

Consumer Evaluations of Corporate Altruism: The Roles of Company Cost and Social Benefit in CSR Initiatives

Aaron Shine

University of Bath

Yvetta Simonyan

University of Bath

Samuel Johnson

University of Waterloo (Department of Psychology)

Cite as:

Shine Aaron, Simonyan Yvetta, Johnson Samuel (2026), Consumer Evaluations of Corporate Altruism: The Roles of Company Cost and Social Benefit in CSR Initiatives. *Proceedings of the European Marketing Academy*, 55th, (134173)

Paper from the 55th Annual EMAC Conference, Bath, United Kingdom, June 2-5, 2026



Consumer Evaluations of Corporate Altruism: The Roles of Company Cost and Social Benefit in CSR Initiatives

Abstract

This research investigates whether consumers respond more strongly to the financial investment or the social benefit of corporate social responsibility (CSR) initiatives. Across four studies, CSR cost consistently drives perceptions of warmth, competence, moral judgements, and purchase intentions. While social benefit also matters to consumers, it is much less diagnostic in company evaluations, and therefore has a weaker influence on intentions. Its impact becomes more pronounced only when companies are more directly involved in the initiative, increasing consumers' ability to attribute the positive outcome to the firm's own actions. Together, these findings suggest that the diagnosticity of CSR signals depends on the ease with which consumers can infer genuine commitment: cost is tightly tied to intentions because it is a clearer signal of motive, whereas benefit influences intentions primarily when attribution to the company is salient.

Track: Consumer Behaviour