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企業社會責任與善因動機：論證與訊號理論之應用

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中 文 摘 要 ： 企業社會責任是企業有義務追求超乎自身利義與法律外，符合社會整體利益的責任。企業會對社會有這樣的熱忱，取決於顧客對企業採行社會措施之重要性看法與注意，尤其是顧客是如何用這些社會措施，做為其購買決策上判斷產品真實性與可靠性的訊息。但是社會措施之採行並非沒有困難，因為品質不良的賣方可能藉社會措施假造品質訊息，而品質良好者可能因負面的買方而受苦，其成效可能過於昂貴。社會措施之重要性訊息是如何與企業背景結合，應有更深入探討。

近年屢次發生之食安危機事件，使得產銷履歷訊息在品質不穩定的農產品市場愈顯重要。因成本關係，通常產銷履歷產品價格比無此標籤的產品價格高，但是否有市場效果？本計畫以社會顯著性、訊息理論為論述，實驗設計為方法，以消費者產銷履歷購買經驗為設計，用以證明產銷履歷於水果加工品之市場效果。研究重點主要在消費者對產銷履歷科技之社會重要性認知，以及此認知是否會提升他們支持產銷履歷產品，並因此提高對高價產銷履歷產品之購買意願。因手搖水果茶飲價格普遍週知，實驗過程以手搖水果茶飲為測試對象，並同時測試價格界限。

主要共檢驗兩模式：中介模式與調節模式。我們首先檢驗有關消費者支持之中介效果，亦即先檢驗消費者對產銷履歷於社會重要性上的認知與對產銷履歷系統的支持間之關係，再進而檢驗該支持是否提升購買高價產銷履歷產品之意願；接著驗證購買經驗與不同價格水準，對支持與購買意願間關係之調節。驗證結果顯示:上該兩模式皆獲支持。本計畫之發現除對產銷履歷文獻有貢獻外，亦證明產銷履歷不僅是企業獲利的一種利器，也是企業倫理與社會重要性的一種指標。

中 文 關 鍵 詞 ： 企業社會責任、水果產銷履歷、企業可信度、訊息理論、論點模式、實驗設計法

英 文 摘 要 ： Corporate social responsibility concerns firms' obligations, wherein companies go beyond their economic and legal responsibilities in the management of business. This enthusiasm of businesses depends on customers' attention social significance by using it as a signal for product honesty and reliability, and their purchase decision-making. However, CSR initiative is not without difficulty. Its performance may become costly payoff, because sellers of poor quality product may forge quality signaling in relation to social work and those of good quality product may suffer from adverse selection of buyers. The effect of social signaling in relation to varying contexts deserves further study.

Traceability plays an important signal in any market that is burdened with a high degree quality uncertainty due to a number of recent food safety crises. Drawing on social significance supplementary with signaling theory, this project demonstrates the marketing effect of fruit traceability. The research procedure involves experimental design in terms of consumer’s prior purchase experience with products associated to certified fruit traceability. The focus is on whether traceability label stimulates consumers’ awareness of traceability technology and connection to support and purchase of a high priced traceability associated product. Fruit handmade tea drink was chosen as the experimental target. Boundary of the price extent was also examined. We first evidenced the mediation model of perceived social significance of traceability system of consumers on their support of the system and if this support impact further on buying a high-priced traceable product. We then investigated the moderation of price together with purchase experience on the relationship between support of the system and the purchase intention of traceable product with difference priced levels. The results in both models support our propositions. The findings add to the food traceability literature in that traceability is not simply an economics niches, but also symbol of social ethics significance.

英文關鍵詞： Corporate social responsibility, fruit traceability, corporate reliability, signaling theory, argument patterns, experiment design approach

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行政院國家科學委員會專題研究計畫報告

企業社會責任與善因動機：論證與訊號理論之應用

Corporate Social Responsibility and the Motive of Cause: Applications of Argument Patterns and Signaling Theory

計畫編號：106-2410-H-006-110-SSS
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中文摘要

企業社會責任是企業有義務追求超乎自身利義與法律外，符合社會整體利益的責任。企業會對社會有這樣的熱忱，取決於顧客對企業採行社會措施之重要性看法與注意，尤其是顧客是如何用這些社會措施，做為其購買決策上判斷產品真實性與可靠性的訊息。但是社會措施之採行並非沒有困難，因為品質不良的賣方可能藉社會措施假造品質訊息，而品質良好者可能因負面的買方而受苦，其成效可能過於昂貴。社會措施之重要性訊息是如何與企業背景結合，應有更深入探討。

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Abstract

Corporate social responsibility concerns firms' obligations, wherein companies go beyond their economic and legal responsibilities in the management of business. This enthusiasm of businesses depends on customers' attention social significance by using it as a signal for product honesty and reliability, and their purchase decision- making. However, CSR initiative is not without difficulty. Its performance may become costly payoff, because sellers of poor quality product may forge quality signaling in relation to social work and those of good quality product may suffer from adverse selection of buyers. The effect of social signaling in relation to varying contexts deserves further study.

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Keywords: Corporate social responsibility, fruit traceability, corporate reliability, signaling theory, argument patterns, experiment design approach.

CHAPTER 1. INTRODUCTION

The motive of this project is mainly due to the rising of Corporate Social Responsibility (CSR) worldwide. “CSR” refers to a firm’s obligations and legitimate requirements to use its resources in ways to benefit societies (e.g., Gibson, 2000; Hartlieb and Jones, 2009; Jamali and Neville, 2011), requiring to be built upon a set of guiding ethical principles that can influence strongly organization decision-making process (Paine, 1994). Particularly, previous research evidences that firm’s level of enthusiasm about CSR depends on customers’ purchase intention in relation to the initiative, because customers tend to associate goods with social support, using it as a signal for product honesty and reliability of a firm (McWilliams and Siegel, 2001; Siegel and Vitaliano, 2007). People are not only willing to purchase social significance related products, but are often willing to pay higher prices for products from companies in which they are aware of (Auger et al., 2003; Campbell, 1999a, b ; Strahilevitz, 1999). Why and what are the causes?

This project is also driven by one published article of this author which discussed the seller’s claim about product quality would stop or not in face of negative publicity (Yeh, 2016). In particular, it theorized a claim–inference link to clarify the communication structure between sellers and buyers, based on Toulmin’s argument patterns theory (Toulmin, 1958; 2003; Loui, 2006), complementary with signaling theory (e.g., Schmalensee, 1978; Kirmani, 1990; Kirmani, 1997). The overall finding *expo*sed that a small amount of negative product information could largely damage the public’s perception, and the more warrants of different types, the larger the damage. Specifically, it aims to stress that although consumers may believe the quality claim of sellers, the belief serves as a continual reminder to produce better quality products for business reputation, rather than a success in marketing simply. *However,* one reviewer of that paper suggested that it should draw on signaling theory as the primary reason, complementing with negativity speculation, instead of argumentation. Nonetheless, as described below, although signaling theory relies on cost default-contingency and easier to understand in the explanation of the buyer-seller behavior, argument patterns process is more sophisticated in interpreting the logic of buyers in inferring a seller's claim.

1.1. Purposes

This project was originally designed for two years, but was cut to one year. We therefore change the target of the project to fit this change. As one primary stakeholder, consumer-based response to social responsibility in relation to their idea of purchasing a social significant product, such as traceable fruit, is prudent. The new and accomplished purposes include:

1. Social responsibility of business is essentially about business ethics going beyond the firm's interest and what is required by law to manage the impacts they have on the environment and society (e.g., Jamali and Neville, 2011). Food is recognized to have a strong impact and a high dependence on the environment and the society, regardless it is in developed or less developed counties. Drawing on traceability significance supplementary with signaling theory for experience goods, the research procedure involves experimental design in terms of consumer's prior purchase experience with production firms associated to certified fruit traceability. Fruit handmade tea drink was chosen as the experimental target, because fresh fruit in food industry is particularly important due to the various potential benefits with food safety becoming the ultimate social concern (Kong, 2012).

2. We first demonstrate that consumers are more likely to purchase and stay with a higher priced traceability certified fruit drink, and further, they would not switch to a lower priced one without an attempt of trace certification, because of their perception of social significance of food traceability.

3. We then examine the proposition that the perceived social significance of consumers about fruit traceability is related positively to their intention to buy a high priced traceability- labeled product, and this relationship can be further strengthened by the mediator of personal intrinsic support.

4. Price boundary to pay for social significance is also examined. We show that prior purchase experience and the price together moderates the purchasing effect linked to traceability support: Purchase experience on low priced non-social significance related goods can reduce the intention for purchasing one such product, because price often makes people think less about social significance. The findings add to the food traceability literature in that traceability is not simply a symbol of ethics, but also an economic niche to provide businesses with guidance.

CHAPTER 2.　REVIEW OF LITERATURE

2.1.　Corporate Social Responsibility (CSR)

Companies of all size extracts resources from the society and community. They entail such tangible assets as properties and natural resources, and nontangible ones as goodwill, knowledge, and human capital. The social responsibility of business therefore is often synonymous with varying concepts, including human rights, fair and equal treatment of employees, equal right between sex and between religious groups, and protection of the environment and support of community (e.g., Maresca, 2000; Anselmsson and Johansson, 2007).

Though CSR can be summarized as a firm's obligation to use its resources in ways to benefit society by minimizing negative effects and maximizing positive impacts possible to the society, this broad definition also reveals its difficulty in measurement. For instance, to assess the contribution of UK ethics and social and environmental labeling schemes to sustainable consumption and production, Hartlieb and Jones (2009) apply a qualitative survey of fifteen UK initiatives regarding social justice, food processing, animal welfare, environmental sustainability and others. Castaldo et al., (2009) suggest to investigate the link between consumers' perception about whether a firm is socially oriented and their purchase intention of buying products from that firm. Most scholarly researches indicate that an application of CSR should be oriented at two conditions: (1) The products sold need to comply with social requirements or ethical standards; (2) The firm has an acknowledged commitment to protect consumer rights and interests, or equivalently prior CSR reputation (e.g., Gibson, 2000; Hartlieb and Jones, 2009; Tian et al., 2011; Jamali and Neville, 2011). Earlier, Freeman (1984) from business ethic perspective specifies varied elements, of which the measuring instrument must be value-based and include the relevant stakeholders of the organization to deal with the issues it regards as salient.

Accordingly, for being CSR conscientious, businesses require responding to not just their shareholders, but a broader set of stakeholders, including employees, suppliers, government, consumers and local communities (Cavalho et al., 2010). They are urged to integrate social concerns in business operations and in interaction with stakeholders on a voluntary basis (European Commission, 2001). Sen and Bhattacharya (2001) based on a search of 600 firms' actions suggest six categories of business social liability: product (e.g., product safety, product-harm disputes), environment (e.g., environment friendly products, waste management), diversity (e.g., sex, race, disability- based initiatives), non-domestic operations (e.g., overseas labor and practices), workforce (e.g., employee job security, safety concern), and support of community (e.g., support of health programs and educational activities).

2.2. Social Significance as A Signal

Signaling refers to action triggered by one party to influence the view and behavior of the other party when they access to different information (Kirmanni and Rao, 2000; Connelly, Certo, Ireland, and Reutzel, 2011). Because of information asymmetry (Akerlof, 1970; Spence, 1974; Fang, Gammoh, and Voss, 2013), the signaler typically know better the information than the receiver. For example, in the seller-buyer situation, signals transfer information about seller characteristics and buyers evaluate them to access the credibility and validity of the seller's qualities (Mavlanova, Benbunan-Fich, and Koufaris, 2012). The core consists of analyzing various types of signals and the situations in which they are used (Spence, 2002), or the informational structure between signals and qualities in that why some signals are reliable and others are not, and that the costs of falsifying a signal may surpass the benefits to make a low-quality firm not to signal (Kirmani and Rao, 2000). Dependent on if the signals involve up-front expenditure at the time of signaling, Kirmani and Rao classifies market signals into default-independent, such as advertising, brand name, coupons and seller's investment in reputation, as well as default-contingent, such as price, brand vulnerability, warranties and guarantees.

Although different in the marketplace purposes, signaling studies are similar in the role of reducing information asymmetry by which buyers make their own quality inferences instead of questioning directly the unobservable product features. Moreover, sellers often provide multiple cues; other than default-independent signals (e.g., packaging, price, and advertising), default-contingent signals (e.g., warranty and third-party review) also draw great intention (e.g., Kirmani and Rao, 2000). Third-party certification differs from warranty in that its investments is made up front to meet the standards for accreditation from a certified institution (Rao, Qu and Ruekert, 1999). This allied layer of complexity to quality evaluation process requires additional research to better understand how these signals can be combined for better recognitions (Akdeniz, Calantone, and Voorhees, 2012).

2.3. Argument Patterns Theory

In contrast, Toulmin posits an argument pattern model to reorganize people's common senses into a reasoning sequence for analysis (1958; 2003; *Loui, 2006*). Toulmin indicates that in a claim-inference link of more than two parties, an individual or an organization makes an explicit claim and then substantiate it with data, warrants, backing, and qualifiers to persuade others to accept it, while anticipating counterclaims or rebuttals. In the seller-buyer situation, sellers provide guarantees and warrantees of different extent, such as product features, quality assurance, money-back guarantees, and third-party assurances (e.g., Chatterjee, Kand and Mishra, 2005; Fang, Gammoh, and Voss, 2013), to convince buyers their high product qualities. The growing awareness of social liability also has drawn marketers' attention (e.g., Klein and Dawar, 2004). These backing schematics appear to become a series of warrants of different quality assurance extents, for buyers to decide and infer whether they want to move from disbelief or suspicion of seller's claim to belief of it or not.

Toulmin (1958; 2003) identifies six elements that pattern an argument in practice: claims, data, warrants, backing, qualifiers, and rebuttals. Figure 1a and 1b are two ways to express Toulim's model. Whereby, an individual or an organization makes an explicit claim and then substantiate it with data, warrants, and backing to persuade others to accept it while anticipating counterclaims or rebuttals. A claim refers to "the conclusion whose merits we are seeking to establish" and the data are "the facts we appeal to as a foundation for the claim" (Toulmin, 2003). Warrants, serving to connect between a claim and its supporting data, reflect the principles or rules of inference that indicate moving from the data to the claim is appropriate (Berente, Hansen, Pike, and Bateman, 2011); backing is other assurances as a role that without which the warrants would possess no authority; qualifiers serve for the boundary of a claim and rebuttals envisage its objection, which are both field-dependent actions that may change the direction of the argument (Whithaus, 2012).

For example, in the claim: "Marry buys orange every day, so she must like orange.", wherein the data would be the fact that Marry bought orange for herself, and the claim is that Marry must like orange. The warrant is that a person who buys orange every day, which implies that he or she must like it, or else they would not buy it every day. Therefore, the warrant is deemed background knowledge for supporting the claim, and if this warrant is from some assured qualifier or authorization, it is a backing helpful to explain the warrant. Certainly, an counter evidence, such as “Marry ever told someone that she bought orange every day simply because her families like it, but she never like it because of orange’s pungent smell.”, may counter the claim.

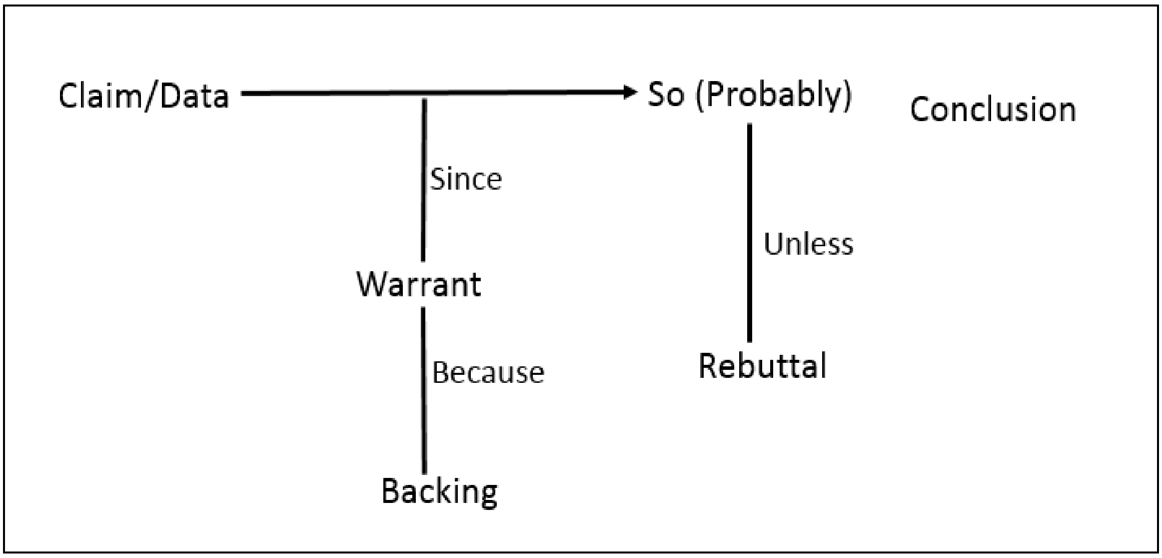

Figure 1a. Toulmin’s Argument Patterns Model

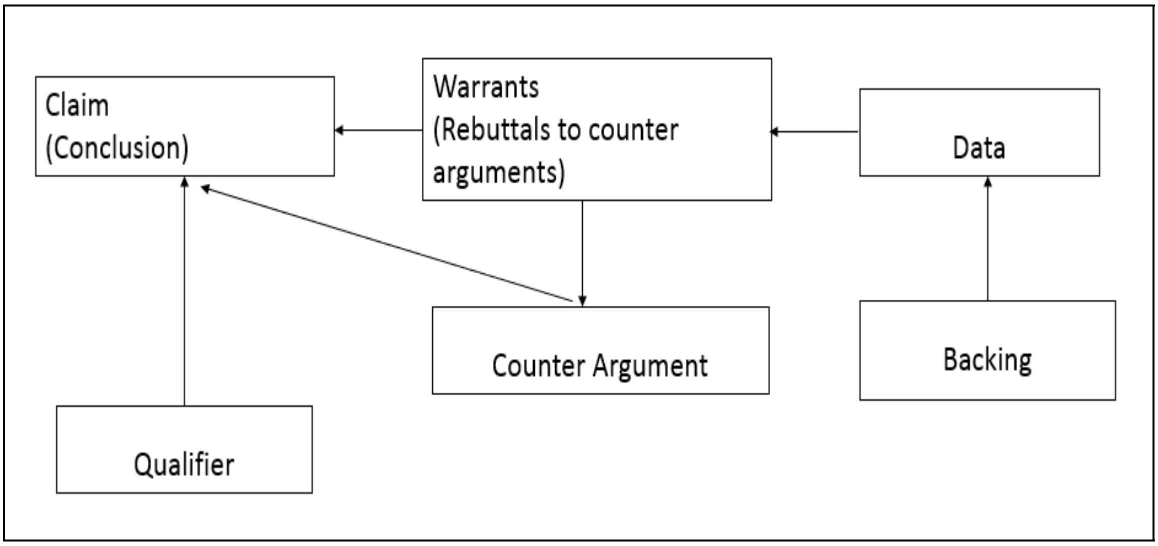

Figure 1b. Another Expression of Toulmin's Argument Patterns Model

Toulmin's theory has been successfully applied in empirical studies of varying setting, such as classroom discourses (Jimenez-Alexiandre, Rodriguez and Duschl, 2000), business ethics (Schmidt, 1986), organization study (Green, Li and Nohria, 2009), and particularly on-line dialogues, such as internet learning (Clark and Sampson, 2007), web site Q&A (Savolainen, 2012), and value of virtual worlds (Berente, Hansen, Pike, and Bateman, 2011). Thus, through a consistent model of practical reasoning, people's implicit logic structures can be made explicable for analysis (Toulmin, 2003; Berente, Hansen, Pike, and Bateman, 2011).

Regardless its clear pattern structures, the experiment of Toulmin's theory is not without difficulty. For instance, scholars may question the way to objectively distinct among the elements of data, warrant, and backing (e.g., Clark and Sampson, 2007), and the unreliable results caused by the difficulty of differentiating data from warrant, and warrant from backing (Savolainen, 2012). To solve the problems, Erduran, Osborne, and Simon (2005) recommend to collapse the elements of data, warrants, and backing into a single category of grounds, to address the structural aspects of argument. Fairclough (2003) asserts three core patterns: claim, grounds, and warrants, with grounds denoting data or evidence and warrants including backing. Savolainen (2012) instead applies the composite category of grounds with two new components, counterclaim and support, to his conceptual framework of Yahoo! Q&A site study.

2.4. Product Quality Signaling

Kirmani and Rao (2000) indicates that because information is often asymmetric, traditional marketplace approach on the effects of information is not supplemented enough to explain the behavior between signalers and receivers. They propose to incorporate with information economics approach. Their theory is founded on that "different parties to a transaction often have different amounts of information regarding the transaction, this information asymmetry has implications for the terms of the transaction and the relationship between the parties". Mainly, when one party can only accesses less information than the other party, the first party may make inference from the information given by the second, and "this inference formation should play a role in the information the second party chooses to provide".

This asymmetric information situation may exist between parties in a wide variety of settings, including employers' uncertainty about workers' abilities, and buyers' uncertainty about the quality of the product provided by sellers. With information asymmetry assumption, the theory can be applied to a wide variety of marketplace setting, including distinguishing high quality product from the low one, issues in advertising, price, brand and reputation (Kirmani and Rao, 2000), and provision of costly warranty and third-party certification (e.g. Chatterjee, Kand and Mishra, 2005; Dewally and Ederington, 2006; Chu and Chintagunta, 2011; Akdeniz, Calantone, and Voorhees, 2012; Fang, Gammoh, and Voss, 2013).

Because information is often asymmetric, both signaling theory and argument patterns are based on the premise that different partiers to a transaction have assesses to different amount of information. Nonetheless, signaling theory appears to emphasize the various types of signals delivered from signaler to receiver, whereas argumentation, which comprises claims, data, warrants, backing, and rebuttals, appears to emphasize mutual reasoning between signalers and receivers. Particularly, signaling seldom counts social liability or CSR as a product quality signal, probably because it is not a direct mechanism for marketing. However, consumers seemingly prefer to choose products of similar price and quality from socially responsible companies (Bronn and Vrioni, 2001), without saying their patronage of CSR inventions (Smith, 2000). This is especially evident in experience goods – products whose quality cannot be evaluated or determined by inspection prior to purchase. Firms that sell experience products appear to be more likely to gain buyers' trust and favor of their products, and eventually their purchasing support (Tian et al., 2011).

Public's attribution of corporative motive is key to the success of corporate giving. Morsing (2003) and Gan (2006) assert that an unprofitable cause is in many ways contradicting to the fundamental responsibility of profit-making in all types of businesses, shareholders thus may refuse to accept too much information about the firm's CSR engagements. Porter and Kramer (2002) points out that most corporate philanthropic strategy emphasizes publicity, aimed at generating goodwill and public relationship and enhancing employee morale, rather than creating social impacts, which at best is cause-related marketing (CRM), thus has nothing to do with corporate strategy. Even worse, public's viewing the cause initiated by the company as corporate-centered can be negative to the company image rather than perceiving altruism. For instance, Peloza, Hudson and Hassay (2009) evidence that both egoism and organizational citizenship are significant motives in increasing employee volunteerism in effective corporate philanthropy, but it is not the altruistic motive in the test. Corporate philanthropy, as CSR program, deserves further study.

2.5. The Current Study

2.5.1. Food Traceability and Social Significance

Farming traceability system, based on information and communication technologies, is a business process that enables trading partners in the process to follow produces as they move from farm field to retail stores and food service plants. The traceability practices for all levels of product and shipping containers, including pallets, cases and consumer items, allowing firms to collect, track, stock and transfer information on a range of product attributes (GSI, 2010). Figure 2 displays possible partners of traceability across the produce supply chain.

Food traceability plays an important signal in any market that is burdened with a high degree of information asymmetry and quality uncertainty after a number of food safety crises (DÖRR, 2009). Studies drawing on signaling theory in the sector of agribusinesses or consumptive products assume that sellers usually possess more amounts of information than buyers to affect the terms of the deals between the parties (DÖRR, 2009; Kirmani and Rao, 2000).

In the literature, abundant studies deal with traceability on the basis of information system and technology development, such as QR barcode and RFID (e.g., Wang, 2012; Aiello, Enea and Muriana, 2015; Gautam, et al., 2017). Others focus on certification schemes as sell as production and distribution planning. Among them, DÖRR (2009) compares the differences of certification schemes among GlobalGAP, Fair Trade, Integrated Fruit Production and Organic in the number of requirements and distribution over various stages (e.g. production, post-harvesting).

Galliano and Orozco (2011) explore three factors to influence a firm's adoption of traceability system in French agribusiness: Degree of the firm's complexity such as growing size and belonging to a group, development of the firm's information system, and the narrow relations of the firm with specialized suppliers and downstream processors than by retailers. On the other hand, Souza-Monteiro and Caswell (2010) draw on agency theory to uncover the three dimensions: depth for net benefits for downstream firms; breadth for horizontal network externalities, and precision for willingness to pay and probabilities of food safety hazards, involved in a multi-tiered traceability food supply chain. However, except a few study (eg., Bradu, Orquin and Thogersen, 2014; Tian, Wang and Yang, 2011), less attention has been paid to the effect of traceability label on consumer's willingness to buy and pay for traceability labeled products.

Food producers and retailers are driven by customers or public to apply methods to communicate with society and report their commitment (Jones et al., 2007). Certifications or accreditations differ from warranties in that they require upfront investments by the sellers to meet the standards for accreditation by a legitimate third-party certifying institution (Rao, Qu and Ruekert, 1999). This additional layer of complexity demands further investigation to explicate how the signal of certification might induce greater recognition. However, in the literature, most traceability studies focus on consumer demand for eco-identity or the perspectives of information system and technology development (e.g.,Souza-Monteiro and Caswell, A.2010; Wang, 2012; La Scalia, Nasca, Corona, Settanni and Micale, 2017; Rong and Grunow, 2010). Less attention has been paid to the added value of traceability signal from the viewpoint of consumers-based buying behavior.

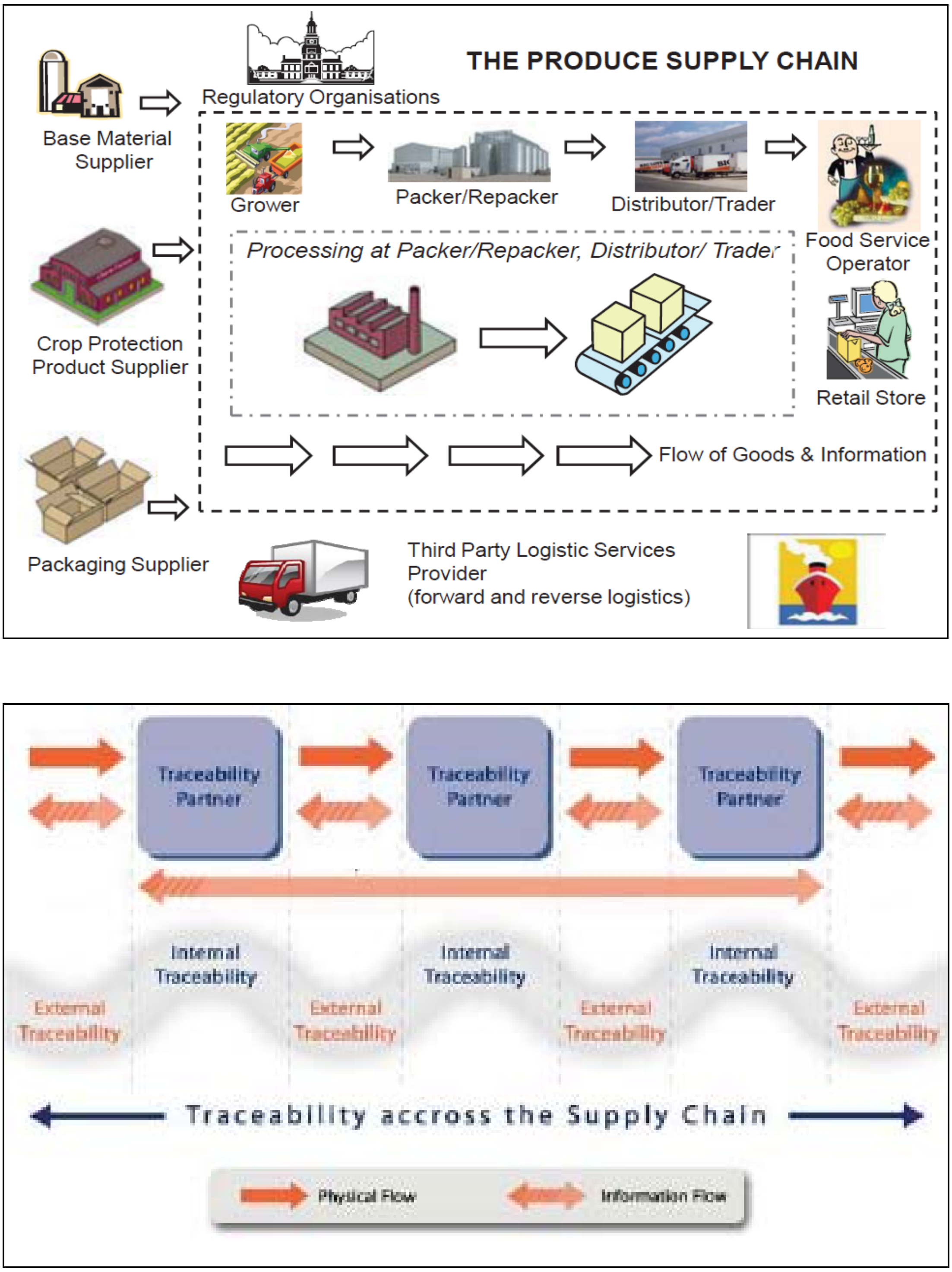

Figure 2. Traceability across the supply chain: Growers, packers/repackers, distributors/ traders, retailers or foodservice operator can be traceability partners (Source: Traceability for Fresh Fruits and Vegetables Implementation Guide, issue 2, May-2010).

2.5.2. Hypotheses

Regardless the attributes, because of support of social initiatives (Smith, 2000), scholarly studies have shown that consumers prefer to choose products of similar price and quality from socially responsible companies (Bronn and Vrioni, 2001). This is especially evident in experience goods. Through positive social actions, firms that sell experience products appear to be more likely to gain consumers' trust and favor of their products, and eventually their purchasing support (Carvalho, Sen, Mota and Lima, 2010). Studies even show that buyers are willing to pay higher prices for products of similar quality that are perceived ethical and socially responsible, including those in the less developed countries (Tian et al., 2011). This positivity of social actions in relation to experience goods raises the question: What if consumers have previously purchase experience such that the quality of the product is known, and that traceability become less informative to undergo the food quality, will the same level of effect remain? If it does, it appears that consumers' preference of traceability labeled products is more due to the demand of food safety and agribusiness social responsibility of the society, which also implies the difficulty to manipulate a brand once it is classified as unsafe or unethical.

Overall, the above literature summarizes that social responsibility research usually comprises three sets of variables: triggers (e.g., disclosure of publicity); organization background (e.g., reputation or brand loyalty); and influence (e.g., sales or consumer purchase behavior). Practices of traceability in all industries allows firms to build a reliable and honest reputation that may act as a signal when consumers purchase experience goods. In the current study, we aims to demonstrate the marketing effect of food traceability system whereby it stimulates consumers to purchase a high priced trace certified product or stay with such a product.

Therefore, viewing traceability label as the trigger, fruit tea drink industry in Taiwan as the business background, and marketing effect, including consumer's perceived value of loyalty, price, and product quality as the influence, we assume that buyer's personal traceability awareness toward commodities would affect positively on their purchase intention of a higher priced traceability-labeled product. In addition, the positive linkage between business social activities and customer patronage has allowed managers to realize that in today's marketplace (Smith, 2000). Thus,

H1: Buyers' perceived social significance of food traceability system is positively related to their concern of buying a higher-priced traceability-labeled product.

H2: Buyers' perceived social significance of food traceability system is positively related to their support of traceability labeled products.

The study of Bradu and Orquin (2014) is the first to show that a social responsible label can stimulate consumer decision-making through a moral affective appraisal of the deal. They found significant impact of traceability label on consumers' willingness to buy a chocolate bar mediated by their moral affection. They conclude that consumers process the traceability label through a peripheral route, making a fast, affect-based judgment in a heuristic way, rather than through emphasizing consumer's knowledge base for a more calculated reasoning.

H3: Buyers who support traceability labeled products will be more likely to purchase a higher-priced traceability concerned product.

According to Bradu and Orquin (2014) and the first three hypotheses H1, H2 and H3, it turns out that support of traceability can play as a mediator to enhance consumers' heuristic, affect-based connection from their perceived social significance of traceability technology to the support of the traceable product and to their purchase intention in traceability concerned products. Baron and Kenny (1986) have well defined the difference between a mediator and a moderato. Namely, H4: Consumers' support of traceability system mediates the relationship between their perceived social significance of the system and purchase intention concerning a higher-priced traceability labeled product.

From previous research, it is evident that consumers are not only willing to purchase a social-action related products, but are often willing to pay higher prices for products from companies in which they are aware of (e.g., Auger and Devinney., 2003; Campbell, 1999a, b ; Strahilevitz, 1999). In other words, the marketing effect of traceability is weaker in relation to consumers' previous purchase experience of a non-traceability labeled product, due to the fact that they will acknowledge the quality and value of the product and thus less need to rely on traceability as a signal. Or alternatively, it is stronger when consumers are used to purchasing a traceability-labeled product.

We thus assume that the marketing effect of traceability is related to consumers' previous purchase experience, which is weaker (stronger) when they acknowledge (or not) the quality and value of the product due to previous experience, and thus less (more) need to rely on traceability as a signal. In other words, buyers' previous use or purchase experience will moderate the positive relationship between traceability awareness and purchase intention of a traceability-labeled product assumed. Thus,

H5: Buyers' often-buy experience will moderate the relationship between their support of traceability system and purchase intention concerned a higher-priced traceability labeled products:

H5a: They are more likely to stay with a higher-priced traceability-labeled product, when this product is their often-buy compared to one which is not.

H5b: They are less likely to switch to a higher-priced traceability-labeled product, when their often-buy is chapter because of no traceability-label.

Toulmin's model indicates that counterclaims or rebuttals are expecting in rational decisions. Following social liability perspective, Balakrishnan, Sprinkle, and Williamson's (2011) finds that altruism effect should have a limit. In particular, Balakrishnan et al.'s experiment finds that corporate giving and employee giving are strongly positively correlated: Corporate giving to charity can motivate employees to give, and this motivation increases as the level of corporate giving increases until relatively high level. It then begins to decrease. Therefore, we propose consumers' price tolerance for CSR.

H6: The price will compete with prior purchase experience to moderate the relationship between buyers' support of traceability labeled products and traceability concerned purchase intention in H3.

CHAPTER 3. RESEARCH DESIGN

3.1. Research Framework

As shown in Figure 3, the research framework comprises the path connecting consumers' perception of social significance about agricultural traceability initiate to consumer support of the technology first, and then to their purchase intention concerning the so labeled products with higher price. Further, the model assumes that both price and consumer prior purchase experience moderate the relationship between the support and the purchase intention. Specifically, these two moderations stress if the relationship between consumers' support of agriculture traceability and their concerned purchase intention can be changed by the price level and their loyalty measured by prior purchase experience assumed in the three scenarios. Therefore, the framework involves both the personal internal attribute toward traceability social significance and the external relationship between traceability labeled product and the price level manageable by firms. Based on the framework, we propose the four hypotheses addressed above.

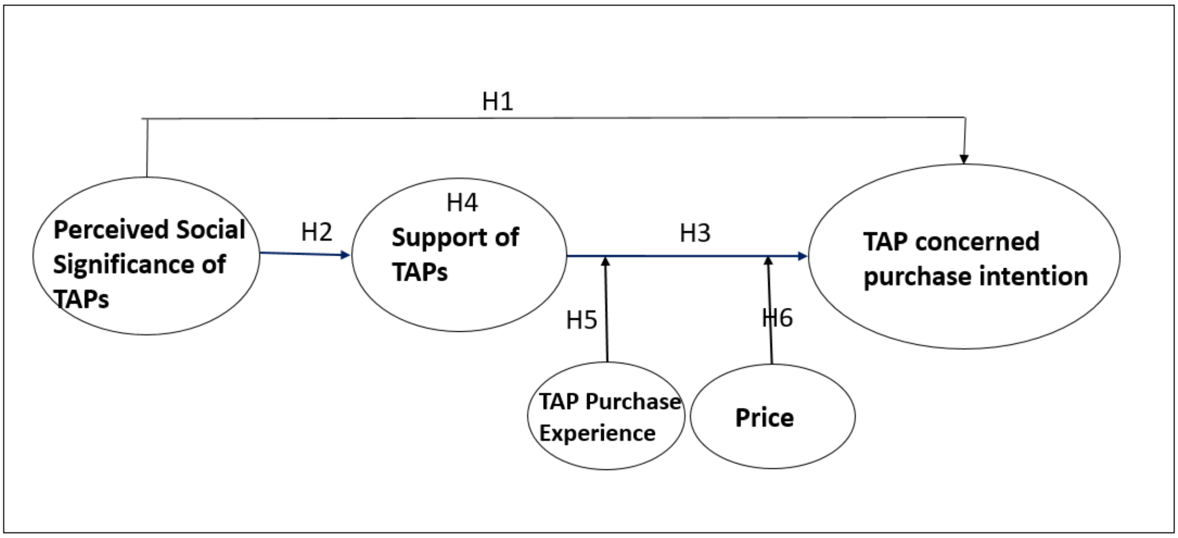

Figure 3: The research framework

To verify the propositions, we utilize experimental design approach to testify the hypotheses. In order to associate with a familiar, experience goods, a frequently consumed and affordable product, fruit tea drink, is chosen as the subject product. A questionnaire, each with a storyline and five measurements other than respondent's profile, is developed. The story comprises a fruit traceability level, different personal purchase experience of traceability labeled products, and a choice between traceability labeled and non-labeled product from the two firms with look-similar quality but different in price. Namely, whilst the questionnaire items are all identical, the storyline differs in the personal purchase experience. Three scenarios of traceability product purchase experience are designed. A between-subject approach was applied for sampling, that is, respondents are randomly given one of the three scenarios to fill out in their own time and presence to ensure confidentiality of response. The details according to the order of story, measurements, and sampling are described below.

3.2. The Storyline

3.2.1. Traceability signal

In the experiment, we begin with a brief illustration of traceability system, including the meaning of TAP (Traceable Agricultural Product), QR code, and third-party certification as below:

"Traceability refers to the ability to trace; look up for the movement of food products (fruits, vegetables, meat…) and ingredients through specified stage(s) of production, processing and distribution. Producers must adopt production methods and risk management measures that conform to the concept of sustainable agriculture to produce safe and traceable products, which are then verified by the international third-party accredited certification systems." And

"Only those which are certified are entitled to use TAP (Traceable Agricultural Product) labels associated with QR code such that consumers can easily look up the complete product records through scanning the code as below."

3.2.2. Three scenarios of purchase experience for traceability labeled product

To examine the impact of personal purchase experience for a traceability labeled fruit-tea drink, we create three scenarios: No previous purchase experience as the control group, and previous frequent-buy experience of a product with traceability label and not respectively. Each scenario starts with the following assumed description:

"Suppose you feel like to have a cold drink in a hot day on the street. (Insert the three different scenarios of purchase experience separately here.) As shown in Figure 4, the volume and fruit ingredient between the two looks similar, except that brand X has a sign of TAP and cost NT$ 70, but brand Y has not and cost NT$ 55. Moreover, brand X has a poster saying that their fruits are traceable to the field farm, while store B does not have any sign about the origin of their products."

Figure 4: Brand X and Brand Y fruit-tea drink

Scenario 1: Control group.

You see two stores next to each other selling handmade fruit tea drinks, and you do not have experience of purchase drinks from either brands before.

Scenario 2: Prior purchase experience of TAP labeled product.

You always purchase cold drinks from Brand X with TAP label. The day you see a new store of Brand Y is newly opened next to Brand X with TAP that you frequently purchase.

Scenario 3: Previous purchase experience of non- TAP labeled product.

You always purchase cold drinks from Brand Y without TAP label. The day you see a new store of Brand X is newly opened next to Brand Y without TAP you frequently purchase.

Explanation of the product in each scenario

Each respondent was shown randomly only one of the three scenarios with the same picture of Figure 3. Figure 3 illustrates the two fruit-drinks, with X brand from the TAP firm and Y brand is not, of similar appearance and different prices, where the price of X is $15 higher. This way divides the respondents into three groups with each group differing in prior purchase experience of a TAP labeled goods.

3.2.3. Manipulation check

In order to ensure the design validity, two manipulation checks apply to eliminate respondents who do not fully understand the story. The first question, “Which brand of tea-drink do you usually purchase according to the story given?” examines if a respondent reads the randomly given role paly of TAP purchase experience scenario right. The second question asks respondents which brand has been doing traceability and its tea drink is TAP labeled. The answer should be simply Brand X, Brand Y, or neither depending on which scenario given. The second question asks respondents which brand they prefer to buy for scenario 1, and if they will switch to brand Y for cheaper non-TAP fruit-tea drink for scenario 2, and if they will switch to brand X for higher-priced TAP fruit-tea drink for scenario 3, in order to confirm their observation of the scenario to continue the questionnaire.

3.3. The Measurements

3.3.1. Perceived social significance of TAPs

This scale defines personal perception of social importance of traceability system for the origin of farming products as well as the delivery, package, and selling processes when purchasing such a product. Eight measuring items are developed. They are drawn and modified from the ‘egoistic, altruistic, and environmental measures’ of Bircha, Memerya and Kanakaratne (2018) and support for social responsibility of a frim from Ramasamy, Yeung and Au (2010).

Since the current focus is on the traceability of agricultural products, the questions as shown in Table 1 were modified to fit both the self and social interests of such a product according to the traceability processes defined by GSI (2010), including the extents to which a customer is willing to pay and believes that a TAP labeled product is safer, more reliable, and pesticide regulated etc. The choice option uses a seven point Likert scale with 1 representing strongly disagree and 7 strongly agree.

Table 1. The measuring items of perceived social significance of TAPs

Item	
1.	I highly appreciate the safety of agricultural products.
2.	I usually pay more attention to agricultural products with TAP label.
3.	I beleive that agricultural products with TAP label are more reliable.
4.	I feel more comfortable with agricultural products which have TAP label.
5.	I think that traceability label is a signal of product's safety assurance
6.	I consider TAP label as an identity card of an agricultural product.
7.	I believe products with TAP label meet the nationalrestriction in use of pesticide.
8.	I think products without TAP label may have some safety issues.

3.3.2. Support of TAPs

This scale defines the personal expectation of a buyer toward a firm's social responsibility. Four items consisting this scale were modified from the measuring items of consumer support for corporate social responsibility (CSR) of Creyer (1997). They aim to measure the extent to which a customer would tolerate the unethical behavior of a firm in general. The items as shown below include, for example, "When buying products, I will consider TAP label products", or "When buying products, I will consider TAP label products". The choice option uses a seven point Likert scale with 1 representing strongly disagree and 7 strongly agree.

Table 2. The measuring items of support of TAPs

Item	
1.	When buying products, I will consider TAP label products.
2.	I will avoid buying products without certified origin label.
3.	I am willing to pay more money for products with origin certification.
4.	I am willing to pay more money for TAP labeled products.
5.	If the price, appearance and weight between two products looks similar, I will choose the one that has TAP label.

3.3.3. Purchase intention for TAP labeled product

This scale defines the intention to which a customer is more willing to buy between a higher priced TAP goods and a lower priced non-TAP goods, whereby both seemingly have the same quality. Four items consists the measurement, including such items as "Buying which brand will make you feel good about yourself?", and "Which brand are you more willing to buy?". They are modified from the purchase intention measures of Jamieson and Bass (1989) and Carvalho et al. (2006). Respondents are asked to choose between Brand X and Brand Y on a semantic differential seven-point scale item (1 = Brand X; 7 = Brand Y).

Table 3. The measuring items of purchase intention for TAP labeled product

Item	
1.	Buying which brand will make you feel good about yourself?
2.	Buying which brand will make you feel that you are doing the right thing?
3.	Which brand has a higher probability of you purchasing it?
4.	Which brand are you more willing to buy?

CHAPTER 4. THE RESULTS

4.1. The Sampling Procedure

Since the product, fruit tea drink in this experimental design is a commonly consumed product, this study targets a wide variety of respondents in terms of age, education level, occupation and income to depict an overall image of consumer response to TAP. To understand the profile of the sample, demographic information such as sex, age, education level, occupation and monthly allowance were collected for analysis to ensure they were similar across the three scenarios.

We approached respondents via paper questionnaires and Internet surveys on Facebook, PTT, as well as in shopping malls during 25th May to 10th June 2018. In attempt to investigate a sample of broader demographic characteristics, different questionnaire distribution channels such as direct distribution in shopping malls and supermarkets, online surveys via Facebook and PTT were all used simultaneously to approach the general public. All scenarios were randomly distributed together to minimize the demographic characteristic among different scenarios.

Of the 181 questionnaires returned, a total of 19 were invalid and removed from further data analysis because they (1) either misunderstood the purchasing experience that they were supposed to play with the purchase experience role, (2) or mixed X brand of TAP with Y brand of non-TAP Y brand given in the three CSR experience scenarios, or (3) indicated that they totally did not understand the content of traceability system. Eventually, a total of 162 respondents, among which 55 were from scenario 1, 53 from scenario 2, and 54 from scenario 3, remain for further data analysis.

4.2. The Sample Profile

In order to confirm that the sample distributions among the three scenarios were random as designed, we first examined if there was statistically significant different among the three groups. The results showed that there were no significant sample characteristic differences, including sex, age, education level, occupation and monthly allowance or income (NT$) among the three scenarios.

Table 4. The Sample Profile

Demographics		Scenario1		Scenario2		Scenario3	
		No	%	No	%	No	%
Gender	Male (N=78)	22	40.0%	29	54.7%	27	50.0%
	Female (N=84)	33	60.0%	24	45.3%	27	50.0%
Age	20-30	7	12.7%	8	15.1%	11	20.4%
	31-40	33	60.0%	21	39.7%	34	62.9%
	41-50	12	21.8%	22	41.5%	8	14.9%
	Over 50	3	5.5%	2	3.8%	1	1.9%
Education	College	32	58.2%	39	73.6%	25	46.3%
	Graduate	23	41.8%	14	26.4%	29	56.7%
Occupation	Manufacturing	18	32.7%	16	30.2%	23	42.6%
	Services	26	47.3%	27	50.9%	22	40.7%
	Others	11	20.0%	10	18.9%	9	16.7%
Monthly allowance or income	under10000	11	20.0%	7	13.1%	10	18.6%
	10000-20000	14	25.5%	19	35.8%	10	18.5%
	20000-30000	5	9.1%	10	18.9%	9	16.7%
	30000-50000	10	18.1%	10	18.9%	15	27.8%
	Over 50000	15	27.3%	7	13.2%	10	18.5%

Of the total sample profile, the proportions between male and female respondents were fairly even: All three groups had percentages of male and female between 40% to 60%, without significant gender differences in each of the three scenarios. The most dominant age category was “31-40 years old”, followed by “41-50 years old”, for approximately 80% for all the three scenarios. All respondents had at least a college degree. Their occupations were approximately 30% to 50% in manufacturing and services respectively. As for monthly disposable income (NT$), most fell in the category of “10,000-20,000”, although the distribution were fairly equal in the five categories from “under 10,000” to over “50,000”. Overall, this sample shows fairly a homogeneous profile across the three scenarios.

4.3. Factor Analyses of Research Variables

In Table 5, factor analysis applied to extract factors and assess the discriminant and convergent validity of the measure. Four main indicators are used as the standard criteria of validity analysis in this research: factor loading over 0.6, Eigenvalue over 1, total explained variation over 60% and KMO over 0.7. Internal consistency of Cronbach’s Alpha of each measurement is confirmed using reliability test. Standards such as Item-to-total is over 0.5 or about, and Cronbach’s Alpha over 0.7 are the reliability criteria.

As shown, two items, “I usually pay more attention to agricultural products with TAP label” and “I think products without TAP label may have some safety issues”, in the measures of ‘perceived social significance of TAPs’ not satisfied these standards were removed. However, based on the content and factor analysis (all loading larger than 0.7 and Cronbach alpha =0.807), the rest of the six items remained in this social significance construct as shown below appears to be have content and convergent validities.

- I highly appreciate the safety of agricultural products.
- I beleive that agricultural products with TAP label are more reliable.
- I feel more comfortable with agricultural products which have TAP label.
- I think that traceability label is a signal of product’s safety assurance
- I consider TAP label as an identity card of an agricultural product.
- I believe products with TAP label meet the nationalrestriction in use of pesticide.

No items were removed from the two measure sets of ‘Support of TAPs’ and ‘Purchase intention for TAP labeled product’. They both revealed convergent and content validities:

Except one item with loading below 7.0 (0.632), all loadings are larger than 0.7 as Table 2 displays, which are consistent with the one given in Carvalho et al. for consumer CSR support (2006), and those given in Jamieson and Bass (1989) and Carvalho et al. (2006) for purchase intention, except the current focus is on traceable farming products.

Table 5 Factor Analyses of Research Variables

Item	Loading	Item to total
Perceived social significance of TAPs: Perceived social significance of TAPs: KMO: 0.807. Eigen Value 3.72; Explained variance 61.99%; Cronbach alpha 0.807.		
I highly appreciate the safety of agricultural products.	0・605	0・483
I usually pay more attention to agricultural products with TAP label.	deleted	Deleted
I beleive that agricultural products with TAP label are more reliable.	0・885	0・794
I feel more comfortable with agricultural products which have TAP label.	0・902	0・816
I think that traceability label is a signal of product's safety assurance	0・840	0・737
I consider TAP label as an identity card of an agricultural product.	0・709	0・589
I believe products with TAP label meet the nationalrestriction in use of pesticide.	0・739	0・634
I think products without TAP label may have some safety issues.	deleted	deleted
Support of TAPs: Perceived social significance of TAPs: KMO: 0.793. Eigen Value 3.35; Explained variance 66.99%; Cronbach alpha 0.867.		
When buying products, I will consider TAP label products.	0・862	0・778
I will avoid buying products without certified origin label.	0・800	0・680
I am willing to pay more money for products with origin certification.	0・891	0・795
I am willing to pay more money for TAP labeled products.	0・878	0・772
If the price, appearance and weight between two products looks similar, I will choose the one that has TAP label.	0・632	0・488
Purchase intention for TAP labeled product: Perceived social significance of TAPs: KMO: 0.761. Eigen Value 2.95; Explained variance 73.82%; Cronbach alpha 0.878.		
Buying which brand will make you feel good about yourself?	0・785	0・643
Buying which brand will make you feel that you are doing the right thing?	0・843	0・724
Which brand has a higher probability of you purchasing it?	0・906	0・807
Which brand are you more willing to buy?	0・897	0・786

4.4. Manipulation Check

Table 6 determines the mean differences of the three TAP related variables among the three scenario groups. As shown in the first two rows, there is no significant difference in the two means of personal perception of social significance of TAP and support of it before the scenario play. Thus, other than personal profiles, the results of the first two rows in Table 3 suggest the similar personal ideas about TAP in support and social significance across the three scenarios, which further indicates the appropriateness of random approach applied in the current experiment.

Table 6 also shows that Purchase intention for TAP labeled product reveals a significant difference among the three scenarios, where scenario 2, the TAP experience group has the highest purchased intention (5.62), followed by control group (5.50), and finally non-TAP experience (5.04). Whereas, the over 5.0 score across the three scenarios show a higher inclination for choosing the higher priced TAP X brand.

Table 6. Mean differences in the three TAP-labeled variables across the three scenarios

Variables	Scenarios			F-value
	1. Control group	2. TAP experience	3. Non-TAP experience	
Perceived social significance of TAPs [a.]	6.20	6.18	6.00	1.726
Support of TAPs [a.]	5.65	5.74	5.36	2.871
Purchase intention for TAP labeled product [b.]	5.50	5.62	5.04	4.987**

a. 7-Likert scale: 1 strongly disagree; 7 strongly agree with the given statement.
b. Semantic differential 7-point scale: 1 = higher priced CSR Brand X; 7 = non-CSR lower priced Brand Y.
c. * p< .05; ** p< .01; *** p< .001

K-means clustering applied to separate the sample into groups of buyer choice for either Brand X or Y. Where, we separated those with ppurchase intention for TAP labeled product scores larger than the overall mean 5.43 across the three scenarios as more preferring to choose Brand X, and those smaller than it as more preferring to choose Y. Table 7 displays the results. As shown, there is a significant higher percentage of X choice than the one of Y across the three scenarios.

Table 7 further shows: Scenario2, i.e., TAP experience group, has the highest percentage (86%), followed by control group, namely, the scenario of no particular experience (76%), and finally scenario 3 of non-TAP experience (67%). In other words, respondents who were assigned to the scenario of previously often buy a TAP-product for role play were most inclined to continue to buy to stay with it, even though they realize that the price of their often-buy TAP product is higher.

Table 7 Buying choice between TAP and non-TAP fruit tea drink across the scenarios

	Average [a.]	Cluster	
		X inclined (%)	Y inclined (%)
Scenario 1 Control group	5.50	42(76%)	13(24%)
Scenario 2 TAP experience	5.62	46(86%)	7(14%)
Scenario 3 Non-TAP experience	5.04	36(67%)	18(33%)
F-value	4.987**		

a. Semantic differential 7-point scale: 7 = Higher priced TAP Brand X; 1 = lower priced Brand Y.
* p< .05; ** p< .01; *** p< .001

4.5. The Mediating of TAP Support on the Relationship between Perceived Social Significance and Purchase Intention

Hierarchical regression applies to test the mediating of TAP support on the relationship between perceived social significance of TAP and purchase intention for TAP labeled product. As Table 8 displays, Model 1 and model 2 shows respectively the impact of perceived TAP social significance of consumers on their support of it and on their concerned purchase intention, where both are statistically significant. However, in model 3 when TAP support inserted, the impact coefficient of perceived TAP social significance on purchased intention is much reduced, from 0.490 to 0.134. Instead, the impact coefficient of TAP support, 0.634, is much significant and larger. It change of R-square is 0.257, significantly. Therefore, hypotheses H1, H2, H3, and H4, that is, consumer support of TAP plays as a significant mediator to connect the perceived TAP social significance of consumers to their intention of purchasing a TAP labeled product.

Table 8 The mediating of TAP support on the relationship between its perceived TAP social significance and purchase intention

	Model 1	Model 2	Model 3
	Support of TAPs	Purchase intention for TAP labeled product	Purchase intention for TAP labeled product
Perceived social significance of TAPs	0.561***	0.490***	0.134*
Support of TAPs			0.634***
Gender	007	0.113	0.109
Age	0.155*	0.176*	0.078
Education level	-0.116	-0.067	0.006
Monthly allowance	0.054	0.101	.067
F-Value	17.593***	3.765***	33.256***
R-square	0.361	0.306	0.563
Adj-R square	0.340	0.284	0.546
Change of R-square	--	--	0.257***

4.6. Tolerance for the Higher Priced TAP Product

To test the price gap that consumers would tolerate to buy the TAP fruit-tea drink when they originally choose to buy the high priced TAP fruit drink of $15 more, NT$70 and NT$55, a price increment table is designed. Table 9 show these ratings based on a 7-point scale, where

7 implies definitely staying with the TAP drink, while 1 definitely not. Therefore, a rating of 4 or higher implies intention of staying with the TAP one, otherwise it is not.

As shown, it appears that scenario 2— those who frequently bought TAP fruit tea in the role play, had the highest tolerance up to $30, an increment of 55%, followed by scenario 1 of no particular experience with either, which is up to $25, an increment of 46%, and finally scenario 3. As before, scenario3— those who frequently bought non-TAP-product in the play, had the least tolerance of price increment of 36%. They together imply a moderating effect of previous purchase experience on price tolerance.

Table 9. The tolerance extent for accepting the higher priced TAP product: Boldface is the average extent of the acceptance

	Scenario		
NT$ Price gap (%)	1. No prior experience for either	2. TAP frequent experience	3. Non-TAP frequent experience
15（27%）	5.54	5.85	5.00
20（36%）	4.62	5.36	**3・98**
25（46%）	**3.82**	4.23	3・07
30（55%）	3.80	**3.59**	2・54
35（64%）	2.60	2.85	1・91

4.7. The Moderators of Price and Consumer Prior Purchase Experience

Hierarchical regression applies to test hypotheses H5 and H6. Moderating regression typically requires two models: In the current study, Model-1 should test if there is significant relationship between support of TAP and purchase intention for a TAP labeled product, and Model-2 should test if this relationship is moderated by prior experience of TAP/non-TAP product with different price gaps. According to Table 9, we first examined the price gap of NT$15, a percentage of 27% difference, which was also the original price asked in the first place. We then examined the price gap of NT$35, the largest percentage difference of 64% shown in Table 9. Gender, age, education level, and monthly allowance were treated as the covariates. These two sets of testing are displayed in Table 10 and Table 11 respectively.

Model 1 in Table 10 presents the significant effect of TAP support on personal intention for purchasing such a product, where the price of store A was set NT$70 and store B was NT$55. This significance remained in Model 2, when both the frequent buy experience of TAP and non-TAP scenarios, and their respective interactions with support of TAP variable inserted. However, no significances were found in both the TAP and Non-TAP moderators.

In Table 11, Model 1 shows that the impact of TAP support on purchase intention remained significantly positive when the TAP price increased up to 64% and become NT$35 higher than the non-TAP (NT$90 vs. NT$50). However, the coefficient became almost twice smaller than the one in Table 10, and meanwhile the moderating effect of prior buy experience became significant because of this larger price change. Specially, due to the highly increase in price, both direct and moderating effects given by non-TAP scenario on purchase intention became significantly negative, which implies there appears to be a price boundary for the market value of TAP even for consumers who appreciate and support the TAP certified system.

Table 10. The moderating of purchase frequency and price level (When TAP=NT$70 and NTAP=NT$55 with a gap of 27%)

	Purchase intention for TAP labeled product(gap=NT$15, 27%)	
	Model 1	Model2
TAP support	0・712***	0・695***
High purchase frequency of:		
TAP scenario		0・056
Non-TAP scenario		-0・080
TAP support × TAP scenario		-0・047
TAP support × Non-TAP scenario		-0・019
Gender	0・114*	0・109
Age	0・068	0・042
Education level	0・013	0・033
Monthly allowance	0・066	0・069
F-Value	38・247***	21・853***
R-square	0・551	0・564
Adjusted R-square	0・536	0・538
Change of R-square	--	0・002

*p <0.05; **p <0.01; ***p <0.001.

Table 11. The moderating of purchase frequency and price level (When TAP=NT$90 and NTAP=NT$55 with a gap of 64%)

	Purchase intention for TAP labeled product (gap=NT$35, 64%)	
	Model 1	Model2
TAP support	0.362***	0.368***
High purchase frequency of:		
TAP scenario		0.066
Non-TAP scenario		-0.184*
TAP support × TAP scenario		0.052
TAP support × Non-TAP scenario		-0.185*
Gender	0.133	0.126
Age	0.011	-0.028
Education level	-0.048	0.004
Monthly allowance	0.001	0.023
F-Value	5.848***	5.354***
R-square	0.158	0.241
Adjusted R-square	0.131	0.196
Change of R-square	--	0.083*

*p <0.05; **p <0.01; ***p <0.001.

Figure 5 further stresses the moderation of a buyer's prior non-TAP purchase experience on the relationship. The figure uses the result of Table 11, that is, the price of TAP (NT$90) was 64% higher than the one of non-TAP (NT$55), as the example. Consistent with the significantly negative coefficient (-0.184) of non-TAP scenario in Table 11, the values given in Figure 4 are also negative, representing a reduction in purchase intention of TAP goods and this reduction is particularly significant for those who were assigned to play in the scenario as a frequent buyer of non-TAP fruit tea drink. The negative interaction coefficient (-0.185 in Table 11) represents the decrease of this purchase intention, due the large increase of price, is significantly less in the high TAP support group than in the low TAP support under the same scenario of low buy non-TAP experience. Namely, the effect given by large price change is much less on those who support TAP than on those who do not. Thus, together with the previous results of the choice differences in Table 6, Table 7 and Table 9, H5 and H6 are proved.

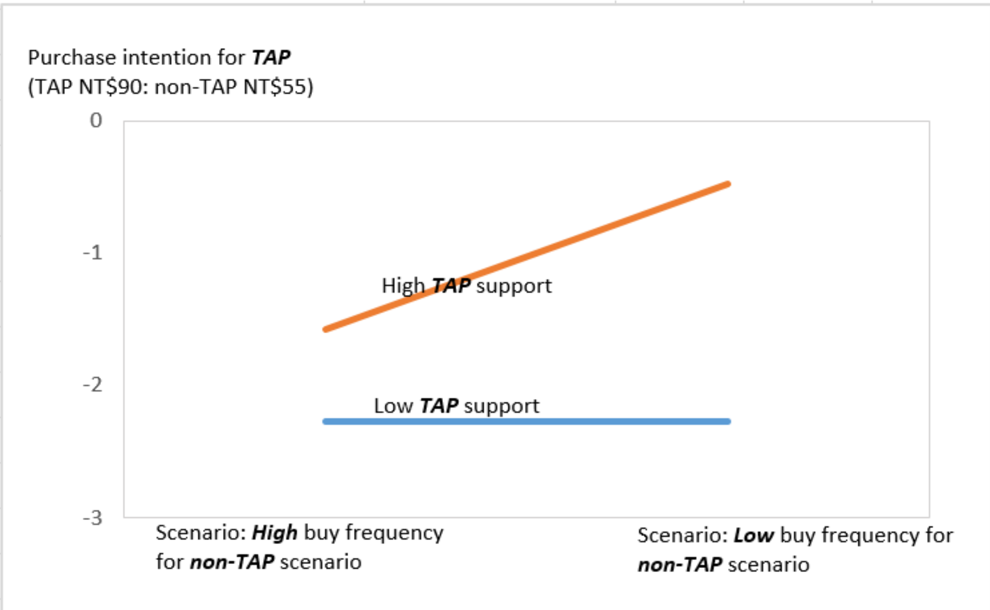

Figure 5. Comparing the decrease extent of purchase intention for TAP due to TAP price increase between the two scenarios of high and low buy frequency for non-TAP.

CHAPTER 5. CONCLUSION

In the competitive market today, social responsibility has become a popular practice. Businesses of all sizes take resources from the society and community where they exist. In return, they require to contribute beyond their obligations required by the law. This study demonstrates that consumers' awareness of a firm's traceability doings, and their prior personal purchase experience – purchase of traceable or non-traceable product, is related to their intention of buying a high priced traceable product of the firm. It appears that fruit traceability certification can create a positive marketing effect to both the society and the firm. Taking fruit tea drink as an example for experiment, this study demonstrates the following contributions.

This article first evidence that traceability can enhance people's intention of buying such a high priced product when they recognize the involvement of traceability by the firm, where the price gap was set to be more than twenty-seven percent based on a NT$50 of similar quality but non-traceable goods. We then expose that consumers' prior traceable product purchase experience, either always buy a traceable or non-traceable product, moderates their decision in choosing a product of traceability-labeled brand.

Secondly, we then exam the proposition that the perceived social significance of fruit traceability is related positively to consumers' intention to buy a high priced traceability-labeled product, and this relationship can be further strengthened by the mediator of personal intrinsic support. This mediation is like a mechanism similar to the peripheral route concept given in Bradu and Orquin (2014), where Bradu and Orquin found that consumers' willingness to buy a chocolate bar was mediated by people's moral affection. Currently, we found that consumers' interest in traceable products appear to be based upon their virtuous support of the traceable system stimulated by their social responsibility conceived. It appears that a social responsible label can stimulate consumer's purchase intention through a direct, social support appraisal of the deal. In other words, consumers process the traceability label through making a fast, affect-based judgment in a heuristic way, rather than through emphasizing consumers' knowledge base for a more calculated reasoning.

Previous studies also have addressed that the effect of traceability is weaker in relation to consumers' previous purchase experience of a non-traceability labeled product, due to the fact that they will acknowledge the quality and value of the product and thus less need to rely on traceability as a signal (e.g., Auger and Devinney, 2003; Campbell, 1999a, b ; Strahilevitz, 1999). Indeed, although consumers can be more willing to pay a higher price for social-action related products, such as traceable goods, because they believe such a firm is more socially responsible, they are less likely to do so if they have prior purchase experience since they are aware of its reliability and quality. In this study, we also found similar results in that consumer prior purchase experience of non-traceable product can moderate the relationship between their support of traceability and purchase intention of a high-priced traceability labeled product. When they were less used to non-traceable products, they appeared more likely to choose a traceable product even the price was sixty-four percent higher, while less likely to do so when they were more used to non-traceable products. Traceability initiatives appeared able to communicate customers with quality cue, and motivated them to go with the product. In addition, this moderation extent was pertinent to the price level, where the moderating was not significant when the price gap difference between the traceable and non-traceable products were low. The gap can be between 30%~65% dependent upon the goods' price.

On the other hand, may be because of being used to the low price, those assigned to the high buy experience of non-traceable scenario, appeared to be more possible to stay with the non-traceable, while less possible for those assigned to the low buy experience of non-traceable scenario. The reduction of purchase intention of this later group due to high price appeared to be smaller than the former group. Seemingly, the experience, either because of the low price or used to traceable products, does make people more likely to stay with what they are used to. Traceability as a cue seemingly is not just able to generate consumers' dependability, but also their connection of a firm's concern in traceability to concern in product quality. This also implies that consumers' tolerance of price difference may vary dependent on their prior traceable product purchase experience. The tolerant range of those who have the experience to the high-priced traceable goods appear to be significantly larger.

Overall, due to its effectively retaining old customers and further attract new ones with no previous purchase experience, we may conclude the positive marketing effects of traceability cues. However, firms must confirm their traceability actions and reputation. Advertisement or allowing consumers to acknowledge the firm's traceable practices next to the products may help to increase the exposure of the firms for their traceability activities. The level of traceability support via purchasing behavior does vary among consumers of different purchase experience: consumers with previous purchase of traceability product are the most supportive, followed by no previous purchase experience, and finally consumers with previous purchase of non-traceable product.

There are some limitations in this research. First of all, a relatively cheap commodity was used in this experiment. Hence it is uncertain whether or not the current results would be identical for different products. Secondly, this study focuses only on the traceability labeled on the product. However, other signaling mediums on the Internet are highly common today. Future research can determine the effect of traceability advertisement on the Internet and other media to depict a bigger picture. In conclusion, firms should acknowledge the importance of traceability activity because of its concern about social responsibility.

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APPENDIX1. Questionnaires

Dear respondents,

First of all, we would like to thank you for taking time to answer this questionnaire.

The questionnaire is designed to examine buyer's purchasing behavior toward hand-made fruit tea drinks. There is no right or wrong answers. Please feel free to fill in according to your personal experience. Your valuable responses will be used simply for academic research purpose. We highly appreciate your supports and wish you all the best.

Department of Business Administration,
National Cheng Kung University, Taiwan.
Professor: 葉桂珍 Yeh, Quey-Jen

**** The questionnaire begins here ****

A. *Please read the following description:*

Traceability refers to the ability to trace; look up for the movement of food products (fruits, vegetables, meat…) and ingredients through specified stage(s) of production, processing and distribution. Producers must adopt production methods and risk management measures that conform to the concept of sustainable agriculture to produce safe and traceable products, which are then verified by the international third-party accredited certification systems. Only those which are certified are entitled to use TAP (Traceable Agricultural Product) labels associated with QR code such that consumers can easily look up the complete product records through scanning the code as below.

B. Please answer the following TAP concerned questions.

1. Purchase experience of TAP labeled products. **Please answer based on your personal experience.**	Strongly disagree	Disagree	Slightly disagree	Neutral	Slightly agree	Agree	Strongly agree
1. I highly appreciate the safety of agricultural products.	□	□	□	□	□	□	□
2. I usually pay more attention to products with TAP label.	□	□	□	□	□	□	□
3. I beleive products with TAP label are more reliable.	□	□	□	□	□	□	□
4. I feel more comfortable with products that have TAP label.	□	□	□	□	□	□	□
5. I believe a product's quality is certified due to traceability.	□	□	□	□	□	□	□
6.I consider TAP label as the identity of agricultural product.	□	□	□	□	□	□	□
7. I believe products with TAP label meet the national restriction in use of pesticide.	□	□	□	□	□	□	□
8. I think products without TAP label may have safety issues.	□	□	□	□	□	□	□

2**. Your support for traceability.**	Strongly disagree	Disagree	Slightly disagree	Neutral	Slightly agree	Agree	Strongly agree
1. When buying products, I will consider TAP label products.	□	□	□	□	□	□	□
2. I will avoid buying products without certified label.	□	□	□	□	□	□	□
3. I am willing to pay more money for products with certification.	□	□	□	□	□	□	□
4. I am willing to pay more money for TAP labeled products.	□	□	□	□	□	□	□
5. If the price and quality between two products looks similar, I will choose the one that has TAP label.	□	□	□	□	□	□	□

(Scenario A)

C. Please read the following story in detail, then answer the three questions below.

Suppose you feel like to have a cold drink in a hot day on the street. You see two stores next to each other selling handmade fruit tea drinks. As shown below, the volume and fruit ingredient between the two looks similar, except that brand X has a sign of TAP and cost NT$ 70, but brand Y has not and cost NT$ 55. **Suppose you do not have experience of purchasing drinks from either store before.**

Please answer the following questions below based on the given story above,

1. In the above story, you are assumed to be a frequent buyer of:

□ X brand □ Y brand □ Neither.

2. Based on the story, which brand will you buy?

□ X brand □ Y brand

D. Please answer the following questions based on the given story above:

(A) Please fill to the left if you feel more likely to buy X brand, and to the right if you are more likely to buy Y brand. That is, the more you mark to the left implies the more you prefer X brand; the more you mark to the right implies the more you prefer Y brand.

Purchasing intension	Prefer X	←		Neutral		→	Prefer Y
1. Buying which brand will make you feel good about yourself?	3☐	2☐	1☐	0☐	1☐	2☐	3☐
2. Buying which brand will make you feel that you are doing the right thing?	3☐	2☐	1☐	0☐	1☐	2☐	3☐
3. Which brand has a higher probability of you purchasing it?	3☐	2☐	1☐	0☐	1☐	2☐	3☐
4. Which brand are you more willing to buy?	3☐	2☐	1☐	0☐	1☐	2☐	3☐

(B) If brand X with TAP label increase their price as below, and Y brand remains the same NT$55 a cup, please mark below your preference between the two brands?

Level	X brand	Prefer X		←	Neutral	→	Prefer Y		Y brand
1.	NT$70	3☐	2☐	1☐	0☐	1☐	2☐	3☐	NT$55
2.	NT$75	3☐	2☐	1☐	0☐	1☐	2☐	3☐	NT$55
3.	NT$80	3☐	2☐	1☐	0☐	1☐	2☐	3☐	NT$55
4.	NT$85	3☐	2☐	1☐	0☐	1☐	2☐	3☐	NT$55
5.	NT$90	3☐	2☐	1☐	0☐	1☐	2☐	3☐	NT$55

E. Personal information：

1. Gender： □Male □Female

2. Age：□ Under 20 □ 21-25 □26-30 □31-35 □36-40 □41-45 □46-50 □Over 40

3. Education：□High school □Undergraduate □Master □PhD □Others____________

4. Occupation：

□Student □Business service □Government staff □Manufacturing/Engineering

□Retails □Education □Finance/Insurance □Others

5. **Monthly allowance (average approximately)**：

□Under 5,000 NTD □5,000-10,000NTD □10,001-20,000NTD □20,001-30,000NTD

□30,001-40,000NTD □40,001-50,000NTD □ More than 50,000

Thank you for your contribution and wish you have a nice day!

(Scenario B)

C. Please read the following story in detail, then answer the three questions below.

Suppose you feel like to have a cold drink in a hot day on the street. You see two stores next to each other selling handmade fruit tea drinks. As shown below, the volume and fruit ingredient between the two looks similar, except that brand X has a sign of TAP and cost NT$ 70, but brand Y has not and cost NT$ 55. **Suppose you always purchase drinks from X store with TAP label.**

1. In the above story, you are assumed to be a frequent buyer of:

□ X brand □ Y brand □ Neither.

2. Based on the story, which brand will you buy?

□X brand □Y brand

(Scenario C)

C. Please read the following story in detail, then answer the three questions below.

Suppose you feel like to have a cold drink in a hot day on the street. You see two stores next to each other selling handmade fruit tea drinks. As shown below, the volume and fruit ingredient between the two looks similar, except that brand X has a sign of TAP and cost NT$ 70, but brand Y has not and cost NT$ 55. **Suppose you always purchase drinks from Y store without TAP label.**

1. In the above story, you are assumed to be a frequent buyer of:

□ X brand □ Y brand □ Neither.

2. Based on the story, which brand will you buy?

□X brand □Y brand

APPEXDIX2. Conference paper

科技部補助專題研究計畫出席國際學術會議心得報告

日期：107 年 8 月 14 日

計畫編號	MOST 106-2410-H-006 -110 -SSS		
計畫名稱	企業社會責任與善因動機：論證與訊號理論之應用		
出國人員姓名	葉桂珍	服務機構及職稱	國立成功大學企管系教授
會議時間	107 年 8 月 5 日至 107 年 8 月 9 日	會議地點	San Francisco, USA
會議名稱	(中文) Clute 國際學術商學研討會 (英文) Clute International Academic Conference on Business		
發表題目	(中文)利他捐贈與策略捐贈之動機與效果探討 (英文)Exploring The Motives And Effects Of Altruistic And Strategic Corporate Giving		

一、 參加會議經過

2018 年 Clute 國際學術商學研討會，係 1985 年成立的 Clute 機構主辦，該機構成立宗旨在傳佈近年商學與經濟相關學術研究，並提供平台讓研究者相互了解彼此研究與回饋，以達學術國際化目的，開會的方式強調小型座談會，並提供參與者對報告者評分。該會本次開會地點在美國加州舊金山(San Francisco)市中心之 Marriott 旅館二樓的多間會議室舉行，為利大家討論，每場演講都以 panel discussion 方式進行，如下圖。因是小型研討會，參與人數據大會估計共計約一百多人。舊金山位於美國西岸，對台灣去的學者很是方便，一趟旅程就可，不必轉機。

會議日期由 107 年 8 月 5 日起至 107 年 8 月 9 日止共五天。CLUTE 所辦會議雖是小型會議，但因 CLUTE 提供發表論文期刊之多個場域，比如 INTERNATIONAL BUSINESS & ECONOMICS RESEARCH JOURNAL、JOURNAL OF BUSINESS CASE STUDIES，因此估計有來自世界 23 國之學者專家與會，所提送之論文共計 1 百多篇、20 多個場次，共分為學術論文、座談、WORKSHOP 等討論方式。共有來自多個國家之學者，包括台灣、印度、日本、非洲、美國等國之學者參與。KEYNOTE 講者亦有醫務管理人士，故本會是以商學與商業教育實務為主要導向。

此次會議共分成多個主題，各主題依論文類別再細分，涵蓋領域包括策略、組織、財務、行銷、領導、科技管理、醫務管理、企業資訊化等，每場次計有三至四位學者或專家參與發表論文。各主題皆固定在一小型會議室進行，與會的論文同時包含理論與實務論證兩方面。一些特別之場次則包括 plenary speakers、新學者、博士生等之會議。由這些場次主題來看，可謂內容豐富，亦可見主辦者之用心。而固定會議室之安排，使得各主題之與會學者皆能持續地與其相關領域學者作深入討論，不致於奔波至不同會場聽取類似主題的論文報告。

個人與高雄第一科大張太平教授所共同發表的論文，主要屬公益事業面，主在探討消費者對企業利他捐贈與策略捐贈之動機歸納以及效果之探討，被安排在會議第三天 8 月 8 日上午 8:30 至 10:00 之 Business 場次。該場次有四篇文章發表，四人全到齊，每人計有 20 分鐘之發表與 5 分鐘之討論時間。另外三篇文章之主題是，台灣股價與全球環境事件關係、領導風格與中小企業之績效、以及創業者個人特性與新創事業發展策略間關係，所用之方法有量性，亦有深度訪談。其中兩位來自台灣(包括作者)，一位來自印度、一位來自美國，台灣的發表者是交通大學的蔡壁徽教授。在此場次中，個人是第一位發表者。個人並參與了其他一些演講、以及一些 symposium 之場次，並與一些國際學者交換意見。

二、 與會心得

此次個人之發表場次，大家參與度很高，共有十多個人參與。雖然所研究之主題不儘相同，但是與會者皆熱烈討論。透過此次會議的討論，個人也更進一步了解相關研究應專注的方向。個人也請益每篇文章之發表人，其他人也對個人之論文內容提出建議，受益良多，比如雖然大家認為本人之文章研究完整，但因是以實驗設計所做，有人建議如有次級資料會更好，本人皆虛心接受。

另在會議後，個人順道於 8 月 8 日下午至 8 月 9 日參觀舊金山市，對於 mission 一地，許多房屋外充滿奇異色彩的大型圖畫，印象深刻，只是環境的髒亂，也是讓人深覺不剩嘘唏。於 8 月 10 日凌晨搭機回台，回到台灣是 11 日清晨 6 點。

三、發表論文全文或摘要(如附件)

（一）論文被接受發表之大會證明文件

(二) 論文全文附檔

(三) Power Point 發表檔

四、建議

個人深覺每次出國參與國際研討會，不管是小型或大型研討會，皆受益良多，尤其是文化層面之感受更是深層。建議台灣學界應鼓勵學者積極爭取至不同語系國家開會之機會，以臻國際化目的。

五、攜回資料名稱及內容

1. 大會議程與摘要、Certificate of Presentation
2. 其他資料：交換之名片、當地生活環境與名勝風景等資料。

附件:

附件 1. 論文被接受證明

附件 2. 論文全文附檔

附件 3. Power Point 發表檔

Clute Institute

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Quey-Jen Yeh
National Cheng-Kung University
Tainan
Taiwan

4/5/2018

Reference: **SF18**-*168*

Dear Author:

Based on an in-house review and the recommendation of the conference chair, your proposal entitled "*Exploring The Motives And Effects Of Altruistic And Strategic Corporate Giving*" has been accepted for Oral presentation and inclusion in the conference proceedings for the:

Clute International Academic Conference on Business San Francisco held from 08/05/2018 through 08/09/2018

at the:

Courtyard by Marriott San Francisco Downtown
299 2nd Street
San Francisco, California 94105

There will be a reception and early registration on 08/05/2018 and an optional tour on 08/09/2018. More information is available on our website.

Congratulations on your successful research efforts, and thank you for considering our conferences as your research outlet. Please use your reference number listed above in all future correspondence.

Regards,

Diane M. Pielat-Clute

Diane M. Pielat-Clute, M.Ed.
Institute Director

EXPLORING THE MOTIVES AND EFFECTS OF ALTRUISTIC AND STRATEGIC CORPORATE GIVING

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Quey-Jen Yeh is currently a professor of Business Administration at the National Cheng Kung University, Taiwan. Her current research interests include managing scientific professionals, and management of operations and business ethics in newly developed countries.

Tai-Ping Chang is currently a professor of Construction Engineering at the Kaohsiung University of Science and Technology, Taiwan. His current research interests are mainly in using numerical analysis and random process in construction engineering management.

EXPLORING THE MOTIVES AND EFFECTS OF ALTRUISTIC AND STRATEGIC CORPORATE GIVING

Abstract

Corporate giving has evolved into more than altruistic action with strategic considerations. This study draws on philanthropic social responsibility attribution complemented with signaling theory to conduct two experimental studies. We designed two fictitious companies with one more sales-related, tending to take the advantage of social cause, than the other in each study. We chose a remote elementary school and a stray animal shelter as the causes. Our goal is to examine whether the public recognizes the difference between the two and how it interprets such a signal in relation to the firm's reputation, consumer attitude, and purchase intention. The results support the conceptual framework in that corporate giving strategy can be more beneficial when it is more altruistic.

Keywords

Corporate philanthropy, altruism, strategic giving, motive attribution, experimental design.

INTRODUCTION

Regardless of successes, academics have long debated the merits of corporate giving and its altruistic or strategic signals. The conclusions appear divergent. Traditionally, economists have asserted that the sole objective of a corporation is shareholders' value, such that corporate giving without shareholders' permission is the same as firm managers stealing from shareholders. Therefore, there is no evident altruistic reason for a corporation to give away shareholders' money purely for philanthropy. However, fewer customers appear to complain about charity-intensive sellers, particularly when they have limited means of assuring quality from sellers who are relatively new, so that consumers respond positively to products tied to charity (Elfenbein et al., 2012); in contrast, companies' vulnerability to public scrutiny drives their giving behavior, and that corporate giving can be both strategic and altruistic (Gan, 2006). Further, volunteer opportunities that fulfill egoistic and organizational citizenship motivations are effective, but that those fulfilling altruistic motives are not significant in increasing the effectiveness of corporate philanthropy (Peloza et al., 2009).

In seeking the legitimate role of corporate philanthropy, most corporations believe their charitable involvement is strategic, but in fact it is not because it typically leads to reputational improvement and consumer recognition of their brands and products (Porter and Kramer, 2002). Potentially, there is comparative strategic advantage over simply giving to the government or nonprofit causes in altruistic marketing, and that meeting the strategic goal is important (Ricks and Williams, 2005). Scholars have argued that if a firm can manage its key internal and external stakeholder relationships well, it can develop corporate social giving as a more strategically driven process with benefits leading to increased organizational productivity (e.g.Cantrell et al., 2015). Corporate giving has appeared to evolve from an altruistic action to one that is embedded in the strategic frame of management.

This study proposes to prove that corporate giving could be even more beneficial if it were more altruistic. Most prior studies viewed giving as either a strategic or an altruistic avenue. This study questions: For corporate giving, will people detect the strategic essence? Or will they simply view it as a signal of altruism? Either way, how will people associate such a giving signal to the firm's social image?

To answer the question, this study draws on corporate philanthropic attribution complemented with signaling theory (e.g., Connelly et al., 2011) to conduct two experimental studies. We chose a remote elementary school and a stray animal shelter as the causes to exam the propositions.

THE EXPERIMENTS

Two fictitious companies representing the altruistic and the strategic type of giving in each study were designed. In which, corporate giving: sales-related giving is a marketing-oriented donation in relation to company's sales, and non-sales-related giving offers talents or volunteers as a CORPORATE-giving plan and has no strategic purposes. The responses examined whether consumers distinguished between the two giving scenarios in terms of driven motives, and whether this relationship further impacted their attitudes toward the firm, including firm reputation, consumer attitude, and purchase intention.

Study 1

Study 1 examined how people attribute the motive for corporate giving. Ellen et al. (2006) suggested that there are three driven dimensions in attribution theory: values-driven, stakeholder-driven, and strategy-driven, to determine the extent to which consumers are likely to attribute a company's motive for social action. Values-driven action is the result of a perceived obligation to help society; stakeholder-driven action is a response to requests from stakeholders such as investors, customers, employees, and social communities; strategy-driven action is the result of marketing strategy or government regulation. So the proposition:

P1: Consumers are more likely to see corporate giving as values-driven than stakeholder- or strategy-driven, and be more positive about the firm, if it is non-sales related than if it is sales-related.

The Scenarios

People exhibit different patterns of decision making in relation to information framing, in that different frames may change people's mindsets for decision choices (Levin, Schneider, and Gaeth, 1998). Within the framing, attitude or perception acts as the key factor in explaining people's responses to a firm's activities. We started with two posters introducing the social cause and the giving actions of two fictitious paper/book manufacturing firms, A and B, where we described the giving of Company A as non-sales-related and the giving of Company B as sales-related. Their scenarios are as follows:

Company A values social works and responsibility. Each year, Company A donates books and a thousand Taiwan dollars cash (30 Taiwan dollars = US$1) to elementary schools in a remote area, and constantly helps the schools to fix damaged classrooms and equipment.

Company B announces a "Buy more, donate more" activity. For any purchase over 30 Taiwan dollars, Company B promises to donate 5% of the purchase amount to elementary schools in a remote area to help them to buy books and to repair damaged classrooms and equipment.

A separate question followed to ask respondents which scenario asked them to purchase a product to confirm whether they recognized the difference between the two scenarios, donating books and cash, or buying to get a donation, as a manipulation check.

Findings

Table 1 shows the respondents' perceived attributions of the two scenarios. Firm A, the one in the non-sales-related giving scenario, had an average values-driven value of 2.25, significantly higher than the overall average (2.14) and the rating of Firm B (1.35). By contrast, Firm B, the one with sales-related giving, had both stakeholder-driven (2.25) and strategy-driven (2.22) values significantly higher than the averages (2.05 and 2.01) and those of Firm A (1.06 and 0.93).

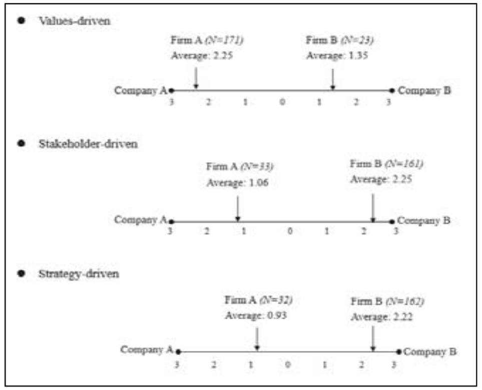
Table 1. The Average Driven Attribution between the Two Scenarios for Both Firms

Attribution	Overall Average	Firm A (Non-sales-related)	Firm B (Sales-related)	F-value
Values-driven	2.14	2.25	1.35	376.36***
Stakeholder-driven	2.05	1.06	2.25	458.92***
Strategy-driven	2.01	0.93	2.22	360.79***

*** p < .001, ** p < .01, *p < .05

Further, there were statistically significant differences in both the ratings and the number of respondents who reported the ratings: approximately 88% (171) reported Firm A as values driven, and approximately 83% (161 and 162) reported Firm B as stakeholder and strategy driven. The significant gaps between the two firms in the three driven scales in Figure 1 show that consumers can distinguish between the two firms in terms of attribution theory.

Figure 1. Comparing motives along continuum for the two scenarios for both firms



Equation 1 shows the results of the regression of the three attributions on consumer attitude toward the firm, where *** means the regression coefficient is significant at $p = 0.001$:

$$\text{Consumer attitude toward the firm} = 0.301^{***}\times\text{Values-driven} - 0.345^{***}\times\text{Stakeholder-driven} - 0.319^{***}\times\text{Strategy-driven} - 0.023\times\text{Gender} + 0.098\times\text{Education} - 0.012\times\text{Age} + 0.049\times\text{social concerns} \quad (1)$$

As the regression in Model 1 shows, the impact of values-driven activity is significantly positive for attitude, while the other two, stakeholder- and strategy-driven, are significantly negative. The effects of personal data, including gender, education, age, and social concerns, were not significant. In addition, relatively, the coefficients of the different signs represent a gap instead of an absolute superior or inferior effect. Together, Equation 1 suggests that companies need to improve the values-driven aspects of their giving plans and reduce the stakeholder- and strategy- driven aspects of them.

Study 2

Study 2 explored the relationship between corporate giving and social reputation and whether this relationship impacts consumer purchase intention further. Traditional economic theory asserts that increasing shareholder value is the sole objective of a corporation, such that corporate giving is practically the same as the managers of the firm stealing from shareholders. Therefore, there seem no altruistic reasons for a corporation to give away shareholders' money purely for philanthropy (e.g., Gan, 2006). On this premise, it is thus natural for consumers to question whether a firm's motive in corporate giving is simply altruistic. It is easy for consumers to view a well-intentioned cause as a bad idea if they see the cause as concealing self-interest or having a clumsy purpose. Negativity due to unreliable signaling may pose risks to a firm's goodwill and reputation (e.g., Connelly et al., 2011). Therefore, we have the proposition:

P2. When a firm implements non-sales-related giving, consumers will perceive that it is more committed to social responsibility and rate it higher social reputationally than one that implements sales-related giving; firm reputation as a mediator will impact on consumers' purchase intention.

The Scenarios

In Study 2, we started with two posters introducing the stray animal protection activities of two fictitious pet food corporations, because Mahatma Gandhi, the Father of India, once stated: "The moral progress of a nation and its greatness should be judged by the way it treats its animals." We framed Company A as non-sales-related giving and Company B as sales-related giving. The scenarios are as follows:

Company A wants its employees to volunteer two hours per week at Stray Animal Shelter, including feeding the animals, cleaning up the environment, and adoption assistance.

Company B announces that if you buy a 15-kilogram bag of pet food, it will donate 1 kilogram to the Stray Animal Shelter under your name. The more you buy, the more you donate.

Findings

Figure 2 shows the rating of respondents of altruism or egoism in the two scenario companies. Participants rated Company A, which had non-sales-related giving, at 2.21 for altruism; and Company B, which had sales-related giving, at 2.07 for egoism on average. Apparently, the two companies are at the two extremes of the scale, with a significant gap of 4.28 on a seven-point scale. Thus, these data reveal that the respondents perceive the non-sales giving scenario, that is, Company A, as more altruistic, and the sales-giving scenario, Company B, as more egoistic, or self-centered.

Figure 2. Perceived altruism or egoism for the two scenarios

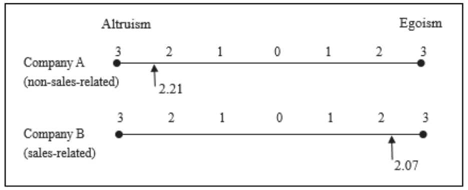


Figure 3 shows the scores of the two firms on social commitment, perceived firm reputation, and purchase intention. The gaps between the two average scores on the three variables are all significantly larger than 4.5, and close to the left and right extremes centered at neutral 0.

Figure 3. Perceived social commitment, firm reputation, and purchase intention for the two scenarios

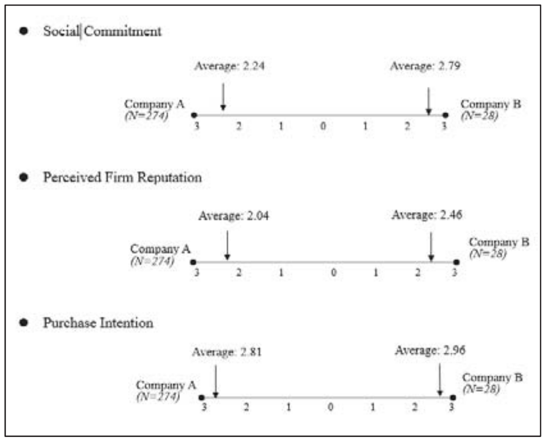


Table 2 shows the mediating of firm reputation on the relationship between social commitment and purchase intention. In which, when competing with firm reputation, the impact of social commitment becomes much weaker, suggesting the mediating role of firm reputation, whether the scenario is sales-related or not. Yet, if rechecking the data in Figure 3, where there were ten times as many respondents (N = 274) agreeing that Company A was CSR committed and reputable, which would prompt them to buy, than for Company B (N = 28), the story appears to suggest that Company A can gain many more customers than Company B.

Table 2 Mediating of firm reputation on relationship between social commitment and purchase intention

	Firm Reputation	Purchase Intention	
	Model 1	Model 2	Model 3
CSR commitment	0.695^{***}	0.629^{***}	0.197^{***}
Firm reputation			0.622^{***}
Monthly allowance	0.06	0.07	0.03
Individual concern	-0.08	-0.03	0.02
Gender	0.01	0.03	0.02
Age	0.04	0.01	-0.01
Education level	-0.03	-0.04	-0.02
F-Value	47.688^{***}	30.462^{***}	55.313^{***}
R^2 increment	--	--	0.180^{***}

*** $p < .001$, ** $p < .01$, * $p < .05$

CONCLUSIONS

Swanson (1995) proposed three principal motivations: economic, positive duty, and negative duty, for companies to engage in society to bridge management and business ethics research. Economic motives focus on management and performance aspects, such as sales, profit, and return on investment, while duty-aligned perspectives usually adopt ethical perspectives focusing on corporate moral behaviors and the associated obligations to society. Positive duty concerns a firm's involvement in society to help others, while negative duty means that a company's motivation for society may be a limited exercise to meet stakeholder expectations. The current values- and strategy-driven findings appear consistent with Swanson's (1995) motive attribution in the aspects of positive and negative duty. However, unlike Swanson's mutual economic theory, the stakeholder-driven motive reveals a negative aspect of duty.

Our findings also support Porter and Kramer's (2002) perspective on charity. Porter and Kramer asserted that true strategic charity simultaneously involves social and economic goals, affecting areas where the firm and society both benefit; thus, strategic considerations are simply for publicity, and have nothing to do with strategy or promoting product or brand. Indeed, the mediation test revealed that giving, particularly when it seems altruistic and others-interested, induced consumers to infer the company's credibility and make a positive connection—the more altruism inferred, the higher the credibility imparted to the firm's reputation and purchase intention. However, this positivity is greatly reduced when the firm lets consumers perceive the giving as hidden with a self-interested purpose.

Managerial Implications

To reduce risk and avoid being cheated, buyers look for extrinsic cues of product quality. In response, firms issue signals, including advertising, brands, warranties, and social initiatives. Among these, social-responsibility appears increasingly prevalent, because consumers who lack the ability to determine a product's value before purchasing are more likely to see corporate giving as a positive sign of the firm's honesty and reliability.

The public's attribution of corporative motive is key to the success of corporate giving. Drawing on attribution and signaling theories, this article shows that when a firm implements a non-sales-related giving signal, the public believes that it wants to help society, and so it will be more positive about the firm; while when a firm implements a sales-related giving signal, the public thinks that it conducts the activities because of sales pressure or for reputational capital, and so it is less positive. This may be because consumers believe that a firm that will serve others is more willing to help society without an expectation of gain; in turn, they give it a better reputation, which produces greater purchase intention. By contrast, if it gives consumers the perception that its giving is sales-related, consumers think that the firm is taking advantage of causes or non-profits, and thus they have negative attitudes, harming the firm's reputation and reducing purchase intentions.

Consumers generally prefer altruistic, or non-sales-related social behavior more than sales-centered schemes in corporate giving. This conclusion directly leads to two implications. First, a firm should implement altruistic giving efforts, such as the adoption of volunteer programs, because consumers are more likely to believe that the firm feels obligated to help society without expecting payback, and this in turn generates a good image of the firm. Second, consumers often interpret a firm's social behavior form a subjective, philanthropic viewpoint. Because strategic giving connects charitable behavior to sales-related ideas and purposes, such as sales or product promotion, consumers appear to consider such a firm egoistical and to favor it less.

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Note: A long version of this paper entitled: Exploring the Motive and Effect between Altruistic and Strategic Corporate Giving: An Experimental Design Study has been published by Quey-Jen Yeh in the journal of Business and Management Research, 6(4), 2017, http://www.sciedu.ca/journal/index.php/bmr/article/view/12700.

THE MOTIVES AND EFFECTS BETWEEN ALTRUISTIC AND STRATEGIC CORPORATE GIVING

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Tai-Ping Chang

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GIVING FAVORING SELF OR OTHERS?

- Corporate giving, or corporate responsibility at social level (CSR):
  - **Company's acts that promotes welfare of society via charity, donations of funds or talents to non-profit.**

MOTIVE

Academics debating the merits of corporate giving for its altruistic signal:

1. It is not a corporate obligation:

- **Financially, the value of shareholders is the sole objective of corporations** (Firedman, 1970).
  - **T**here appears no altruistic reasons for a company to give away shareholders' money for philanthropy.
- **Researches show that volunteer effects that fulfill egoistic purposes and organizational citizenship are effective, but not those fulfilling altruistic motive** (Peloza et al., 2009).

2. It generates marketing effects:

- **Altruism is often related to cause marketing**
  - Non-profit cause receives supports, and the company earns visibility and sales (e.g., Varadarajan and Menon, 1988; Webb and Mohr, 1998).
- **Researches show that public favor more on brands that are tied to charity as compared to those that are not.**
  - E.g., Consumers respond positively to products tied to charity in eBay sells, where fewer customers complain charity-intensive sellers (Elfenbein et al., 2012).

3. It is strategy-oriented:

- **Studies have evidenced win-win situation, where**
  - Corporate philanthropy is involved with both social and economic goals at once (Porter and Kramer, 2002).
  - Corporate giving has evolved into strategic frame to increased organizational benefit and productivity (Cantrell et al., 2015).
  - Public scrutiny, e.g., image, published statement etc., drives corporates giving behavior (Gan, 2006).
  - Companies should only engage in philanthropy when there is comparative advantage over nonprofits and the government (Henderson and Malani, 2009).

4. The controversies may be due to over manipulation of corporate giving:

- **Alike bragging by signaling an impure motive for doing good deeds** (Cantrell et al., 2015).
  - It conveys information about good deeds to an attribution of generosity and create positive effect, especially when prosocial behavior is unknown.
  - While it also signal a desire for credit, a selfish motive, that hurts the attribution because it signals a selfish motive, specially when prosocial behavior is already known.

QUESTIONS

Altruistic giving (other-centered)
vs.
Strategic giving (self-centered)

- Which one generates better effect with approximately the same cost?
- What is the effect difference, in relation to CSR, altruism images, firm reputation, consumer attitude and purchase intention?

PROPOSITIONS

- **When a firm implements other-centered giving, consumers will be more positive toward the firm and its CSR practices (**because it signals helping others without anticipating payback)**.**
- **While a firm implements self-centered giving, consumers will be less positive toward the firm and its CSR practices (**because it signals taking advantage of the cause as a way to increase sales, profit, and reputation capital)**.**

RESEARCH FRAMEWORK

Using two experimental scenarios, we examined:

SCENARIO 1

- 'Company A values social works and responsibilities. Each year, Company A donates books and a thousand cash to elementary schools in remote area, and constantly help them to fix damaged classroom and equipment.'

- 'Company B announces a "Buy more, Donate more activity", which promises to donate 5% of every customer's buy amount (over 30$) to elementary schools in remote area, to fund them buy books and repair damaged classroom and equipment.'

Attribution as a mediator in scenario 1, because

- **A post-initial-cause-search factor to explain the cognitive reactions, after the event and prior to the next choice** (Weiner, 1985; 2000).
- **The act of searching for the motive,**
  - Leading to more sophisticated clues, because public's suspicion of ulterior motives gives much thought to why questions in a climate of limited trust (Ellen et al., 2006).
- **It comprises three driven dimensions** (Ellen et al., 2006)**:**
  - **Values, Stakeholders, and Performance**

MEASUREMENTS

***Consumer Attribution*.**

- Compare the two firms, which one
  1. Is more morally obligated to help society?
  2. Is more genuine in trying to give something back to society?
  3. Has a higher long-term interest in society?
  4. Is doing SR more because customers expect it?
  5. Is doing SR more because they feel it is social trend?
  6. Is doing SR more because stockholders ask for it?
  7. Is more beneficial?
  8. Will get more customers by doing so?
  9. Will keep more customers?

Attitude toward firm.

- Compare the two firms, which one

  1. Is more positive to you?
  2. Do you like more?
  3. Do you feel more favorable?

The choice option:

SAMPLING

Of the total sample profile:

- 49% male and 51% female
- About 63% students, 37% working persons.
- Age distribution: 31%, 54%, 12.0%, and 3% for under 20, 21-30, 31-40, and over 41 respectively.
- Education level: 88% have a college degree.
- Participants were mostly undergraduate and graduate students. Although such a sample is not the most ideal, it provides a homogeneous sample in enhancing the internal validity of an exploratory experimental research (Stockmyer, 1996).

RESULTS: SCENARIO 1

Table 1. The average attribution scores between the two scenario firms

Attribution	Firm A (Other-centered)	Firm B (Self-centered)	F-value
Values-driven	2.25	1.35	376.36***
Stakeholder-driven	1.06	2.25	458.92***
Performance-driven	0.93	2.22	360.79***

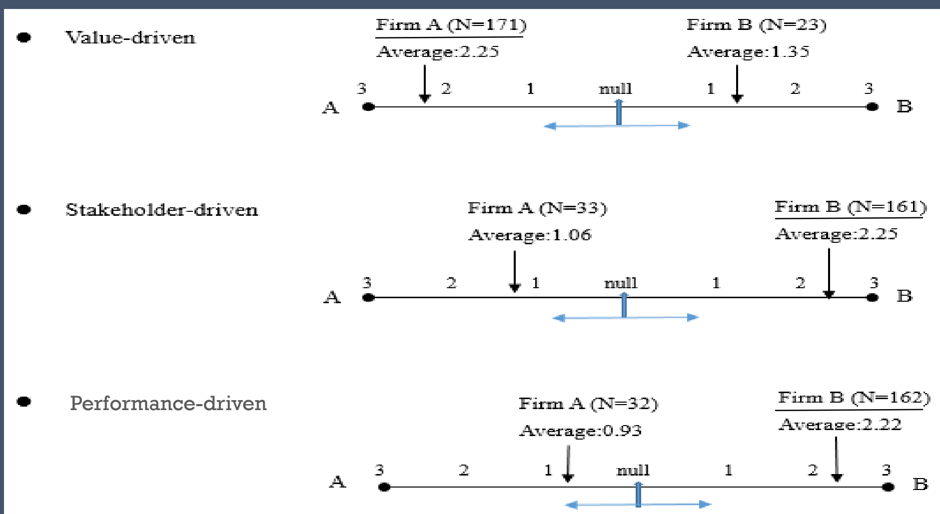


Figure 2. Comparing motives along continuum between the two firms
(*Firm A: Other-centered; Firm B: Self-centered)

Regression of the three attributions on consumer attitude toward the firm

Consumer attitude toward the firm

$= +\,0.301^{***} \times$ Values-driven

$-\,0.345^{***} \times$ Stakeholder-driven

$-\,0.319^{***} \times$ Performance-driven

$-\,0.023 \times$ Gender $+\,0.098 \times$ Education $-\,0.012 \times$ Age $+\,0.049 \times$ social concerns

SCENARIO 2

- **Two activities from two fictitious pet food corporations**

Company A: Other-centered; **Company B: self-centered**

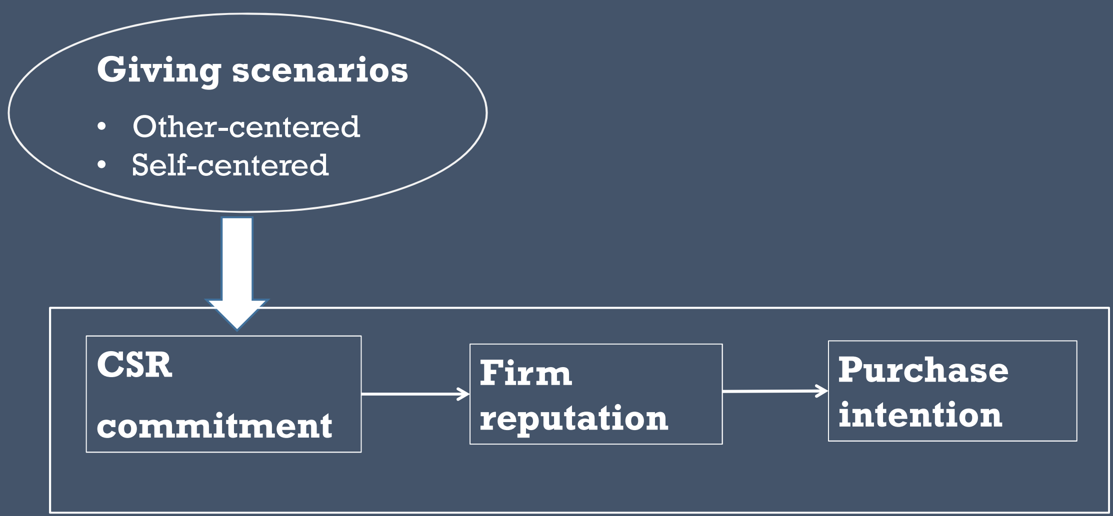
1. Which company ask consumer to buy the product？

☐ **Company A** ☐ **Company B** ☐ **No idea**

CSR commitment as a source for the motive, and firm reputation as a mediator in scenario 2, because

- Extent research has investigated if CSR's effect on people's behavior can be extended beyond product and brand evaluation into nonroutine types of judgment and other sentimental attitudes,
- Such as limited trust, public doubt, and creation of reputational capital about concealed corporate motives, not simply speculating the explicit motive (e.g., Castaldo et al., 2009; Du and Chandran, 2009; Pivato et al., 2008; Ellen et al., 2006).

MODEL OF SCENARIO 2



MEASUREMENTS

Compare the two firms,

CSR commitment.

1. Which firm is more socially responsible?
2. Which firm appears to put more effort into social benefits?
3. Which firm is more genuine in giving back to society?
4. Which firm appears to have more long-term care for society?
5. Which firm is more morally obligated to help society?

Firm reputation.

1. Which firm do you like better?
2. Which firm do you respect and honor more?
3. Which firm do you think will have a better reputation?

purchase intention.

1. Which firm's product is a better choice?
2. Which firm's product would you be more willing to buy?
3. Which firm's product would you be more likely to buy?
4. Which firm's product would you be more willing to recommend friends to buy?
5. Overall, which firm's product would you feel is more valuable?
6. Which firm's product would you be more interested to buy in the future?

The choice option:

SAMPLING

Of the total sample profile:

- 37.1% male and 61.9% female
- About 40% students, 60% working persons.
- Age distribution: 17.9%, 35.1%, 38.4%, and 8.6% for under 20, 21-30, 31-40, and over 41 respectively.
- Education level: 70.2% have a college degree, followed by those with a master's degree (25.2%).
- Participants were mostly working persons and graduate students.

RESULTS: SCENARIO 2

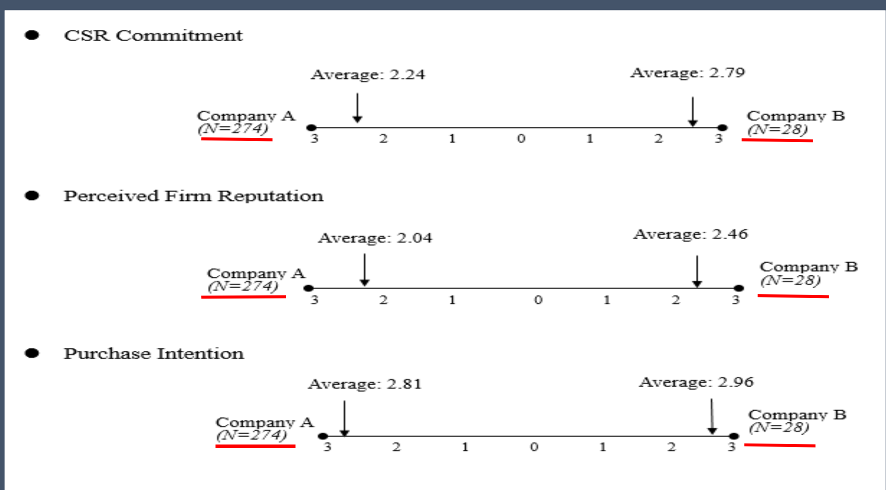


FIGURE 3 Perceived CSR commitment, firm reputation, and purchase intention for the two scenario firms

Regression of CSR commitment and firm reputation on consumer purchase intention

Model 1: Purchase intention toward the firm's product
= + 0.629*** × CSR commitment

+ 0.07 ×Monthly allowance – 0.03 ×Concern of stray animal
+0.01 × Have pet + 0.03 × Gender + 0.01 × Age - 0.04 × Edu.

Model 2: Purchase intention toward the firm's product
= + 0.197*** × CSR commitment
+ 0.622*** × Firm reputation

+0.03 ×Monthly allowance + 0.02 ×Concern of stray animal
+0.02 × Have pet + 0.02 × Gender - 0.01 × Age - 0.02 × Edu.

CONCLUSION

Drawing on theories in corporate giving, singling, and motive attribution, this article evidence

- Consumers can recognize between other- and self- centered corporate giving comparatively, in which
  - Other-centered wins higher CSR commitment, which can increase further the firm reputation and consumer purchase intention.
- The current values- and strategic-driven findings appear consistent with Swanson's (1995) in the aspect of positive and negative duty respectively.
  - While different from Swanson, the current study shows that stakeholder-driven motive is a negative aspect of duty.

MANAGERIAL IMPLICATIONS

Corporate giving should not be too calculating that hurts public's altruistic feeling:

- Firms should implement altruistic-giving effort, e.g., volunteer time, or donation of talents or facilities instead of simply money.
- In this way consumers are more likely to believe that the firm feels obligated to help the society without expecting feedback.
- In return, firms win reputation, consumers' positive attitude, and their purchase intention in the products.

表單內容

國立成功大學 執行委託或補助計畫經費流用申請表(科技部)

計畫編號	106-2410-H-006-110-SSS	計畫名稱	企業社會責任與善因動機：論證與訊號理論之應用		
主持人	葉桂珍	執行單位	企管系	執行期限	1060801~1080731
聯絡人	葉桂珍	Email	yehqj@mail.ncku.edu.tw	電話/手機	0912767204

補助項目	業務費	研究設備費	國外差旅費
計畫核定總金額(多年期合計)	370,000	0	60,000
擬申請變更計畫會計編號	A1061-1430		

補助項目	核定總金額	本次流出金額	已核准流出金額累計	擬流入補助項目	本次流入金額	已核准流入金額累計	本次變更後金額(多年期以總核定金額計算)	本次變更累計流入流出比率(多年期以總核定金額計算)
業務費	370,000	30,000	0	業務費	0	0	340,000	流出:8.1% 流入:0.0%
研究設備費	0	0	0	研究設備費	0	0	0	流出:0% 流入:0%
國外差旅費	60,000	0	0	國外差旅費	30,000	0	90,000	流出:0.0% 流入:50.0%

變更說明	擬參加暑假到美國參加研討會，因暑假機票較高，擬提高經費，依規定可由業務費流出30,000至國外差旅費

附件說明：請於[附件功能]內務必上傳 " 核定清單（或經費預算表) "

附件檔	1. most.pdf

簽核	研發處審核	研發處組長	研發長	主計室審核	主計室組長	主計室主任(代核)	機關首長(授權研發長決行)
確認者	曾鈺涵	吳毓純	呂佩融	吳依霖	林政衛	楊明宗(甲)_王佳妙	呂佩融
確認日期	107/06/25	107/06/26	107/06/26	107/06/27	107/06/27	107/06/27	107/06/27
確認時間	13:56:25	06:30:29	19:15:07	16:54:08	16:59:27	17:00:04	19:10:49
處理狀況	同　意	同　意	同　意	同　意	同　意	同　意	決　行
審核	科技部規定：同一個計畫累計流入流出數額未超過原核定金額50%者。由執行機構得依內部行政程序辦理，免報科技部。請主計室協助查						

	核本案是否符合規定。						

處理過程

送件人	送件時間	收件人	處理時間	程序	處理結果
葉桂珍	107/06/25 13:47:45	曾鈺涵	107/06/25 13:56:25	研發處審核	同　意，科技部規定：同一個計畫累計流入流出數額未超過原核定金額50%者。由執行機構得依內部行政程序辦理，免報科技部。請主計室協助查核本案是否符合規定。
曾鈺涵	107/06/25 13:56:25	吳毓純	107/06/26 06:30:29	研發處組長	同　意
吳毓純	107/06/26 06:30:29	呂佩融	107/06/26 19:15:07	研發長	同　意(代理謝孫源)
呂佩融	107/06/26 19:15:07	吳依霖	107/06/27 16:54:08	主計室審核	同　意
吳依霖	107/06/27 16:54:08	林政衛	107/06/27 16:59:27	主計室組長	同　意
林政衛	107/06/27 16:59:27	王佳妙	107/06/27 17:00:04	主計室主任(代核)	同　意(楊明宗授權甲章)
王佳妙	107/06/27 17:00:04	呂佩融	107/06/27 19:10:49	機關首長(授權研發長決行)	決　行(代理謝孫源)

列　印　　回上一層

106年度專題研究計畫成果彙整表

計畫主持人：葉桂珍					計畫編號：106-2410-H-006-110-SSS		
計畫名稱：企業社會責任與善因動機：論證與訊號理論之應用							
成果項目					量化	單位	質化 （說明：各成果項目請附佐證資料或細項說明，如期刊名稱、年份、卷期、起訖頁數、證號...等）
國內	學術性論文	期刊論文			0	篇	
		研討會論文			0		
		專書			0	本	
		專書論文			0	章	
		技術報告			2	篇	經驗性產品的push, pull, 與涉入因素於個人食安產品購買意願之影響: Push-Pull Model 之應用, 葉桂珍, 陳建樺。 探討企業社會責任對產品傷害危機下消費者之影響——以智慧型手機為例，碩士論文, 楊琇喻。
		其他			0	篇	
	智慧財產權及成果	專利權	發明專利	申請中	0	件	
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		積體電路電路布局權			0		
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國外	學術性論文	期刊論文			0	篇	
		研討會論文			1		Exploring The Motives And Effects Of Altruistic And Strategic Corporate Giving, Clute International Academic Conference on Business, San Francisco, USA, 2018, August, 5~9.
		專書			0	本	
		專書論文			0	章	
		技術報告			1	篇	The impact of perceived corporate social responsibility and individual ethical conscience on purchase intention: The effect of price mediation, Quey-Jen Yeh,

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<tr><td></td><td colspan="3">收入</td><td>0</td><td>千元</td><td></td></tr>
<tr><td rowspan="10">參與計畫人力</td><td rowspan="5">本國籍</td><td colspan="3">大專生</td><td>0</td><td rowspan="10">人次</td><td></td></tr>
<tr><td colspan="3">碩士生</td><td>1</td><td>陳建樺</td></tr>
<tr><td colspan="3">博士生</td><td>0</td><td></td></tr>
<tr><td colspan="3">博士後研究員</td><td>0</td><td></td></tr>
<tr><td colspan="3">專任助理</td><td>0</td><td></td></tr>
<tr><td rowspan="5">非本國籍</td><td colspan="3">大專生</td><td>0</td><td></td></tr>
<tr><td colspan="3">碩士生</td><td>0</td><td></td></tr>
<tr><td colspan="3">博士生</td><td>1</td><td>阮氏紅絨</td></tr>
<tr><td colspan="3">博士後研究員</td><td>0</td><td></td></tr>
<tr><td colspan="3">專任助理</td><td>0</td><td></td></tr>
<tr><td colspan="5">其他成果
（無法以量化表達之成果如辦理學術活動、獲得獎項、重要國際合作、研究成果國際影響力及其他協助產業技術發展之具體效益事項等，請以文字敘述填列。）</td><td colspan="3"></td></tr>
</table>

科技部補助專題研究計畫成果自評表

請就研究內容與原計畫相符程度、達成預期目標情況、研究成果之學術或應用價值（簡要敘述成果所代表之意義、價值、影響或進一步發展之可能性）、是否適合在學術期刊發表或申請專利、主要發現（簡要敘述成果是否具有政策應用參考價值及具影響公共利益之重大發現）或其他有關價值等，作一綜合評估。

1. 請就研究內容與原計畫相符程度、達成預期目標情況作一綜合評估

■達成目標

□未達成目標（請說明，以100字為限）

　　□實驗失敗

　　□因故實驗中斷

　　□其他原因

說明：

2. 研究成果在學術期刊發表或申請專利等情形（請於其他欄註明專利及技轉之證號、合約、申請及洽談等詳細資訊）

論文：□已發表　□未發表之文稿　■撰寫中　□無

專利：□已獲得　□申請中　■無

技轉：□已技轉　□洽談中　■無

其他：（以200字為限）

初稿發表於 Clute International Academic Conference on Business，題目是Exploring The Motives And Effects Of Altruistic And Strategic Corporate Giving，目前撰寫論文發表期刊中。

3. 請依學術成就、技術創新、社會影響等方面，評估研究成果之學術或應用價值（簡要敘述成果所代表之意義、價值、影響或進一步發展之可能性，以500字為限）

本研究重點主要在消費者對產銷履歷科技之社會重要性認知，以及此認知是否會提升他們支持產銷履歷產品，並因此提高對高價產銷履歷產品之購買意願。因手搖水果茶飲價格普遍週知，實驗過程以手搖水果茶飲為測試對象，並同時測試價格界限。因成本關係，通常產銷履歷產品價格比無此標籤的產品價格高，但是否有市場效果？本計畫以社會顯著性、訊息理論為論述，實驗設計為方法，以消費者產銷履歷購買經驗為設計，用以證明產銷履歷於水果加工品之市場效果。主要共檢驗兩模式：中介模式與調節模式。我們首先檢驗有關消費者支持之中介效果，亦即先檢驗消費者對產銷履歷於社會重要性上的認知與對產銷履歷系統的支持間之關係，再進而檢驗該支持是否提升購買高價產銷履歷產品之意願；接著驗證購買經驗與不同價格水準，對支持與購買意願間關係之調節。驗證結果顯示:上該兩模式皆獲支持。本計畫之發現除對產銷履歷文獻有貢獻外，亦證明產銷履歷不僅是企業獲利的一種利器，也是企業倫理與社會重要性的一種指標。近年屢次發生之食安危機事件，使得產銷履歷訊息在品質不穩定的農產品市場愈顯重要。

4. 主要發現

本研究具有政策應用參考價值：□否　■是，建議提供機關經濟部,內政部,

（勾選「是」者，請列舉建議可提供施政參考之業務主管機關）

本研究具影響公共利益之重大發現：■否　□是

說明：（以150字為限）