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UPS AND ZOO ATLANTA: A CASE STUDY ON

CORPORATE SOCIAL RESPONSIBILITY

by

KAREN SAGHINI COLE

Under the Direction of Arla Bernstein, Ph.D.

ABSTRACT

This thesis is designed to explore consumer attitudes and behaviors toward corporations that engage in socially responsible practices. The goal of this project was to determine if there was a relationship between a company's perceived reputation for social responsibility and attitudes and behaviors that would favorably impact the company. Specifically, the project uses a case study of UPS and its support of Zoo Atlanta to further test these relationships in a true-to-life scenario. The findings reveal implications for corporate communication efforts in two ways: first, by serving as a framework to evaluate future corporate giving programs and to better understand company reputation; and second, by understanding the importance of strategically positioning one's company as a good corporate citizen.

INDEX WORDS: Corporate Social Responsibility (CSR), Philanthropy, Consumer Attitudes, Consumer Behaviors, UPS, Zoo Atlanta

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KAREN SAGHINI COLE

A Thesis Submitted in Partial Fulfillment of Requirements for the Degree of

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in the College of Arts and Sciences

Georgia State University

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This achievement could not have happened without the support of my family, whose hopes and dreams of coming to another country to “do better” and “be better” were passed along to me. It was that driving spirit and determination that allowed me to always push harder and achieve so many things in my life, so I dedicate this work to all of you.

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Introduction

This study outlines consumer perceptions, attitudes and behaviors as they relate to corporate social responsibility (CSR). The project is a case study regarding United Parcel Service's (UPS) philanthropic commitment to Zoo Atlanta. The goal will be to determine whether UPS' perceived social responsibility will relate to consumer attitudes and behavior. Are consumers more likely to perceive better reputations for companies known for their charitable efforts? Finally, are consumers likely to have more positive attitudes and exhibit purchasing intent toward a company that is perceived to be socially responsible?

This study will attempt to address the following research questions: 1) How do people perceive corporate social responsibility? 2) What is UPS' corporate giving reputation? and 3) How does a company's reputation for CSR relate to attitude and behavioral changes, which could potentially affect bottom-lines?

Given the lack of empirical research on the effects of corporate giving programs, this study can be used as a framework to guide companies in evaluating current and future programs. In addition, the findings of this quantitative study could be used to guide corporate communications efforts to strategically position their company as a good corporate citizen.

Overview of Research Problem and Rationale

The consumer climate has shifted over the last few years indicating a change in consumers' needs. Two aspects that factor into this change include the loss of consumer confidence in corporate America and an increased desire for brands that fulfill ethical and spiritual needs from today's socially concerned consumer. Significant findings, such as in Cone's Corporate Citizenship studies (2001; 2002), suggest that now, more than ever, consumers who perceive a company as socially responsible will more likely align with or change their

attitudes and behaviors to favor such a company. Consumer support of brands from socially responsible companies could provide opportunities for spiritual and pro-social needs to be met.

The following literature review reveals that corporate social responsibility is essential to a company's overall positive reputation. The research indicates that corporate philanthropy can produce benefits including enhanced brand image, increased consumer loyalty, and increased potential for sales revenue. Consequently, companies have increasingly implemented strategic philanthropy as part of their business plans. The current study will examine the relationship between CSR and reputation and between CSR and consumer perceptions, attitudes, and behavior as applied to the case of United Parcel Service's sponsorship of the Zoo Atlanta panda exhibit.

Much of the previous research on corporate philanthropy involves hypothetical situations using college students. However, case study research is important to verify if and how strategic giving programs can add value to a brand, given today's consumer climate. The findings are significant to both marketers and key executives in corporations who are interested in developing these programs. This current study will supplement the dearth of empirical research on actual, current giving programs. Most importantly, very few corporations evaluate their giving initiatives; thus, this case study could guide corporations to conduct evaluative research on their respective programs. As strategic giving initiatives such as cause-related marketing continue to become less novel and more saturated in the market, companies will need to evaluate the most effective ways to plan and manage a philanthropy program. The following literature review will further the understanding of the major concepts of corporate social responsibility and reputation explicated in this study.

Literature Review

Corporate Social Responsibility

The emergence of corporate giving, a form of philanthropy, dates back to the 1920s when large national corporations began deliberately launching publicity campaigns to define themselves as trustees of society. Corporations sought to change their perception from moneymaking machine to societal institution for the purposes of gaining public acceptance (Marchand, 1997). According to research findings, over time corporations began to engage in philanthropic efforts for a variety of reasons including public demands for social responsibility and governmental pressure (Himmelstein, 1997; Mullen, 1998). In recent years, corporate giving has grown stronger than ever despite a lackluster economy and an on-going war with Iraq. According to The Conference Board's 2004 Corporate Contributions Report, total U.S. contributions rose 24 percent, approximately $3.13 billion in 2002 to $3.88 billion in 2003.

Virtually no corporation gives purely out of altruistic reasons; therefore, many corporations view philanthropy as a means to achieve goals such as increased brand awareness, higher profits, consumer and employee loyalty, and positive media exposure. The public views corporations as an integral part of a community; as a result, corporations must be "good neighbors" through participation in civic life to gain credibility from consumers (Badaracco, 1996; Marchand 1997; Yankey, 1996). More companies now view corporate giving as an investment that, in turn, will help them survive in today's competitive business world (Tokarski, 1999; Yankey, 1996).

Corporate Philanthropy Becomes Strategic

Over the years, corporate giving has earned a new name. As more emphasis has been placed on strategically planning a company's philanthropy, the terms "strategic giving," and "strategic philanthropy" emerged. Researchers reveal companies that take a more deliberate approach by choosing causes that align with their corporate objectives are bound to have more successful giving programs (Marconi, 1996; Meyer, 1999; Pringle & Thompson, 2001; Tokarski, 1999). Corporate giving has grown to incorporate more creative means of charitable support than just cash donations, as businesses are pressured more than ever to tie business activities to their bottom-line (Phillips, 2000). Today corporate support comes in many forms including: in-kind gifts, employee volunteerism, sponsorships, and cause-related marketing.

Gifts-in-kind are an effective way corporations typically help causes by saving time and money. These kinds of gifts range from donating excess inventory (such as giving diapers to needy mothers) to giving free services (such as pro bono legal aid) (Yankey, 1996). Employee volunteerism, such as serving on a non-profit's executive board or letting employees volunteer on company time, can prove to be effective ways to fulfill social responsibility while strengthening a corporation's image, reputation and improving company morale (Tokarski, 1999; Yankey, 1996). Sponsorships are typically expensive, but they are a good way for corporations to receive a wide array of publicity. For example, sponsorships are often tied to prime sporting events and national advertising campaigns (Yankey; 1996). According to a 2001 study measuring the business value of corporate philanthropy, among all contributions types, sponsorships and employee volunteerism were rated the most favorable among stakeholders (Walker Information, 2002). The study's results are likely attributed to the high visibility of these initiatives.

Perhaps the most successful and most talked-about initiative in the field of corporate giving is cause-related marketing (CRM). The sheer number of corporations who have developed CRM programs is a testament to its success as a marketing tool (Strahilevitz, 1999). In the last several years, more than 300 brands have attached themselves to the breast cancer cause alone (Meyer, 1999). Traditionally, CRM is known as the marketing of products or services whereby a portion of resulting sales revenue will benefit a partnering organization, and Pringle and Thompson (2001) more recently define CRM as: "a strategic positioning and marketing tool which links a company or brand to a relevant social cause or issue, for mutual benefit" (p.3).

IEG Sponsorship Report, a CRM tracking newsletter, reports CRM spending has increased 13 percent totaling $828 million in 2002 (qtd. in Zucker, 2003, para. 2). Few doubt CRM's power of emotional appeal to break through marketing clutter in today's highly commercialized society. Sources indicate that CRM attracts many corporations because of its ability to provide benefits such as consumer trust and brand bonding that go far beyond selling more products (Meyer, 1999; Philips, 2000). Brand loyalty and trust may be more valuable to a corporation in the long run, as it is more expensive to attract new customers than to keep them (Meyer, 1999; Pringle & Thompson, 2001). Some might question CRM's staying power if and when the novelty wears off and the market becomes saturated; however, for now its strategic power is clearly effective (Till & Nowak, 2000).

Many researchers note that CRM was established in the early 1980s after an unprecedented American Express campaign helped fund the Statue of Liberty's restoration through consumer credit card activity (Barnes, 1992; Berger, et al., 1999; Ebenkamp, 1999; Lachowetz & Irwin, 2002; Meyer, 1999; Miller, 2002; Pringle & Thompson, 2001; Webb &

Mohr, 1998; Welsh, 1999). Welsh (1999), a marketing executive for American Express during the seminal campaign, said the localized promotions "brought American Express increased visibility and prestige, and they helped differentiate us from our bankcard competition" (p. 21). Numerous reports support Welsh's statement; the Statue of Liberty initiative generated $1.7 million for the cause, increased card usage by 27 percent, and increased new card applications by 10 percent (Pringle & Thompson, 2001).

Considerations for Corporate Philanthropy Programs

Many companies have sought to craft campaigns that repeat the same healthy return on investment the Statue of Liberty program provided. More recently, Avon's "Breast Cancer Awareness Crusade" is one of the most successful cause-marketing campaigns in history. Since the Crusade's inception in 1992 to 2007, Avon has raised and awarded more than $525 million worldwide to aid research, clinical care, support services, education and early detection of breast cancer (http://www.avoncrusade.com). According to Meyer (1999) over 2 million women and over 500 breast health programs have benefited from Avon-funded education and support. Avon's resourceful marketing efforts included utilizing the Internet's power early on for the education of breast health; offering low-cost "pink ribbon" products that benefit the crusade; and organizing the widely publicized breast cancer fundraising walks, to name a few. They developed numerous innovative ways to tackle breast cancer and succeeded in building powerful brand image that is now synonymous with women's well-being (Pringle & Thompson, 2001). Avon turned around its image from inexpensive door-to-door cosmetics peddler, to a brand whose products help women look good and feel healthy.

Avon and other companies such as Liz Claiborne, Home Depot and Timberland have

successfully implemented several strategic giving elements properly. What differentiates successful initiatives such as the "Breast Cancer Crusade" or Liz Claiborne's "Women's Work Against Domestic Violence" from charity promotions is longevity – a deeper commitment to a cause for a number of years. Researchers indicate that a longer commitment of at least two to three years to one cause will be more successful than shorter pledges to many different causes (Meyer, 1999; Pringle & Thompson, 2001; Till & Nowk, 2000; Welsh, 1999). Pringle and Thompson (2001) note the most successful commitments to causes have lasted six years or longer. This indicates that consumers want assurance that companies are not engaging in philanthropy for purely exploitive reasons or for a quick spike in sales. Moreover, a long-term commitment is perhaps the best way to counteract prevalent consumer skepticism (Meyer, 1999; Web & Mohr, 1998).

Thriving strategic giving campaigns are backed by thorough research even before a company chooses a cause. Over the years, both corporations and non-profits have begun to realize that researching the right fit for a partner produces the best conditions for success (Andreasen, 1996; Himmelstein, 1997; Meyer, 1999; Miller, 2002; Pringle & Thompson, 2001; Till & Nowak, 2000; Walker Information, 2002; Welsh, 1999). Failure to complete adequate research on both ends is likely to not only cause the program to fail, but it can generate unexpected negative consumer attention. In their book *Brand Spirit: How Cause-related Marketing Builds Brands* (2001), Pringle and Thompson recall a story about a nearly disastrous partnership between a well-respected UK charity, Oxfam, and an "innocent-sounding biscuit brand" that was owned by a weapons company (p.150). In another example, AT&T's relationship with Planned Parenthood generated negative feelings when conservatives criticized the corporate giant for its long-term support of the program. AT&T reacted by dropping the

agency, which in turn led to additional criticism from the public (Himmelstein, 1997).

Many cause branding researchers advise corporations to pay close attention to what target audiences care about and then evaluate how those causes can tie into the company's core business objectives (Andreasen, 1996; Meyer, 1999; Miller, 2002; Pringle & Thompson, 2001; Till & Nowak, 2000; Welsh, 1999). Public opinion surveys indicate corporations should help solve crime, reform education, attend to health care issues, and help in other areas where the government has failed to meet societal needs (Badaracco, 1996; Yankey, 1996). Till and Nowak (2000) suggest implementing pre-tests with corporations' target audience to verify whether a cause will produce a positive fit.

Yankey (1996) suggests the right partnership with a non-profit can help corporations find openings in narrowing markets. Non-profits can present new business opportunities by introducing corporations to new key publics who can increase brand awareness and elevate company reputation. Non-profits also provide access to new markets where corporations can broaden customer base and gain potential profit. Corporations must then consider addressing critical aspects of any partnership including: the type of cause they wish to partner with; the specific degree and length of their involvement; how the partnership will be managed; and a financial statement about their contribution (Levy, 1999; Pringle & Thompson, 2001). In addition, corporations should clearly identify and develop objectives that mutually satisfy both parties' needs (Andreasen, 1996; Levy, 1999).

Till and Nowak (2000) report that if consumers perceive the pairing of a company with a popular cause to be mismatched, the program is not as likely to be effective. Welsh (1999) adds:

> Whenever possible, companies should sponsor causes that dovetail with their own products and services – high-tech companies helping to wire classrooms, banks promoting financial literacy, clothing stores providing clothes for the homeless (p. 24).

For example, Timberland, New Hampshire's 1.2 billion-dollar manufacturer of boots and outdoor apparel, joined forces with local non-profit Cool Air Clean Planet (http://www.timberland.com). This partnership with an energy conservation organization aligns with Timberland's core values and commitment as an environmentally responsible company. Moreover, the connection fit Timberland's image as an outdoorsy brand. Partnerships like this help corporations legitimize investments to their own company as well as help reinforce the core of their business to consumers. Welsh (1999) believes that too many corporations are missing a simple element: their giving programs do not give consumers a reason to remember what their business is all about.

Public Outlook on Corporate Philanthropy

Previous studies indicate that consumers generally favor the concept of strategic giving such as cause-related marketing (Barnes, 1992; Chaney & Dolli, 2000). The literature contends that consumers who perceive companies as socially responsible are likely to change their attitudes and behaviors to favor such companies (Barnes, 1992; Lachowetz & Irwin, 2002; Till & Nowak, 2000; Walker Information, 2002). Recent studies show when given a choice between brands, consumers often choose a brand from a socially responsible company (Meyer, 1999; Mullen, 1997; Tokarski, 1999). Moreover, when price and quality are equal, a "socially responsible" brand is often a deciding factor in purchasing behavior (Cone, 2002; Meyer, 1999; Till & Nowak, 2000; Web & Mohr, 1998).

Strahilevitz's study (1999) on donation degree for charity-linked brands tests this finding one step further. The consumers in the study were more likely to choose a charity-linked frivolous product (e.g. gourmet chocolate cookies) with a higher degree of donation, over a

charity-linked practical product (e.g. laundry detergent) with a lesser donation, even when all other product aspects are equal.

According to The Council on Foundations (COF) 2001 National Benchmark Study on corporate philanthropy, one in three customers report that a company's philanthropic track record would influence purchasing behavior (Walker Information, 2002). The community contributes to the success of corporations; therefore, businesses should consider important findings showing CRM's ability to significantly differentiate a company from its competitors. Furthermore, the COF study reports that stakeholders (e.g. customers, employees, shareholders, etc.) who favor corporate social responsibility, more often:

- recommend the company and its products and services;
- believe its reputation is excellent;
- continue to do business with, work, or invest in the company;
- say they are committed, and would recommend it as a good place to work and do business; and
- are truly loyal (committed to the company and planning to continue the relationship) (p. 6).

The same study indicates that seven of every 10 stakeholders agree that reputation is excellent for those companies with corporate giving programs. Reputation, defined as – "a collective representation of a firm's past actions and results that describes the firm's ability to deliver valued outcomes to multiple stakeholders" – is key to maintaining a corporate competitive advantage (Gardberg & Fombrun, 2002, p. 304). Attesting to the importance of measuring corporate reputation, the first comprehensive instrument created specifically to measure reputation was called *The Harris-Fombrun Reputation Quotient*℠.

In a study by Turban and Greening rating 189 companies, organizations' corporate social performance is related positively to their reputations and attractiveness as an employer. Specifically, reputation correlated significantly with community relations, employee relations,

environment and product quality (1997). Given the intense scrutinizing of today's business environment, companies will do well to use reputation as a strategic weapon to differentiate themselves. One way to enhance reputation is through corporate philanthropy. As Fombrun, Garburg and Barnett indicate, corporate citizenship is a way through which companies generate "reputational capital" and provide a safety net against reputational threats (2000).

A case study by Lachowetz and Irwin (2002) on corporate sponsorship and consumer attitudes and behaviors further supports the idea that corporate citizenship can generate positive attitudes and behaviors. In his study, spectators of a FedEx-sponsored golf tournament benefiting St. Jude Children's Research Hospital were asked questions about the sponsor. Seventy percent of the respondents had improved their impressions of FedEx based on the sponsorship. Furthermore, 75 percent reported social responsibility enhances company image. Regarding purchasing intentions, two-thirds responded that they would be more willing to use FedEx services based on their support of the hospital via the sponsorship.

Corporate social responsibility is viewed by the public as an important obligation for businesses to fulfill (Badaracco, 1996; Marchand, 1997). A 2002 Cone Corporate Citizenship study shows that 79 percent believe companies have a responsibility to actively support relevant societal causes. That number is up 14 percent from the previous year, indicating that corporate giving is even more highly regarded in today's society than ever before. Perhaps this also is evident in the fact that "a staggering $1.4.billion of investment dollars has moved into mutual fund portfolios that include only companies screened for their social responsibility" (Fombrun, Gardberg & Barnett, 2000, p. 92).

A New Consumer Climate

Considerably greater favorability toward socially responsible companies can be attributed to a shift in consumer climate. People still care about what they buy, but now it seems consumers are more cognizant of the companies behind the brand as they shop. Two trends seem to be motivating today's consumer, which potentially have implications for socially responsible companies. One is a significant loss of consumer confidence in corporate America and the second is consumer desire for brands that fulfill spiritual and pro-social needs. Cone Communications' Carol Cone, CEO of the Boston-based leader in social responsibility research, explains:

> With corporate citizenship a high American priority, and with the majority of citizens willing to exercise their individual power, the consequences of corporate social irresponsibility have never been more severe. On the other hand, Americans are willing to reward good corporate citizens, so companies that integrate their social commitments into business strategy can reap the benefits of 'positive' activism. (Cone, 2002).

Today's corporate challenge in an atmosphere of widespread consumer mistrust is convincing stakeholders that company contributions and support are given with genuineness. While most studies indicate that consumers applaud corporate giving initiatives, people also can view them as an exploitive form of corporate self-interest (Web & Mohr, 1998; Yankey; 1996). For example, Breast Cancer Action, a national advocacy organization, launched "Think Before You Pink," a campaign accusing corporations of "pinkwashing" – using the breast cancer cause as a shroud and a marketing ploy for their products while donating little to the cause (Brenner, 2003). Breast Cancer Action bought a quarter-page advertisement in the *New York Times* to kick off the campaign, while CNN and *USA Today* were among the national media outlets to pick up the issue in late 2002. Some critics also contend that cause-marketing is not a substitute for

social responsibility. In Web and Mohr's (1998) study on consumer typology, almost half of the respondents reported reservations about corporate participation in cause-marketing programs. Although backlash seems to be present, the ill-sentiment has attached itself more with overexposed causes saturating the market such as breast cancer (Meyer, 1999; Till & Nowak, 2000).

Epstein (1993) states mismanagement of money and major scandals also are factors that make people leery of corporate philanthropic activity. Epstein uses the example of past United Way President, William Aramony, and his lavish spending that caused a negative impact on corporate social spending. Recent findings indicate that executive leaders play a key role in perceived social responsibility, as consumers are found to least favor senior leaders' roles in giving programs (COF National Benchmark Study, 2001). Consumers are found to be more skeptical and cynical than ever. In recent years, corporate scandals within prominent companies such as Enron, Arthur Andersen and WorldCom have changed consumer perception; thus, confidence in corporate America in general has plummeted to record lows (Cone, 2002; Lachowetz & Irwin, 2002). Even so, Americans believe that corporations have a responsibility to give back to the communities where they do business. According to Cone Communications (2002), 89 percent of people surveyed still expect companies to be socially responsible despite a failing economy. While confidence is generally down, consumer expectations are at an all-time high, according to the study findings. Moreover, consumers were found to take on a role as activist indicating they would likely "punish" irresponsible companies through the boycotting of brands, switching brands, refusing to invest and speaking negatively about "bad" companies. In this survey, 91 percent reported that they would likely switch brands in such a case (Cone, 2002).

In addition to corporate trust spiraling downward, another factor has had an effect on the

consumer climate and perception of socially responsible companies. Price and quality are still important; however, consumers also are asking how their purchase can contribute to a common good (Ebenkamp, 1999; Till & Nowak, 2000). Today consumers want more from brands. Brands are evolving into "spiritual" and "ethical" symbols for today's socially concerned consumer (Pringle & Thompson, 2001). Pringle and Thompson further explain that:

> Nowadays it seems that it is no longer enough for consumers to know about what a product or service does, or what imagery it bestows upon the purchaser: now they need to know what the brand they buy 'believes' in (p. 49).

The authors suggest that socially responsible corporations can address current consumer needs to be socially conscious and mentally fulfilled. This is one reason why cause-related marketing often contains empowerment themes and inspiring together-we-can-beat-this slogans that are often appealing to consumers. Ebenkamp (1999) quotes Kraft Foods President/CEO Robert Eckert: "[Consumers] want something to believe in whether it's family, a set of values, or some passion they can pursue… [it's a kind] of spirituality" (p. 20). During breast cancer month in October, Yoplait runs television commercials with the tag line: "Together we can lick breast cancer" for its "Save Lids to Save Lives" cause-related marketing campaign. Till and Nowak (2000) contend that cause-related marketing remains very effective if corporations align with "surprising" or "novel" causes.

Preen (2003) suggests consumers live in an "overload economy" with too many products and advertising that creates a barrage of messages bombarding consumers. Many researchers suggest that socially responsible corporations are likely to cut through the marketing clutter. According to a study by Cone (2002), approximately nine out of 10 consumers are more likely to remember socially responsible companies through information they saw about the company's philanthropic activities. In addition, the study finds from March to October 2001 there was a 12

percent increase in Americans who say they have a more positive image of companies that support causes.

Recent marketing trends help explain increased positive attitudes toward socially responsible brands. Marketing expert and Next Group CEO, Melinda Davis, adds that "peace of mind" has replaced material stuff such as cars, houses, and gadgets with regard to what people most want out of life (Preen, 2003). Thus, she explains a "state of mind" marketing phase is currently in place. Marketers have responded with myriad products from water and energy bars, to soap – all positioned to address a person's mental state. Supermarket aisles and magazine advertisements are full of products that support the idea of creating "brand experiences" such as stress relief, determination, greatness and empowerment, to name a few.

The way these products are marketed is no coincidence. For example, Oil of Olay's line of "Ohm" beauty products tells consumers it will pamper and relax. With product descriptions such as: "Prized by cultures around the world since ancient times, the calming aroma of Rose flowers has inspired perfumes, teas, art and poetry," (http://www.olay.com) consumers are transformed into another world of mind-altering body wash. One can forget the product is simply soap. Further, Power Bar gives consumers the gumption to "Power up and attack the morning" so that people can "Be great, no matter what the challenge" (http://www.powerbar.com). Dasani water reminds people to "Treat yourself well. Everyday." The corresponding Dasani Web site lets consumers take a Personal Balance Index self-test created by a yoga expert to help people "replenish body, mind and spirit" (http://www.dasani.com).

Consumers have expressed changing needs in a complex society and businesses have responded by producing brands that are tailored to these needs. In the same vein, corporations

that have socially responsible giving programs reinforce a strong commitment to consumer pro-social needs as well as the community where they do business.

A look at UPS' philanthropic background will set the stage for a comparison of the company's actual efforts to what the public may perceive. Whether or not the public is cognizant of these efforts and how they will react to this awareness remains to be seen.

UPS Corporate Philanthropy Background

United Parcel Service (UPS), a 49.7 billion-dollar corporation specializing in package delivery, logistics and financial services, has dedicated more than 55 years to supporting the communities where it does business. Since 1951, The UPS Foundation has supported many causes including educational scholarships, food rescue programs, and volunteer neighborhood improvement initiatives, making it one of the oldest corporate foundations (2004 UPS annual report). UPS contributions in 2006 totaled nearly $50 million with priorities in the areas of family and workplace literacy, food distribution and volunteer management (http://www.community.ups.com). UPS places high importance on company-wide volunteer programs that utilize thousands of UPS employees to help address local needs around the world. Through the Neighbor to Neighbor (N2N) initiative, UPS employees are matched with community need in their area based on volunteer interest and skill. In October 2003, UPS launched "Global Volunteer Week," an annual initiative to promote employee volunteerism across Latin America, Europe, Asia, Canada and the United States. These programs are some of many that directly help the communities where UPS does business (http://www.community.ups.com).

UPS has received many accolades for its philanthropic work. In 2001, *Worth* magazine

named UPS as one of "America's Most Generous Companies" for the second time. In October of the same year, UPS placed 11th in a survey given by the Reputation Institute for top-rated socially responsible companies. UPS earned the United Way "Spirit of America Award" in 2002, the highest award regarding corporate involvement for improving communities. Also in 2002, the corporate giant was awarded the NAACP's "Corporate Citizen Award of the Year" for outstanding attention to critical community causes. In addition, UPS has earned many additional awards for the preservation of the environment and implementation of ecologically sound practices (www.ups.pressroom.com).

For seven consecutive years, UPS has set a record for United Way giving. In 2005, UPS, including employees and retirees, pledged more than $57.4 million, topping all previous records for United Way giving by a U.S. corporation. Furthermore, in response to the growing desire for corporate transparency, UPS publicly released "Operating in Unison," a benchmark report detailing UPS' goals regarding the environment and corporate governance (www.community.ups.com). In January 2005 at the World Economic Forum in Davos, UPS was the only company in its industry listed on the list of 2005 Global 100 Most Sustainable Corporations in the World. This list acknowledges companies that produce an overall positive impact on society and the environment. *FORTUNE* magazine named UPS one of the "Global Most Admired Companies" in February 2006 rating No. 5 in the world for "social responsibility" (www.pressroom.ups.com).

Despite UPS' record of philanthropy, no empirical data is publicly available regarding its reputation as it relates to corporate social responsibility and the average consumer. According to interviews with public relations professionals at the company, it is noted that due to its reserved culture, UPS has not historically made its philanthropic efforts widely known. Only in the last

several years has UPS begun to more publicly demonstrate its philanthropic efforts. More recently, UPS has issued public statements regarding efforts including cash donations and in-kind services to the 2004 tsunami disaster in Asia, Hurricane Katrina and earthquake victims in Pakistan. Closer to its home-town base in Atlanta, Ga., UPS also has made public its support and contribution to local organizations such as Zoo Atlanta through visible public relations campaigns.

UPS and Zoo Atlanta

In 1997, Zoo Atlanta began a program to research giant pandas. The Zoo since started "Save A Species: The Campaign for Giant Pandas," its largest fundraising effort to date. The campaign includes exhibit construction and maintenance, panda husbandry, and research. UPS partnered with the Zoo as a corporate sponsor in 1999 in support of this endeavor. On November 5 of the same year, UPS airlifted two pandas from Beijing in specially built containers on a custom-painted Boeing 767 UPS cargo plane, dubbed the "Panda Express." The UPS Foundation also donated $625,000 to the Zoo over five years to build and maintain the habitat for its two new pandas, Lun Lun and Yang Yang. The Zoo's giant panda exhibit is one of the most successful attractions at the Zoo, bringing international attention to the panda habitat and its ecological attributes.

The pandas' trip across the globe brought much media attention both nationally and internationally in November 1999, with media impressions of nearly two billion and 1.5 million page hits to the Zoo Atlanta Web site (Maple, 2000). UPS formed a "Panda-cade" of UPS drivers that welcomed the animals to Atlanta in specially wrapped trucks for the occasion. Advertising campaigns created charismatic television commercials and print ads featuring the

pandas (including a UPS media campaign) built excitement over their arrival. The Zoo developed a Web site for the pandas and constructed "Panda Cams," allowing people to view live streaming video of the rare animals in their new home. The UPS logo and explanation of their support also is prominently featured on the panda page of the Zoo Web site http://www.zooatlanta.org.

According to Director Emeritus Dr. Terry Maple, Zoo Atlanta has benefited greatly from the arrival of the pandas and the exhibit is one of the most successful and popular attractions in the Zoo's history (Maple, 2000). However, no formal evaluation of how UPS' contribution to Zoo Atlanta has affected their corporate reputation has been measured.

Research Questions and Hypotheses

Research indicates that consumers are more likely to favor a company that is perceived to be socially responsible. This study attempted to show if consumers would exhibit attitudes (company trust, satisfaction and reputation) and behaviors (purchasing intent, brand loyalty, company investment) in support of a company perceived for its charitable efforts (UPS). This study aimed to specifically address the following:

RQ1: What is consumer perception regarding corporate social responsibility?

Research shows that consumers may have varying types of perceptions regarding CSR; for example, they might perceive a company's CSR efforts as being good or they might be skeptical about corporations with respect to their motives for giving.

RQ2: What is UPS' perceived corporate giving reputation?

UPS' perceived CSR reputation will gauge whether UPS' philanthropic initiatives are well-known to the public. Although its CSR activities are extensive, only in the last several years has UPS begun to more publicly demonstrate efforts in this area. Furthermore, the information derived from this study can be used as a benchmark for future studies of UPS' social responsibility and reputation.

RQ 3: Will UPS' reputation for CSR relate to attitudes and behaviors that could potentially impact the company's bottom line?

Research questions 1, 2 and 3 detailed above helped guide the construction of seven hypotheses in preparation for collecting empirical data. As the literature reveals, the public has exhibited varying acceptance of CSR and subsequent attitudes and behaviors toward such practices. The hypotheses (Table 1) were tested to find the link between the identified variables; and more specifically, what these relationships might reveal about UPS' CSR reputation. Responses for all

questions except demographics, specifically UPS use and UPS recall below, were on a Likert scale as follows: 1 = strongly disagree; 2=disagree; 3 = neutral; 4= agree; 5 = strongly agree.

Table 1. *Hypotheses Tests*[1]

Hypotheses	Test
H1: Respondents who have regard for CSR are likely to report positive brand attitudes related to CSR. (Regard for CSR x Trust, Satisfaction, Reputation)	Pearson's *r* correlation
H2: Respondents with positive regard for CSR are likely to report positive consumer behavior related to CSR. (Regard for CSR x Purchasing intent, Loyalty, Investment)	Pearson's *r* correlation
H3: Respondents who perceive UPS as being socially responsible are likely to report positive brand attitudes toward UPS. (UPS' Perceived CSR Reputation x Trust, Satisfaction, Reputation)	Pearson's *r* correlation
H4: Respondents who perceive UPS as being socially responsible are likely to report positive consumer behavior) toward UPS. (UPS' Perceived CSR Reputation x Purchasing intent, Loyalty, Investment)	Pearson's *r* correlation
H5: Respondents demonstrating correct recall of UPS sponsorship will also perceive UPS as having a socially responsible reputation. (Ability to recall UPS x UPS' Perceived CSR Reputation)	ANOVA
H6: Respondents who are skeptical of CSR will have low perceptions of UPS' CSR reputation. (CSR Skepticism x UPS' Perceived CSR Reputation)	Pearson's *r* correlation
H7: There is a positive relationship between the perception of UPS as socially responsible and respondents who use UPS' services. (UPS' Perceived CSR Reputation x UPS Use)	Spearman's *rho* correlation

[1] ANOVA was used to compare groups (respondents who correctly recalled the panda exhibit sponsor as UPS v. respondents who did not recall the correct sponsor); Spearman's *rho* was used for association between ordinal variables; and Pearson's *r* was used for associations between interval variables.

Method

Research Participants and Procedure

In this study, a survey method was used to measure consumer perceptions, attitudes and behaviors through a questionnaire related to corporate social responsibility, and specifically UPS' support of Zoo Atlanta. A convenience sample of 150 Zoo Atlanta visitors was used for the analysis.

UPS and Zoo Atlanta are both based and have a prominent presence in Atlanta; therefore, it was believed that respondents would have a connection to both entities. Furthermore, the panda initiative garnered widespread media attention creating a heightened attention to the Zoo and UPS. More recently, a new panda birth at the Zoo has heightened awareness and interest for the panda exhibit. For the reasons mentioned above, it was believed that the subject of corporate social responsibility would resonate with Zoo Atlanta visitors, as they may have more interest in the matter.

With prior permission of Zoo Atlanta, two researchers administered the written survey questionnaire on park grounds in areas where visitors congregated. The data were gathered over three weekends. As an incentive, all participants who completed the survey were given a "Save the Pandas" Zoo Atlanta bracelet valued at $1.

Measures

To research the link between corporate social responsibility (CSR) and brand attitudes and behaviors, the questionnaire (Appendix) was arranged into four sections with corresponding measures: 1) perceptions regarding CSR; 2) attitude measures to gauge effect of perceived corporate philanthropy on brand reputation, trust and satisfaction; 3) behavior measures to gauge

actions that would impact a company's bottom line (purchasing intent, company investment and brand loyalty); and 4) UPS' perceived reputation as it relates to CSR. Additionally, a demographics section at the beginning of the survey provided basic information on the sample including age, gender, race, education level, income level and their use of UPS' services. One question specifically gauged whether or not respondents could recall of UPS' support of Zoo Atlanta.

A composite of factor concepts (Table 2) were generated from the Harris-Fombrun Corporate Reputation Quotient (RQ); Grunig and Hon's Guidelines for Measuring Relationships in Public Relations; and three CSR studies: Lachowetz and Irwin's 2002 study measuring consumer perceptions, attitudes and behaviors pertaining to a FedEx philanthropic event; Web and Mohr's 1998 study on skeptical and socially concerned consumers; and Walker Information's National Benchmark Study on measuring the business value of corporate philanthropy. All survey measures related to corporate social responsibility contained response choices on a Likert scale as follows: 1 = strongly disagree; 2=disagree; 3 = neutral; 4= agree; 5 = strongly agree.

CSR Perceptions. To benchmark respondents' views about corporate social responsibility, survey questions adapted from a case study by Web and Mohr (1998). The measures were designed to pinpoint positive or skeptical perceptions regarding CSR. Perceptions of CSR in this study were operationalized as the following dimensions:

- Regard for CSR (goodness)
- Skepticism of CSR

Attitude measures. Based on Grunig and Hon's relationship scales on trust and satisfaction and Gardberg and Fombrun's measures for corporate reputation, the survey measures in this section were created to gauge the relationship of perceived corporate philanthropy to

attitudes of brand trust, satisfaction and reputation. Within this section there are UPS-specific questions regarding attitudes that were adpapted. Attitudes were operationalized as follows:

- Company trust: one party's level of confidence in and willingness to open oneself to the other party
- Company satisfaction: the extent to which one party feels favorably toward the other because positive expectations are reinforced
- Company reputation: collective thoughts and feelings on the ability to deliver valued outcomes to multiple stakeholders

Behavior measures. Whereas attitudes in this study may be derived from perceptions, behaviors will gauge actions that could impact a company's bottom line – purchasing intent, brand loyalty and company investment. Within this section UPS-specific questions regarding behaviors were also developed. Behavior measures were adapted from Walker Infomration's 2002 National Benchmark Study and Lachowetz and Irwin's 2002 study, and operationalized as follows:

- Purchasing intent: brand switching, brand choice
- Company loyalty: recommending brands to others, continuing to do business
- Company investment: purchasing business assets, having a stake in a business

Perceived CSR reputation measures for UPS. The measures in this section are designed to glean respondents' perceptions about UPS' reputation as it relates to the company's CSR record. As such, reputation will be specifically defined in terms of a social responsibility construct in this study. Taken from the Harris-Fombrun Corporate Reputation Quotient (RQ) measurement scale, reputation will be operationalized only using the scale's "social responsibility" driver of corporate reputation, as this fits more closely with the study's main focus. As indicated in Table 2, these reputation attributes were used as factors to describe UPS' perceived CSR reputation:

- Treats people well
- Supports good causes
- Overall good company

Factor Analysis

To measure the concepts of CSR perceptions, attitudes and behaviors regarding CSR, and perceived CSR and reputation for UPS, 11 factors were derived as indicated in Table 2.

Table 2. *Factor Concepts*

Concepts Factors	Cronbach's alpha
CSR Perceptions	
Regard	.82
Skepticism	.66
Attitudes regarding CSR	
Reputation	.81
Trust	.66
Satisfaction	.60
Behaviors regarding CSR	
Purchasing Intent	.86
Loyalty	(one component)
Investment	(one component)
CSR Reputation for UPS	
Treats People Well	.78
Supports Good Causes	.81
Good Company	.79

A principal-components, factor analysis was conducted for each of the variable concepts and Cronbach's alpha levels of .60 and above were accepted (Chua, 2004). The factor loadings for each concept are listed in Table 3.

Table 3. *Variable Components of Factors*

Factor	Variable Components	Factor Loadings
Regard for CSR	I think companies have a responsibility to give back to society	.77
	Corporate giving should be a standard part of a company's activities.	.79
	I like to see companies supporting meaningful causes.	.69
	I want to know if a company is doing good deeds for communities.	.74
Skepticism of CSR	I am skeptical when companies talk publicly about their contributions to society.	.86
	I am suspicious of companies that frequently align themselves to societal causes.	.86
Reputation	UPS' contribution to Zoo Atlanta's panda habitat improves my impression of the UPS brand.	.83
	Corporate generosity/giving positively sets a company apart from others.	.85
	When I'm buying a product or service, I want to know that the company behind the brand is doing good for society.	.79
Trust	I trust a company that does good deeds.	.86
	I have confidence that a corporation like UPS will fulfill its promise to give back to society.	.86
Satisfaction	Companies that are known for doing good for society are more likely to have better products and services.	.80
	I think companies that have corporate giving programs do so to provide value for themselves.	.65
	By supporting a company that does good deeds, I also feel I'm doing a good deed.	.82

Purchasing Intent	A good record for giving back to the community is a primary reason why I would continue to buy products/services or invest in a company.	.72
	I would switch to a brand whose company had a record of helping communities, even if the product or service was more expensive.	.82
	If price and quality were equal, I would consider switching to a brand whose company was known for supporting social causes.	.66
	When deciding what products or services to purchase from a company, I take into account its record for being socially responsible.	.84
	If a company whose brand I use was convicted of wrong-doing, I would switch brands.	.60
	Based on UPS' support of Zoo Atlanta's panda habitat, I will be more likely to use UPS services.	.79
	If UPS did not help non-profit organizations like Zoo Atlanta, I would be less likely to use UPS services.	.74
Loyalty	Because of UPS' support of Zoo Atlanta's panda habitat, I will be more likely to recommend their services and/or products to my friends and family.	(one component)
Investment	I would invest in a company such as UPS because of its record for supporting social and community causes.	(one component)
Treats People Well	UPS is known for treating people well.	.91
	UPS is known to accomplish what it says it will do in the community.	.91
Supports Good Causes	UPS is known for caring about the preservation of the environment.	.82
	UPS is known for helping Atlanta's communities.	.90
	UPS is known as a company that cares about the communities where it does business	.84
Good Company	UPS is known as a good company.	.80
	UPS is known for behaving in a socially responsible way.	.91
	UPS is known for its record of doing good for society.	.81

Hypothesis Testing

The first set of analysis for H1 and H2 was conducted using Pearson's correlation to determine the relationship between those who had regard for CSR and brand attitudes and brand behavior, respectively. Pearson's correlation also tested H3 and H4 to determine relationships between the respondents who rated UPS as being socially responsible and brand attitudes and brand behavior, respectively. Regard/skepticism for CSR, UPS' perceived reputation for CSR, attitudes and behaviors were all reported using an interval Likert scale as follows: 1 = strongly disagree; 2 =disagree; 3 = neutral; 4 = agree; 5 = strongly agree.

An analysis of variance (ANOVA) was used to test H5, the difference between respondents' ability to correctly recall UPS as a sponsor of the pandas (recoded as yes for UPS and no for all other choices) and UPS' perceived CSR reputation. Pearson's correlation tested H6, the relationship between skepticism of CSR and perceived CSR reputation for UPS, also measured on the Likert scale mentioned above. Lastly, Spearman's rho correlation tested H7, the correlation between perceived CSR reputation for UPS and the frequency of UPS use (frequent, occasional, or no use). Table 1 lists the hypotheses and their corresponding statistical tests. Survey data were entered and analyzed using SPSS software.

Results

Descriptive Analysis

Of the 150 respondents, the gender split was 58.4 percent female and 41.6 percent male. The average age was 40 and the range was 18 to 74 years old. In terms of race, respondents were overwhelmingly White (83.2 percent), followed by African American (6.7 percent), Hispanic (4 percent), Asian (2.7 percent), Other (2 percent) and Native American (1.3 percent).

Overall the respondents were a highly educated group: 47.3 percent graduated college and 24 percent listed a post-graduate degree as the highest education level completed. Some college completed represented 18.7 percent, while 8 percent graduated high school and 1.3 percent had some high school completed.

The largest group of respondents (33.1 percent) fell into the highest combined annual household income bracket listed ($150,000+). Respondents in the $100,000-$124,999 bracket represented 18 percent, while 15.8 percent fell between $50,000-$74,999, 12.2 percent fell between $75,000-$99,999, 7.2 percent represented both income levels of $125,000-$149,999 and ≤$24,999 respectively, and 6.5 percent fell between $25,000-$49,000.

The vast majority of respondents (77 percent) listed Georgia as their resident state. Atlanta represented the largest group (16 percent) as their resident city. Zoo Atlanta members totaled 36 percent while non-members totaled 64 percent, and the majority of visitors (56 percent) said they had been to the Zoo in the previous 12 months.

Respondents were able to report their use of UPS services in two ways: business use and personal use. For business use, 24.3 percent were frequent users, 45.9 percent were occasional and 29.1 percent did not use UPS. For personal use, 18.2 percent were frequent users, 64.9 were occasional and 16.9 did not use UPS. Surprisingly, the question asking respondents whether

they are a current or past employee of UPS was the most unanswered question in the survey, with 24 not responding. That may have been because it was the last question under the demographics section. A majority (96.8 percent) reported never working for UPS.

Lastly, UPS was correctly identified by 37.6 percent of respondents as the Atlanta-based corporate supporter for Zoo Atlanta's panda habitat. Other respondents incorrectly chose Coca-Cola (35.6 percent), Home Depot (15.4 percent) and Delta (11.4 percent).

Results for Hypotheses

As indicated for H1 (Table 1), there are significant correlations[2] between perceptions of CSR (measured as "regard"), and attitudes factors for brand trust (r = .38, p = .0001), satisfaction (r = .41, p =.0001) and reputation (r =.55, p= .0001). This signals that respondents have positive brand attitudes toward companies that engage in CSR practices.

For those who responded skeptically toward CSR, there is an opposite association with attitudes compared to that of regard for CSR. There is a negative relationship between CSR skeptics for both attitude factors of brand trust (r = -.17, p=.044) and brand reputation (r = -.17, p= .045) and both are statistically significant. There is no correlation between brand satisfaction and CSR skeptics (r = -.12, p= .160). Therefore, skepticism is associated with lack of trust and lack of interest in companies practicing CSR.

As indicated for H2 (Table 1), there are positive, significant correlations between regard for CSR and consumer behaviors: purchasing intent (r = .47, p = .0001), brand loyalty (r = .39, p = .0001) and investment (r = .31, p= .0001). This indicates that respondents who view CSR positively, exhibit positive consumer behaviors toward companies practicing CSR.

The opposite relationship was found for skeptics. There is a negative relationship

[2] Zero-order correlations are indicated in Table 4.

between CSR skeptics and behavior factors. Though statistically significant only for the investment factor, all behavior factors have negative correlations with CSR skeptics – purchasing intent (r = -.15, p= .084); brand loyalty (r = -.07, p=.439); investment (r = -.24, p= .003). The negative correlation between skepticism and investment indicates that skeptics are not interested in investing in a company perceived as practicing CSR for its own interest.

As indicated for H3 and H4 (Table 1), positive, significant correlations are found between rating UPS as being socially responsible and both brand attitudes and brand behaviors toward UPS[3]. For brand attitudes, respondents who perceive UPS as being socially responsible exhibit trust, satisfaction and reputation factors in favor of UPS. There are positive, significant correlations between brand attitudes and the three factors that make up the variable for UPS' perceived CSR reputation:

UPS treats people well:	Trust	(r = .44, p= .0001)
	Satisfaction	(r = .18, p= .036)
	Reputation	(r = .26, p= .003)
UPS supports good causes:	Trust	(r = .39, p= .0001)
	Satisfaction	(r = .28, p= .001)
	Reputation	(r = .26, p= .002)
UPS is a good company:	Trust	(r = .41, p= .0001)
	Satisfaction	(r = .19, p= .024)
	Reputation	(r = .22, p= .007)

For brand behaviors, responses show those who perceive UPS as being socially responsible exhibit purchasing intent, brand loyalty and investment behaviors in favor of UPS. There are positive, significant correlations between brand behaviors and the three factors that make up the variable for perceived CSR reputation for UPS:

[3] On a Likert scale of 1 to 5, with 5 equaling "strongly agree," means for UPS' CSR reputation factors were: 3.79 for good company, 3.68 for treats people well, and 3.53 for supports good causes.

Treats people well:	Purchasing intent	(r = .26, p= .003)
	Brand loyalty	(r = .30, p= .0001)
	Investment	(r = .20, p= .019)
Supports good causes:	Purchasing intent	(r = .28, p= .001)
	Brand loyalty	(r = .37, p= .0001)
	Investment	(r = .27, p= .002)
Overall good company:	Purchasing intent	(r = .26, p= .002)
	Brand loyalty	(r = .29, p= .001)
	Investment	(r = .20, p= .015)

H5 (Table 1) was not supported. With regard to the relationship between perception of UPS' reputation as being socially responsible and an ability to recall company sponsorship of the pandas, there was no significant association [treats people well (F(1,139) = 2.82, p= .09); supports good causes (F(1,139) = 2.04, p= .15); good company (F(1,139) = 2.82, p= .09)].

H6 (Table 1) also was not supported. No significant correlation was found between respondents who specifically reported skepticism toward CSR practices and perceived CSR reputation for UPS factors: treats people well (r = -.07, p= .43); supports good causes (r = -.07, p= .406); overall good company (r = -.07, p= .410).

H7 (Table 1) was supported for personal use only. While there is no significant correlation between respondents' perception of UPS reputation for CSR and frequency of *business* use with UPS, there is a significant correlation with *personal* users for all three factors for UPS' perceived CSR reputation:

Treats people well:	Business user (r = .10, p= .235)
	Personal user (r = .30, p= .0001)
Supports good causes:	Business user (r = .11, p= .212)
	Personal user (r = .39, p= .0001)
Overall good company:	Business user (r = .12, p= .170)
	Personal user (r = .36, p= .0001)

Table 4. *Correlation Matrix*[4]

	Skepticism	Reputation	Trust	Satisfaction	Purchasing Intent	Loyalty	Investment	Recall	UPS Use: Business Personal
Regard		.55**	.38**	.41**	.47**	.39**	.31**		
Skepticism		-.17**	-.17**	-.12	-.15	-.07	-.24**		
Treats People Well	-.08	.26**	.44**	.18**	.26**	.30**	.20**	2.82	.10 .30**
Supports Good Causes	-.07	.26**	.39**	28**	.28**	.37**	.27**	2.04	.11 .39**
Good Company	-.07	.22**	.41**	.19**	.26**	.29**	.20**	2.82	.12 .36**

[4] **significance at the .01 level

Discussion

This study aimed to examine consumer attitudes and behaviors as they relate to the value that consumers place upon corporate social responsibility (CSR). Furthermore, it gives insight into an actual case study of how a company's reputation for CSR (UPS) can relate to consumer attitudes and behaviors toward that company and could have an impact on its brand value. In this particular case, CSR action was measured as sponsorship of Zoo Atlanta's panda exhibit.

Perceptions of CSR and Attitudes towards Corporations

Trends point out that CSR is becoming much more salient and important to today's consumers, especially given the loss of consumer confidence and rising corporate mistrust. As noted in the literature review (Barnes, 1992; Lachowetz & Irwin, 2002; Till & Nowak, 2000; Walker Information, 2002) and supported in this study, consumers who perceive corporations to be socially responsible are likely to have positive attitudes toward such companies. Improved consumer impressions, enhanced company image, brand confidence and approval are just some of the implications for companies participating in CSR activities.

This study first looked at how consumers perceived corporate social responsibility in general (regard for CSR or skeptical of CSR) and how that correlated with attitude factors of brand trust, satisfaction and reputation. The findings indicated that respondents who regard the concept of CSR positively (expressed as: corporate giving should be standard, companies should speak out about CSR, companies have a responsibility to give back) clearly had positive attitudes toward companies that engage in CSR (expressed as: company confidence, improved impressions, better products/services). While behaviors can presumably have a more direct link to a company's financial impact, attitudes help shape good brand impressions, enhance company

image and gain brand confidence and approval for long-term benefits. This finding is significant given the fact that corporate mistrust in America is trending high, and it supports previous findings that CSR practices leave positive brand impressions in the minds of consumers. Positive brand attitudes can help strengthen ties for longer term, favorable associations with a company, given today's fickle and discerning consumer who is bombarded by a multitude of brand choices. Companies desire desperately to "hook" consumers in with an element of distinction, and many are using socially responsible practices strategically as a brand differentiator. Furthermore, the data show a negative correlation between the attitude factors of trust and reputation in the study and skepticism regarding CSR. This indicates that CSR skeptics are less trusting and think less of the reputation of companies practicing CSR for their own benefit.

Perceptions of CSR and Consumer Behavior

The literature contends that more and more, consumer choices with regard to CSR are driven by the need to fulfill an "activist" role in today's society. Several studies indicate that consumers have been noted to choose brands from a socially responsible company over one that is not; therefore, a company's track record – perceived or actual – can have an effect on consumer behavior (Meyer, 1999; Mullen, 1997; Tokarski, 1999). Although some consumers can simply be price-driven, when price and quality are equal, a "socially responsible" brand is often a deciding factor in purchasing behavior (Cone, 2002; Meyer, 1999; Till & Nowak, 2000; Web & Mohr, 1998). In the same vein, consumers have even been noted to actively distance themselves from brands that are not socially responsible by boycotting or spreading negative comments about a company.

With consumer motivation in mind as mentioned above, a look at the correlation between

behaviors and positive regard for CSR is particularly interesting, as this provides insight into actions that lead more directly to a company's financial impact. The findings show a significant, positive relationship between regard for CSR, and behavior that would favor brands practicing CSR – behaviors such as purchasing intent, brand loyalty and company investment. Some of these actions articulated in the survey included: a record for giving as reason one buys products/services, brand switching to favor socially responsible companies, investment in a company because of its record for supporting causes and a propensity to recommend socially responsible brands to friends and family. As mentioned in the literature, consumer attitudes such as trust and satisfaction are vastly important to brand building; however, they are difficult to measure while behaviors can translate into more easily quantifiable results for companies. And, as mentioned above, there were similar negative associations found for skeptics and brand behaviors, just as there were with skeptics and attitudes. All behavior factors had negative correlations with CSR skepticism, though only the investment factor was statistically significant. This indicates that skeptics would be unlikely to invest in a company they perceive as engaging in social responsibility practices primarily for their own benefit. One explanation for this finding could be that investments in a socially responsible company may perceived as a risky, high-commitment behavior for skeptics compared to buying products off a shelf, for example.

UPS' Reputation for CSR and Attitudes towards UPS

Going beyond general perceptions and attitudes about CSR, this study hoped to gain richer information by using UPS as an example to examine consumer attitudes and behaviors in relation to a specific case of company giving. Findings in the study indicated that perceived CSR reputation for UPS had positive correlations with consumer attitudes (trust, satisfaction and

reputation) and behaviors (purchasing intent, loyalty and investment) that would favor UPS[5]. CSR reputation for UPS was expressed as phrases including: UPS is known as a good company, UPS is known for its record of doing good for society, UPS is known for helping Atlanta's communities, UPS known for treating people well.

A previous study (Gardberg & Fombrun, 2002) concluded that company reputation tends to be more positive if consumers are aware of its CSR practices. This is somewhat supported by the findings for UPS. The means for perceived CSR reputation for UPS were high-neutral to borderline positive responses, which is encouraging, but considering all that UPS has accomplished in its CSR efforts and public awards received, there is room for improvement in public perception of UPS' level of social responsibility. This may be attributed to UPS' low key public communication about its CSR. Although in recent years UPS has become more openly strategic (by employing tactics including press releases announcing significant grants, disaster relief aid, major in-kind deliveries, and publishing an annual sustainability report), the company has had a long history of being humble about its community efforts, a sentiment deeply rooted by UPS' founders more than a century ago.

With regard to attitude factors in this study, all elements of perceived CSR reputation for UPS showed positive, significant correlations with the factors of trust, satisfaction and reputation respectively. Attitudes expressed in the survey included those mentioning UPS specifically: I have confidence that a corporation like UPS will fulfill its promise and UPS' contribution to Zoo Atlanta improves my impression of the UPS brand. The correlation with trust was the strongest among attitudes relating to perceived CSR reputation for UPS. Trust was expressed in the survey as having confidence that a corporation like UPS will fulfill its promise to give back to society

[5]The survey questions centered on perceived reputation for UPS' CSR practices, including its public support of Zoo Atlanta's pandas.

and trusting a company that does good deeds. Again, understanding what drives consumer trust is of particular interest given today's consumer climate. As predicted, respondents who perceived UPS to be socially responsible reported positive attitudes toward UPS. This is good news for the company; however, correlations were low to moderate (Table 4), suggesting that UPS has more ground to cover in terms of garnering wide-spread recognition for being a socially responsible company.

UPS' Reputation for CSR and Consumer Behavior towards UPS

Similar to attitudes toward UPS, positive behaviors also proved to correlate significantly with regard to perceived CSR reputation for UPS. Purchasing intent, brand loyalty and company investment each had positive associations with UPS' perceived CSR reputation factors. This finding reflects the earlier significant relationship tested between general acceptance of CSR and positive behaviors, further providing evidence that socially responsible brands can benefit from bottom-line results – as UPS competitor FedEx did in a previous case study (Lachowetz & Irwin, 2002).

Behaviors expressed in this survey included: Based on UPS' support of Zoo Atlanta's panda habitat, I will be more likely to use UPS; I would invest in a company such as UPS because of its record for supporting social causes; Because of UPS' support of Zoo Atlanta's panda habitat, I will be more likely to recommend its products/services to friends and family. While the findings are significant and respondents show they would "reward" UPS as a good corporate citizen, correlations were in the low-to-moderate range, suggesting a definite, but modest relationship.

It is important to note that just as the factor for trust correlated more strongly than the

other two attitude factors with perceived CSR reputation for UPS, brand loyalty had the strongest correlations with each attitude factor. Specifically, brand loyalty was expressed in the survey as recommending UPS to others and continuing to do business with UPS. Gaining brand loyalty among consumers is key to a company's success, considering that trust in corporations is at an all-time low. Companies like UPS and other marketers need to recognize that brand recommendations from friends and family probably carry significant, if not more, weight than company-direct messages. It can be desirable for a company to have its brand-loyal consumers seeding company messages on its behalf. A consideration for communications professionals is the creation of brand ambassadors who may already be advocating the use of their company brand in socially responsible online forums or community groups.

While CSR practices are generally considered a positive way to help build loyalty, there are still skeptical consumers. CSR practices alone are not a complete fix for all consumers, but as Fombrun, Garburg and Barnett (2000) state, they are a proven and powerful way to help build loyalty and a bank of reputational capital against future brand threats. Again, while findings were significant for behaviors and attitudes favoring UPS, stronger correlations would have provided a deeper understanding of the relationships with UPS' CSR reputation.

UPS' Reputation for CSR and Sponsorship Recall

In this study, socially responsible behavior of UPS was measured as sponsorship of the Zoo Atlanta's panda exhibit, in order to determine whether respondents who perceived UPS as having a socially responsible reputation would also associate the company with a specific socially responsible action. To determine this, the survey asked respondents to recall which local Atlanta corporate entity (UPS, Delta, Home Depot or Coca-Cola) supported the pandas and their

habitat. H5 was not supported in this instance, in that the data show no association between respondents' perception of UPS as having a socially responsible reputation and an ability to recall UPS as the sponsor of the panda habitat.

While a respectable 37.3 percent of respondents (52 out of 140) could correctly recall UPS as the sponsor, it is difficult to discern whether respondents were simply guessing, and no relationship was found between sponsor recall and perceived reputation for CSR. Regarding respondents' recognition of UPS as the panda exhibit sponsor, it is important to note that UPS does not have any naming rights to the panda exhibit, though a UPS air container sits on the grounds nearby as a souvenir of the pandas' journey from China (the only UPS branding on park grounds). Furthermore, and perhaps more importantly, respondents might have associated UPS' social responsibility with philanthropic activities other than the panda exhibit, although this was not tested, and respondents may not have even considered UPS' support of an animal habitat as a philanthropic activity.

CSR Skeptics and UPS' Reputation for CSR

The literature points out that corporate skepticism is rampant and some consumers have gone the extra step to actively punish companies not doing their part to help social issues by boycotting and switching brands, for example (Cone, 2002). The study tested a possible correlation between respondents reporting CSR skepticism and a low perception of CSR reputation for UPS. While the literature asserts that CSR is generally considered favorable, Web and Mohr contend that consumers also have been shown to question corporate motivation when it comes to those practices (1998). Skeptics feel like corporations are primarily out for their own benefit, and that they only want to look good to the public.

The data did not support H6 in that there was no correlation between those who were skeptical of CSR and perceived CSR reputation for UPS. While it cannot be determined definitively by the data, perhaps people may only have been responding factually to statements with regard to how well-known UPS' reputation is for CSR, not how negatively they felt about its CSR motives.

The assumption was made that if skeptics viewed CSR negatively, that they would also have a negative perception of UPS' CSR practices. In this were the case, it would then be up the company to help reinforce and drive its reputation for CSR in a positive direction, but it might not have to necessarily push upstream against predisposed negative perceptions. Either way, further testing would need to be done in terms of skeptics; however, the implications for corporate communicators are significant with regard to improving and preserving their company's CSR reputation.

UPS' Reputation for CSR and Consumer Use of UPS

Lastly, based on what the previously cited literature contends regarding positive CSR reputation and consumer behavior, this study investigated whether there was a relationship between perceived CSR reputation for UPS and purchasing behavior that would favor the company (H7). For the purposes of testing the relationship, personal use and business use by consumers were queried separately. It is important to note that 70.3 percent of respondents (104) reported using UPS for business shipping and 83.1 percent (123) reported using UPS for personal shipping (frequent and occasional use combined). While there were no significant correlations between respondents who perceive UPS as socially responsible and frequency of *business* use with UPS, there were significant, positive correlations with *personal* use. This was

the case for correlations between all three composite factors of perceived CSR reputation for UPS: treats people well, supports good causes and overall good company.

This finding suggests that individuals who do not necessarily have a choice of which shipping carrier to use at their workplace, would not likely be able to take UPS' CSR reputation into consideration when making a decision to ship with UPS. Many offices predetermine for their staffs which carrier to choose, often times per a contractual basis. However, when it comes to a personal decision where they do have choice, for example shipping a gift to a loved one, they could be more likely to consider UPS' CSR reputation in that scenario.

Further rounding out the point of taking CSR perception into account, nearly half of all respondents either agreed (35.9 percent) or strongly agreed (12.4 percent) with the statement that based on UPS' support of Zoo Atlanta's panda habitat, they will be more likely to use UPS services. Neutral responses to the statement were 30.3 percent, while disagree and strongly disagree were 20.0 and .70 percent, respectively. This percentage of respondents who agreed and strongly agreed seems high compared a low-to-moderate number of people could recall UPS being a supporter of the pandas. However, it also gives insight into consumer intent once they are aware of companies who are supporting good causes.

As Ebenkamp (1999) and Till and Nowak (2000) contend, this notion is congruous with the idea that today's consumers feel strongly about knowing the company behind the brands they support and buy, and that specifically, a reputation for being socially responsible will lead to consumer behavior and attitudes choices that will positively impact a company. Socially responsible brands have become important symbols to today's socially concerned consumer (Pringle & Thompson, 2001).

Conclusion

Today, socially responsible companies have powerful potential for generating far-reaching and long-term valuable benefits such as consumer brand loyalty, trust and improved reputation. Revenue gains also are often the result of more visible giving initiatives such as cause-related marketing and sponsorships. In a changing consumer environment defined by mistrust and skepticism, good corporate citizens have differentiated themselves from a mass of faceless corporations.

On the other hand, with so many companies jumping on the "cause" bandwagon, skeptics question the longevity of novel and highly visible strategies such as cause-related marketing. Corporate philanthropy, whatever the approach, is not an island. Corporate backlash has occurred more recently from grassroots activists questioning corporate motives related to potent agendas with the power to potentially taint even the most well-known brands and damage consumer perception. The challenge for many communication professionals will be to strike a balance between creating media and other communication strategies around corporate giving initiatives, while tempering potentially boastful "look how great we are" sentiments.

If companies wish to be socially responsible, they will need to remain strategic by evaluating ways to gain and retain consumer trust that is so paramount to a program's success. Despite the importance of evaluation, Tokarski (1999) found that 60 percent of companies had no practical program to manage or evaluate programs; some felt it either was not necessary or practically impossible to measure. Quantifying stakeholder perception is often difficult and very costly. Although research in the area of corporate social responsibility is underway, very few studies have tested measurements for evaluation of actual giving programs.

Limitations and Considerations for Future Research

As mentioned in the discussion, the major assertions in the literature review regarding CSR perceptions and relationships to positive behaviors and attitudes toward corporations generally were supported in the study findings. However, this study tested zero-order correlations, which only took into account bivariate relationships. While it is important to note that of the significant relationships, the zero-order correlations generally fell in the low (.20-.40) to moderate (.40-.70) range suggesting definite, but slighter relationships (Frey, Botan & Kreps, 2000), further consideration could have been given to exploring partial correlations, possibly providing a more in-depth understanding of the relationships.

Further research in terms of corporate social responsibility could examine consumer preferences in relation to other demographics, such as education level, race, or age. Although the sample was surveyed randomly at a major zoo, respondents were overwhelmingly white, young, and highly educated. Researchers could determine at what point a lower-income, more budget-conscious consumer would still be likely to purchase "socially responsible" brands, for example.

Considerations for future research could also include an examination of varying types of corporate giving and scenarios. For example, are there differences in consumer attitudes and behaviors toward health-related causes versus environmental causes, or children's charities versus helping the poor? In terms of this study, the researchers only asked questions regarding support of the panda exhibit at the local zoo by a large multi-national corporation. Researchers could examine potential implications for lesser-known brands and smaller companies and other types of giving. Would lesser-known brands be viewed differently with regard to their CSR practices or, would only "big names" with large marketing budgets like UPS, Starbucks and

American Express, for example, reap most of the benefits from a CSR reputation? Would consumer behaviors change or supported equally for smaller companies engaging in social responsibility campaigns? It also would be interesting to investigate possible significant preferences among consumers with regard to the location where aid is given – i.e. support toward the AIDS crisis in Africa, versus helping America's poor here at home.

Also, the relevance of what is topical in the headlines and current conversation could play a part in consumer attitudes and behaviors toward socially responsible companies. With the sky-rocketing cost of fuel and the need for alternative sources of energy being top-of-mind for example, perhaps that might sway opinions toward what is most relevant to today's consumer. For example, it is probably no coincidence that Toyota's Prius, the first mass-produced hybrid car, has been a huge success, given the current eco-friendly trends. Even Prius-owning "A-list" celebrities have jumped on the eco-bandwagon, which brings to light another element into consideration. Do celebrity-endorsed causes or brands generate more powerful effects for consumers and stakeholders?

In terms of this study's top-of-mind relevance, there is recent renewed interest in the panda exhibit with a new birth at the Zoo, although a limitation would be that the bulk of UPS support could be considered "old news." It would have been ideal to conduct this research during UPS' initial support when the Zoo's advertising campaign launched and UPS executed its media push. Lastly, no previous information evaluating UPS' panda campaign or UPS' reputation (CSR or otherwise) was available to compare with the survey data.

At the very least, this study can provide insight for corporations wanting to understand the implications for building a socially responsible brand reputation and evaluate their corporate giving efforts. For UPS, the data in the study indicate that the company has a neutral to

borderline positive perception about its CSR efforts. The findings are encouraging, but more testing should be done in other facets of its long list of CSR-related efforts to get a more holistic view of its reputation in this area.

A company armed with robust evaluations of its CSR efforts is at a strategic advantage to position itself successfully with target audiences and deeply connect in a way that differentiates itself from other brands. To this end, corporate communications professionals should be empowered by knowing they play a significant role in spreading the message of brand stewardship on behalf of their companies. As demonstrated in this study and the literature, stakeholders are indeed listening to these messages in increasing numbers, and more importantly, they are responding positively with their minds, words and their wallets.

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APPENDIX

Survey Questionnaire

A. Please circle one answer for the following question:
Which one of these Atlanta-based companies was the main corporate sponsor of Zoo Atlanta's pandas and their habitat? (choose one)

- Delta
- UPS
- Coca Cola
- Home Depot

B. Please tell us about yourself (all answers are anonymous):

1. Where do you live? City _____State_____

2. Age: _____

3. Gender (please circle): M / F

4. Ethnicity:
   - African American/Black
   - Asian/Pacific Islander
   - Caucasian/White
   - Hispanic/Latino
   - Native American
   - Other_____

5. What is your **highest** education level completed?
   - Some high school
   - High school graduate
   - Some college
   - Graduated college
   - Post graduate

6. What is your **combined** annual household income?:
   - ≤$24,999
   - $25,000 - $49,999
   - $50,000 - $74,999
   - $75,000 - $99,999
   - $100,000 - $124,999
   - $125,000 - $149,999
   - $150,000+

7. Are you a Zoo Atlanta member? **(please circle)**: Y / N

8. How many times have you visited the Zoo in the last 12 months?: _____

9. How would you describe your **business** use of UPS (United Parcel Service) services? **(circle one)**
   - Frequent business user
   - Occasional business user
   - I don't use UPS for business use

10. How would you describe your **personal** use of UPS (United Parcel Service) services? **(circle one)**
    - Frequent personal user
    - Occasional personal user
    - I don't use UPS for personal use

11. Are you current or past employee of UPS **(please circle)**: Y / N

PART 1 **(Please check one)**	1 = strongly disagree	2 = disagree	3 = neutral	4 = agree	5 = strongly agree
1. UPS is known as a good company					
2. UPS is known for behaving in a socially responsible way					
3. UPS is known for caring about the preservation of the environment					
4. UPS is known for helping Atlanta's communities					
5. UPS is known for treating people well					
6. UPS is known for supporting causes so that it will "look good" to the public					
7. UPS is known to accomplish what it says it will do in the community					
8. UPS is known for its record of doing good for society					
9. UPS is known as a company that cares about the communities where it does business					

PART 2 **(Please check one)**	1 = strongly disagree	2 = disagree	3 = neutral	4 = agree	5 = strongly agree
1. I think companies have a responsibility to give back to society					
2. Corporate giving should be a standard part of a company's activities					
3. I think companies that have giving programs do so because they feel they have to "look good" to the public					
4. I like to see companies supporting meaningful causes					
5. I am suspicious of companies that frequently align themselves to social causes					
6. I want to know if a company is doing good deeds for communities					
7. I am skeptical when companies talk publicly about their contributions to society					
8. I think companies are sincere when they do good deeds for communities					
9. I think companies should actively speak out about their philanthropic efforts					

PART 3 **(Please check one)**	1 = strongly disagree	2 = disagree	3 = neutral	4 = agree	5 = strongly agree
1. I trust a company that does good deeds					
2. I have confidence that a corporation like UPS will fulfill its promise to give back to society					
3. I mistrust companies that don't do their part to help society					
4. When I'm buying a product or service, I want to know that the company behind the brand is doing good for society					
5. Corporate giving positively sets a company apart from others					
6. UPS' contribution to Zoo Atlanta's panda habitat improves my impression of the UPS brand					
7. Companies that are known for doing good for society are more likely to have better products and services					
8. I think companies that have corporate giving programs do so to provide value for themselves					
9. By supporting a company that does good deeds, I also feel I'm doing a good deed					

PART 4 **(Please check one)**	1 = strongly disagree	2 = disagree	3 = neutral	4 = agree	5 = strongly agree
1. A good record for giving back to the community is a **primary** reason why I would continue to buy products or services from a company					
2. If price and quality were **equal**, I would consider switching to a brand whose company was known for supporting good causes					
3. I would switch to a brand whose company had a record of helping communities, even if the product or service was **more expensive**					
4. When deciding what products or services to purchase from a company, I take into account its record for being socially responsible					
5. If a company whose brand I use was accused of wrong-doing, I would switch brands					
6. Based on UPS' support of Zoo Atlanta's panda habitat, I will be more likely to use UPS services					
7. If UPS **didn't** help non-profit organizations like Zoo Atlanta, I would be less likely to use UPS services					
8. I would invest in a company such as UPS because of its record for supporting social and community causes					
9. Because of UPS' support of Zoo Atlanta's panda habitat, I will be more likely to recommend their services and/or products to my friends and family					