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Exploring the impact of Corporate Social irresponsibility (CSI) of Food Corporates Based on the Pyramid Theory, attribution theory to Consumer Willingness to Punish

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Abstract

The absence of socially responsible businesses can be a serious blow to businesses since it undermines the moral foundation of business establishment and is becoming more and more crucial to business management. This research develops a model of the impact of four Corporate Social irresponsibility Corporate Social irresponsibility (CSI) aspects of food corporations on consumers' willingness to punish based on Carroll's pyramid theory, attribution theory, and expectation theory. Combining all four types of attributions of responsibility for Corporate Social irresponsibility Corporate Social irresponsibility (CSI) behavior has a significant positive impact on consumers' willingness to punish, but the degree of the impact varies; among them, inadequate upholding of legal and ethical responsibilities results in consumers' stronger willingness to punish the company. This was discovered by the empirical study's analysis of 256 valid questionnaires. Additionally, customers tend to perceive Corporate Social irresponsibility Corporate Social irresponsibility (CSI) actions of large organizations more strongly than those of typical enterprises, with their perceptions of Corporate Social irresponsibility Corporate Social irresponsibility (CSI)being influenced by the size of the company. This implies that food businesses should firmly adhere to the ethical bottom line, strengthen their management, and advance their technology. Additionally, those significant food businesses should take the lead in the sector.

Keywords: attribution theory, expectation theory, Corporate Social irresponsibility Corporate Social irresponsibility (CSI), food enterprises, pyramid theory

1. Introduction

The food business encompasses one, two, and three industries and is vital to the survival of the nation. The national authorities have long taken a tough and strict stance against food insecurity, yet the country has always struggled with food safety challenges. The government, citizens, and other stakeholders are all quite unhappy with how frequently there are issues with food safety.

Carroll's pyramid hypothesis states that the four elements of economic, legal, ethical, and philanthropic responsibility can be used to categorize the social responsibility of food firms. Corporate social responsibility is the term for the failure to uphold these four responsibilities, which leads to Corporate Social irresponsibility Corporate Social irresponsibility (CSI). Consumers are the most important stakeholders for food companies, so a negative perception of the company that can be brought on by Corporate Social irresponsibility (CSI) events in those companies can make consumers feel bad and eventually make them less likely to make purchases (Siomkos & Kurzbard, 1994), which may disrupt the market's normal flow of commerce.

Domestic and foreign Corporate Social irresponsibility (CSI) research and literature are growing yearly as Corporate Social irresponsibility (CSI) incidents continue to take place in the real world. However, Corporate Social irresponsibility (CSI) research is still in its infancy in comparison to the enormous volume of Corporate Social responsibility (CSR) research, and the investigation into customers' readiness to penalize food companies for their Corporate Social irresponsibility (CSI) behavior has not received enough attention. Food safety disasters can be avoided with the use of research into the relationship between Corporate Social irresponsibility (CSI) behavior and customer readiness to punish, which will also help food businesses and food safety regulators respond more effectively to Corporate Social irresponsibility (CSI) crises. In order to better understand the relationship between various attributions of responsibility for Corporate Social irresponsibility (CSI) and consumers' willingness to punish, as well as to better prevent food safety incidents and encourage the sustainable development of food enterprises, this paper builds a model of the influence of different attributions of responsibility for Corporate Social irresponsibility (CSI) behavior on consumers' willingness to punish from the perspective of food safety.

2. Literature Review

Armstrong contends that Corporate Social irresponsibility (CSI) is a less-than-ideal behavioral choice because it ignores the influence of other stakeholders (Putrevu, McGuire, Siegel & Smith, 2012). According to Lin-Hi and Müller (2013), Corporate Social irresponsibility (CSI) refers to corporate action that harms other actors. The term "corporate social responsibility" Corporate Social irresponsibility (CSI) is used in this work to refer to corporate action that harms, loses, or has a negative impact on society. This definition is one that is frequently mentioned by domestic scholars. Consumers are frequently gullible to bad news when determining if a firm is adhering to its Corporate Social responsibility (CSR) commitments (Herr, Kardes, & Kim, 1991). High brands are developed by food firms through effective Corporate Social responsibility (CSR) practices, which can result in strong consumer buy intentions. The occurrence of food safety issues can make customers feel as though their rights have been violated, which can result in uneasy and angry feelings as well as punitive behaviors including boycotting, complaining, and refusing to make purchases. When consumers are ready to punish a business because its actions conflict with their own objectives, this is referred to as consumer willingness to punish (Sweetin, Knowles, Summey & McQueen, 2013). Social ethics and norm violations are frequently subject to punishment (Fehr & Gächter, 2002). Virtue, unfavorable word-of-mouth, and protest behavior are the main research variables for customer reactions to Corporate Social irresponsibility (CSI) behavior (Grappi, Romani & Bagozzi, 2013). Consumer boycott activities are supported by how consumers perceive Corporate Social responsibility (CSR). The three components of perceived risk, namely social, psychological, and service, have a declining impact on consumers' inclinations to make purchases.

The study of consumers' behavioral ideas of Corporate Social irresponsibility (CSI) toward businesses is based on attribution theory (Scheidler & Edinger, 2020). It is the psychological theory that explains how a person's behavior, whether it be their own or another person's, influences their feelings, motivations, and behavior. According to social psychology's attribution theory, we can infer from other people's conduct what their motivations are (Ellen, Webb & Mohr, 2006). Many academics argue that customers' perceptions of Corporate Social responsibility (CSR) influence their future attitudes and purchasing behavior toward the company by combining attribution theory with consumer Corporate Social responsibility (CSR) reactions (Skarmeas & Leonidou, 2013). Consumers also assign blame for corporate Corporate Social irresponsibility (CSI) incidents, with internal controllable cause events leading consumers to assign blame lower on the organization and external uncontrolled cause events leading people to assign blame higher on the organization.

While the complex and dynamic environment as well as other factors affecting consumer perceptions must be carefully taken into account, attribution theory can be utilized to understand how responsibility attribution affects consumer opinions. According to the expectation theory, humans are rational beings who can form simple expectations and forecasts about their lives and careers. This theory, which contends that consumers have expectations about a product or service and that these expectations influence consumer decisions and behavior, has been adopted by many academics in the study of consumer behavior (McWilliams & Siegel, 2001). Customers have high standards for Corporate Social responsibility (CSR) (Mohr, Webb& Harris, 2001). By contrasting perceived product performance with product expectations, one can establish whether or not customers are satisfied. Consumer discontent happens when perceived performance falls short of expectations, and consumer satisfaction happens when perceived performance exceeds expectations (Oliver, 1980). "The more consumers are upset with the company's Corporate Social irresponsibility (CSI) behavior and think it is unacceptable, the greater the Corporate Social irresponsibility (CSI) perception. Consumers will increasingly vehemently oppose and penalize businesses that participate in Corporate Social irresponsibility (CSI) activity as public expectations of businesses rise. Consumers typically have higher expectations of large firms' Corporate Social responsibility (CSR) conduct since large enterprises can standardize, institutionalize, and normalize their Corporate Social responsibility (CSR) systems while general enterprises cannot due to the drive to survive and grow (Ciliberti, Pontrandolfo & Scozzi, 2008). Consumers have a tendency to strongly reject and boycott large corporations if they fail to uphold their social responsibilities and instead indulge in Corporate Social irresponsibility (CSI) conduct.

The social responsibility pyramid. Carroll first proposed the Corporate Social responsibility (CSR) pyramid theory in 1979. It categorizes social responsibility into four categories: economic responsibility, legal responsibility, ethical responsibility, and philanthropic support. Carroll defined social responsibility as the financial and legal demands made on specific organizations by the public at a given time (Masoud, 2017). Additionally, it places these four factors in a pyramid-like hierarchy of size, from greatest to smallest, and views social responsibility as a component of interpersonal relationships. Beginning with Carroll's Corporate Social responsibility (CSR) pyramid theory, the largest proportion of economic responsibility is at the base of the pyramid, indicating the significance of the company's economic function. This is followed by legal responsibility, ethical responsibility, and philanthropic support in decreasing order, which together form a pyramid shape.

However, rare studies have examined the impact of Corporate Social irresponsibility (CSI) behavior of food corporate on consumers' willingness to punish; how the degree of the impact varies and which attribution results in consumers' stronger willingness to punish. Thus this study fill in this gap by addressing the following research questions:

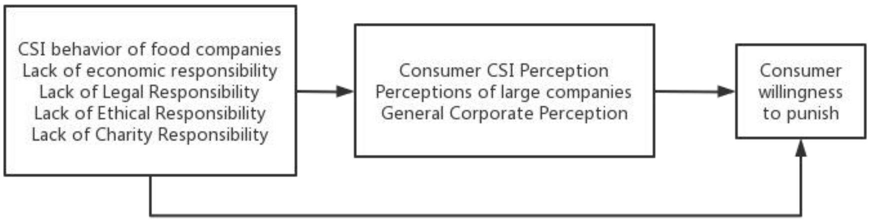
Is CIS behavior of food corporate have a significant impact on consumers' willingness to punish? And how does the degree of the impact vary and which attribution results in consumers' stronger willingness to punish?

3. Research Methods

Therefore, the lack of economic responsibility, lack of legal responsibility, lack of ethical responsibility, and lack of charitable responsibility of corporate Corporate Social irresponsibility (CSI) behaviors are used in this study as independent variables; the size of the enterprises is used to classify consumers' perceptions of Corporate Social irresponsibility

(CSI) into "large enterprises" and "average enterprises" as mediating variables; and the outcome variable is the willingness of consumers to punish. To find out how different attributions of corporate Corporate Social irresponsibility (CSI) actions affect consumers' propensity to penalize, the following hypotheses were developed (see Figure 1):

Figure 1. A model of the effect of attribution of responsibility for the Corporate Social irresponsibility (CSI) of food companies on consumers' willingness to punish



H1: Under-performance of economic responsibility positively affects consumers' Corporate Social irresponsibility (CSI) perceptions, and the degree of impact varies, with consumers perceiving Corporate Social irresponsibility (CSI) higher in large companies.
H2: Inadequate fulfillment of legal responsibilities positively affects consumers' perceptions of Corporate Social irresponsibility (CSI), and the degree of influence varies, with consumers perceiving Corporate Social irresponsibility (CSI) higher in large companies.
H3: Inadequate ethical behavior positively affects consumers' perceptions of Corporate Social irresponsibility (CSI), with differences in the degree of influence, and consumers' perceptions of Corporate Social irresponsibility (CSI) are higher for large companies.
H4: Underperformance of corporate philanthropy positively affects consumers' perceptions of Corporate Social irresponsibility (CSI), with differences in the degree of impact, and consumers' perceptions of Corporate Social irresponsibility (CSI) are higher for large companies.
H5: Consumers' Corporate Social irresponsibility (CSI) perceptions of corporate legal ethics deficits are higher than those of corporate economic and charitable deficits.
In this study, a contextual simulation questionnaire was used to design multiple measures for each structural variable to make them applicable to the relevant context and characteristics of the food industry to ensure the content validity of the questionnaire. The questionnaire was constructed for the four variables, Corporate Social irresponsibility (CSI) perceptions, and willingness to punish, using a five-point Likert scale, with the variables ranging from 1 to 5, in descending order of "strongly disagree", "disagree", "average", "disagree", and "disagree". "strongly disagree", "disagree", "average", "agree", and "strongly agree". The sample collection method consisted of an online survey and field research, and a random sample of food consumers was conducted.

4.Measures and statistical tools

The Corporate Social irresponsibility (CSI) behaviors measures were provided by the KLD (Kinder, Lydenberg, and Domini) data source that is regarded as a renowned source for evaluating these variables (Harrison & Freeman, 1999; Strike et al., 2006).
The perception of Corporate Social irresponsibility (CSI) measures are adapted from Shim and Yang (2016); and the consumers willingness to punish measures are adapted from Madrigal and Boush (2008).
Economic scenario: XX milk tea affiliated company was recently fined 11,613,420,000 Yuan by the tax bureau for tax evasion of more than 20 million Yuan, not filing tax returns, not paying or underpaying taxes due, and not listing or under-reporting income in the books of accounts.
Legal scenario: XX Sauerkraut" fermented food products were detected to have excessive microorganisms such as mold, and the illegal use of food additives that did not meet the legal requirements posed certain safety problems.
Ethical scenario: XX Spicy Stick products had vulgar and pornographic advertising slogans printed on the outer packaging. Consumers questioned that it was vulgar marketing and had a negative inducing influence on teenagers.
Charity scenario: XX large listed food company's corporate charity foundation accounted for only 3%, and did not participate in charity during natural disasters in China.
A total of 300 questionnaires were distributed in the online survey and field research, and 280 questionnaires were returned, with a return rate of 93.3%. The final screening yielded 256 valid questionnaires, with an effective rate of 91.4%. The descriptive analysis of the sample is shown in Table 1. It can be seen that the survey respondents are mostly younger and more educated consumers, who are more stable in terms of income and consumption and are more likely to grasp and understand the questionnaire. In summary, the research sample is representative and reliable. In this study, the reliability of the collected sample data was tested using SPSS. 24. 0 and SmartPLS software.

Table 1. Demographic chart of the survey questionnaire

	Items	Number	Percentage%
Gender	Male	98	38.1
	Female	158	61.9
Age	<20	16	6.3
	21-29	160	62.4
	30-39	33	13
	40-49	17	6.7
	50-59	20	7.7

	>60	10	3.8
Education	Middle school	10	4.1
	High school	12	4.8
	College degree	78	30.3
	Bachelor	111	43.4
	Master	45	17.4
Revenue	<4500	99	38.8
	4500-6000	76	29.7
	6000-8000	42	16.8
	8000-12000	25	9.5
	>12000	14	5.2

5. Results

In this study, the reliability of the collected sample data was tested using SPSS. 24. 0. The analysis showed that on this scale Cronbach's α of the variables ranged from 0. 8 to 0. 928, all of which were higher than 0. 8, indicating good reliability. The average variance extracted (AVE) values of each factor were higher than 0. 5 in the validation factor analysis conducted by SmartPLS software, which indicated that the convergent validity of the structural variables of the scale was good. In addition, the composite reliability (CR) values of the variables ranged from 0. 840 to 0. 928 and were greater than 0. 8, indicating that the internal consistency of the scale was good.

Table 2. Reliability and Validity Analysis

constructs	Measurements	Standard load	AVE	CR	Cronbach's α
Deficit in Economic Responsibility（E）	E1	0.744	0.700	0.916	0.876
	E2	0.835			
	E3	0.905			
	E4	0.733			
Consumer Corporate Social irresponsibility (CSI) perception of leading companies(EH)	EH1	0.903	0.813	0.916	0.885
	EH2	0.921			
	EH3	0.886			

Corporate Social irresponsibility (CSI) Perceptions of Consumers in General(EL)	EL1 EL2 EL3	0.886 0.931 0.882	0. 810	0. 928	0. 884
Consumers' willingness to punish (EB)	EB1 EB2 EB3 EB4 EB5	0.652 0.790 0.713 0.851 0.741	0. 526	0. 867	0 . 812
Deficit in Law Responsibility（L）	L1 L2 L3 L4	0.824 0.815 0.705 0.733	0.730	0.926	0.863
Consumer Corporate Social irresponsibility (CSI) perception of leading companies(LH)	LH1 LH2 LH3	0.901 0.923 0.896	0. 836	0. 926	0 . 898
Corporate Social irresponsibility (CSI) Perceptions of Consumers in General(LL)	LL1 LL2 LL3	0.846 0.911 0.862	0. 814	0. 927	0.894
Consumers' willingness to punish (LB)	LB1 LB2 LB3 LB4 LB5	0.752 0.789 0.723 0.831 0.751	0.596	0.866	0.842
Deficit in Moral Responsibility（M）	M1 M2 M3 M4	0.845 0.858 0.909 0.718	0.731	0.841	0.900
Consumer Corporate Social irresponsibility (CSI) perception of leading companies(MH)	MH1 MH2 MH3	0.907 0.924 0.896	0.846	0.925	0.875

Corporate Social irresponsibility (CSI) Perceptions of Consumers in General(ML)	ML1	0.876	0. 830	0. 926	0.869
	ML2	0.932			
	ML3	0.887			
Consumers' willingness to punish(MB)	MB1	0.752	0.576	0.876	0.812
	MB2	0.793			
	MB3	0.823			
	MB4	0.861			
	MB5	0.746			
Deficit in CharityResponsibility(C)	C1	0.745	0.743	0.840	0.821
	C2	0.828			
	C3	0.809			

	C4	0.758			
Consumer Corporate Social irresponsibility (CSI) perception of leading companies(CH)	CH1	0.846	0.848	0.924	0.905
	CH2	0.885			
	CH3	0.879			
Corporate Social irresponsibility (CSI) Perceptions of Consumers in General(CL)	CL1	0.736	0.874	0.924	0.928
	CL2	0.847			
	CL3	0.821			
Consumers' willingness to punish (CB)	CB1	0.789	0.637	0.897	0.858
	CB2	0.852			
	CB3	0.824			
	CB4	0.844			
	CB5	0.768			

The data were divided into four groups: lack of economic responsibility, lack of legal responsibility, lack of ethical responsibility, and lack of charitable responsibility, and the effects of the four behaviors on consumers' willingness to punish were examined by using regression analysis. The results are shown in Table 3. All four behaviors of Corporate Social irresponsibility (CSI) have a positive effect on consumers' willingness to punish (β economic responsibility deficit = 0. 111, P < 0. 05; β legal responsibility deficit = 0. 132, P < 0. 05; β ethical responsibility deficit = 136, P < 0.05; β philanthropic responsibility deficit = 125, P < 0.05) and the degree of effect differs (mean 3.66 > 3.64>3.56>3.44, t = 1. 406, p<0. 001), and consumers' willingness to punish corporate legal and ethical responsibility deficits is higher, and hypotheses H1,H2,H3,H4 are tested.

Table 3. Impact of Corporate Social irresponsibility (CSI) on consumers' willingness to punish

Corporate Social irresponsibility (CSI) attribution	Consumers' β	ngness to punish Average	T-stata
E	0.111*	3.44	1.406***
L	0.132*	3.64	
M	0.136*	3.66	
C	0.125*	3.56	

The results of the paired-sample t-test indicate that there is a significant difference in the effect of lack of financial and philanthropic responsibility and lack of legal and ethical responsibility on the Corporate Social irresponsibility (CSI) perceptions of consumers in large firms, i.e., in the former case, the Corporate Social irresponsibility (CSI) perceptions of legal and ethical deficits are higher (4.29 > 4.16 > 4.12 > 4.03, t = 2. 574, p < 0. 05). However, the difference in Corporate Social irresponsibility (CSI) perceptions was smaller when both ethical deficiencies and incompetent behavior occurred in the average firm (4. 0 > 3. 95 > 3.83 > 3.62, T = 8. 23, p > 0. 05). Hypothesis H5 holds and the test results are shown in Table 4: Consumers' Corporate Social irresponsibility (CSI) perceptions differ depending on the attribution of responsibility, and this difference is affected by the size of the firm, with higher Corporate Social irresponsibility (CSI) perceptions of ethical deficiencies compared to incompetent behaviors in large firms, and smaller differences between consumers' Corporate Social irresponsibility (CSI) perceptions of ethical deficiencies and incompetent behaviors in average firms.

Table 4. Comparative analysis of consumers' perception

Corporate Social irresponsibility (CSI)	Perce to Leac compai			Perce to comn compai		
	β	Average	T	β	Average	T
E	0.632***	4.03	2.574*	0.510***	3.62	8.23
L	0.759***	4.16		0.557***	3.95	
M	0.693***	4.29		0.566***	4.00	
C	0.690***	4.12		0.542***	3.83	

notice :*** refers toP≤0.001， ** refers to P≤0.01， *refers to P≤005

6. Discussion

This study experimentally examines the effects of four corporate social responsibility deficits on consumers' willingness to penalize food corporations by imputing various duties to them.

Consumers' readiness to penalize is positively and significantly impacted by Corporate Social irresponsibility (CSI) conduct. When customers believe their interests have been compromised, they often use their legal options to hold the guilty businesses accountable and so protect their rights. The study also demonstrates that consumers are more willing to hold companies accountable for food safety mishaps brought on by a failure to uphold moral and legal standards. This finding explains why when the public accuses corporations of engaging in bottom-line activity and undermining societal order, they strengthen their unfavorable perceptions of the defaulted occurrences as a result of the criticism of corporate values and ethics, and thus show stronger negative attitudes toward the brand.

Large organizations' Corporate Social irresponsibility (CSI) practices significantly improve consumers' impressions of Corporate Social irresponsibility (CSI). When all four of these behaviors take place in big businesses, customers view food safety incidents brought on by a lack of moral and legal duty as being more detrimental. The two sorts of actions, when they take place in typical firms, are not significantly different from one another. Consumers' Corporate Social responsibility (CSR) expectations, who have higher social responsibility expectations for large businesses and believe that large organizations in the industry should take more social responsibility and serve as role models, can also be used to explain this outcome. Therefore, the wider the gap produced by consumers' high expectations, the higher the unfavorable attitude, and the greater the perception of corporate Corporate Social irresponsibility (CSI) when these major corporations engage in Corporate Social irresponsibility (CSI) conduct. On the other hand, small and medium-sized businesses lack the desire to grow Corporate Social responsibility (CSR) over the long term due to their limited resources and propensity to use them to address important production and development issues.

7. Implication

Due to rare studies have examined the impact of Corporate Social irresponsibility (CSI) behavior of food corporate on consumers' willingness to punish; how the degree of the impact varies and which attribution results in consumers' stronger willingness to punish. Thus this study fill in this gap by addressing the above research questions.

Moreover, according to this study's findings, consumers' propensity to hold corporations accountable for their Corporate Social irresponsibility (CSI) conduct is influenced by how those consumers perceive Corporate Social irresponsibility (CSI), how they attribute blame for the behavior, and how big the organization is. This paper makes the case that food firms should scrupulously abide by the law and ethical standards, as well as meet their financial and charitable obligations. Additionally, the government, acting as a regulator, should continue to enact strong policies and rules to toughen up on businesses and people who knowingly take advantage of legal loopholes and raise the cost of corporate failures. In addition, management mechanisms are being implemented to enhance consumer oversight by streamlining the procedure for handling consumer complaints, evidence, claims, etc., in order to create a setting where consumers can actively exercise their regulatory rights and enable the general public to act as a regulator.

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