THE ROLE OF CORPORATE SOCIAL RESPONSIBILITY IN BUILDING BRAND EQUITY

An exploratory study of the platform economy

Patrik Heikkilä

International Business
Bachelor's Thesis
Supervisor: Mikko Pynnönen
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**Author:** Patrik Heikkilä  
**Title of thesis:** The role of corporate social responsibility in building brand equity  
**Date:** 8 April 2019  
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### Objectives
The main objective of this study is to explore the gap in existing literature by studying the role of corporate social responsibility on brand equity in the context of the platform economy. In addition, this study seeks to look into the factors impacting brand equity and some consumer attributes that may affect this impact.

### Summary
A literature review was constructed to explore prior research of brand equity, corporate social responsibility, and both its benefits and limitations. Based on the literature review a conceptual framework was presented and eight hypotheses were proposed, which were utilized to direct the primary research and data collection. A quantitative online questionnaire was conducted gathering data from consumer’s evaluations of a chosen brand and the level of the brand’s social responsibility. The questionnaire was constructed, and the data was analyzed to meet the research objectives and test the hypotheses set for the study.

### Conclusions
Corporate social responsibility was shown to have a significant yet limited positive relationship with brand equity. Individual Carroll’s (1991) dimensions of CSR couldn’t be shown to positively correlate with brand equity. Brand awareness showed no positive correlation and brand loyalty had the largest positive relationship with brand equity. Non-user’s evaluations showed notably lower brand equity, but no significant difference regarding the perception of CSR could be presented.

**Key words:** Sharing economy, brand equity, corporate social responsibility, platform economy, consumer behaviour

**Language:** English

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1. INTRODUCTION

1.1. Background

Schor and Frenken (2017) defined the central idea of the sharing economy as consumers granting each other temporary access to under-utilized physical assets ("idle capacity"), possibly for money. Companies operating in the sector provide platforms where other companies, individuals or communities can create additional value using their owned assets. This is commonly referred to as the platform economy. The most common sectors currently are cars and housing, most notable companies being Uber and Airbnb. (Schor and Frenken, 2017) The underutilization of owned assets is the key notion of the industry, and whereas sharing is not a new phenomenon, the sharing economy has introduced stranger sharing, meaning the participants don't necessarily know each other before the transaction takes place. (Schor, 2014) This type of stranger sharing is a defining feature of the platform economy, where the users are both the service providers and consumers.

The benefits and issues of the platform economy have been studied from several points of view and have provided inconclusive results. A major issue is that legislation is often poorly equipped to deal with these kinds of new platforms. Consumer protection is often ineffective as the companies provide the network, not the service meaning complaints are difficult to handle as liability is questionable. (Busch, 2016) Also, the employees are mostly considered as independent freelancers which means they aren’t entitled to legal protection, which the workers themselves claim to deserve. One of the leading companies, the ride-share service Uber, is often in legal conflicts due to the local legislations conflicting with the company’s policies.

Some studies have claimed that the sharing economy provides environmental benefits as underutilized assets are used more frequently, decreasing overall consumption. (Schor and Frenken, 2017) These benefits have been shown in the ride-sharing industry, but little research exists on other sharing industries claiming similar environmental benefits. (Chen and Kockelman, 2016)
Another point of interest is the social impact of the platform economy. Schor and Frenken (2017) claim that the platforms increase social mixing and have positive networking effects. On the other hand, studies have also shown discrimination towards minorities in the ride-sharing platforms, with both the drivers being paid less and consumers being less likely to get rides when requested. (Ge et al. 2016)

1.2. Research Problem, question, and objective

The significant and complex effects of the platform economy have not been studied extensively and a specific research gap exists on the impact corporate social responsibility may hold on consumers evaluations of brands operating in the industry. With clear legislative issues, questionable environmental benefits, and conflicting social impacts, the role of corporate social responsibility hasn’t been defined in the platform economy. Thus, the following research questions are drawn to explore the issue further.

- What kind of role CSR plays on evaluations of brand in the platform economy?
- What kind of consumer attributes could impact this effect?
- Is brand equity in the sharing economy similar to more traditional industries?

The research objective is to increase understanding of the factors building brand equity, emphasizing the potential impact of corporate social responsibility. The paper provides a point of view from the perspective of the consumer evaluating a brand’s different attributes and inspects the data seeking to further research the gap regarding the impact of CSR on consumers evaluations of a brand.

1.3. Structure of thesis

The structure of the thesis is as follows. After the introduction there is a review of the current literature introducing corporate social responsibility, examining the benefits and the impact on consumer behaviour. Second, the limitation of the impact is discussed with the main issues. Brand equity is introduced, and the model of building brand equity
leading to consumer behavioural change is examined. Then after presenting the research gap of current literature a conceptual framework based on the literature review and the hypotheses set is presented. After that, the methodology is explained and data analysis and the findings from quantitative survey are presented. The findings are discussed in addition to conclusive analysis. Finally, limitations of the research, international business implications and suggestions for future research are discussed.

2. LITERATURE REVIEW

The purpose of this literature review is to study previous literature that has explored corporate social responsibility, the benefits of CSR and impact on consumer behaviour, differences between genders, brand equity, and the current research gap present. First, an overview of corporate social responsibility, its definition and conceptualization, benefits, impact on consumer behaviour, and aspects limiting the impact is presented. The second part will examine brand equity, working definitions, and different aspects creating equity. Thirdly, the research gap of current literature. The final part presents the conceptual framework suggested on the basis of the literature review and suggested hypotheses.

2.1. Corporate social responsibility

Corporate social responsibility (CSR) has been recently rising in popularity worldwide. Academic research on the topic is increasing, consumers demand more as their interest for sustainable and responsible behavior grows, and companies are focusing more on their CSR actions and operations as well as investing heavily on CSR initiatives (Pirsch, 2007; Alvarado, 2015; Raza, 2018; Rives, 2007)

The growing focus on CSR can partly be explained by major global scandals raising awareness, public information and evaluations being readily available from credible third-party sources, and the fear of a negative backlash a firm’s irresponsible actions can cause, for example boycotts, forcing companies to improve their actions. (Alvarado, 2015; Öberseder 2014; Pirsch, 2007; Brunk, 2016)
Positive CSR has been shown to impact various aspects of a firm’s performance, including satisfaction of both employees and customers, productivity, and brand reputation (Kim & Park, 2011; Bashir, 2012; Ntiamoah, 2014; Raza, 2018; Rives, 2007), and its suggested that CSR is important for a business’s sustainability regardless of the size or industry. (Hassan, 2013) Several studies also show that CSR is a major factor globally, although the size of the impact differs. (Bashir, 2012; Hassan, 2013)

2.1.1. Definition

Currently CSR has no clear universally accepted definition. (Dahlsrud, 2008; Mohr et al. 2001) The differences in understanding the concept may be from socio-economic and cultural differences that reflect on varying definitions. (Roudaki, 2017) However, despite the lack of a common definition, two aspects of CSR are generally accepted: a firm has responsibilities beyond just maximizing their profits, and is accountable to stakeholders and the surrounding society, not just its' owners. (Alvarado, 2015; Sen & Bhattacharya, 2001)

In general, CSR is referred to as the firm’s operations that are linked into its obligations to the surrounding society, environment and other stakeholders. (Mohammed and Rashid, 2018) A socially responsible company operates responsibly towards its customers, employees, suppliers and retailers, the local community, and society overall. In addition, social and environmental issues are integrated into the firm’s core operations and activities. (Öberseder, 2014; Sen & Bhattacharya, 2001)

The European Commission (2018) defines CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis"
2.1.2. Conceptualization

Two of the most commonly used models of conceptualizing CSR are Carrols Pyramid model (1991) and the sustainable development paradigm model. The sustainable development paradigm was defined by the Word Commission on Environment and Development (WCED) as being “capable of meeting the needs of the present without compromising the ability of future generations to meet their needs” (1987) Based on this paradigm several studies suggested to define CSR as measurement of sustainable operations which led to a commonly used, three-dimensional conceptualization of CSR splitting the construct into social, environmental, and economic dimensions. (Bigne et al. 2005; Alvarado, 2015) This model offers general principles, but requires significant focus to develop tangible CSR strategies and integrating economic profitability with the triple bottom line. (Öberseder, 2014; Alvarado, 2015)

Another commonly used conceptualization, Carroll’s Pyramid model (1991) constructs corporate social responsibility from four dimensions: economic, legal, ethical, and philanthropical. The model is one of the most used in developing scales and conceptualizations for CSR and several further studies have developed the model further and refined the measurement scale provided. (Alvarado, 2015; Öberseder, 2014; Hassan, 2013; Roudaki, 2017)

2.1.2.1. Carroll’s model

The economic dimension consists of responsibility to act profitable and benefit society in the long term by operating profitably. The legal dimension considers a firm’s responsibility to act within the boundaries of law, and to follow required rules and regulations in their operations. The responsibility to act morally and justly including the treatment of its external stakeholders as well is within the ethical dimension, and the philanthropic dimension focuses on giving back to society in charity. (Salmones et al. 2005; Alvarado, 2015)
Carroll’s model has also been further developed in other studies. Salmones et al. (2005) modified the dimensions into Economic, Philanthropic, and Ethical-legal as their study suggested that the laws of a society follow the ethical standards closely to be within the same dimension. Another modification splits the dimensions into Commercial, Ethical, and Social to better represent more modern businesses (Singh et al. 2007)

2.1.3. Benefits of CSR

CSR has been shown to have an impact on several different aspects for a firm. A positively perceived socially responsible brand benefits from increased reputation, loyalty and credibility. In addition, consumers’ attitudes towards companies and brands are affected by both negative and positive CSR perceptions. (Kim & Park, 2011; Sen & Bhattacharya, 2001; Raza, 2018)

From the consumers point of view, positively perceived CSR activities show increases in buyer intent, willingness to purchase, consumer-company identification and improvements in both satisfaction and retention rates. (Sen & Bhattacharya, 2001; Kim & Park, 2011; Bashir, 2012)

A firm’s performance has been shown to improve as customers seem to favor socially and environmentally responsible companies. (Pirsch, 2007; Ntiamoah, 2014) Firms also benefit by improving their image to both their current employees and potential future ones, and CSR has a positive impact on job satisfaction and the feeling of belongingness, which in turn may lead to better productivity. (Bashir, 2012) Positive CSR has also been shown to directly impact a company’s identity attractiveness improving customer loyalty and satisfaction. (Rives, 2007)

Studies have also shown CSR to have a positive influence on the relationships between firms and other external stakeholders. (Kim and Park, 2011) Studies suggest
that customers are more influenced by the ethical and legal dimensions and employee’s organizational commitment is strongly affected by the economic dimension. The economic dimension has however been shown to have no impact on consumer perceptions. (Roudaki, 2017) Studies have shown that philanthropic dimensions have a significant impact on both consumers and employees correlating strongly with commitment, loyalty and retention rates. (Hassan, 2013; Roudaki, 2017) This leads to the proposition of the following hypotheses:

H1: Philanthropic CSR positively correlates with Brand equity
H2: Ethical CSR positively correlates with Brand equity
H3: Legal CSR positively correlates with Brand equity

2.1.4. Role in consumer behaviour

Decision- making is complex and multi- faceted, and several studies have shown that CSR has an influence on the process. Customers consider both positive and negative perceptions of a company’s activities when making purchasing decisions. (Sen & Bhattacharya, 2001; Pirsch, 2007; Öberseder, 2011; O'Rourke, 2016; Rives, 2007)

The impact perceptions of CSR have on consumer behavior is a hierarchical process with different factors that need to be fulfilled before CSR is considered significantly in decision- making. (Öberseder, 2011, 2014) The size of the impact also differs between cultures and the type of products considered, but international social issues matter in decision- making on some level globally. (Auger, 2009; Pirsch, 2007) CSR is not a major factor in decision- making as more traditional aspects like price and quality are prioritized when making purchases. (Rives, 2007; Öberseder, 2011)
2.1.4.1. Gap between rhetoric and action

There is a clear gap between consumer rhetoric and actions when it comes to ethical consumption. (Öberseder, 2011; Bray et al. 2011) Some go as far to claim that an ethical consumer is a myth and consumers pretend to care but don’t take action. (Devinney et al. 2010)

Research suggests several reasons for this gap. The lack of credible and sufficient information is one of the central reasons hampering ethical consumption. (O’Rourke, 2016; Bray, 2011; Öberseder, 2011) Another main factor is the economic rationalization of value for money and unwillingness to pay a price premium for sustainability or ethical choices. (Devinney et al. 2010; Bray et al. 2011) Skepticism towards both the integrity of companies claims and reasons behind engaging in CSR activities and towards the change an individual’s choices could cause also diminish the impact CSR has on consumer behavior. (O’Rourke, 2016; Bray, 2011)

2.1.4.1.1. Insufficient information

Reliable information and awareness of either positive or negative CSR activities is a prerequisite for considering CSR as a part of the decision-making process. (Öberseder, 2011, 2014; Bray et al. 2011; Brunk, 2016) In general, the more aware a consumer is, the more CSR will play a part in their decision-making. (Auger, 2009)

In a recent study sustainability information of a product had very variable impact on consumer’s decision-making process. In online shopping direct users showed a significant positive effect on purchase intent when presented with information on a products sustainability, while nondirect users showed very little response to the information available. In addition, the impact was varying for different product types that were relatively comparable and between different types of sustainability.
Environmental data was even negatively received, health ratings had the strongest effect, and social scores provided nearly no impact. (O’Rourke, 2016)

2.1.4.1.2. Financial situation

For a consumer their financial situation is a key component for decision-making. A sufficient level of wealth is a prerequisite for considering ethics or CSR when making purchasing decisions as a price premium is often associated with more sustainably made products. (Öberseder, 2011; Bray et al. 2011) Especially with frequently bought products the functionality and price precede considerations of CSR. (Bray et al. 2011) As Auber (2009) said it, a social consciousness at the checkout counter is a luxury.

More sustainably made products also often have associations of poorer quality and consumers rationalize their decision-making by claiming to get more value for money by not consuming as ethically as they claim they’d like to. (Eckhardt, 2010; Devinney et al. 2010) This is also seen in the disparity between the reported purchasing intentions and actual decisions made which implies an unwillingness to pay price premiums for no additional tangible features. (Bray et al. 2011)

2.1.4.1.3. Ineffective communication

Several studies suggest a major factor for the limited impact of CSR is skepticism towards the integrity of companies claiming CSR, the quality difference of the product and doubting the impact a single consumer may have. (O’Rourke, 2016; Bray et al. 2011) This highlights the importance of communication as corporate advertising, meaning advertising a firm or a brand rather than a specific product, has been shown to impact consumers’ perceptions of the products provided as well. (Spangardt, 2016)
Even though studies suggest informing consumers alone doesn’t cause notable behavioral changes, different forms of informing the public are still a major strategy governments, institutions, and NGO’s utilize to communicate their CSR values and processes. (O’Rourke, 2016)

A recent study found that the fit between a consumer’s and a firm’s values don’t notably affect the perceived CSR. This implies that customers may be willing to prioritizing their personal values less when evaluating companies (Park and Kim 2016) Direct, explicit communication on a company’s ethical and CSR actions and values may thus benefit companies by increasing customer loyalty among the other benefits CSR may provide. (Park and Kim, 2016)

2.1.5 Role of gender

The impact of gender on the perceptions and importance of CSR is a heavily studied subject, and currently the literature of the field provides no full agreement with several studies presenting conflicting results on the size and significance of the difference gender makes. (Calabrese et al. 2015; Perez and Rodriguez, 2013)

According to Sigma- Mugan (2005) women are generally more sensitive, aware and responsible when it comes to corporate responsibilities. However, comparing nationalities showed that ethical sensitivity is also heavily impacted by culture. A study conducted with Finnish economics students showed similar results as women were shown to place more importance on ethical, social, and environmental responsibilities when evaluating well- run companies. (Lämsä et. Al 2008) A further research on students and managers in the tourism industry suggested similar trends that women are both more sensitive and place greater importance on social and environmental responsibilities. (Alonso- Almeida, 2012)
In contrast McCabe et al. (2006) presented findings that gender alone had no significant impact on perceptions of ethical business practices. Similar results were found by Perez and Rodriguez (2013) who researched demographic features and psychological traits as potential moderators to explain the formation of CSR perceptions. The data showed that the demographic data, including gender, was a poor indicator for perceptions, and focus should be placed on the psychological traits instead. This leads to the following hypothesis:

H4: There is a significant difference of CSR perceptions between men and women

2.2. Brand equity

Brand equity is commonly defined as the financial value a brand provides to a firm. Firm-based brand equity (FBBE) measures the financial gain the brand generates compared to an identical product without it, and customer-based brand equity (CBBE) refers to the market’s reaction to the offered value embedded to the brand. (Christodoulides, 2010; Buil et al. 2013)

Building brand equity has been shown to improve customer responses to the product, and increase purchase intentions, perceptions of quality, and market share (Christodoulides, 2006, 2010; Buil et al. 2013; Ambler, 2003, Chowudhury, 2012)

2.2.1. Definition

Customer-based brand equity (CBBE) currently lacks a generally accepted definition, which has led to different conceptualizations of the construct & measurement methods. It’s commonly accepted that CBBE means the added value a brand adds to the product compared to an identical one without the brand (Christodoulides, 2006, 2010; Kacek, 2007, Chowudhury, 2012)
Ambler (2003) described the research of the topic similar to the blind men and an elephant syndrome, meaning that there isn’t a clear grasp of the entire concept, but rather different studies have researched different aspects of the construct. As the market sector, brand life-stage, and cultural aspects all impact CBBE some go as far to say that there isn’t a universal measure that would fit well. (Kacek 2007; Christodoulides 2010)

2.2.2. Conceptualization

A commonly used conceptualization comes from Vazquez et al. (2002), who defines customer-based brand equity as the overall utility associated to the brand, including both the symbolic and functional aspects. The four dimensions of the construct are product functional utility, product symbolic utility, brand name functional utility, and brand name symbolic utility. Further studies have tested the construct with conflicting results, which suggest that cultural factors affect the evaluation and perceptions of a brand making a universal measurement scale difficult. (Kocak et al. 2007)

Another one of the most common conceptualizations for customer-based brand equity was provided by Aaker (1991), which splits CBBE into four dimensions: Brand awareness, Brand associations, perceived quality, and brand loyalty. The original study didn’t provide an operationalized scale, but the conceptualization has been used in several future studies to create a measurement scale and research the topic further. (Buil et al. 2013; Kim and Hyun, 2011; Bravo et al. 2007; Chowudhury, 2012)

2.2.2.1. Aaker’s model

Brand awareness means the capability for a consumer to recognize and recall a brand as a part of a certain product category. Awareness is a key factor as consumers are
unlikely to consider brands, they aren’t aware of when making purchasing decisions. (Aaker, 1991; Chowdhury, 2012)

Brand associations are any and all attributes connected to the brand. These are a major tool for differentiation and positioning products with attributes, feelings, attitudes, and perceptions of quality among others. (Aaker, 1991; Chowdhury, 2012)

Perceived quality means the subjective evaluation of a product’s quality and superiority. The perceptions are a driving force for brand reputation and customer retention rates. (Aaker, 1991; Chowdhury, 2012)

Brand loyalty depicts the commitment to repeatedly use and buy products of a certain brand or brand extensions. Loyalty can be both behavioural and attitudinal. (Aaker, 1991; Chowdhury, 2012)

2.2.3. Creating brand equity

Aaker’s (1991) models’ dimensions have been studied further and it’s suggested that the dimensions inter-relate. Awareness has been shown to positively impact both the perceived quality, and the brand associations. Awareness, however, doesn’t generate brand equity itself, but is a prerequisite for the other dimensions. (Buil et al. 2013; Bravo et al. 2007) This leads to the following hypothesis being proposed:

H5. Brand awareness does not positively correlate with brand equity

Loyalty is shown to be the strongest dimension in creating brand equity by increasing consumers’ purchasing intentions, preferences, and willingness to pay price premiums. (Buil et al. 2013; Kim and Hyun, 2011) Brand associations and perceived quality are less dominant factors of creating brand equity and they aren’t enough alone for consumers to consider a brand superior to another. (Bravo et al. 2007; Kim & Hyun, 2011) For this reason the following hypotheses are proposed:
H6: Brand associations positively correlate with brand equity
H7: Perceived quality positively correlates with brand equity
H8: Brand loyalty positively correlates with brand equity

2.3. Research gap

Research focused on consumer behavior and perceptions of CSR have several issues hampering the study and some claim previous research has failed to fully capture the impact CSR may have. (Öberseder, 2011, 2014, Mohr et al. 2001)

Reliable information and awareness of both positive and negative CSR activities is a key component to study in consumer behavior, and in general consumers have been shown to have a relatively low level of awareness of the topic. In addition, the concept is often too complex and intangible to properly analyze, and the commonly used definitions don’t reflect the consumers perceptions appropriately. Issues are presented with both insufficient or assumed awareness of the topic. (Öberseder, 2011, 2014)

The research gap may be the reason behind companies frequently reporting unsatisfactory results from their CSR activities, as the results achieved aren’t proportionate to the resources spent. (Park, Kim, Kwon, 2017)

Researching brand equity also has similar problems as it also lacks a common definition making comparing results difficult. (Christodoulides, 2010; Buil et al. 2013)

2.3.1. Lack of universal definitions

The lack of a commonly accepted definition for CSR presents several issues for research on the topic as researchers use differing definitions, context-heavy settings, and measurement scales for their studies. (Dahlsrud 2008; Mohr et al 2001; McWilliams et al. 2006) The lack of a clear definition and conceptualization used, and the different context of every interview limits the possibilities for applying the results further. (Dahlsrud, 2008) Comparing and testing results is also difficult as the
differences in context and conceptualizations may lead to confusing or conflicting results. (Alvarado, 2015; Ntiamoah, 2014; McWilliams et al. 2006)

2.3.2. Issues with research methodology

Studies seeking to further define CSR commonly use the method of in-depth interviews, which presents several problems. (Mohr et al. 2001; Dahlsrud, 2008) Participants have difficulties in expressing their ideas or understanding the entire concept. In addition, consumer-based research often reports differences between actions and opinions, which could be a result of social desirability bias. (Öberseder, 2011, 2014)

Often studies have run into problems as the participants have had troubles expressing clearly their definitions of CSR, and when introduced to well-known definitions, for example the Carroll’s Pyramid model, they have stated that the models don’t match their perceptions of CSR. Similar problems have been reported both when interviewing business managers, (Dahlsrud, 2008) and consumers (Alvarado, 2015; Alvarado and Shliesinger, 2008) which further proves the significant problems the lack of a common definition presents.

Studying CSR from the point of view of the consumer is heavily tied to context. O’Rourke (2016) claims CSR perceptions and consumer behavior shouldn’t be studied in an artificial environment at all, but rather in real shopping situations, as the artificial setting would affect the results as well.

Studies looking to explore customer perceptions and their impact on behavior are hampered by the participants possible social desirability bias. The consumers taking part in the studies may answer according to what they want to seem like or by what’s socially desirable rather than their own opinions. This would mean that the data
collected doesn’t match actual consumer behavior, which can currently be seen in the gap between rhetoric and action. (Öberseder 2011, 2014; Mohr et al 2001)

3. CONCEPTUAL FRAMEWORK

On the basis of the literature review and the proposed hypotheses the following conceptual framework is suggested, which will be used as the basis for the study conducted.

4. METHODOLOGY

The purpose of this part is to explain the research methodology used for the study. First the secondary research is explored. The second part presents the design of the primary quantitative research and explores the sampling and ethics.
4.1. Secondary research

The secondary data used in this research was in the form of the literature review. Studying the prior research of the field of corporate social responsibility and brand equity was used both as the basis for the conceptual framework used and as guidance for future research. Corporate social responsibility, brand equity, and the factors affecting both concepts are heavily researched and developed and this further research uses these developed conceptualizations in a new context studying the platform economy.

4.2. Primary research

The main objective of the study is to measure brand equity and the perceptions of CSR from the point of view of the consumer. Thus, the primary research method used for this study was a quantitative survey directed at consumers evaluating a certain brand. An online survey was chosen for the sake of convenience and easy accessibility of potential participants. A market leader and one of the most well-known companies in the platform economy was chosen to be the subject of the survey.

4.2.1. Design

The main dependent variables of the research were the dimensions of CSR and brand awareness, associations, perceived quality, loyalty and equity. For measuring CSR, a questionnaire developed by Salmons et al. (2005) was used as the basis for the different dimensions. The studies of Ahmad (2014) and Coelho et al. (2015) were used to further modify the constructed dependent variables of CSR and the questionnaire was modified to fit the company in question. These three studies are suitable to be used as a basis for future research when modified to better suit the platform economy. The second part of the questionnaire measuring brand equity and the dimensions affecting it was based on Buil and Martines (2013) work on the influence of brand equity on consumer responses.
The dependent variables of the dimensions of CSR and aspects of brand equity were formed with several statements measuring the variable and the participants were asked to rate how accurate each statement was on a 5-point Likert scale with 1 being “completely disagree” and 5 “completely agree”. See appendix 6 for the questionnaire used.

4.2.2. Sampling

The target size for the questionnaire was 100 participants. Data from smaller sample sizes would be difficult to use for conclusions that could be generalized to a larger population. The main demographic reached were Finnish students in their early 20’s. Due to time and resource constraints a convenience sampling was used which meant mainly distributing the questionnaire within Aalto university. Also, an international participation was improved with snowball sampling by using personal connections and Aalto university’s exchange students. The survey was also posted on social media and different forums to further increase the sample size reached.

4.2.3. Ethics

Participation to the questionnaire was completely voluntary and all answers were kept anonymous. Any and all data collected was used for academic purposes only. The purpose of the research and the anonymity and usage of data collected were both stated at the beginning of the questionnaire to guarantee all participants knew what they were taking part of.

5. DATA ANALYSIS & FINDINGS

The total amount of respondents was 111. Female participants represented the majority of 58%, males accounted for 40%, and the final 2% either identified as other or preferred not to answer. The age distribution of the respondents ranged from 18 to 32, with the median age being 21. Finnish was the largest nationality amongst the
participants accounting for 43%, with the United States and Australia representing 32% and 20% respectively. The remaining 16% represented 11 different nationalities. A total of 40% of the participants stated that they had never used the company’s services, 27% use the services rarely, 26% occasionally, and the final 8% claim to use the service frequently. This demographic data is presented in figures 1 to 4.
5.1. Reliability analyses

The main dependent variables of the study were the 3 chosen dimensions of corporate social responsibility, the 4 attributes of a brand proposed to build equity, and brand equity that was operationally defined as a brand's ability to cause a change in consumer behavior.
behaviour. Each of these variables were measured with several questions and reliability analyses were conducted to measure the internal consistency of the constructed variables. A Cronbach’s alpha value greater than 0.7 is generally considered reliable. (Tavakol and Dennick, 2011) The following table shows the results of the reliability analyses for the constructs.

<table>
<thead>
<tr>
<th></th>
<th>Cronbach’s Alpha</th>
<th>N of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brand awareness</td>
<td>0.709</td>
<td>3</td>
</tr>
<tr>
<td>Perceived quality</td>
<td>0.689</td>
<td>3</td>
</tr>
<tr>
<td>Brand associations</td>
<td>0.928</td>
<td>3</td>
</tr>
<tr>
<td>Loyalty</td>
<td>0.839</td>
<td>3</td>
</tr>
<tr>
<td>Brand equity</td>
<td>0.743</td>
<td>3</td>
</tr>
<tr>
<td>Legal</td>
<td>0.855</td>
<td>2</td>
</tr>
<tr>
<td>Ethical</td>
<td>0.590</td>
<td>3</td>
</tr>
<tr>
<td>Philanthropic</td>
<td>0.646</td>
<td>3</td>
</tr>
</tbody>
</table>

Table 1: Reliability

As seen in the data tables most of the constructed variables have an alpha value greater than 0.7 and can be considered reliable. The constructs of perceived quality, Ethical CSR and Philanthropic CSR fall beneath this value which suggests the questions used to measure the variables aren’t sufficiently consistent and don’t correlate enough. For this reason, those constructs were examined further.

Perceived quality was measured using the following 3 statements: The company offers very high-quality services, the company offers very reliable services, and the company offers services that are great value for their cost. Removing the final statement would
increase the reliability of the construct, which would imply that perceived quality and reliability don’t correlate well with the perception of benefit gained for the cost paid. This is likely explained by the significant portion of the sample who haven’t used the service and may be unable to evaluate the value of the service accurately. For this reason, the construct of Perceived Quality is used with all 3 items intact, even though it limits the reliability of the results slightly.

When measuring Ethical CSR, the statement correlating the least with the other items is “The company prioritizes economic performance over ethical behavior” with the resulting data inversed, as a high score would imply low ethical performance. The literature reviewed suggests that economic performance has little impact on perceptions of CSR. The construct is used as a whole, which results in a slight level of uncertainty in the findings.

The construct of Philanthropic CSR couldn’t be made more reliable by removing any of the 3 items used to measure it, which were the following: The company is committed to respecting and protecting the natural environment, the company actively gives time, money, and/or other resources to support and develop socially responsible causes, and the company does its best to improve the overall well-being of the society. The low reliability could be explained with poor awareness overall of the company’s activities which is likely as a major part of the sample are non-users. In addition, the participants came from a total of 14 different countries with differing levels of CSR activities reducing the consistency of the data collected. Despite the potential unreliabilities, the full constructs were used for the data analysis. See appendices 1, 2, and 3 for detailed Cronbach’s Alpha values.

5.2. Hypotheses testing

The hypotheses proposed in the literature review were tested using SPSS to analyse the data collected with the conducted survey. Multiple linear regression analyses were
conducted to test hypotheses 1 to 3 and 5 to 7 examining the creation of brand equity, and an independent sample t-test was conducted to test hypothesis 4 regarding the potential differences between genders.

5.2.1. CSR & brand equity

To estimate the impact of the dimensions of CSR on brand equity a multiple linear regression analysis was conducted. The results of the test suggest that corporate social responsibility has a relatively small effect on a brands ability to cause behavioral change. (R square = .121) the p-value of the regression is also a bit above the set level of significance (p = 0.006) suggesting a slight unreliability level of the results. The data suggests that the philanthropic dimension has the largest impact, (Beta = .202; p = .058) the ethical dimension affects a bit less (Beta = .188; p = .198), and that the legal dimension would have a minor impact at all. (Beta = .032; p = .813). However, the high p-values indicate that the results cant be considered significant due to a high level of unreliability.

Despite the beta values showing positive correlations between the CSR dimensions and brand equity, the high p-values suggest a high level of unreliability. For this reason, the following hypotheses are not supported:

H1: Philanthropic CSR positively correlates with Brand equity

H2: Ethical CSR positively correlates with Brand equity

H3: Legal CSR positively correlates with Brand equity

The following tables show the results of the regression analysis.
### Table 2: Model Summary

<table>
<thead>
<tr>
<th>Model</th>
<th>Summary Statistic</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regression</td>
<td>3</td>
<td>26,861</td>
<td>4,412</td>
<td>.006</td>
</tr>
<tr>
<td></td>
<td>Residual</td>
<td>96</td>
<td>6,088</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), EthicalCSR, PhilanthropicCSR, LegalCSR

### Table 3: ANOVA

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>95.0% Confidence Interval for B</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>2,626</td>
<td>1,257</td>
</tr>
<tr>
<td></td>
<td>LegalCSR</td>
<td>.051</td>
<td>.213</td>
</tr>
<tr>
<td></td>
<td>PhilanthropicCSR</td>
<td>.288</td>
<td>.150</td>
</tr>
<tr>
<td></td>
<td>EthicalCSR</td>
<td>.220</td>
<td>.169</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Equity

### Table 4: Coefficients
A multiple linear regression analysis was used to test how accurately and reliably the brand aspects of awareness, perceived quality, associations, and loyalty build brand equity. The results showed that the four variables explained 60.6% of the variance in measured brand equity (R square = 0.606; p < .001) The data suggests that loyalty is the greatest predictor of brand equity. (Beta = .694, p < 0.001) Brand associations were shown to have a notably less significant impact (Beta = .284; p = 0.003) and brand awareness was shown to impact brand equity negatively. (Beta = -.275, p < 0.001). Perceived quality seems to have very little impact on brand equity, but with a high p-value the result can’t be considered reliable. (Beta = -.025, p = .794)

Based on the regression analysis showing reliable positive relationships between brand associations and loyalty to brand equity, and the negative correlation between awareness and equity, the following hypotheses are supported:

H5: Brand awareness does not positively correlate with brand equity
H6: Brand associations positively correlate with brand equity
H8: Brand loyalty positively correlates with Brand equity

Due to the high p-value and a suggested negative correlation shown in the relationship between perceived quality and brand equity, the following hypothesis is not supported:

H7: Perceived quality positively correlates with brand equity

The tables below show the results of the regression analysis.
Table 5: Model Summary

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regression</td>
<td>4</td>
<td>100,726</td>
<td>36,511</td>
<td>.000b</td>
</tr>
<tr>
<td></td>
<td>Residual</td>
<td>95</td>
<td>2,759</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), LoyaltyC, AwarenessC, AssociationC, QualityC

Table 6: ANOVA

a. Dependent Variable: EquityC

b. Predictors: (Constant), LoyaltyC, AwarenessC, AssociationC, QualityC
5.2.3. Gender

An independent sample T- test was conducted to explore the potential differences between perceptions of CSR between men and women. The test was conducted with 45 male and 64 female respondents. The test shows differences between men and women across the dimensions with mean differences of -0.322 for Legal CSR, -0.60 for Ethical CSR and 0.616 for Philanthropic CSR. However, the p-values of the findings are high implying insufficient reliability. (Legal CSR p = 0.391; Ethical CSR p = 0.172; Philanthropic CSR p = 0.130)

Despite the comparison showing notable differences in perceptions, due to the high p-values the results aren’t statistically significant and could be due to chance proving no significant difference between CSR perceptions of men and women. For this reason, the following hypothesis is not supported:

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>95.0% Confidence Interval for B</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>4.147</td>
<td>.979</td>
</tr>
<tr>
<td></td>
<td>Awareness C</td>
<td>-0.277</td>
<td>.075</td>
</tr>
<tr>
<td></td>
<td>Quality C</td>
<td>-0.032</td>
<td>.121</td>
</tr>
<tr>
<td></td>
<td>Association C</td>
<td>0.245</td>
<td>.079</td>
</tr>
<tr>
<td></td>
<td>Loyalty C</td>
<td>0.541</td>
<td>.062</td>
</tr>
</tbody>
</table>

Table 7: Coefficients
H4: There is a significant difference of CSR perceptions between men and women

The following tables show the results of the independent sample T-tests.

<table>
<thead>
<tr>
<th>Group</th>
<th>gender</th>
<th>N</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>LegalCSR</td>
<td>male</td>
<td>45</td>
<td>5.6000</td>
<td>2.13627</td>
<td>.31846</td>
</tr>
<tr>
<td></td>
<td>female</td>
<td>64</td>
<td>5.9219</td>
<td>1.75757</td>
<td>.21970</td>
</tr>
<tr>
<td>EthicalCSR</td>
<td>male</td>
<td>45</td>
<td>8.2444</td>
<td>2.53301</td>
<td>.37760</td>
</tr>
<tr>
<td></td>
<td>female</td>
<td>64</td>
<td>8.8438</td>
<td>2.00965</td>
<td>.25121</td>
</tr>
<tr>
<td>PhilanthropicCSR</td>
<td>male</td>
<td>45</td>
<td>8.4444</td>
<td>2.37942</td>
<td>.35470</td>
</tr>
<tr>
<td></td>
<td>female</td>
<td>64</td>
<td>7.8281</td>
<td>1.83056</td>
<td>.22882</td>
</tr>
</tbody>
</table>

Table 8: Group statistics
<table>
<thead>
<tr>
<th></th>
<th>Levene's Test for Equality of Variances</th>
<th>t-test for Equality of Means</th>
<th>95% confidence interval for the difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>F</td>
<td>Sig.</td>
<td>t</td>
</tr>
<tr>
<td>LegalCSR</td>
<td>2.656</td>
<td>.106</td>
<td>.881</td>
</tr>
<tr>
<td>Equal variances</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>assumed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equal variances</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>not assumed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EthicalCSR</td>
<td>5.050</td>
<td>.027</td>
<td>-1.375</td>
</tr>
<tr>
<td>Equal variances</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>assumed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equal variances</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>not assumed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PhilanthropicCSR</td>
<td>.703</td>
<td>.404</td>
<td>1.528</td>
</tr>
<tr>
<td>Equal variances</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>assumed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
6. DISCUSSION

This part of the paper provides discussion of the findings presented earlier. The first section discusses the findings concerning the hypotheses of the study, the second part explores other findings from the data, and the final part discusses the limitations of the study.

6.1. General discussion of findings

Several studies have shown that brand awareness doesn’t positively correlate with brand equity. (Bravo et al. 2007; Buil et al. 2013) The study supports these findings, but surprisingly instead showed a negative correlation between awareness and equity. Also, perceived quality couldn’t be shown to have a positive correlation with brand equity. This unexpected result contradicts Bravo et al. (2007) study that claims a positive correlation. These results are unsupported by the conceptual framework and seem to contradict prior research but could be explained by the high number of non-users among the participants.

Prior research has shown that brand associations have a significant positive correlation with brand equity. (Buil et al. 2013) However, similar to perceived quality the impact is relatively small and not enough alone to change consumer behavior. (Kim & Hyun, 2011) The results from this study support the prior findings as brand associations were shown to have a significant positive correlation with brand equity, but the impact itself was relatively limited in size and notably smaller than the impact of Loyalty.

Buil et al. (2013) presented results showing brand loyalty as the biggest factor in building brand equity. Loyalty has also been shown as the greatest factor in willingness to pay price premiums and improving purchasing intentions. (Kim and Hyun, 2011) The results of the study support these findings as loyalty was found to be notably larger impact than the other aspects of the evaluated brand.
Kim & Park (2011) and Bashir (2012) both showed a significant positive correlation between positive CSR and consumer’s purchasing intentions, willingness to pay, and retention which can be considered partly as an effect of brand equity. This study supports these findings as the 3 dimensions of CSR studied showed a significant impact on brand equity. The effect was, however, quite modest in size which could be explained by the prior literature exploring the limited impact of CSR. The main limitations presented by prior research are economic rationalization, refusal to pay premiums, (Devinney et al. 2011; Bray et al. 2011) and lack of credible information. (O’Rourke, 2016) This paper’s findings suggest similar reasonings behind the relatively low impact of CSR as the data suggests both limited awareness, and clear refusal to pay a price premium for the service.

This study failed to present a significant correlation between any specific dimension of CSR and brand equity. This contradicts the findings of several prior studies of the field. Ethical, legal, and philanthropic dimensions of CSR have been shown to positively impact consumers perceptions and behaviour. (Hassan, 2013; Roudaki, 2017; Ntiamoah, 2014) This study’s contradicting results could be explained with relatively low awareness of CSR activities. Öberseder (2014) claims awareness of any activities, positive or negative, to be a prerequisite for considering CSR as a part of the evaluation process. The company is relatively new in Finland where most of the participants reside and low awareness is likely, especially considering the low frequencies of usage.

Sigma- Mugan (2005) found a significant difference between sensitivity and perceptions of CSR between men and women with the latter being notably more responsible and aware. Similar results were presented by Lämsä et. al (2008) and Alonso- Almeida (2012) who both found significant differences between the genders both with sensitivity and importance of CSR. This study failed to provide a significant result showing similar trends, which seems to contradict the prior studies. However, the results are more in line with McCabe (2006) whose study presented no significant impact of gender on perceptions of ethical behavior. A study conducted by Perez & Rodriguez (2013) also showed that gender is a poor indicator for CSR perceptions, and psychological traits are significantly more accurate determinants. This study’s findings suggest that other attributes, like age, culture, and nationality which have been
shown as a relevant factor (Auger, 2009) are better determinants in evaluating perceptions of CSR rather than gender alone.

6.2. Other findings

Non-use value is defined as the economic value assigned to goods or services unrelated to current or future use. (Marre et al. 2014) Humphreys (2006) found a difference between the willingness to pay for transportation services between users and non-users, although the findings are subject to an acknowledged level of uncertainty. This suggests that the non-use value placed on a service is notably less compared to the value derived from usage. Conducting an independent sample t-test between those who claimed to have used the service and those who have not showed significant differences in evaluating the brand, but not in the perceptions of CSR.

Non-users evaluated the brand clearly worse than the users. Brand awareness, perceived quality, and loyalty showed significant differences with users evaluating the brand notably higher than non-users. Brand associations and equity also showed differences, but the results are unreliable due to high p-values. These findings support the view that consumers place some non-use value on services even if they don’t use the services, but the value is notably less than with usage.

The perceptions of CSR had notable differences in mean values. The largest difference being the legal CSR perception, which was higher with the users implying non-users evaluate the brand as less legally responsible. However, the p-values of the findings were too high to be considered statistically significant as the findings can be just coincidental. Thus, no reliable conclusions can be drawn regarding the CSR evaluations of non-users compared to users. See Appendices 4 and 5 for group statistics and independent sample t-test.
6.3. Limitations of research

The conducted study has several potential limitations. First, the sample size (N = 111) is relatively small which may present issues with generalizing the results as the sample is a poor reflection of the larger population. In addition, several hypotheses were not supported due to the findings not being statistically significant. This may be a result of a small sample causing a high variance. Larger sample sizes would likely decrease the standard deviations increasing the reliability of the conducted analyses and built constructs.

Secondly, the gender distribution was uneven with women accounting for the majority (58%) of the respondents. The participants were from a total of 13 different nationalities, but the effect of cultural background wasn’t explored as a factor in this study. The nationality distribution was quite uneven as well with the largest nationality accounting for 43%. Thus, reliable generalizations about consumer behaviour may be rather difficult and inaccurate to make as both the impact of gender and culture may be skewedly reported.

A third limitation of the study is the online platform it was conducted on. The participants responded independently and may have had misunderstandings with the questions or unclear concepts without a way to easily clear up any potential confusions. Especially with participants that aren’t familiar with the service in question this may have led to misunderstandings or poor estimates. A more qualitative approach could have been used to guarantee all participants understood all aspects of the survey but would have restricted the study to a significantly smaller sample size. Also, the survey was made quick and easy to do to attract a larger participation rate, but an anonymous survey may result in inaccurate results as the participants may not have paid full attention.

A further limitation to the study is the levels of reliabilities and significances accepted. The analyses were conducted with several slightly unreliable constructs which could lead to the findings being unreliable as well.
7. CONCLUSIONS

The concluding chapter of the paper summarizes the main findings of the study, presents some implications for international business, and discusses the limitations of the findings and settings of the study. Suggestions for future research are presented as well.

7.1. Main Finding

The main findings can be summarized in the following way. Perceptions of corporate social responsibility have a significant yet modest impact on a consumer’s valuation of brand equity, and thus in consumer behaviour. Brand loyalty has the largest influence of all presented factors of brand equity, and brand awareness is not enough to create equity itself. Due to insufficient results, the part gender plays in sensitivity to CSR remains inconclusive. Non-users showed a significantly lower evaluation of brand equity, but perceptions of CSR had no clear difference identified between users and non-users.

7.2. Theoretical implications

The positive relationship presented between corporate social responsibility and brand equity support the prior research. Positive CSR has been shown to improve consumer willingness to buy and retention rates, (Kim & Park, 2011) and brand equity improves consumer purchase intentions and perceptions of quality. (Buil et al. 2013) These findings show a similar trend, and the limited size of the impact also supports prior studies. Low awareness, unwillingness to pay price premiums, and scepticism have been presented as the major limiting factors. (Öberseder, 2011; Devinney et al. 2010) The data presented in this study show similar results limiting the effect of CSR. The inconclusive findings regarding the role gender plays support the studies presenting no relationship between CSR perceptions and gender. The conflicting results regarding the negative relationships of awareness and perceived quality with brand
equity seem to contradict prior studies of the field, but are likely due to the limitations of the study and should be further researched before making implications.

7.3. Implications for international business

A few key findings of the study can be used to draw implications for international business management. First, the clear growing interest on corporate responsibility explored in the literature review, and the presented positive impact between perceptions of CSR and brand equity show that socially responsible operations should be a point of importance for brand building and firm management. Inconclusive data limits the implications of which dimension of CSR to focus on, but the literature reviewed highlighted societal and environmental issues as the most important ones for consumers. This would suggest that firms need to focus on environmental protection, and the well-being of their stakeholders and surrounding society.

Second, the findings showing brand loyalty to be the most important factor of equity, and the notably lower evaluations of non-users lead to the importance of brand engagement to build loyalty among users leading to greater brand equity.

7.4. Limitations

The findings and resulting implications of the study are subjects to several major decisions made when planning the conducted research. Prior research shows that both corporate social responsibility and brand equity have several different conceptualizations, and the decision to use Carroll’s model (1991) for CSR and Aaker’s model (1991) for brand equity limit the findings with the assumptions and limitations of these models. Similar studies conducted using different conceptualizations could result in findings that are poorly comparable to these ones. The impact of CSR was also studied only on brand equity, whereas literature also suggests positive correlations with loyalty as well. The conceptual framework the study was based on is ultimately subject to both the definitions and conceptualizations used, and the specific
relationships focused on. This means the results of the study are narrowed into a specific context and are heavily limited in application elsewhere.

The methodology of quantitative research also limits the application of the findings. The survey conducted doesn’t explore in-depth reasons behind the perceptions measured or the correlations found. A qualitative approach could study the issue more extensively and explain the underlying factors which this study didn’t cover. In addition, several potential factors like culture and age were not studied limiting the findings more.

7.5. Suggestions for Further Research

Building brand equity and the role corporate social responsibility holds should be studied further using qualitative methods seeking to explore the reasons behind the correlations a quantitative approach can present. A major factor not considered in this study is the perception of importance of CSR for a consumer. Varying levels of importance placed on responsibility by consumers can be a major point of interest when researching the gap between apparent interest and actual change in behaviour. In addition, this study studied only gender as a demographic factor. The roles of attributes like personality traits, education, age, and culture should be explored with further research.
REFERENCES


## APPENDICES

### APPENDIX 1 – Cronbach’s Alpha Perceived Quality

<table>
<thead>
<tr>
<th>Perceived Quality</th>
<th>Scale Mean if Item Deleted</th>
<th>Scale Variance if Item Deleted</th>
<th>Corrected Item-Total Correlation</th>
<th>Cronbach’s Alpha if Item Deleted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uber offers very high-quality services</td>
<td>7.06</td>
<td>2,460</td>
<td>.627</td>
<td>.456</td>
</tr>
<tr>
<td>Uber offers very reliable services</td>
<td>7.03</td>
<td>2,099</td>
<td>.606</td>
<td>.453</td>
</tr>
<tr>
<td>Uber offers services that are great value for their cost</td>
<td>6.94</td>
<td>2,880</td>
<td>.320</td>
<td>.822</td>
</tr>
</tbody>
</table>
## APPENDIX 2 – Cronbach’s Alpha Philanthropic CSR

<table>
<thead>
<tr>
<th>Philanthropic CSR</th>
<th>Scale Mean if Item Deleted</th>
<th>Scale Variance if Item Deleted</th>
<th>Corrected Item-Total Correlation</th>
<th>Cronbach’s Alpha if Item Deleted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uber is committed to respecting and protecting the natural environment</td>
<td>5.40</td>
<td>2.260</td>
<td>.442</td>
<td>.568</td>
</tr>
<tr>
<td>Uber actively gives time, money, and/or other resources to support and develop socially responsible causes</td>
<td>5.43</td>
<td>2.286</td>
<td>.520</td>
<td>.469</td>
</tr>
<tr>
<td>Uber does its best to improve the overall well-being of the society</td>
<td>5.32</td>
<td>2.200</td>
<td>.414</td>
<td>.612</td>
</tr>
</tbody>
</table>
## APPENDIX 3 – Cronbach’s Alpha Ethical CSR

<table>
<thead>
<tr>
<th>Ethical CSR</th>
<th>Scale Mean if Item Deleted</th>
<th>Scale Variance if Item Deleted</th>
<th>Corrected Item Total Correlation</th>
<th>Cronbach’s Alpha if Item Deleted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uber prioritizes economic performance over ethical behavior (inverse)</td>
<td>5.96</td>
<td>3.908</td>
<td>.088</td>
<td>.904</td>
</tr>
<tr>
<td>Uber upholds generally accepted ethical business standards</td>
<td>5.52</td>
<td>2.034</td>
<td>.678</td>
<td>.002</td>
</tr>
<tr>
<td>Uber behaves ethically with its customers and employees</td>
<td>5.61</td>
<td>2.349</td>
<td>.566</td>
<td>.221</td>
</tr>
</tbody>
</table>
## APPENDIX 4 - Group statistics

### Group Statistics

<table>
<thead>
<tr>
<th></th>
<th>usage</th>
<th>yes</th>
<th>no</th>
<th>N</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Awareness</strong></td>
<td>non-user</td>
<td>45</td>
<td></td>
<td></td>
<td>11,156</td>
<td>2,59331</td>
<td>.38659</td>
</tr>
<tr>
<td></td>
<td>user</td>
<td>66</td>
<td></td>
<td></td>
<td>12,878</td>
<td>2,35022</td>
<td>.28929</td>
</tr>
<tr>
<td><strong>PerceivedQuality</strong></td>
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### APPENDIX 5 – Independent sample T-test

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APPENDIX 6 – Questionnaire

1. Gender *
   - [ ] Male
   - [ ] Female
   - [ ] Other
   - [ ] prefer not to say

2. Age *
   

3. Nationality *
   AD - Andorra

4. How often do you use Uber? *
   - [ ] Never
   - [ ] Rarely
   - [ ] Occasionally
   - [ ] Frequently

5. Would you use Uber more frequently if it was available in your area *
   - [ ] 1. No
   - [ ] 2. Yes

On a scale of 1 to 5, how accurate are the following statements according to your current perception of the company?

6. I’m familiar with Uber’s brand *
   - [ ] Strongly disagree
   - [ ] 1
   - [ ] 2
   - [ ] 3
   - [ ] 4
   - [ ] 5
   - [ ] strongly agree

7. I can recognize Uber among other competing brands *
   - [ ] Strongly disagree
   - [ ] 1
   - [ ] 2
   - [ ] 3
   - [ ] 4
   - [ ] 5
   - [ ] strongly agree

8. When I think of transportation, Uber is one of the brands that comes to mind *
   - [ ] Strongly disagree
   - [ ] 1
   - [ ] 2
   - [ ] 3
   - [ ] 4
   - [ ] 5
   - [ ] strongly agree

9. Uber offers very high quality services *
   - [ ] Strongly disagree
   - [ ] 1
   - [ ] 2
   - [ ] 3
   - [ ] 4
   - [ ] 5
   - [ ] strongly agree

10. Uber offers very reliable services *
    - [ ] Strongly disagree
    - [ ] 1
    - [ ] 2
    - [ ] 3
    - [ ] 4
    - [ ] 5
    - [ ] strongly agree

11. Uber offers services that are great value for their cost *
    - [ ] Strongly disagree
    - [ ] 1
    - [ ] 2
    - [ ] 3
    - [ ] 4
    - [ ] 5
    - [ ] strongly agree

12. I think Uber is a trustworthy company *
    - [ ] Strongly disagree
    - [ ] 1
    - [ ] 2
    - [ ] 3
    - [ ] 4
    - [ ] 5
    - [ ] strongly agree

13. I like Uber as a company *
    - [ ] Strongly disagree
    - [ ] 1
    - [ ] 2
    - [ ] 3
    - [ ] 4
    - [ ] 5
    - [ ] strongly agree

14. I think Uber is a credible and reliable company *
    - [ ] Strongly disagree
    - [ ] 1
    - [ ] 2
    - [ ] 3
    - [ ] 4
    - [ ] 5
    - [ ] strongly agree
15. I consider myself to be loyal to Uber *

Strongly disagree 1 2 3 4 5 strongly agree

16. When available, Uber is my first choice when considering transportation *

Strongly disagree 1 2 3 4 5 strongly agree

17. I would recommend using Uber to a friend *

Strongly disagree 1 2 3 4 5 strongly agree

18. I would not use other brands if Uber was available for use *

Strongly disagree 1 2 3 4 5 strongly agree

19. I would use Uber even if there was another service with the same features available *

Strongly disagree 1 2 3 4 5 strongly agree

20. I am willing to pay a higher price for Uber than for other brands. *

Strongly disagree 1 2 3 4 5 strongly agree
On a scale of 1 to 5, how accurate are the following statements of Uber’s corporate social responsibility according to your current perceptions?

21. The company always abides by required laws and regulations of the country of operation *

    | 1 | 2 | 3 | 4 | 5 |
    |---|---|---|---|---|
    |   |   |   |   | \ | strongly agree |

22. The company fully fulfills its obligations to its customers, employees, suppliers, and investors and other stakeholders *

    | 1 | 2 | 3 | 4 | 5 |
    |---|---|---|---|---|
    |   |   |   |   | \ | strongly agree |

23. The company behaves ethically with its customers and employees *

    | 1 | 2 | 3 | 4 | 5 |
    |---|---|---|---|---|
    |   |   |   |   | \ | strongly agree |

24. The company upholds generally accepted ethical business standards *

    | 1 | 2 | 3 | 4 | 5 |
    |---|---|---|---|---|
    |   |   |   |   | \ | strongly agree |

25. The company prioritizes economic performance over ethical behavior *

    | 1 | 2 | 3 | 4 | 5 |
    |---|---|---|---|---|
    |   |   |   |   | \ | strongly agree |

26. The company is committed to respecting and protecting the natural environment *

    | 1 | 2 | 3 | 4 | 5 |
    |---|---|---|---|---|
    |   |   |   |   | \ | strongly agree |

27. The company actively gives time, money, and/or other resources to support and develop socially responsible causes *

    | 1 | 2 | 3 | 4 | 5 |
    |---|---|---|---|---|
    |   |   |   |   | \ | strongly agree |

28. The company does its best to improve the overall well-being of the society *

    | 1 | 2 | 3 | 4 | 5 |
    |---|---|---|---|---|
    |   |   |   |   | \ | strongly agree |