

Corporate social and environmental responsibility: do consumers perceive it as being an organizational value?

Responsabilidade socioambiental das empresas: os consumidores percebem como sendo um valor organizacional?

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How to cite: Costa, M. F., Santos, L. L., & Angelo, C. F. (2020). Corporate social and environmental responsibility: do consumers perceive it as being an organizational value? *Gestão & Produção*, 27(4), e4688. <https://doi.org/10.1590/0104-530X4688-20>

Abstract: This study investigates whether consumers perceive corporate social and environmental responsibility (SER) as an acquired organizational value or as existing due to other factors. Three organizations from different segments (cosmetics, fast food, and surf wear and street wear) were adopted as a reference. The data collection was carried out via a survey of consumers when they were in the establishments to make a purchase. The results allow it to be inferred that a considerable amount of the consumers do not evaluate the companies' social and environmental responsibility as an organizational value, but as a corporate strategy. In addition, the consumers do not stop buying from an organization that does not have social and environmental responsibility. However, companies that disclose that they take a responsible position on social and environmental issues, but where in practice this does not occur, are punished by the consumers by them ceasing to buy from these organizations.

Keywords: Perception; Consumers; Social and environmental responsibility.

Resumo: Este estudo investiga se os consumidores percebem a responsabilidade socioambiental (RSA) das empresas como um valor organizacional adquirido ou como sendo existente por outros fatores. Foram adotadas como referência três organizações de diferentes segmentos (cosméticos, *fast food* e confecções do tipo *surf* e *street wear*). A coleta de dados foi realizada por meio de levantamento com os consumidores no momento em que estes estavam no estabelecimento para efetuar uma compra. Os resultados permitem inferir que uma parte considerável dos consumidores não avalia a responsabilidade socioambiental das empresas como um valor organizacional, mas, como uma estratégia corporativa. Além disso, os consumidores não deixam de comprar de uma organização que não tem responsabilidade socioambiental. Contudo, as empresas que divulgam que têm uma postura responsável diante das questões socioambientais, mas que na prática isso não acontece, os consumidores punem deixando de comprar nessas organizações.

Palavras-chave: Percepção; Consumidores; Responsabilidade socioambiental.

Received Mar. 26, 2018 - Accepted Aug. 1, 2018

Financial support: None.



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1 Introduction

Over the years, consumers have come to show an interest in issues such as the treatment of employees, the involvement of organizations in bribery and corruption, social actions carried out by companies, the use of recyclable materials, and ecologically responsible actions (Bolton & Mattila, 2015; Dey et al., 2018). A demand to consume differentiated products, made with clean technologies and in a sustainable way, is therefore currently verified (Bonin, 1993; Tachizawa, 2009; Font et al., 2016).

The incorporation of social and environmental responsibility (SER) by organizations can be described in two ways. According to the first approach, this responsible position is a reflection of the values that have been adopted by consumers, since they have come to understand that consumption should be ethical and responsible (Handelman & Arnold, 1999; Mohr & Webb, 2005). Dreezens et al. (2005) highlight that there is a relationship between values, attitudes, and behavior, in which values have an impact on attitudes and, therefore, influence people's behavior.

According to the second approach, initially consumers that had social and environmental awareness were identified, representing a market niche (Huberman et al., 2004). Subsequently, according to Nascimento et al. (2015), by means of planning and marketing actions, a market tendency was shaped. When a large number of consumers adhere to this tendency, it becomes popularized (Wickert et al., 2016).

As companies form part of complex and dynamic environments, accompanying external changes is essential for survival in the market (Peng et al., 2018). Perceiving tendencies in the environment, which are variations in the external environment that affect the business of an organization, is a determining factor for company longevity. One tendency that can already be pointed to is that consumers are more vigilant and more concerned about health (Tuczek et al., 2018). In addition, a growing number of people demand more responsibility from organizations with regard to questions concerning the natural environment, education, and ethics (Nascimento et al., 2008; Severo et al., 2018).

Considering this adoption of ethical values, the existing tendency, or context experienced, corporate social and environmental responsibility provides positive returns in terms of an image with greater commercial value, competitive advantage, reduced tax burden, new business opportunities, and profitability, among others (Mendonça & Gonçalves, 2002; Mendonça et al., 2004). Aerts & Cormier (2009), for example, found that the results disclosed by companies in the United States and Canada in their sustainability reports have a direct impact on their institutional image.

According to Chernev & Blair (2015), organizations have come to strategically disclose their social actions, with the intention of linking their names and brands to what the current consumer society has perceived as beneficial for all. Although this disclosure generates a cost, it is noted that many consumers are opting to buy from companies that make social and environmental contributions, rather than from those that ignore this element (Bhardwaj, 2016). Announcements involving the subject in question thus cease to be a cost and become an investment (Mendonça et al., 2004).

However, when corporations become involved in social and environmental responsibility, real commitment is demanded from them, since the benefits obtained are a consequence and should not be a motivating force (Carroll et al., 2016). Throughout all the sectors of the organization there should be demonstrations of a systematic effort to achieve the social goals and objectives in this new corporate attitude (Bansal & Roth, 2000; Borger, 2001; Pelozo et al., 2015). This is what is

expected by conscious consumers (Chernev & Blair, 2015); after all, they will also exercise their social and environmental responsibility through responsible consumption (Tuczek et al., 2018).

Mendonça & Gonçalves (2002) carried out a study with a theoretical approach, in which they conclude that there are cases in which the social responsibility actions taken by companies really reflect their “substance” (that is, their values, norms, and culture). However, there are ones that simply present “images without content”; that is, they are only interested in taking advantage of a business opportunity and gaining competitiveness. In the latter case highlighted, the companies are merely engaging in “greenwashing” (Nascimento et al., 2008), disclosing that they are practicing SER, but in practice the social and environmental actions do not occur (Blome et al., 2017). In light of what has been explained, the following research question was elaborated: What is the perception of consumers in relation to companies’ adoption of social and environmental responsibility, in terms of whether it is an organizational value that is acquired genuinely or whether it is a practice that serves other factors?

The reason for conducting this study lies in the proposition that when consumers expect organizations to be ethical, it means that they expect them to incorporate and act according to the values adopted by society. On this point, corporate social and environmental responsibility is expected not only to be simply a good action, but also a value that guides the whole functioning of the organization. However, this is not what happens, since the literature (Lantos, 2001; Tomei & Lerner, 1997; Korschun et al., 2014; Peng et al., 2018) shows that there are various motives for companies identifying themselves as being responsible, for example, ethical, economic, or philanthropic ones. In addition, these motives influence the effectiveness of corporate SER practices.

Therefore, if there are various motives for a company to adopt social and environmental responsibility, would there then be various consumer perceptions regarding this adoption? Customers ideally perceive corporate SER as an organizational value. However, when they do not perceive SER in this way, there are a series of consequences that need to be investigated and worked on by organizations.

In relation to the perception of consumers regarding the responsible position of organizations, Carrigan & Attalla (2001) and Wei et al. (2018) state that the results presented by the studies are confusing, showing both people who believe and those who are skeptical. This possibly occurs because, despite consumers having extensive access to information, individuals are poorly informed about corporate practices and attitudes with regard to social and environmental questions (Lim et al., 2018). Thus, this study presents an important contribution of a managerial nature, since it aims to identify how customers characterize companies’ SER, how well they are informed about it, and if they give credibility to what companies disclose with respect to this.

2 Conceptual framework

This topic of the article presents the two main concepts present in this study, which are: corporate social and environmental responsibility (SER), and consumer perception and behavior.

2.1 Facets of corporate Social and Environmental Responsibility (SER)

The concept of social and environmental responsibility is based on a proposed ethical relationship between the company and its different internal and external publics with proposed organizational goals being aligned to the sustainable development of society (Chuang & Huang, 2018). In this way, a company's actions will be intertwined with humanitarian commitments, respecting the dignity of individuals (Li et al., 2017). Corporate social and environmental responsibility seeks to promote the well-being of individuals inside and outside the organization, as well as adopting practices that contribute to protecting the environment (Jaca et al., 2018).

According to Valor (2005), in the literature it is possible to perceive the development of various studies and definitions that consider organizations to be responsible for their economic, social, and environmental effects. It is also observed that in the various studies on the subject a multiplicity of motives for companies adopting SER is indicated. However, what in fact leads organizations to take responsibility for social and environmental questions? For this discussion, Table 1 below provides a summary of some authors' argumentations. It is noted that the motives that will be presented can be unique or complementary for the decision to adopt SER.

Table 1. Motives for adopting SER practices.

Motives	Description	Authors
Ethical	<ul style="list-style-type: none"> - The aim is to maximize profit and social well-being and that of the groups that relate with the organization in some way. - With this ethical motivation, understanding SER as being linked to financial interests is a short-sighted and superficial view. - Stating that an organization relates with its stakeholders in an ethical way means that it presents conformity between actions, values, policies, culture, and strategic vision. The ethical actions take place with transparent internal and external communication or with actions that favor social development. When the company adopts ethical values, it engages in including them into the corporate culture, monitoring and practicing them. 	Lantos (2001), Windsor (2006), Mendonça & Gonçalves (2002)
Philanthropical	<ul style="list-style-type: none"> - It is the company's contribution to the common good, the result of a general concern about society. 	Lantos (2001), Branco & Rodrigues (2006)
Complying with norms	<ul style="list-style-type: none"> - It should be implemented, since there is guiding legislation. However, it represents a cost. 	Miles & Covin (2000), Munilla & Miles(2005)
Due to pressures	<ul style="list-style-type: none"> - Pressure-exerting groups demand compensation from companies that translates into social responsibility. If the company does not attend to these groups, it may compromise its capacity to create value. 	Miles et al. (2002), Munilla & Miles (2005)
Economic	<ul style="list-style-type: none"> - The ethics that prevail in this situation are utilitarian, in which any good action has the aim of increasing profits. - In this sense, considering that consumers are ever more informed and conscious, they tend to seek products that offer benefits for society and the environment. 	Ashley (2003), Windsor (2006)

Table 1. Continued...

Motives	Description	Authors
Strategic	- Investment that results in competitive advantage. This responsible behavior regarding social and environmental questions represents the opening up of new business opportunities, as well as enabling the companies to enter new markets. With this, a greater value is generated for the customers and, consequently, a greater economic gain for the organization.	Miles & Covin (2000), Munilla & Miles (2005)
Fad	- Companies are only temporarily engaged in SER actions. This occurs because this behavior is perceived as the most adequate one for the time and the situation experienced.	Tomei & Lerner (1997)

Source: Elaborated by the authors.

SER has become an important managerial tool for addressing corporate competitiveness (Tachizawa, 2009). Within this same reasoning, Nascimento et al. (2008) state that practicing actions based on SER is seen by the market as an innovative way of differentiating oneself from other organizations or creating competitive advantages in saturated markets with borderless competition. Disclosing SER actions aims to reinforce the good reputation of companies and this has a positive impact on the organization's image in the eyes of its customers (Servaes & Tamayo, 2013). In this context, on one hand, consumers seek to consume in a conscious way and, on the other, companies invest in disclosing a socially and environmentally responsible image (Carrigan & Attalla, 2001; Dey et al., 2018).

According to Mattila (2009), in recent years, this dedication to SER by organizations has taken place due to the potential gains for corporate competitiveness, principally through the promotion of the corporate image. This thinking has the support of various authors, for example: Maimon (1996), Cheibub & Locke (2002), Mendonça et al. (2004), Saeidi et al. (2015), and Font et al. (2016).

However, there are authors who highlight that corporate SER practices should reflect real organizational values and culture (Bolton & Mattila, 2015; Wickert et al., 2016). When this does not occur, according to Bhardwaj (2016), such practices can be perceived as promotional and advertising tools. After all, hopes have been aroused in consumers to interact with companies that are ethical (Blome et al., 2017). If the SER actions are questioned, and they exist only symbolically in companies or are noted only as corporate discourse, the organizations will suffer a devaluation of their image (Bonin, 1993; Bansal & Roth, 2000; Borger, 2001; Mendonça & Gonçalves, 2002; Tachizawa, 2009).

2.2 Consumer perception and behavior and SER

Perception, in its most elementary state, is the process by which people select, organize, and interpret the sensations derived from their environment (Solomon, 2016). Thus, studying the individual's perception aims to understand how meanings are attributed to sensations or stimuli (Lindberg et al., 2018). Perception is a factor that influences individuals' actions (Schiffman & Kanuk, 2010; Costa et al., 2017). This is why for consumer behavior researchers it is essential to understand perception, since this is what in fact influences buying behavior (Solomon, 2016; Wang et al., 2018).

According to Sheth et al. (2001), initially customers build beliefs about a product, storing knowledge about the important attributes (perception). With the evaluation of these beliefs, a feeling is generated in relation to the product, news, or situation (Zhang et al., 2018). At the end of this sequence, based on the evaluation made, they engage in a behavior of buying (or not) the product (Solomon, 2016). Therefore, the consumer has a learned predisposition to behave favorably or unfavorably in relation to a particular product (Schiffman & Kanuk, 2010).

According to Handelman & Arnold (1999), when the consumer adopts SER as a factor for analyzing and choosing a product, consequently, this will directly influence purchase intention. Therefore, organizations identify this factor and act to satisfy this need for responsible consumption (Bolton & Mattila, 2015). According to Chernev & Blair (2015), consumers develop attitudes in the sense of rewarding companies that adopt SER (buying from them) or punishing those that do not meet this new need (not consuming their products).

The results of the research by Brown & Dacin (1997) show the existence of a positive correlation between SER and consumer preference. Other authors, such as Bonin (1993), Mohr & Webb (2005), and Tachizawa (2009), argue that there is growing awareness among consumers who, more and more, seek a greater volume of information about organizations. Unlike a short time ago, when only the quality of the product was important and defined the corporate profile (Chuang & Huang, 2018), the current setting features a customer attitude involving an expectation to interact with companies that are ethical, that is, that respect the law, individuals, and the environment (Nascimento et al., 2015).

In addition, the study by Ferreira & Ribeiro (2017) shows that companies' social and environmental irresponsibility negatively affects consumer behavior, particularly willingness to pay and the intention to purchase some product. The research by Simon (1995) showed that consumers expect ethical behavior and social responsibility from the companies they buy from.

Consumers also tend to make more positive distinctions of companies when they are able to access information on the activities involving social and environmental issues (Carrigan & Attalla, 2001; Lim et al., 2018). There is consumer identification with brands that have a prestigious image due to social and environmental actions, because it raises the consumer's self-esteem from belonging to a relevant group in the social environment (Ferreira & Ribeiro, 2017).

3 Research method

This section of the article describes the methodological procedures that enabled the research to be carried out, which are divided into: research design, sample selection, data collection method and analysis, concluding with the presentation of the hypotheses.

3.1 Research design

This research is designed in the following way: quantitative approach, applied nature, descriptive type, and with field procedures. The quantitative approach was present in this study since the information and opinions obtained from the interviewees were translated into numbers. Other aspects of the quantitative focus in this study relate

to the existence of a defined research problem and data analysis with statistical techniques (Hair et al., 1995; Malhotra, 2006).

According to Gil (2002), when research is motivated by the desire to know in order to act in the best way, it serves a practical purpose. As was seen, this study proposes to identify whether the adoption of SER by companies is perceived by consumers as an acquired value or as being pertinent to other corporate interests. Knowing this consumer perception provides a basis for practical implications for organizations, such as the elaboration of advertising campaigns to show the social and environmental actions that are being carried out, with the aim of improving consumers' perceptions, if these perceptions are negative.

This study is of the descriptive type, since its conception is pre-planned and structured, it tests specific hypotheses (Cooper & Schindler, 2003; Hair et al., 1995; Malhotra, 2006), and, as Malhotra (2006) states, via research such as this, image studies are conducted that define the perceptions that consumers have of the organization and its products. In regard to the data collection by means of the field research, the authors of this paper arranged to apply the questionnaires to the consumers *in loco*, that is, at the time of consumption/purchase in the three companies considered as a reference in this study (Malhotra, 2006).

3.2 Sample selection

This study uses non-probabilistic and convenience sampling. The criterion established for inclusion in the sample was the respondent being a consumer of the companies chosen to carry out this study. The participants were also chosen because they found themselves in the exact location at the right time (Malhotra, 2006), which for this study was the moment of the purchasing/consumption experience, in which the consumers were purchasing or consuming the products of the companies studied. The sample was composed of consumers of the cosmetics (company A, $n = 50$), fast food (company B, $n = 48$), and surf wear and street wear (company C, $n = 46$) companies, totaling 144 respondents.

It should be noted that the sample was planned with 50 respondents of each company at first, but it was not possible to fulfill this number for two of the companies, due to the difficulty obtaining the respondents' participation. And three companies from different segments were chosen to enrich the results obtained with different consumer profiles.

3.3 Data collection method

Survey-type research was conducted and the questionnaires were given for the respondents to indicate their answers themselves (Hair et al., 1995). The questionnaire was structured in the following way: the first part covered the questions on the respondents' profile (sex, education, age, and income). The second part was composed of statements embedded into a five-point Likert-type scale, with the extremities indicated as "totally disagree" (1) and "totally agree" (5), asking the participants to indicate their level of agreement or disagreement for each statement (Malhotra, 2006).

The statements were elaborated by the authors of this study based on the literature consulted. Various items were created and distributed into four dimensions.

The dimensions that formed part of the questionnaire were: Awareness of SER; Opinion of the benefits of SER; Belief about SER; and Punishment for the inexistence of SER.

After the questionnaire was ready, a face validation was carried out, presenting it for an analysis of the relevance of the items by two researchers from the area, who are professors of post-graduate programs in Business (*strictu sensu*). With the analysis by the researchers, some modifications were made in the structure of the statements.

After the face validation, the pre-test of the questionnaire was carried out. A total of nine questionnaires were applied. This application took place with three consumers of each company considered in this research. With this, it was certified that no alteration was necessary in the questionnaires. The participants in this phase were not considered for the sample; that is, they did not form part of the final sample.

3.4 Data collection analysis method

The data collected were processed using the *Statistical Package for the Social Sciences* (SPSS) software. The aforementioned data were subjected to descriptive and inferential statistical techniques. At first the data were presented in tables to facilitate the understanding and distinguish the similarities and differences between the variables. The descriptive statistical techniques used were the mean and the standard deviation. These techniques result in precise, simple, and significant numbers that summarize the information of a dataset, as well as allowing for the cognitive dissonance of the variables studied to be identified (Parasuraman, 1986; Fávero et al., 2009; Aaker et al., 2009).

To verify the reliability of the items that composed the constructs of this study, the Cronbach's alpha (Hair et al., 1995) was used. The dimensionality of the items was also analyzed using factor analysis, to verify the grouping of the items in each construct (Malhotra, 2006). Subsequently, statistical tests were carried out for bivariate analysis of the data, using the Pearson's r product-moment coefficient (Hair et al., 1995) and the Analysis of Variance - ANOVA (Parasuraman, 1986; Fávero et al., 2009). The unbalanced one-way ANOVA model was used to test the hypotheses, because the subgroups have different numbers of respondents. Additionally, for the test of the hypotheses, the non-parametric Kruskal-Wallis test was also used to compare with the results of the ANOVA. Another non-parametric test, the Mann-Whitney one, was also used to analyze the difference between two groups of the Education variable. Finally, the regression analysis was employed to verify the relationships of the variables.

An evaluation was carried out of the variables of the study in relation to the subgroups of companies, which are companies A, B, and C, respectively, belonging to the cosmetics, fast food, and surf wear and street wear segments. Hypotheses were also tested regarding the respondents' education subgroups. Six hypotheses were tested, the first three related to the Companies subgroup and the other three related to the Education subgroup:

H1: The consumers of each company have different levels of awareness in relation to the particular companies' SER;

H2: The respondents of the three companies agree to different degrees that SER is fundamental for the collective good;

H3: The companies' consumers tend to characterize SER as an organizational value;

H4: The consumers with the highest educational level tend to be more aware of the company's practices in relation to SER;

H5: The lower the educational level, the less the consumers believe that the company should have SER;

H6: The consumers with the highest educational level are more punishing in relation to the inexistence of SER in the company.

4 Presentation and analysis of the results

Initially, the profile of the respondents was outlined. The group of respondents was composed in the following way: 34.72% were from the cosmetics company, 33.33% were from the fast food company, and 31.95% were from the surf wear and street wear company. It was also found that: 38.9% were male and 61.1% were female; 18.8% had an incomplete high school education, 34.7% had a complete high school education, 36.1% were taking a degree course, 8.6% were graduates, and 2.1% were post-graduates; 63.2% were between 18 and 25 years old, 25% were between 26 and 35, 9% were between 36 and 50, and 2.8% were older than 51 years old; and 50.7% earned between 0 and 1 minimum monthly wages, 39.6% earned between 2 and 5, 8.3% earned between 6 and 10, and 1.4% earned more than 10 minimum monthly wages. In summary, the data show that there was a prevalence of female consumers, who were studying a degree, were between 18 and 25 years old, and earned between 0 and 1 minimum wages a month.

4.1 Descriptive analyses

In Table 2, the results of variables 1 and 2 showed an uncertain position among the consumers; that is, they mostly do not know whether the company in which they were buying practices SER, nor do they believe that it really practices it. In this setting of uncertainty, it is still possible to suppose that the respondents do not believe in the organizations' SER, because in general they do not know of its existence. As the companies studied were selected because they practice SER, failure in the disclosure of these actions is perhaps occurring. As argued by Servaes & Tamayo (2013), the organization needs to disclose its social and environmental actions with the aim of achieving a good reputation in the market.

Table 2. Awareness of the companies' SER practices.

Variables	Code	Mean	S.D.*
1. I know that this company practices social and environmental responsibility.	AWASER1	3.13	1.251
2. I believe that this company really practices social and environmental responsibility.	AWASER2	3.21	1.050
3. This company discloses its social and environmental actions because it actually practices this.	AWASER3	2.99	1.064

*Standard deviation. Source: Data from the field research.

The result of variable 3 reinforces what was said before in relation to the results of the other variables. In summary, it was possible to portray that the consumers demonstrate neutrality or doubt in terms of knowing that these organizations practice

SER, so they cannot take a firm position in relation to the belief that they really practice it and for this reason disclose SER. Another important observation is that the mean equal to 2.99 for question 3 indicates disagreement among the respondents. This means that, for them, the disclosure regarding social and environmental actions does not imply the effective practicing of them. It is evident from the results that the consumers' perceptions of these companies' actions for the benefit of social and environmental well-being (Lindberg et al., 2018) is not the factor that is leading them to be consumers of these organizations.

As presented in Table 3, variables 4 and 5 have the same idea and a joint analysis of them confirmed the consumers' agreement that SER is beneficial for the collective. It is thus possible to state that the respondents believe in the benefits and in the importance for the collective well-being of the organizations adopting SER. This is consistent with the claims of Li et al. (2017) and Jaca et al. (2018) in that social and environmental responsibility needs to be based on the principles of human dignity, whether for the public inside or outside the organization.

With the results obtained with questions 4 and 5, it was to be expected that they agreed that the companies should have SER, as the result of variable 6 makes clear, with a mean equal to 4.31 and a low standard deviation equal to 0.998. However, most of the respondents indicate, with question 7, that the companies' SER is not the motive for them buying their products. Perhaps more companies would adopt social and environmental practices if there was greater pressure from consumers (Munilla & Miles, 2005), because it is possible to perceive from the results that the individuals think it is important for the company to have SER, but it not practicing SER does not translate into the behavior of ceasing to buy from these companies.

Table 3. Opinion regarding the benefits of SER for the whole of society.

Variables	Code	Mean	S.D.*
4. This company's social and environmental responsibility provides benefits for the whole of society.	OPIBENEF1	3.45	1.337
5. It is fundamental for the collective good that this company practices social and environmental responsibility.	OPIBENEF2	4.22	1.007
6. I believe that companies should have social and environmental responsibility.	OPIBENEF3	4.31	0.998
7. I buy from this company because it has social and environmental responsibility.	OPIBENEF4	2.63	1.256

*Standard deviation. Source: Data from the field research.

It can be concluded with the analysis of Table 3 that the respondents agree that SER is important and beneficial for the social environment and companies should thus have it. Yet, at least up to now, SER is not one of the motives that lead them to consume those products. It is also noted that the role of the consumer is absent (Blome et al., 2017) for SER practices to be more and more adopted by organizations, warranting the investment of resources in these actions. In Table 4, despite the standard deviation of variable 8 meaning that there are consumers who believe, even if partially, that the particular companies have SER as a value, as well as there being those who do not believe this, the mean of 3.08 reflects that in general the consumers do not characterize SER as an organizational value.

Table 4. Consumers' belief in some aspects of SER.

Variables	Code	Mean	S.D.*
8. I believe that this company has social and environmental responsibility as a value.	BELIEF1	3.08	1.280
9. More and more, companies adhere to social and environmental responsibility.	BELIEF2	3.36	1.272
10. This company's social and environmental responsibility is not a value that it adopts, but rather due to other interests.	BELIEF3	3.28	1.265
11. This company's social and environmental responsibility is a question of fad.	BELIEF4	3.24	1.098
12. This company's social and environmental responsibility is a question of corporate strategy.	BELIEF5	3.47	1.268
13. Social and environmental responsibility should go beyond obeying the law.	BELIEF6	4.04	1.228

*Standard deviation. Source: Data from the field research.

In the analysis of Table 4, it was possible to conclude that the consumers, besides not believing that it is a fact that more and more companies assume SER, do not characterize SER as an organizational value, leaving space for the belief that it exists due to other interests. As a result of variable 12, it can be said that the respondents tend to characterize SER as a corporate strategy. Finally, it was clear that they are aware that SER should go beyond the legal framework. These results suggest that the company does not need to adopt SER due to consumer pressure, or economic or strategic questions (Miles et al., 2002; Ashley, 2003). However, if the company adopted it for philanthropic reasons, thinking of the common good of society (Branco & Rodrigues, 2006), perhaps the belief in SER as an organizational value could gain more credibility in consumers' perception.

In Table 5, the result of variable 14 indicates that, despite some consumers stating that if they knew that these companies did not practice SER, they would cease to consume their products, most were concentrated in the disagreement field tending towards the field of "I neither agree nor disagree". With this result it is clear that it cannot be said that it is an established fact that consumers use companies' SER as a criterion during the act of consuming. This weakens the appeal of SER for companies, in view of the demands of the target public (Lim et al., 2018). The mean and standard deviation of variable 15 show that despite the dispersions, the respondents adopt a punitive behavior when they discover that companies do not do what they disclose.

Table 5. Punishment by the consumers due to the inexistence of SER in the companies.

Variables	Code	Mean	S.D.*
14. If I discovered that this company did not practice social and environmental responsibility, I would stop consuming its products.	PUNISH1	2.93	1.294
15. I stop buying from a company when I discover that it does not do what it discloses.	PUNISH2	3.62	1.364

*Standard deviation. Source: Data from the field research.

In summary, a contradiction was perceived with the results of statements 14 and 15. While the respondents generally stated that they would not stop consuming the companies' products if they discovered that they did not practice SER, they also stated that they would stop buying from a company if they discovered that it does not do what it discloses. It can be concluded that these consumers punish companies for misleading advertising and not for the inexistence of SER, which is consistent with the idea from Wickert et al. (2016) that corporate SER practices should reflect the real organizational values and culture.

4.2 Analysis of the reliability and dimensionality of the constructs

The reliability of the items was analyzed using the Cronbach's alpha, as can be seen in Table 6. According to Hair et al. (1995), values above 0.7 are considered satisfactory for the items to adequately measure the construct being studied. In addition, the dimensionality analysis of the items was carried out, that is, it was verified whether the items had weight in only one dimension (factor).

Table 6. SER dimensions analyzed.

Construtos	Items (Code)	KMO	Bartlett Sphericity		Factor	Cronbach
			χ^2	P-value		
Awareness of SER	AWASER1	0.623	94.327	0.000	0.811	0.713
	AWASER 2				0.870	
	AWASER 3				0.714	
Opinions of the benefits of SER	OPIBENEF1	0.663	95.641	0.000	0.725	0.724
	OPIBENEF2				0.803	
	OPIBENEF3				0.720	
	OPIBENEF4				0.562	
Belief about SER	BELIEF1	0.683	87.236	0.000	0.513	0.754
	BELIEF2				0.604	
	BELIEF3				0.746	
	BELIEF4				0.778	
	BELIEF5				0.709	
	BELIEF6				0.567	
Punishment for the inexistence of SER	PUNISH1	0.600	29.164	0.002	0.791	0.700
	PUNISH2				0.791	

Source: Elaborated by the authors. Note. Kaiser-Meyer-Olkin test (KMO); Chi-square (χ^2); Significance level (p-value).

The explained variance is the portion of the common variance that a factor can extract from a particular dataset. Values between 30% and 40% are considered low, because it leaves a large percentage of unexplained variance, also known as residuals (Tinsley & Tinsley, 1987; Damásio, 2012). For the dimension involving the consumers' level of awareness in relation to the companies' SER practices, the explained variance was 64.12%. In relation to the consumers' opinion regarding the benefits of SER for the whole of society, the explained variance was 53.93%. An explained variance of 52.51% was obtained for the dimension involving the consumers' belief in relation to the companies' SER. And, finally, regarding the dimension involving punishment by the

consumers due to the inexistence of SER in the companies, the explained variance was 62.52%.

4.3 Pearson's r product-moment correlation

With the variables used in this study, the Pearson's r Product-Moment correlation was carried out to understand the level of association between them. Even though there are associations that have an absolute value that is considered low, some have statistically significant values, meaning that there is a correlation between the questions studied. It is noted that all the significant correlation values present positive scores.

There is a weak positive correlation ($r < 0.70$) of the first three variables with the variable "I believe that this company has social and environmental responsibility as a value". Statements 1 ($r = 0.226$; $p < 0.05$) and 2 ($r = 0.389$; $p < 0.05$), even though having a weak positive correlation, show, respectively, that both the consumers who know that the companies practice SER and those who really believe that they practice it also believe that the designated organizations have this as a value. Variable 3 ($r = 0.437$; $p < 0.05$) shows that the respondents agree that the companies disclose SER because they actually practice it, and they relate this with being an organizational value. The results show coherent reasoning among the participants, with the ideas about SER converging, when they believe in the SER practices of the companies from which they are buying some product and consequently, they also judge it as being an organizational value of these corporations (Carrigan & Attalla, 2001).

Variables 5 ($r = 0.074$; $p < 0.05$) and 6 ($r = 0.025$; $p < 0.05$), respectively, present a very small, almost null correlation with the statement "I believe that this company has social and environmental responsibility as a value". Although the respondents agree that it is fundamental for the collective good and that the companies should have SER, they do not believe in this as an organizational value. This result shows skepticism among the individuals regarding the companies' SER actions, although, as Wei et al. (2018) argues, they recognize the importance of these actions for society. However, the weak positive correlation ($r < 0.70$) existing between statements 4 ($r = 0.311$; $p < 0.05$) and 7 ($r = 0.401$; $p < 0.05$) with the statement about SER being a value indicates that when the respondents believe that the companies' SER provides benefits for the whole of society, and when they adopt it as a purchasing criterion, they associate this with being a value that exists in the company.

4.4 Tests of the hypotheses

H1 was confirmed, as observed in Table 7. This means that the consumers of each company have different levels of agreement in relation to the SER of the particular corporations in this study. The customers of company C have more awareness, that is, they are the ones who know the most about the company's SER. This is followed by the consumers of company A and finally those of company B. The latter appear to be more uninformed about the company's SER, which leads to the belief that they have not had access to this information or they do not give importance to the organization's SER and, for this reason, they do not seek to know about this question. This result reinforces the relevance of the company's communication with its target public, making its social and environmental actions transparent (Bhardwaj, 2016), so that it is not

poorly evaluated by this public simply due to the lack of knowledge of its actions focused on the well-being of society.

The Kruskal-Wallis test found the same result for the ANOVA, obtaining a statistically significant difference between the answers of the participants of each company ($H(2) = 6.502, p < 0.05$), and a rank mean of 73.86 for company A, 61.25 for company B, and 82.76 for company C.

Table 7. Test of hypothesis 1.

Variable	Companies						F	Sig.
	A (n= 50)		B (n= 48)		C (n= 46)			
	Mean	S.D.*	Mean	S.D.	Mean	S.D.		
(Variable 1)	3.08	1.41	2.7	1.03	3.6	1.25	6.6	<0.05

*Standard deviation. Source: Data from the field research. Note. F = variation between sample means / variation within samples; Significance level (Sig.).

The test of H2 involves Table 8. The hypothesis was rejected, since statistically significant differences were not observed. Thus, it is possible to state that the customers of the three organizations equally agree that SER is fundamental for the collective good. This thinking among the individuals, independently of the type of organization, in giving relevance to social and environmental actions for society as a whole, shows how fundamental the corporate activities can be with respect to the law, individuals, and the environmental (Nascimento et al., 2015). According to Chernev & Blair (2015), this corporate behavior will possibly be rewarded with consumer recognition, perceiving SER as something that is institutional to that organization.

The Kruskal-Wallis test is consistent with this ANOVA result for hypothesis 2 ($H(2) = 1.094, p > 0.05$). The rank mean for company A was 75.36%, for company B it was 72.55, and for company C it was 74.62.

Table 8. Test of hypothesis 2.

Variable	Companies						F	Sig.
	A (n= 50)		B (n= 48)		C (n= 46)			
	Mean	S.D.*	Mean	S.D.	Mean	S.D.		
(Variable 5)	4.4	0.86	4	1.05	4.26	1.08	2.01	>0.05

*Standard deviation. Source: Data from the field research. Note. F = variation between sample means / variation within samples; Significance level (Sig.).

Table 9 shows the test of H3. The hypothesis was refuted. Therefore, the values show that the consumers do not characterize SER as an organizational value. This result shows that it is not enough for the company to merely disclose that it practices SER, in order for the customers to perceive SER as an organizational value. According to Font et al. (2016), conquering this recognition should be worked on better over time, without economic pretensions, so that the philanthropic aspects of the actions are evident.

The ANOVA results in Table 9 are confirmed with the Kruskal-Wallis test ($H(2) = 1.210, p > 0.05$), with a rank mean of 77.06 for company A, 71.85 for company B, and 75.38 for company C.

Table 9. Test of hypothesis 3.

Variable	Companies						F	Sig.
	A (n= 50)		B (n= 48)		C (n= 46)			
	Mean	S.D.*	Mean	S.D.	Mean	S.D.		
(Variable 8)	3.16	1.23	2.91	1.32	3.15	1.3	0.558	>0.05

*Standard deviation. Source: Data from the field research. Note. F = variation between sample means / variation within samples; Significance level (Sig.).

Next, the hypotheses related to the Education subgroup are analyzed. Thus, denominations 1, 2, 3, 4, and 5 are considered as referring to, respectively, did not complete high school, completed high school, undergraduates, graduates, and post-graduates. It can be considered that H4 was confirmed. As can be seen in Table 10, the people with post-graduation are the ones who are most aware that the company in which they are consuming practices SER. The result is consistent with the idea that a better informed public tends to have more knowledge of companies' social and environmental actions. Based on this finding, organizations could invest in awareness-raising campaigns with greater reach (Costa et al., 2017), focusing especially on means of communicating and formatting the message that reach the public with the lowest level of schooling (Carrigan & Attalla, 2001). For Lim et al. (2018), access to this information could enable customers to carry out more positive evaluations of the company due to social and environmental questions. The Kruskal-Wallis test ($H(2) = 10.411$, $p < 0.05$) confirms the ANOVA results with the rank means of 77.00 ($n = 27$), 78.63 ($n = 50$), 59.37 ($n = 52$), 78.63 ($n = 12$), and 110.33 ($n = 03$).

Expanding the analysis of hypothesis 4 a little, as well as for the other hypotheses with the Education variable, another form of education distribution was defined to form the groups, to obtain more quantitatively balanced groups. Thus, two groups were formed, one (Group A) contemplating the participants with an incomplete and complete high school education, and another (Group B) with the participants with an incomplete, complete, and post-graduate college education. Group A had 77 and Group B had 67 participants. The Mann-Whitney non-parametric test showed that Group B has more awareness of the SER practices of the companies under analysis ($M_{\text{GroupA}} = 65.10$, $M_{\text{GroupB}} = 78.94$; $U = 2083.50$, $p < 0.05$).

Table 10. Test of hypothesis 4.

Variable	Education											
	1 (n= 27)		2 (n= 50)		3 (n= 52)		4 (n= 12)		5 (n= 03)			
	Mean	S.D.*	Mean	S.D.	Mean	S.D.	Mean	S.D.	Mean	S.D.		
(Variable 1)	3.185	1.3	3.34	1.2	2.788	1.3	3.333	1.4	4	1	1.81	<0.05

*Standard deviation. Source: Data from the field research. Note. F = variation between sample means / variation within samples; Significance level (Sig.).

Table 11 presents the test of H5, which was confirmed, since it was observed that the consumers that have a degree or post-graduate degree agree that the company should have SER, much more than those who had not finished and those who had finished high school. However, for clarification purposes, the aim of the test of H5 is not to propose that people with a low educational level do not believe that companies should have SER. In truth, it aims to support the idea that the higher the educational level, the greater the level of information the individuals will probably have access to

and the greater their understanding of the context and its problems and, thus, the more they will tend to believe that companies should have SER. This result shows that the whole effort of the current debates on the subject, at least at the college education level, have contributed to a greater number of conscious people. SER is more and more widespread in society, which drives organizations to adapt their social and environmental practices (Wang et al., 2018). And the prevalence of the subject in scientific events shows that it is not only a fad.

The ANOVA results are also confirmed by the Kruskal-Wallis test ($H(2) = 9.738$, $p < 0.05$), with the following rank means: 69.21 ($n = 27$), 75.38 ($n = 50$), 63.20 ($n = 52$), 77.88 ($n = 12$), and 106.17 ($n = 03$). The analysis of the distribution of Education into only two groups showed that Group B, with a college level education, focus on the company's duty to have SER, more than Group A, with a high school level education ($M_{\text{GroupA}} = 67.10$, $M_{\text{GroupB}} = 78.50$; $U = 2164.50$, $p < 0.05$).

Table 11. Test of hypothesis 5.

Variable	Education										F	Sig.
	1 (n= 27)		2 (n= 50)		3 (n= 52)		4 (n= 12)		5 (n= 03)			
	Mean	S.D.*	Mean	S.D.	Mean	S.D.	Mean	S.D.	Mean	S.D.		
(Variable 6)	4.296	1.17	4.44	0.8	4.1	1.1	4.583	0.7	4.66	0.58	1.1	<0.05

*Standard deviation. Source: Data from the field research. Note. F = variation between sample means / variation within samples; Significance level (Sig.).

Table 12 shows the test of H6. The hypothesis was confirmed; that is, the consumers that have a higher educational level are the ones that most present the punitive behavior in relation to the inexistence of SER in companies. It is noted that there is an increase in the values of the means in the same direction in which the respondents' educational levels rise. Considering the incomplete high school level, the value of the mean was equal to 2.667 (lowest educational level and lowest value of the mean from Table 12), and adopting the post-graduate level, the mean was equal to 4 (highest educational level and highest mean from Table 12). It is to be expected that the higher the level of knowledge about the importance of corporate SER, the greater the individuals' punitive profile will be. In addition, people identify with organizations that are acclaimed for their actions to promote the well-being of society. Thus, there is ultimately an approach towards companies that practice social and environmental actions and distancing from those that ignore this (Ferreira & Ribeiro, 2017).

The ANOVA result is supported with the Kruskal-Wallis test ($H(2) = 10.121$, $p < 0.05$). The rank means are: 62.40 ($n = 27$), 68.85 ($n = 50$), 75.65 ($n = 52$), 83.75 ($n = 12$), and 118.33 ($n = 03$). The Mann-Whitney test ($U = 2186$, $p < 0.05$; $M_{\text{GroupA}} = 66.03$, $M_{\text{GroupB}} = 78.60$), considering only two groups, shows that Group B, with a higher educational level, has a greater propensity to punish companies that do not practice SER.

Table 12. Test of hypothesis 6.

Variable	Education										F	Sig.
	1 (n= 27)		2 (n= 50)		3 (n= 52)		4 (n= 12)		5 (n= 03)			
	Mean	S.D.*	Mean	S.D.	Mean	S.D.	Mean	S.D.	Mean	S.D.		
(Variable 14)	2.667	1.41	2.82	1.3	3.1	1.2	3	1	4	1	1.1	<0.05

*Standard deviation. Source: Data from the field research. Note. F = variation between sample means / variation within samples; Significance level (Sig.).

Finally, adding one more analysis, we aimed to analyze the relationship of the SER awareness dimensions, of the opinion of the benefits of SER and the belief in SER, in relation to the variable for the punishment by consumers of companies that do not practice social and environmental responsibility. To carry out the regression, the items of the scales were transformed into a composite variable, that is, the items were transformed into an index by means of a summated scale. Thus, each dimension analyzed was left with only one variable.

The results of the regression show that only the variable for the opinion of the benefits of SER was statistically significant for predicting the propensity of the consumers to punish companies that do not practice SER ($\beta = 0.362$, $t(140) = 0.362$, $p < 0.05$). The opinion that the consumers have in relation to the benefits of SER also explained a significant portion of the tendency of the individuals to punish companies for the inexistence of SER ($R^2 = 0.14$, $F(1, 140) = 4.500$, $p < 0.05$). This result shows that the perception of the benefits that SER provides for society is more relevant for the individuals, more so than knowing or believing if the company practices SER or not, at the time of punishing a company for not carrying out SER. The explanation for this is perhaps the fact that the more individuals have knowledge of the gains that all of society can have with SER actions (Chuang & Huang, 2018), the more they feel inclined to punish when they discover the inexistence of what has been promised, in this case SER.

5 Conclusion

The main contribution of this study is that the consumers believe it is important for companies to have social and environmental actions. However, the fact that companies do not have such actions is not an impeditive factor for them to continue to buy from these organizations. On the other hand, if the company discloses that it practices SER, and if it is discovered that this is not true, the consumers punish these companies by ceasing to buy. These results suggest that companies should not rashly indulge in disclosing that they practice social and environmental actions, if in fact they do not, because they will be highly damaged by the negative exposure from the discovery of such greenwashing practices.

The finding obtained in this study that the customers do not know that the companies practice SER contradicts what was found in the literature, since some authors, such as Bonin (1993), Mohr & Webb (2005), and Tachizawa (2009), believe that consumers seek information about corporations and their positions regarding social and environmental questions more and more. This shows that the literature still lacks research that proves, primarily, if there is growing concern among customers about this subject and what the profiles are that most seek information about this question.

When the results of this study show that the consumers are not aware of the companies' SER practices, two observations emerge: first, the means with which the organizations are disclosing that they have SER may be inefficient and with this the need arises to evaluate the effectiveness of the actions that aim to communicate with the consumers in relation to this question. Second, it was also seen in the literature that companies are investing in their images in terms of SER, as a differential (Maimon, 1996; Carroll et al., 2016), and all investments in this image will only provide the expected return if there is in fact awareness and the consumers believe in what has been disclosed.

It was concluded that the consumers do not perceive the adoption of SER by the companies as an acquired value but rather as a corporate strategy, that is, as being linked to other interests. Thus, the consumers make it clear that they do believe that SER is a value adopted by the companies and this leads to a discussion to be carried out by organizations covering the following points: What are the reasons that lead consumers to perceive companies' SER to be a corporate strategy? Could it be that what companies are disclosing in this sense is unconvincing? Are the actions that companies are calling responsible really effective with regard to social and environmental questions?

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