y  : CR
    X  : CI_T
    W  : IDEOL

Sample
Size:  265

**************************************************************************
OUTCOME VARIABLE:
 CR

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      .3688      .1360    27.5522    13.6993     3.0000   261.0000      .0000

Model
              coeff         se          t          p       LLCI       ULCI
```

```
constant    11.9297      .6260    19.0580      .0000    10.6971    13.1623
CI_T          .1068      .0212     5.0464      .0000      .0651      .1485
IDEOL        -.0165      .0896     -.1844      .8538     -.1929      .1598
Int_1        -.0017      .0031     -.5480      .5841     -.0078      .0044

Product terms key:
 Int_1    :        CI_T     x        IDEOL

Test(s) of highest order unconditional interaction(s):
       R2-chng          F        df1        df2          p
X*W      .0010      .3003     1.0000   261.0000      .5841
----------
    Focal predict: CI_T     (X)
          Mod var: IDEOL    (W)

Data for visualizing the conditional effect of the focal predictor:
Paste text below into a SPSS syntax window and execute to produce plot.

DATA LIST FREE/
   CI_T       IDEOL      CR         .
BEGIN DATA.
    -1.0000    -1.0000    11.8377
    21.0000    -1.0000    14.2253
    42.0000    -1.0000    16.5043
    -1.0000     4.0000    11.7636
    21.0000     4.0000    13.9638
    42.0000     4.0000    16.0639
    -1.0000     9.0000    11.6896
    21.0000     9.0000    13.7022
    42.0000     9.0000    15.6234
END DATA.
GRAPH/SCATTERPLOT=
 CI_T     WITH     CR       BY       IDEOL    .

*********************** ANALYSIS NOTES AND ERRORS ************************

Level of confidence for all confidence intervals in output:
  95.0000

------ END MATRIX -----
```

Regression summary for CI, perceived CSR Credibility, and Individual's CSR Ideology model



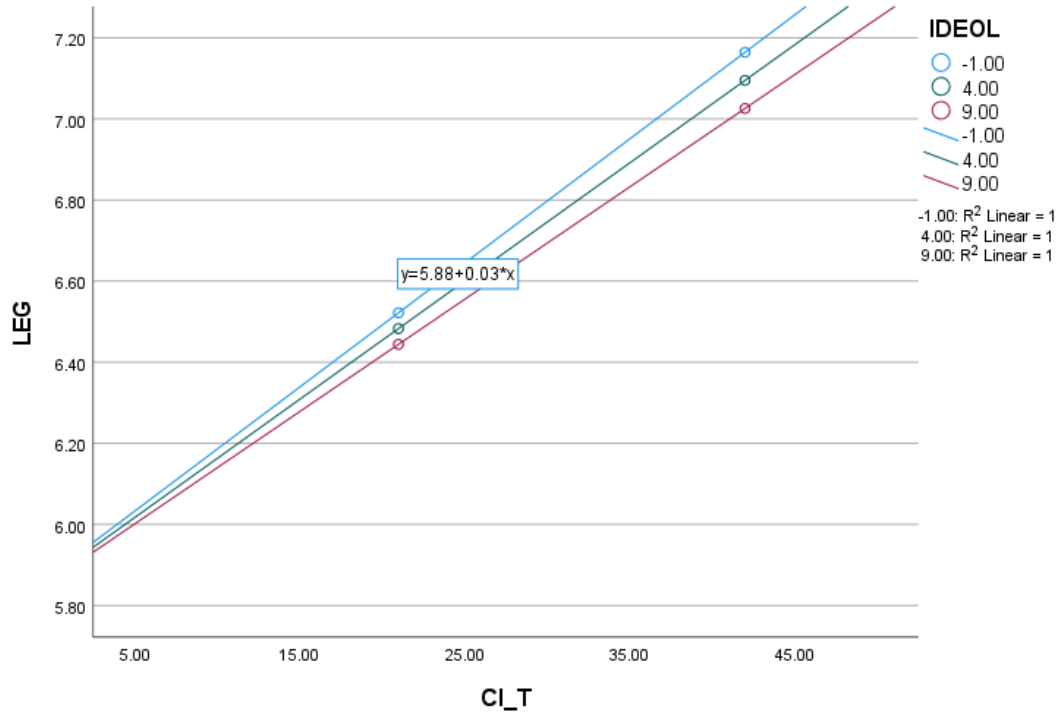
Graph 1: Conditional effects of CI on perceived CSR Credibility at values of Individual's CSR Ideology equal to the 16th, 50th, and 84th percentiles of the distribution in the sample

OLS Regression 2

```
Model  : 1
    Y  : LEG
    X  : CI_T
    W  : IDEOL

Sample
Size:  265

**************************************************************************
OUTCOME VARIABLE:
 LEG

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      .3098      .0960     3.4009     9.2395     3.0000   261.0000      .0000

Model
              coeff         se          t          p       LLCI       ULCI
constant     5.8777      .2199    26.7259      .0000     5.4446     6.3107
CI_T          .0303      .0074     4.0759      .0001      .0157      .0450
IDEOL        -.0017      .0315     -.0542      .9568     -.0637      .0603
Int_1        -.0003      .0011     -.2649      .7913     -.0024      .0019

Product terms key:
 Int_1    :        CI_T     x        IDEOL

Test(s) of highest order unconditional interaction(s):
       R2-chng          F        df1        df2          p
```

```
X*W      .0002      .0701     1.0000   261.0000      .7913
----------
    Focal predict: CI_T      (X)
          Mod var: IDEOL     (W)

Data for visualizing the conditional effect of the focal predictor:
Paste text below into a SPSS syntax window and execute to produce plot.

DATA LIST FREE/
   CI_T       IDEOL      LEG        .
BEGIN DATA.
    -1.0000    -1.0000     5.8488
    21.0000    -1.0000     6.5220
    42.0000    -1.0000     7.1646
    -1.0000     4.0000     5.8417
    21.0000     4.0000     6.4831
    42.0000     4.0000     7.0953
    -1.0000     9.0000     5.8346
    21.0000     9.0000     6.4442
    42.0000     9.0000     7.0260
END DATA.
GRAPH/SCATTERPLOT=
 CI_T     WITH     LEG      BY       IDEOL    .

*********************** ANALYSIS NOTES AND ERRORS ************************

Level of confidence for all confidence intervals in output:
  95.0000

------ END MATRIX -----
```

Regression summary for CI, perceived CSR Legitimacy, and Individual's CSR Ideology model



Graph 2: Conditional effects of CI on perceived CSR Legitimacy at values of Individual's CSR Ideology equal to the 16th, 50th, and 84th percentiles of the distribution in the sample