

Attribution's Impact on Consumer Response to CSR Efforts with Trust as Moderation

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Abstrak

Tujuan – Studi ini bertujuan untuk menguji pengaruh *other-serving attributions*, *self-serving attributions* terhadap respon konsumen pada upaya CSR ketika dimoderasi oleh kepercayaan konsumen.

Desain/Metodologi/Pendekatan – Penelitian ini dilakukan tahun 2024, dengan populasi penelitian ini adalah mahasiswa Fakultas Hukum dan Bisnis Digital, universitas di Bandung dan teknik pengambilan sampel adalah *simple random sampling*. Penelitian ini menggunakan data primer yang dikumpulkan melalui kuesioner dalam bentuk Google Form. Sejumlah 150 data terkumpul dan dianalisis dengan menggunakan *moderated regression analysis (MRA)*.

Temuan – Hasil menunjukkan bahwa *other-serving attributions* berpengaruh positif terhadap respon konsumen pada upaya CSR sedangkan *self-serving attributions* berpengaruh negatif terhadap respon konsumen pada upaya CSR. Temuan juga menunjukkan bahwa ketika kepercayaan konsumen menjadi moderator, *other-serving attributions* semakin meningkatkan respon konsumen terhadap upaya CSR, dan sebaliknya, *self-serving attributions* akan semakin menurunkan respon konsumen terhadap upaya CSR.

Keterbatasan/implikasi Penelitian – Implikasi studi ini adalah perusahaan perlu fokus pada *other-serving attributions* dalam komunikasi CSR untuk meningkatkan respon positif konsumen, terutama ketika kepercayaan konsumen tinggi. Studi ini berkontribusi memberikan



wawasan tentang pentingnya membangun kepercayaan konsumen dalam strategi CSR perusahaan.

Kata Kunci: *Consumer Response to CSR Efforts, Other-Serving Attributions, Self-Serving Attributions, Consumer Trust in Firm*

Abstract

Purpose – This study aims to examine the influence of other-serving attributions, self-serving attributions on consumer responses to CSR efforts when moderated by consumer trust.

Design/methodology/approach – This research was conducted in 2024, and the population of this study were students of the Faculty of Digital Business and Law, universities in Bandung and the sampling technique was simple random sampling. This study uses primary data collected through questionnaires in the form of Google Forms. A total of 150 data were collected and analyzed using moderated regression analysis (MRA).

Findings – The results show that other-serving attributions positively influence consumer response to CSR efforts while self-serving attributions negatively influence consumer response to CSR efforts. The findings also show that when consumer trust is a moderator, other-serving attributions further increase consumer response to CSR efforts, and conversely, self-serving attributions will further decrease consumer response to CSR efforts.

Research limitations/implications – The implication of this study is that companies need to focus on other-serving attributions in CSR communications to increase positive consumer responses, especially when consumer trust is high. This study contributes insights into the importance of building consumer trust in a company's CSR strategy.

Keywords: *Consumer Response to CSR Efforts, Other-Serving Attributions, Self-Serving Attributions, Consumer Trust In Firm*

Introduction

In the globalization era, companies are required not only to maximize profits but also to demonstrate social responsibility to society, particularly through the implementation of Corporate Social Responsibility (CSR) initiatives. At present, CSR activities remain a central focus in global business ethics. In Indonesia, the implementation of CSR has been a legal obligation for companies since the enactment of Government Regulation No. 47 of 2012 on the Social and Environmental Responsibility of Limited Liability Companies. Previous research shows that CSR actions taken by companies have a positive influence on companies, such as on company reputation (Khojastehpour &

Johns, 2014) and purchase intention (Wongpitch et al., 2016). However, CSR actions can also backfire on the company when consumers are suspicious and draw conclusions that the real purpose of CSR actions is only to improve the company's image (Yoon, Gürhan-Canli, & Schwarz, 2006). According to Bhattacharya & Sen (2004), one of the stakeholders whose response to CSR is significant is consumers. Consumer responses to CSR actions have caused controversy (Marquina Feldman & Vasquez-Parraga, 2013). Research by Ellen, Webb, & Mohr (2006) shows that consumers react positively to CSR actions but on the other hand consumers also react negatively and question the reasons why companies take CSR actions (Yoon *et al.*, 2006).

One approach that describes how consumers assess CSR actions is using

attribution theory (Marín, Cuestas, & Román, 2016). Attribution theory argues that individuals try to determine and understand the motives for the actions of others (Heider, 1958). According to Yoon *et al.* (2006), the success of a company's CSR program is largely determined by attribution and public trust in the sincerity behind the program. Therefore, CSR attribution is a key variable in understanding consumer responses to CSR actions (Min, Kim, & Yang, 2023; Zasuwa, 2019).

In general, there are two types of attributions: *other-serving attributions* and *self-serving attributions*. *Other-serving attributions* refer to a person's belief that companies make CSR efforts genuinely to help those in need and benefit the environment. In contrast, *self-serving attributions* refer to a person's belief that CSR efforts are intended to benefit the company itself, i.e. attributions driven by business interests and selfish motives (Kim & Lee, 2012).

Consumers' attribution of CSR initiatives is highly dependent on the motives for the company's CSR actions (Mantovani, de Andrade, & Negrão, 2017). Research by Wongpichit *et al.* (2016) shows that CSR initiatives based on altruistic motives (*public-serving motive*) provide a positive reaction to the company and increase consumer response to the brand, purchase intention and loyalty (Myers, 2013) while CSR initiatives based on self-serving motives will have a neutral effect on consumer response because people perceive CSR actions as an effort to achieve economic goals (Vlachos *et al.*, 2009). However, Forehand and Grier (2003) show that CSR actions have a negative impact on firms when consumers have the belief that firms undertake CSR efforts with *self-serving attribution motives*.

Consumer trust occurs when consumers believe that the company will perform as expected (Park, Lee, & Kim, 2014). Consumer trust in the company is a psychological characteristic of stakeholders

that already exists before CSR actions are implemented, also known as initial trust (Zasuwa, 2019). When consumers believe in a company, consumers can increase positive attitudes towards a brand (Castaldo *et al.*, 2009). Research Jalilvand *et al.* (2017) proves that CSR activities have a positive impact on consumer trust. In line with the results of this study, CSR actions are perceived positively by individuals who have high trust in the company (Marín *et al.*, 2016). Therefore, consumer trust in companies can be shaped and influenced by consumer attributions towards CSR efforts (Min *et al.*, 2023).

However, the question remains as to how consumer trust in the company can influence consumer perceptions of CSR actions and subsequent reactions. Therefore, this study uses consumer trust in the company to serve as a variable that moderates the relationship between CSR attributions and consumer responses to CSR actions. Results from previous research in India show that CSR efforts do not always have a positive relationship with responses to CSR (Pradhan, 2018) because there are differences in consumer perspectives on CSR efforts in each country. Thus, this study aims to evaluate the impact of attributions (other-serving attributions and self-serving attributions) on consumer response to CSR efforts in Indonesia moderated by consumer trust in firms.

Previous research examining the relationship between attribution and consumer response to CSR efforts was conducted by Zasuwa (2019) and took a sample of locally well-known family companies in Eastern Poland. In addition, previous research in Indonesia conducted by Gyver & SeTin (2022) used a sample of products from PT HM Sampoerna. This study uses a sample of McDonald's fast food restaurants. The fast food industry is socially stigmatized and subjected to public criticism because it is considered to cause social and health problems (Sinclair & Irani, 2005).

Literature Review & Hypothesis

Stakeholder Theory

Stakeholder theory was first introduced by Freeman (1984), focusing on the managerial aspects of organizations and business ethics. In this theory, companies are not only required to optimize profits, but are also responsible for protecting the interests of various stakeholders, both from the internal and external environment. The stakeholder ecosystem includes all parties who have involvement, investment, or impact from the company's activities, such as customers, employees, suppliers, and government agencies. This approach describes the company as a system consisting of various interconnected groups, where the interests of each party need to be taken into account to ensure the sustainability and success of the company in the long term.

Based on stakeholder theory, companies strive to ensure the sustainability of the company by considering the reciprocal relationship between the company and its environment, in this case inseparable from its consumers. If the company strives to maintain its image well through its social responsibility towards the environment, then consumers will understand the company's motives in protecting the environment and are willing to trust the company's efforts.

Previous research on corporate social responsibility is often associated with stakeholder theory, i.g, Difa & Larasati (2024), Rosyid *et al.* (2024). Given the significant role of stakeholders in a company, effective communication between the company and its stakeholders is essential. One of the ways a company maintains relationships and gains support from stakeholders is by publishing a sustainability report. This report serves as a form of transparency, demonstrating the company's position and responsibilities concerning economic, social, and environmental aspects related to its operational activities.

Corporate Social Responsibility (CSR)

Based on article 2 in Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies, Social and Environmental Responsibility is the company's obligation to stakeholders to participate in creating a harmonious and balanced relationship between the company and the environment and local community in accordance with the values, norms and culture of the community. According to ISO 26000, Social Responsibility is an organization's responsibility for the impact of its decisions and activities on society and the environment, through transparent and ethical behavior that contributes to sustainable development, including community health and welfare, considering the expectations of stakeholders, in accordance with applicable law and consistent with international norms of conduct, integrated throughout the organization and practiced in all its relationships.

Attribution of CSR to Consumer Response to CSR Effort

Attribution is a cognitive process in which individuals identify the cause of a particular event or behavior (Kelley, 1973). In this process, individuals try to determine and understand the motives for the actions of others (Heider, 1958). Consumer attribution of CSR motives plays an important role in explaining consumer reactions to companies (Min *et al.*, 2023). The form of consumer reactions may vary, such as on purchase intention (Pradhan, 2018; Wongpitch *et al.*, 2016), evaluation of CSR initiatives (Zasuwa, 2016) and corporate reputation (Khojastehpour & Johns, 2014).

The motives behind corporate CSR efforts are diverse and consumers have different ways of interpreting them. According to previous literature, there are four types of attributions made by consumers regarding corporate CSR, namely value-driven attributions, stakeholder-driven

attributions, strategic attributions and egoistic attributions (Ellen *et al.*, 2006; Marin *et al.*, 2016; Min *et al.*, 2023). Value-driven attributions are based on perceptions of benevolence and altruism. Furthermore, stakeholder-driven attributions state that CSR efforts are a response to stakeholder expectations. Attributions driven by business strategy reasons, are aimed at achieving business goals. Fourth, egoistic attribution, states that companies exploit goals for unethical reasons.

Attributions can be broadly categorized into two categories, namely other-serving attributions and self-serving attributions (Kim & Lee, 2012; Zasuwa, 2019). Other-serving attributions refer to the belief that companies perform social actions to help others in need or benefit the environment (value-driven attributions and meeting non-market shareholder expectations), while self-serving attributions refer to one's belief that CSR efforts are performed for business performance (egoistic-driven attributions, business interests, and meeting shareholder expectations). Companies with CSR motives that focus on self-interest (*self serving attributions*) will be perceived as unethical and manipulative, resulting in a negative assessment of the company. This motive is characterized by the company's focus on personal gain without considering reciprocity with the environment or society.

Myers (2013) shows that perceived altruistic attributions (i.e. attributions of serving others) can increase consumer reactions such as attitudes towards brands, purchase intentions and brand loyalty. In addition, Miotto & Youn (2020) show that consumer altruistic attributions have a positive effect on brand trust, purchase and corporate legitimacy. When consumers ascribe motives to CSR efforts based on value-driven and stakeholder *attributions* (referring to *other-serving attributions*), it has a positive and significant influence on consumer trust (Min *et al.*, 2023).

In contrast, CSR initiatives that are based on self-serving motives will have a neutral effect on consumer responses because people consider CSR actions to benefit their shareholders (Vlachos *et al.*, 2009). However, research by Gyver & SeTin (2022) states, when consumers consider that CSR actions taken by companies are based on self-serving motives, consumers become hesitant and give negative assessments of the company. In addition, Min *et al.* (2023) also stated that attributions driven by selfishness will negatively affect consumer trust because CSR actions are considered to exploit a goal for profit. Thus, the hypothesis that can be formulated is as follows

- H1: Other-serving Attributions positively influence Consumer Responses to CSR Effort.
- H2: Self-serving Attributions negatively affect Consumer Responses to CSR Effort.

Moderating Role of Consumer Trust in Firm

In general, trust is "the expectation that a trustee is willing to keep promises and fulfill obligations" (Pivato *et al.*, 2008). Trust is also defined as an emotional feeling involving a sense of confidence and security that is realized through positive actions (Min *et al.*, 2023). Research of Park *et al.* (2014) identified that trust has a positive effect on corporate reputation. Trust also has a significant relationship with a brand, brand loyalty and consumer satisfaction (Lombart & Louis, 2014).

Several previous studies have shown that trust is a direct result of CSR attribution that can lead to positive reactions for companies and products (Min *et al.*, 2023; Miotto & Youn, 2020). In addition, trust is also considered as a mediating variable in the relationship between CSR and consumer purchase intention (Tsai *et al.*, 2014). However, Zasuwa (2019) states that consumer trust in companies is a psychological characteristic of stakeholders that already exists before CSR actions are

implemented, also known as initial trust. Therefore, this study uses consumer trust as moderation.

According to Wang *et al.* (2013), trust is the belief that the company will fulfill its promises and obligations so that it can reduce uncertainty between the company and stakeholders, while on the other hand, lack of trust can increase uncertainty. Initial trust in a company can moderate the effects of attributions about the motives of a company's CSR efforts (Zasuwa, 2019), as the attribution process is influenced by the suspicion and uncertainty of the observer (Fein, 1996). Therefore, high trust usually decreases the effect of CSR attribution because it reduces uncertainty, while low trust tends to increase the effect of CSR attribution because it increases uncertainty.

Previous research shows that consumers' initial trust can affect perceptions of the motives of CSR initiatives, such as Zasuwa (2019) which states that other-serving attributions have a positive influence on consumer responses to CSR efforts when moderated by consumer trust in the company, while self-serving attributions have a negative influence on consumer responses to CSR efforts when consumer trust in the company is low. In line with this research, research by Gyver & SeTin (2022) shows that the moderating effect of trust is that other-serving attributions increase consumer outcomes of CSR effort while self-serving attributions decrease consumer outcomes of CSR effort. Thus, the hypothesis that can be formulated is as follows:

H3: Other-serving Attributions increase Consumer Responses to CSR Effort when moderated by Consumer Trust in Firm.

H4: Self-serving Attributions decrease Consumer Responses to CSR Effort when moderated by Consumer Trust in Firm.

Research Method

This research is quantitative in nature and data was collected by distributing

questionnaires via Google Form. The sample of this research is undergraduate students of the Faculty of Digital Business and Law at one of the universities in Bandung who know McDonald's fast-food restaurants. The reason for choosing McDonald's is because this fast-food restaurant conducts CSR through the Ronald McDonald House Charities Foundation which has 3 programs, namely Ronald McDonald House, Ronald McDonald Family Room, and Ronald McDonald Care Mobile. The reason for choosing a university in Bandung is because it aims to generalize the results in big cities. The sampling method used is simple random sampling because the subjects are relatively homogeneous so that the sample can be taken randomly easily and still represent the population.

Other-serving attributions refer to a person's belief that companies perform CSR actions to help those in need and benefit the environment (Kim & Lee, 2012). Other-serving attributions are measured by 3 (three) question items previously developed by Rifon *et al.* (2004) namely companies make CSR efforts to help those in need; companies make CSR efforts to give something back to society; companies sincerely care about people in need by supporting non-profit organizations.

Self-serving attributions refer to individual beliefs that CSR actions are aimed at business interests and selfish motives (Kim & Lee, 2012). Self-serving attributions are measured by 3 (three) question items previously developed by Rifon *et al.* (2004), namely companies make CSR efforts to build a positive image; companies make CSR efforts to increase their sales; companies make CSR efforts to achieve competitive advantage.

Consumer trust in a firm occurs when consumers believe that the company will run according to expectations (Park *et al.*, 2014). Consumer trust in firm is measured by 4 (four) question items previously developed by Obermiller & Spangenberg (1998) and Pivato, Nicola, & Tencati (2008), namely in

general, this company presents a true picture of its products and activities; I can rely on this company; I feel I have been accurately informed by this company; this company can be trusted.

Consumer Response to CSR Effort includes evaluation of Consumer Response to CSR Effort and purchase intention (Zasuwa, 2019). Consumer Responses to CSR Effort is measured by 3 (three) question items previously developed by Miniard, Bhatla, and Rose (1990), namely I like the CSR Effort carried out by the company; I fully support the CSR Effort carried out by the company; in my opinion, CSR is very useful for society. Meanwhile, to measure purchase intention, this study is measured by 1 (one) question item using a single scale adopted from research Sen and Bhattacharya (2001), namely I will definitely buy the company's product.

This research variable is measured using a 5-point Likert scale, namely scale 1 (strongly disagree), scale 2 (disagree), scale 3 (neutral), scale 4 (agree), and scale 5 (strongly agree).

Pearson's product moment correlation was used to test validity. The calculated r value is compared with the r table with df = n-2 at the 5% significance level. Items from the statement are considered valid if r count > r table. Reliability test is measured using Cronbach's Alpha and items from questions are considered reliable if the Cronbach's Alpha value is > 0.7. Hypothesis testing in this study used multiple regression analysis. The T test is used to test the effect of the independent variable on the dependent variable partially. The F test is used to determine the simultaneous effect of all independent variables in the model on the independent variable with a significance level of 5%.

Results and Discussion

Table 1
Descriptive Statistic

| Variabel | Mean | Std.Deviation |
|---------------------------------|--------|---------------|
| Other-serving Attributions | 8,813 | 4,444 |
| Self-serving Attributions | 9,553 | 4,531 |
| Consumer trust in firm | 12,440 | 4,927 |
| Consumer Response to CSR Effort | 10,220 | 5,901 |
| | 10,257 | 4,951 |

Source: Author's Work (2024)

Table 2
Multiple Regression Test

| Variabel | Koefisien B | Koefisien Beta | t | Sig. | Koefisien Determinasi |
|--|-------------|----------------|--------|-------|-----------------------|
| Constant | 6,044 | | 6,754 | 0,000 | 0,722 |
| Other-serving Attributions (X ₁) | 0,936 | 0,705 | 15,766 | 0,000 | |
| Self-serving Attributions (X ₂) | -0,427 | -0,328 | -7,326 | 0,000 | |

Source: Author's Work (2024)

Table 3
MRA Test

| Variabel | Koefisien B | Koefisien Beta | t | Sig. | Koefisien Determinasi |
|---|-------------|----------------|--------|-------|-----------------------|
| Constant | 4,158 | | 8,424 | 0,000 | 0,829 |
| Other-serving Attributions* Consumer trust in firm | 0,065 | 0,885 | 25,971 | 0,000 | |
| Self-serving Attributions* Consumer trust in firm | -0,012 | -0,142 | -4,178 | 0,000 | |

Source: Author's Work (2024)

Based on the questionnaires distributed, researchers were able to collect 150 respondents who filled out the questionnaire completely. The questionnaire was distributed using the Google Form barcode link with 64% female respondents (96 people) and 36% male respondents (54 people). The validity and reliability test results of the research questionnaire show valid results. This is because the Pearson correlation value (r count) on each question is greater than the r table value. The Pearson correlation value for all questions is in the range of 0.739 to $0.855 > 0.1217$ (r -table). As for the reliability test, all variables are reliable because they have a Cronbach's Alpha value with a range of 0.756 to $0.818 > 0.70$.

Furthermore, the descriptive statistics of this study are shown in table 1. Table 1 shows that the mean of all variables is 10.257 and the standard deviation is 4.951 . The standard deviation which is more than the *mean* indicates that the values of all variables are relatively homogeneous.

Hypothesis Testing

The first and second hypotheses were tested using multiple regression tests shown in table 2. The test results show that variable X_1 (Other-serving Attributions) has a positive and significant influence on variable Y (Consumer Response to CSR Effort). This is evidenced by the calculated t value of 15.766

and a significance value of 0.000 which is smaller than 0.05 . In contrast, variable X_2 (Self-serving Attributions) has a negative and significant influence on variable Y (Consumer Response to CSR Effort). This is indicated by the calculated t value of -7.326 and a significance value of 0.000 which is also smaller than 0.05 . Furthermore, the third and fourth hypothesis testing was carried out with the moderation test shown in table 3. Table 3 shows that there is a significant interaction between variable X_1 (Other-serving in firm) to variable Y (Consumer Response to CSR Effort). This is evidenced by the calculated t value of 25.971 and a significance value of 0.000 which is smaller than 0.05 . This means that consumer trust in firms strengthens the positive effect of other-serving attributions (X_1) on Consumer Response to CSR Effort (Y). On the other hand, table 3 also shows a significant negative interaction between variable X_2 (Self-serving Attributions) and variable Z

(Consumer trust in firm) on variable Y (Consumer Response to CSR Effort). This is evidenced by the t -value of -4.178 and significance value of 0.000 which is smaller than 0.05 . This means that consumer trust in firms weakens the negative effect of self-serving serving attributions (X_2) on Consumer Response to CSR Effort (Y).

Based on the test results, it is known that all hypotheses in this study are accepted.

The test results also show that the significance value obtained from the F test is $0.000 < 0.05$ so that simultaneously other-serving attribution, self-serving attribution, consumer trust in the firm has an influence on consumer response CSR efforts. The statistical test produces a coefficient of determination of 0.812. This means that 81.2% of the variation in consumer response to CSR efforts can be explained by the three research variables (other-serving attribution, self-serving attribution, consumer trust in firms). Meanwhile, the remaining 18.8% is influenced by other factors outside the scope of this study.

This study found that other-serving attributions have a positive influence on consumer response to CSR efforts. This shows that CSR efforts that prioritize other-serving attributions get good and positive responses from consumers because CSR efforts are considered to have a positive impact on society. When consumers feel the positive influence of the company's CSR efforts, consumers will respond in favor of the company by buying products. The findings of this study are in line with Gyver & SeTin (2022) that shows a positive influence of other-serving attribution on consumer response to CSR efforts. This finding is in line with research conducted by Herrador-Alcaide, Topa, & Fernández-Muñoz (2024) which shows that when CSR efforts are associated with genuine social values (referring to other-serving attributions), it can strengthen consumer purchase intentions because consumers consider companies to be socially responsible and contributing. This finding is also in line with research conducted by Santini *et al.* (2021) and Wongpitch *et al.* (2016) which shows that purchase intention is a positive consumer response to companies that carry out CSR activities. Research by Min *et al.* (2023) supports the results of this study which show that CSR efforts with other-serving attribution motives have a positive impact on consumer trust and loyalty.

The results showed that self-serving attributions negatively affect consumer response to CSR efforts. This shows that the company's CSR efforts aimed at its own interests such as improving the company's image or increasing sales make consumers give an unfavorable response to the company. This finding is in line with Gyver and SeTin (2022) which shows that when a company's CSR efforts are considered to improve its image, it creates suspicion and doubt for consumers so that they get an unfavorable view. In addition, this finding is in line with Min *et al.* (2023) which reveals that when consumers feel that the company's motivation in doing CSR is for personal gain or positive image (referring to self-serving attributions), consumers tend not to continue to evaluate further the CSR efforts.

The results show that other-serving attributions can increase consumer response to CSR effort when moderated by consumer trust in a firm while self-serving attributions will decrease consumer response to CSR effort when moderated by consumer trust in a firm. This suggests that consumer trust can influence consumer perceptions of the company's CSR efforts. This finding is in line with Zasuwa (2019) which shows that when consumers have low trust in the company and consumers assume that CSR efforts refer to self-serving attributions, consumers tend to give unfavorable responses to the company, for example purchase intention. Conversely, when consumers have high trust in the company, consumers tend to be neutral towards CSR efforts that are considered to refer to self-serving attributions. This finding is in line with Fein (1996) who says that the attribution process is influenced by suspicion and uncertainty so that consumer trust in the company can affect the impact of CSR attributions.

All of these research results support the stakeholder theory which states that if a company tries to maintain its image well through its social responsibility towards the environment, then consumers will

understand the company's motives in protecting the environment and will be willing to trust the company's efforts, which will be seen in consumer loyalty towards the company.

Conclusion and Recommendation

Conclusion

This study aims to examine the effect of other-serving attributions and self-serving attributions on consumer response to CSR efforts when moderated by consumer trust in the firm. The results prove that other-serving attributions have a positive effect on consumer response to CSR effort while self-serving attributions have a negative effect on consumer response to CSR effort. Further findings show that when consumer trust in a firm is a moderator, other-serving attributions will increase consumer response to CSR effort. Conversely, self-serving attributions will further decrease consumer response to CSR effort. This study contributes to the understanding and literature on how attributions towards CSR are related to consumer response to CSR efforts. In addition, this study also adds insight into CSR by showing that consumer trust in the company is a variable that moderates attributions towards CSR with consumer response to CSR efforts so that trust in this case is not considered an outcome of CSR efforts. The practical implication of this study is to provide an understanding of how trust in the company can moderate the relationship between attributions of sincerity of CSR efforts and consumer response to CSR efforts. This study may also encourage companies to increase their contribution to CSR implementation. Consumer trust plays an important role in the relationship between attributions and consumer response to CSR efforts so that it can be an input for companies to maintain consumer trust which will reduce the negative effects of consumer attributions to CSR and subsequent responses to the company. This study can

provide input to companies that have not implemented CSR to immediately consider implementing CSR. For investors, this research can be useful in making investment decisions.

Recommendation

Future research is expected to examine the variables of value-driven attribution, stakeholder-driven attribution, strategy-driven attribution, and ego-driven attribution. This study uses moderation of trust in the company globally, future research is recommended to examine the impact of social virtue trust, expertise trust and integrity trust. This research is limited to a relatively small area, namely the city of Bandung, so the sample is relatively small. Therefore, future research is expected to expand the sample data. This study uses one of the fast food restaurants in Indonesia that has received social stigma, so future research can use research objects with companies that have a good image from the public.

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