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Truly Sustainability or Hypocrisy: The Effects of Corporate Sustainable Orientation on Consumers' Quality Perception and Trust Based on Evidence from China

Xiaobei Liang, Xiaojuan Hu and Hu Meng * 

School of Economics and Management, Tongji University, Shanghai 200092, China; liangxiaobei@tongji.edu.cn (X.L.); huxiaojuan@tongji.edu.cn (X.H.)

* Correspondence: menghu@tongji.edu.cn

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Abstract: Sustainable initiatives have been widely fulfilled by corporations, which can acquire better reputations by performing environmental, social, and economic responsibilities. However, if a corporation's propaganda about sustainable orientation is contrary to the actual action, or even does not have a clear orientation, then it may also fall into the reputation of hypocrisy. In this study, from the perspective of consumer behavior and based on the moral responsibility theory of corporate sustainability, we identify six types of sustainable corporations by their orientations toward sustainability, including value, goals, and structure. We empirically examine their direct effects on consumers' sustainable quality perception and trust, as well as the moderating effects of corporate social responsibility associations and consumer–corporation identity. Data are collected in China; 203 adults participated in the survey. The results reveal that the types of sustainable goals and structure have a significant effect on consumers' sustainable quality perception and trust. Furthermore, consumers' perception is also positively associated with their trust in a corporation. Moreover, the consumer–corporation identity negatively moderates the relationship between perception and trust. These findings also bring theoretical and practical insights for governments and corporations.

Keywords: corporate sustainable orientation; sustainable quality perception; consumers' trust; CSR association; consumer–corporation identity; moral responsibility theory of corporate sustainability

1. Introduction

How will different corporate values and structures of sustainability affect consumers' quality perception and trust? This paper was motivated by this single question. For corporations, a well-defined system will guide all sectors to make accurate decisions and achieve better performance, including both economic profits and public praise. Similarly, clear goals toward sustainability and a well-defined corporate structure related to sustainability may also enable a corporation to reach these effects, especially to obtain higher consumer trust and high-quality social evaluation, so as to enhance the competitiveness of the corporation.

In practice, corporate sustainability and corporate social responsibility (CSR) are often used equally. Indeed, although they are closely related, they are two different concepts, so it is necessary to clarify the basic concepts of the two and determine the standpoint of this paper. Sustainability is the development of the ability to meet the needs of contemporary people without endangering the ability of future generations to meet their needs. It is also the common economic, social, and environmental goal of human beings, which are interdependent and complementary [1–6]. Social responsibility refers to the responsibility that an organization undertakes for the influence of its decision-making and

activities on society and the environment through its transparent and ethical behaviors [7,8]. According to this definition, social responsibility must have a specific subject, that is, an organization. This shows that organizations pursuing responsible action should consider sustainable development as a broader social expectation; promoting sustainable development is the overall goal of organizational social responsibility. It can be seen that CSR is a relatively more micro and specific concept that emphasizes how to implement the requirements of sustainability.

According to the connotations of the two concepts of sustainability and social responsibility, there are both differences and connections between them. It can be said that whether it is conducive to promoting sustainability is the measurement standard for the organization to fulfill social responsibility, and the social responsibility is an important way to achieve sustainability of an organization or society as a whole. As a corporation is a form of organization, it can be considered that corporate sustainability and CSR also follow above relationship. For this paper, we focus on measuring consumers' attitudes towards the goals of corporate sustainability. Hence, corporate sustainability in this paper will be regarded as a macro-concept and corporate goal; only through responsible actions can it be infinitely approached and finally achieved. These approaches include not only CSR, a micro-concept and a typical approach related to environmental and social sustainability, but also other actions related to economic sustainability.

In previous studies, Dincer and Dincer [9] thought that people's views and understanding of CSR are formed by interpersonal communication and mass-media communication channels. If communication is conducive to providing CSR information and shaping the overall perception, the public will be more likely to think that a corporation is responsible. In addition, CSR also has a significant positive impact on consumers' purchase decisions [3,10,11]. Furthermore, in the network era of product injury crisis and normalization of negative exposure events, CSR can also reduce negative attribution and perceived risk [12–14], and has become an important barrier against crisis [15].

However, on the other hand, with the further development of social networks, some corporations have encountered an evaluation of "hypocrisy" from the public when they implement sustainability or CSR measures [16]. Although this phenomenon obviously deviates from the previous mainstream research conclusions, it makes sense. Mohr and Webb [17] found that half of the respondents believed that corporations performed CSR for their own interests. Some sustainability behaviors are considered to gain more profits by winning good brand reputation for themselves [18]. As a result, consumers' questioning of sustainability and CSR is also on the rise [19]. As the perceived hypocrisy of sustainability will lead to the negative evaluation of sustainable behavior and even the whole corporation [20,21], more seriously, it will also lead to severe punishment for the corporation [22]. Therefrom, hypocrisy has become a phenomenon that cannot be ignored in the practice of sustainability, which has also attracted more and more scholars' attention [21–30].

So why does the corporation fulfill its sustainability or CSR, but get the reputation of hypocrisy? Fassin and Buelens [26] discussed the reasons for inconsistency between statements and actual actions of corporations. They believed that the degree of involvement and communication strategies in the process of CSR implementation will affect the effects of CSR activities. Godfrey [31] emphasized the importance of public value and sincerity, and claimed that the public recognizes true charity, but not hypocrisy. Madar et al. [32] pointed out that the relationship between purchase intention and behavior depends on the CSR awareness of consumers. Only when consumers with purchase intention realize the CSR activities of a corporation or brand, their intention can be transformed into behavior. It can be concluded from the above research that when a gap arises between the behavior of individuals and the goals or structure of a corporation, it will lead to hypocritical evaluation. Furthermore, the gap is precisely due to the lack or fuzziness of the corporate structure or culture related to sustainability, which will not only cause consumers, but also cause members of the corporation to think that this corporation is hypocritical [33].

Thus, will corporations that take sustainability as a perfect duty and have clear goals and well-defined structures really lead to consumers' better perception and gain consumers' trust? This

paper will use an empirical analysis method to explore these effects of sustainability orientations of corporations on consumers' sustainability quality perception and trust. Furthermore, we also consider two variables, CSR association and consumer–corporation identity, to explore whether these two variables can play a moderating effect. Our conclusion can not only enrich the theory of sustainability, but also help those corporations that boast sustainability to improve the value and structure of sustainability scientifically by understanding the attitudes of consumers. Furthermore, this can also provide some references for government organizations to formulate regulatory policies.

2. Theories

2.1. Institutional Theory and Corporate Behavior

Institutional theory can be traced back to the 19th century. It originated from economics, politics, and sociology, and emphasized that institutions influence corporation decision-making and behavior, then affect performance [34].

First, according to DiMaggio and Powell [35], organizations achieve isomorphism mainly through three forms of identity: Forced isomorphism, normative isomorphism, and imitation isomorphism. These three kinds of institutional pillars form a continuous process from conscious to unconscious, from legal enforcement to taking for granted. The particular institutional environment in which an organization is located also determines the acceptability of an organization's behavior or course of action [36].

Second, from the institutional theory, we can find that when choosing a business model and governance mechanism, corporations emphasize obtaining legitimacy by following the common scenario definition, reference framework, or recognized behavior template. This is because, in most cases, corporations follow cognitive systems, as they have difficulty thinking of other types of behavior and take for granted that those practices are the right way for them to do these things [34]. In addition, the institutional theory also points out that the survival and development of corporations cannot be separated from the input of stakeholders. The organization is embedded in an institutional environment composed of stakeholders. When the interests of stakeholders are expressed through various ways, this will turn into pressure on enterprises.

For example, the widely recognized behavior pattern in agricultural production is still a conventional mode that relies on external inputs, such as chemical fertilizers, pesticides, antibiotics, and so on. Some enterprises and farmers, especially those from developing countries, have become accustomed to this production mode. Moreover, for these small- and medium-sized enterprises and ordinary farmers, it is also difficult to access the successful template of the green production mode. On the contrary, those enterprises or farmers in the process of adopting green production or transforming to green production are often under pressure from the rate of return on investment and from other conventional farmers. Sometimes, they are not recognized and cooperated with, and are even considered as idealists [37,38]. On the other hand, under the influence of regulatory and normative system elements, if there are some factors that are not conducive to green agricultural production (such as transportation and storage difficulties, solidified production concepts), the green production behaviors of enterprises and farmers will also be hindered [38].

Third, the decision-making and behavior of a corporation are affected by its own business model and governance mechanism, and determine the final performance. On the one hand, the improvement of the external institutional environment of corporations will often lead to the improvement of the corporate governance level (such as clearer objectives and well-defined structure). The average corporate governance level and performance with a better institutional environment will also be relatively high [39–41]. In addition, as a formal institutional arrangement within a corporation, internal governance has a potential substitution effect on informal regulation within the corporation, and effective internal governance can significantly improve enterprise performance [42]. On the other hand,

different elements of business models will also have an impact on corporate performance [43,44]; the quality of business model design even directly determines the quality of performance [43–45].

Based on the above institutional theory, we believe that under the premise of institutional environment, the internal system of corporations will affect the decision-making and behavior of enterprises, which will be the theoretical premise of this study. In the specific research object, we choose the systems of sustainability of corporations, which belong to the internal systems of corporations.

2.2. Sustainability Management and Customer Trust

Sustainability or CSR is a hot topic; many governments and corporations have brought it into the system field. Environmental, social, and economic sustainability are also regarded as the triple bottom line (TBL) that corporations must adhere to [5,6]. According to the above institutional theory, the operation and development of corporations are not only restricted by external market factors and internal resource endowment, but also rooted in a series of political and economic systems. Therefore, it is an inevitable choice for corporations to assume social responsibility under institutional constraints. Oliver [46] also proposed that corporations should take into account a wide range of factors when formulating and implementing strategies, such as society. This kind of influence factor is also generally considered as one of the contents of the institutional framework.

In terms of specific sustainability framework research, Clarkson et al. [47] proposed seven performance indicators for corporate green governance: Structure, public trust, environmental performance, environmental vision, environmental expenditure, and environmental protection measures. These are closely related to the Global Reporting Initiative (GRI)'s sustainability reporting rules (economic performance, environmental performance, and social performance). Furthermore, Post et al. [48] classified it into three indicators: Governance disclosure, public trust, and environmental performance. Thus, a reasonable or well-defined structure can determine the vision, mission, culture, and strategy of corporate sustainability from the top level and provide a system guarantee in the structure arrangement, which is the foundation and key to accelerating the corporate sustainability level. Of course, corporations should fully consider the needs of multiple stakeholders and make forward-looking sustainability strategies as much as possible [49].

The sustainability management measures will also affect customer trust, and then affect corporate performance. Ruekert [50] mentioned that market orientation is a strategy that corporations make to meet customers' needs by obtaining and using information from customers and implementing it by responding to customers' expectations and demands. If the corporation can meet the social expectations and cognition of all stakeholders in the system, it can be recognized and accepted by them, thus gaining higher legitimacy. In some empirical studies, Klassen and McLaughlin [42] used the data of listed corporations to analyze the impact of environmental management intensity on financial performance; they showed that the greater the intensity of environmental management, the better the stock market performance. This confirmed that the sustainability management activities can promote the performance by improving the trust of shareholders. This conclusion has also been verified and extended by other scholars [51–55]. In addition, the sustainability behavior of green innovation and production technology transformation can not only improve the efficiency of resource utilization and reduce the consumption of means of production and energy, but also bring a good external reputation, and finally bring positive economic performance to a corporation [56]. The establishment of special committees [57] and recognized terms [58] is also necessary and will improve corporate performance. Similarly, in terms of governance mechanisms, supplier compliance operation [59], environmental management practice [60], green investment level [61–63], and information disclosure [64,65] also play a positive role in improving enterprise performance.

In view of the above, we further believe that under the restriction of the sustainability systems of corporations, the decision-making and behaviors of corporations will affect customer trust. Thus, through an empirical method, this paper will explore how different types of corporate sustainable orientation and structure affect consumers' quality perception and trust. First of all, we will dialectically

analyze the relationships between several variables according to the previous literature, and then put forward hypotheses. These corporation variables involve the sustainability value (perfect or imperfect duty), goal (clear or not), and structure (well-defined or not). The dependent variables are consumers' quality perception and trust, and the moderator variables are CSR association and consumer–corporation identity. Then, we will divide into different types of corporations to survey and will analyze the relationships between these variables from feedback data so as to draw some theoretical and management implications.

3. Hypotheses

3.1. Corporate Sustainable Orientation with Quality Perception

According to the moral responsibility theory of corporate sustainability (MRCS) [33], there are generally two sustainability values for corporation; one is to regard sustainability as a perfect or inflexible duty. This is a kind of value with the nature of “man’s nature is good at birth”, which contains mandatory characteristics. The other one is to regard sustainability as an imperfect or meritorious duty, which is appreciable, encouraging, and does not have mandatory characteristics. The values of corporations regarding sustainability will directly affect the decision-making and behaviors of enterprises; there is no doubt that corporations are born to pursue profits and will inevitably take financial growth as an absolute obligation [66], yet environmental and social responsibility are often regarded as non-absolute obligations [33,67]. The corporate value of sustainability (perfect or imperfect duty) will also determine a series of follow-up practices, including the goal, structure, and decision-making based on these camps.

The value or culture conveyed by a corporation will not only determine the internal system, but also affect the overall evaluation of the corporation by external consumers. When consumers evaluate a corporation or brand, information in all aspects includes not only the internal attributes of products or services, such as product style and service attitude, but also the external information, such as business reputation and CSR behavior. Consumers' perception of a certain content of a corporation often stems from the theory of expectation inconsistency, and the satisfaction degree of this content is mainly determined by the inconsistency between the expectation before consumption and the perceived quality after consumption [68]. It is precisely this inconsistency with expectations that determines consumers' evaluation.

In marketing research, what really affects consumers' attitudes and behaviors is their perception. For example, consumers' perception of this information will produce changes in attitude and behavior as feedback. The existing research determined that corporate sustainability covers aspects of economy, environment, and society [1–4], and found that the perception of sustainability or CSR can improve consumers' quality perception [69] and brand evaluation [2] of corporate products.

For this reason, we define the three-dimensional comprehensive development of economy, environment, and society as the value of comprehensive sustainability, and naturally find that if the corporation regards comprehensive sustainability as a moral responsibility (perfect duty), then the sustainable quality perception of consumers will be more obvious. Hence, we propose the following hypothesis:

Hypothesis 1a. *Corporations that regard sustainability as a perfect (imperfect) duty will trigger consumers' higher (lower) sustainable quality perception.*

At the same time, members of corporation also need a clear view of sustainable values from the perspective of moral responsibility [70–72]; in other words, they need to have a common goal [73]. This is because the corporation is composed of and promoted by each member [33]. Certainly, just having a common goal is not enough. Corporations need a well-defined framework or structure to implement this common goal [33,74]. In previous studies, there are conceptual models of total responsibility management (TRM) [75] based on the process model of CSR management [76], as well as other CSR

management models based on business philosophy [77]. As Lennerfors [7] holds, CSR should be regarded as an organizational change to promote efficiency and/or legitimacy. The core idea of CSR management should not be limited to operation standards, but regarded as a concept and logical framework of a system. As different corporations have different understandings and interpretations of specific norms, the core concepts and logic of systems are consistent, which can fundamentally solve the issue of the unity of management ideas. Therefore, it can be summarized that when a corporation has the same clear goal and a well-defined structure for sustainability, the corporate sustainable value conveyed to the outside is clearer, so consumers' sustainable quality perception is correspondingly more positive. Otherwise, the opposite effect will happen. Thus, the following hypotheses are posited:

Hypothesis 1b. *Corporations that have clear (unclear) goals toward sustainability will trigger consumers' higher (lower) sustainable quality perception.*

Hypothesis 1c. *Corporations that have a well-defined (not-well-defined) corporate structure related to sustainability will trigger consumers' higher (lower) sustainable quality perception.*

3.2. Corporate Sustainable Orientation with Consumers' Trust

Corporate goals and structure can not only affect consumer perception, but also affect their trust. Trust is a kind of psychological state [78] that is based on the positive expectation of the other party's intention or behavior; one party would rather give up supervision or control to place herself/himself in a vulnerable state [79]. Trust consists of trust beliefs and trust intentions; trust belief refers to the perception of the trustee's ability, honesty, and goodwill by the trustor, while trust intention refers to the trustor's willingness to put herself/himself at risk of being vulnerable to the other party's harm. The former is perception; the latter is willingness. In this study, customer trust refers to the belief.

According to the attribution theory, customer trust is based on the causal reasoning of others' behavior. Based on corporate orientation and structure, the corporate behavior toward customers can be used as a perceptual clue to arouse customers' trust [80]. When members seek partners and customers look for sellers, they will naturally give opportunities to those corporations that take sustainability and social responsibility as their own duty, while corporations without such attributes generally do not get such opportunities [81]. In addition, McAllister [82] proposed that ability, responsibility, reliability, and dependability are the sources of trust. The establishment of trust is also affected by the completeness of structure and the performance of duties. Thus, we propose that the value of moral responsibility, clear goals, and well-defined structure of corporate sustainable orientation will not only significantly affect consumers' sustainable quality perception, but also positively affect their trust. That is:

Hypothesis 2a. *Corporations that regard sustainability as a perfect (imperfect) duty will trigger consumers' higher (lower) trust.*

Hypothesis 2b. *Corporations that have clear (unclear) goals toward sustainability will trigger consumers' higher (lower) trust.*

Hypothesis 2c. *Corporations that have a well-defined (not-well-defined) corporate structure related to sustainability will trigger consumers' higher (lower) trust.*

3.3. Consumers' Quality Perception with Trust

Consumers' perception of sustainability or CSR information will produce changes in attitude and behavior as feedback. It has been found that CSR perception can improve consumers' brand evaluation of corporate products [2]; consumers trust and are willing to support corporations that engage in business-related marketing, environmental protection measures, or ethical behavior [8]. In

the theory of relationship marketing, relationship quality is usually considered as a high-order variable composed of several interrelated dimensions. Among them, trust, commitment, and satisfaction are the key dimensions of relationship quality recognized in the existing literature [83]. The core point of the relationship marketing theory also holds that there are essential differences in the relationship between corporations and different customers, some of which focus on single-result transactional relationships, while others focus on long-term partnerships [84]. The key variable to distinguish the essence of the relationship is the customer's trust and commitment to the corporation.

For customer trust, part of the formation process of trust involves the basis of cognitive evaluation. Luo and Bhattacharya [10] proposed that, as an important part of corporate image, CSR helps to enhance customers' trust in the corporation. On the one hand, the responsible social behavior of corporations is altruistic, which makes consumers think that the corporation is moral and trustworthy, thus reducing the uncertainty in the process of consumers' purchases. On the other hand, CSR behavior also conveys the corporate values to customers [85]. Hosmer [86] indicated that integrating ethical principles into corporate strategic decision-making will enhance the trust of all stakeholders, including consumers. Extensive studies have also confirmed the positive relationship between sustainability/CSR behavior and customer trust. For example, Vlachos et al. [87] found that one of the most important effects of CSR is to win the trust of customers. Similarly, that the perception of sustainability affects customer trust has been confirmed by Campbell [88], Pivato et al. [89], and Castaldo et al. [90]. Hence, we hypothesize the following:

Hypothesis 3. *Consumers' sustainable quality perception is positively associated with their trust in a corporation.*

3.4. The Moderating Effect of CSR Association

CSR association comes from the United Network Memory Theory in cognitive psychology. Using this theory for reference, people began to study the associations of consumers with corporations. The existence form of information or knowledge of a corporation held by consumers in their minds constitutes a set of interrelated enterprise feature sets or the schema of the corporation [91]. Corporate association is the perception, inference, and belief of consumers or other groups toward a corporation, including consumers' cognition of the corporate behavior, some emotions or feelings generated by the corporation, and some aspects of corporate cognition formed through previous contact with the corporation. The association of consumers with the corporation involves the quality of products or services, corporate integrity, corporate innovation vitality, and CSR [92]. If the corporation has a noble character and morality, it will devote more energy to protecting the environment, sponsoring charities, and participating in social and cultural activities. The corporation sets up an image of sustainability and gains benefits for itself through this image [93].

Positive CSR association can not only improve the identity between consumers and a corporation, but also improve its social status [94]. It can be seen that CSR association has an impact on consumer expectations and reputation. When consumers' CSR associations are high, their expectations will be higher. However, if the sustainable quality perception is insufficient, their trust towards a corporation will be significantly lower than those with low CSR associations.

Hypothesis 4. *The CSR association negatively moderates the relationship between consumers' sustainable quality perception and trust, such that the positive relationship is stronger when the CSR association is low.*

3.5. The Moderating Effect of Consumer–Corporation Identity

Consumer–corporation identity is developed on the basis of organizational identity theory. Bhattacharya and Sen [95] believed that consumer–corporation identity refers to the solid, loyal, and

meaningful relationship between consumers and a corporation, and corporations are increasingly eager to establish this kind of relationship with consumers. The research showed that individuals can identify themselves through their roles as consumers of corporations, and classify the corporate brands they can belong to base on collective identity. In particular, the concept formation process of consumer–corporation identity plays an important role in explaining the causes and motivations of consumers' brand and corporation preferences [96]. The perceived attractiveness of corporate identity is a hypothetical factor for customers to identify with the corporation. When customers have a sense of identity with the corporation, there will be common characteristics between them, and there will also be a sense of self-enhancement [3].

In addition, consumer–corporation identity is also defined as an emotional cognitive manifestation of the close relationship between consumers and corporations. Moreover, consumer trust is actually an important channel for consumers and corporations to maintain their subjective feelings and share their values [97]; that is:

Hypothesis 5. *The consumer–corporation identity negatively moderates the relationship between consumers' sustainable quality perception and trust, such that the positive relationship is stronger when the consumer–corporation identity is low.*

Based on the above hypotheses, a research model drawn by authors is shown as Figure 1. In this theoretical model, the corporate sustainable orientation determined by value, goals, and structure is taken as the independent variable, and consumers' sustainable quality perception and trust are dependent variables. In addition, we set the CSR association and consumer–corporation identity as moderator variables. The specific verification methodology for the theoretical model will be explained in the following section.

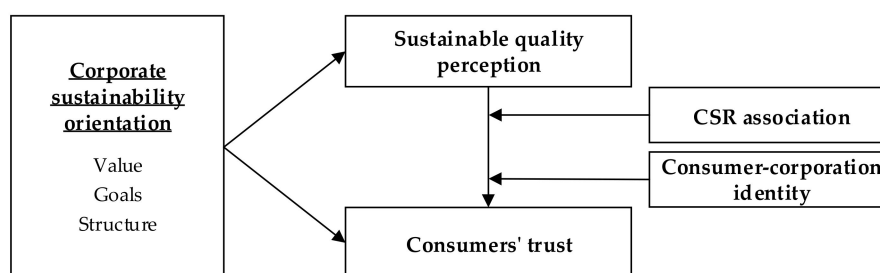


Figure 1. Theoretical model. Source: Drawn by authors.

4. Methodology

4.1. Methods

This paper uses the survey method to investigate the effects of corporate sustainable orientation. Before the formal study, we conducted a pre-test to select the materials used in the survey. Then, real consumers were invited to participate in the survey. Because it is to measure the attitudes of consumers toward different situations, the grouping method can be better implemented, which has also been confirmed in other relevant studies [98,99]. In the formal survey, we conduct a 2 (sustainable value: Perfect duty vs. imperfect duty) \times 2 (sustainable goals: Clear vs. unclear) + 2 (sustainable structure: Well-defined vs. not-well-defined) between-subject design. Participants were randomly arranged in six groups and completed the survey.

Materials. Before filling in the survey, each participant needed to read material about sustainable corporations as proposed by Ha-Brookshire [33]. There are six types of sustainable corporations according to the different values, goals and structures: Truly sustainable corporations, occasionally unsustainable corporations, occasionally sustainable corporations, consistently sustainable corporations in selective areas, occasionally unsustainable corporations in selective areas, and occasionally

sustainable corporations in selective areas. For example, when a corporation (a) sees sustainability as a perfect duty to fulfill, (b) has clear goals toward sustainability, and (c) has a well-defined corporate structure related to sustainability, corporate members are clear with what is expected, which behavior should be conducted, and which outcomes they should produce in terms of sustainability. Then, we can define this company as a “truly sustainable corporation” (all six types are described in Appendix A, Table A1). In order to make it easier for participants to understand, we also conducted a comprehensive explanation of the sustainability concept and a sustainable corporation type flow chart. The pretest shows that all six reading materials and questionnaires are in popular and easy-to-understand language, and there is no barrier to fill in.

Procedure. The questionnaire was divided into three parts. In the first part, all participants randomly received one of the six descriptions of sustainable corporation characteristics (Ha-Brookshire [33]). They were required to fill at least one corporation case closest to the description after repeatedly reading and understanding the material’s description. Then, they estimated and scored “whether the corporation(s) can achieve sustainability”. The second part measured the dependent variables of sustainable quality perception and consumers’ trust, as well as the moderator variables of CSR association and consumer–corporation identity. The third part was about the demographic variables of consumers.

Participant. A total of 203 students (125, 61.6%) and employees (78, 38.4%) from universities or corporations participated in the survey distributed on wjx.cn, including 162 females (79.8%). These participants were aged 22–28, ($M = 26.9$, Median = 25, $SD = 5.79$), and most of them had higher-education backgrounds (170 undergraduates, 83.7%; 31 graduates, 15.3%; other, 1.0%). We also considered the wide distribution of samples. In terms of city distribution, these participants come from different regions of China, including Beijing, Shanghai, Guangzhou, Shenzhen, Chengdu, Xi’an, Urumqi, Zhengzhou, Taiyuan, Changsha, and other cities in China. As for major or occupation, they included marketing, engineering management, human resources, finance, art design, teachers, service industry, catering industry, self-employed, etc.

4.2. Measures

Unless otherwise indicated, all measures were answered on a five-point Likert scale (1: Strongly disagree to 5: Strongly agree).

Manipulation. First, we use a question to check the manipulation, that is, to ask about participants’ expectations of corporate sustainability in a material description, and for them to illustrate example(s). A five-point Likert scale was used for this manipulation check (1: Very negative to 5: Very positive). The purpose of measuring the expectation of sustainability was to test whether different types of sustainable corporations will lead to different expectations and then affect consumers’ sustainable quality perception and trust.

Independent variable. In this study, according to the MRCS theory and the description types, we identify three dimensions of corporate sustainable orientation (CSO), including value, goals, and structure. Value refers to whether a corporation regards sustainability as a perfect duty or imperfect duty. Goal refers to whether a corporation has clear sustainability goals or not. Structure refers to whether a corporation has a well-defined corporate structure related to sustainability and whether or not there is almost no gap in the implementation by members.

Dependent variables. For the dependent variable (DV) of sustainable quality perception (SQP), we determined three questions by referring to the scales of Calic and Mosakowski [100], and the reliability of the questionnaire was 0.767. The three items touch upon environmental, social, and economic sustainability. As for the dependent variable of consumers’ trust (CT), on the basis of Zboja et al. [101], this study designed a scale with three questions, and the reliability of this scale was 0.952.

Moderator variables. For the moderator variable (MV) of CSR association (CSRA), we determined four questions by referring to the scales of Berens et al. [102], and the reliability of the questionnaire was 0.877. As for the moderator variable of consumer–corporation identity (CCI), on the basis of Mael

and Ashforth [103] and Homburg et al. [104], this study designed a scale with five questions, and the reliability of this scale was 0.819.

Control variables. We chose demographic information as the control variables for this study, including gender, age, education, monthly income, and monthly expenses. The measurements of all independent variables (IVs), DVs, MVs, and CVs are shown in Table 1.

Table 1. Variables and their measures.

Variables	Measures
IV	
CSO [33]	Value: Perfect duty is 1, otherwise it is 0 Goals: Clear goal is 1, otherwise it is 0 Structure: Well-defined structure and gap \approx 0 is 1, otherwise it is 0
DVs	
SQP [100]	Environmental: Benefit the environment/nature and the Earth's life support system Social: Benefit people and society Economic: Benefit to corporate profits, assets, and shareholder interests
CT	Reliable Trustworthy Reassuring
MVs	
CSRA [102]	Moral responsibility Great investment in society Support the projects beneficial to the society Responsible for environment Pay attention to corporation development
CCI [103,104]	Feel uncomfortable when someone criticizes the corporation Interested to know what others think of the corporation Feel appreciated when someone appreciates the corporation Will introduce positive information about the corporation to others
CVs	Gender, age, education, monthly income, and monthly expenses

Source: Summarized by authors (except for the marked references).

5. Results

5.1. Manipulation Check

A one-way analysis of variance (ANOVA) on the three dimensions of the CSO shows that the group observing high value orientation ($M = 3.83$, $SD = 0.81$) reported a higher score of CSO than the low-value group ($M = 3.50$, $SD = 0.92$), $F(1,201) = 7.709$, $p = 0.006 < 0.01$. Similarly, the group observing high goal orientation ($M = 3.79$, $SD = 0.84$) reported a higher score of CSO than the low-goal group ($M = 3.43$, $SD = 0.92$), $F(1,201) = 8.160$, $p = 0.005 < 0.01$. Moreover, the group observing high structure orientation ($M = 4.01$, $SD = 0.84$) reported a higher score of CSO than the low-structure group ($M = 3.50$, $SD = 0.73$), $F(1,138) = 14.118$, $p = 0.000 < 0.001$. Therefore, our manipulation of the three dimensions of CSO, including value, goal, and structure, was effective.

5.2. Hypothesis Testing

Table 2 shows the means, standard deviations, variance inflation factor (VIF), and correlations of the variables. We test H1 and H2 using one-way ANOVA. The result shows that VALUE has no significant effects on SQP ($M_{\text{PERFECT}} = 3.84$, $SD_{\text{PERFECT}} = 0.84$; $M_{\text{IMPERFECT}} = 3.69$, $SD_{\text{IMPERFECT}} = 0.87$; $F(1,201) = 1.703$, $p = 0.193$) and CT ($M_{\text{PERFECT}} = 3.96$, $SD_{\text{PERFECT}} = 0.95$; $M_{\text{IMPERFECT}} = 3.96$, $SD_{\text{NIMPERFECT}} = 0.96$; $F(1,201) = 0.000$, $p = 0.998$). Thus, H1a and H2a are not supported. GOAL has no

significant influence on SQP ($M_{\text{CLEAR}} = 3.83$, $SD_{\text{CLEAR}} = 0.90$; $M_{\text{UNCLEAR}} = 3.64$, $SD_{\text{UNCLEAR}} = 0.76$; $F(1,201) = 2.265$, $p = 0.134$), but GOAL positively affects CT ($M_{\text{CLEAR}} = 4.06$, $SD_{\text{CLEAR}} = 0.99$; $M_{\text{UNCLEAR}} = 3.77$, $SD_{\text{UNCLEAR}} = 0.85$; $F(1,201) = 4.416$, $p = 0.037 < 0.05$). Thus, H1b is not supported and H2b is supported. STRUCTURE has positive effects on SQP ($M_{\text{WELL-DEFINED}} = 4.11$, $SD_{\text{WELL-DEFINED}} = 0.77$; $M_{\text{NOT WELL-DEFINED}} = 3.50$, $SD_{\text{NOT WELL-DEFINED}} = 0.91$; $F(1,138) = 18.130$, $p = 0.000 < 0.001$) and CT ($M_{\text{WELL-DEFINED}} = 4.43$, $SD_{\text{WELL-DEFINED}} = 0.72$; $M_{\text{NOT WELL-DEFINED}} = 3.65$, $SD_{\text{NOT WELL-DEFINED}} = 1.02$; $F(1,138) = 27.107$, $p = 0.000 < 0.001$). Therefore, H1c and H2c are both supported.

Table 2. Means, standard deviations, and correlations.

Variables	Mean	SD	VIF	1. CT	2. SQP	3. CSRA	4. CCI
1. CT	3.96	0.95	DV	1			
2. SQP	3.77	0.86	1.866	0.677 **	1		
3. CSRA	3.87	0.79	1.769	0.354 **	0.399 **	1	
4. CCI	3.24	0.75	1.535	0.530 **	0.496 **	0.319 **	1

Note: $n = 203$; * $p < 0.05$. ** $p < 0.01$. Two-tailed tests. Source: Summarized from the results of SPSS analysis by the authors.

Furthermore, we use regression analysis to test the influence of SQP on CT and the moderating effects of CSRA and CCI using SPSS 26. As shown in Table 3, Model 3 reveals that SQP positively affects CT ($b = 0.514$, $p < 0.001$), supporting H3. The moderating effects examined in Model 3 show that CCI negatively moderates the relationship between SQP and CT ($b = -0.083$, $p < 0.1$), which means that CCI can reduce the influence of SQP on CT. Therefore, H5 is supported.

Table 3. Results of the regression analysis.

Variables	DV: CT		
	Model 1	Model 2	Model 3
<i>Controls</i>			
gender	-0.053	0.092	0.175
age	0.024+	0.006	0.006
income	Yes	Yes	Yes
expense	Yes	Yes	Yes
education	Yes	Yes	Yes
<i>Main effects</i>			
SQP		0.729 ***	0.514 ***
CSRA			0.043
CCI			0.352 ***
<i>Moderating effects</i>			
SQP × CSRA			-0.009
SQP × CCI			-0.083+
Constant	4.256 ***	1.243	0.718
<i>Model summary</i>			
Adjusted R ²	0.030	0.458	0.518
F statistic	1.343	9.973 ***	10.435 ***

Note: $n = 203$. + $p < 0.10$, * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$. Source: Summarized for the results of SPSS analysis by the authors.

We plot the moderating effect according to Aiken and West [105]. Figure 2, drawn using a web page (<http://www.jeremydawson.co.uk/slopes.htm>), shows that the influence of SQP on CT is more positive when CCI is lower (1 SD below the mean). In contrast, when CCI is high (1 SD above the mean), this effect is less positive. However, CSRA has no effects on the relationship between SQP and CT ($b = -0.009$, ns). Thus, H4 is not supported.

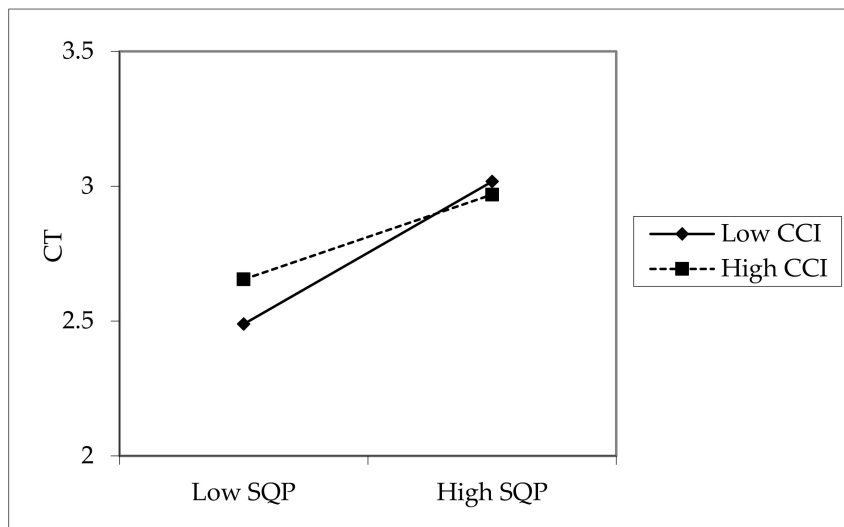


Figure 2. Moderating effects of consumer–corporation identity (CCI) on the relationship between sustainable quality perception (SQP) and consumers' trust (CT). Source: Drawn using a web page (<http://www.jeremydawson.co.uk/slopes.htm>).

6. Conclusions and Discussion

To examine the effects of corporate sustainable orientation on consumers' quality perception and trust, we consider six types of sustainable corporations according to their orientations toward sustainability, including value, goals, and structure, from the perspective of consumer behavior and based on the moral responsibility theory of corporate sustainability. We measure corporate sustainable orientation according to the value, goal, and structure attributes. The dependent variables of consumers' sustainable quality perception and trust and moderator variables of corporate social responsibility association and consumer–corporation identity were measured according to a five-point Likert scale. Using these variables, we are able to make hypotheses about corporate sustainable orientation, the two dependent variables, and the two moderator variables, and we collected data (N = 203) using a questionnaire survey to test the hypotheses.

Our results indicate that, compared with corporations with unclear sustainable goals, those with clear goals can gain more trust from consumers. In addition, corporations that have a well-defined corporate structure related to sustainability will trigger consumers' higher sustainable quality perception and trust. However, whether the goal is clear or not does not have a significant effect on sustainable quality perception. No corporations regard sustainability as a perfect or imperfect duty; there is no significant difference in consumer perception or trust. The reason for why these effects are not significant might be that, on the one hand, some consumers think that the essence of corporations is to pursue profits. Compared with environmental and social sustainability, economic sustainability is more essential for them, which has been confirmed in previous studies [66,67]. On the other hand, it cannot be ruled out that there is also an aspect of pressure from the society. For the sustainable practice of corporations, consumers may also think that the behavior of corporations is mainly due to the pressure of the society, rather than the moral responsibility of corporation itself, so the consumers' sustainable quality perception and trust have not been significantly improved.

Furthermore, consumers' sustainable quality perception is also positively associated with their trust in a corporation; this conclusion is consistent with the previous literature [2,8,83–90]. Comprehensive sustainability, especially the sustainable responsibility involving the environmental and social aspects, is not the moral responsibility that must be undertaken in some corporations' views. However, for those corporations that consciously undertake these responsibilities, consumers' perception can deepen their respect and trust for corporations, increase consumer trust, and then attract new customers and retain old customers. Therefore, it is actually an investment of social capital to undertake comprehensive

sustainable responsibility. Its merits are at that time and its benefits are in the future. The sustainable responsibility undertaking of effective and moderate communication with the society and consumers can enhance the sense of social identity, the reputations of corporations, the trust of consumers, and the sustainable competitiveness of corporations.

Moreover, the consumer–corporation identity negatively moderates the relationship between consumers' sustainable quality perception and trust. This is because consumers may not have high expectations for corporate sustainable quality if they do not have a strong sense of corporate identity at first. However, when they perceive a higher sustainable quality, they are more likely to look at such a corporation in a new light, trust the corporation, and then generate a higher relevant emotional involvement or emotional commitment to the corporation. On the contrary, if consumers initially have a high sense of corporate identity, when the possible high expectations encounter a low perception, consumers may be disappointed, thus reducing the trust in the corporation. Therefore, the psychological attachment of consumers based on the overlap of self-perception and perception of corporations will be affected, which will weaken the relationship between consumers' sustainable quality perception and trust.

However, that the effect of CSR association moderates the relationship between consumers' sustainable quality perception and trust is not significant in this study. According to contract theory, the matching degree between the target brand concept and the consumer's own concept is the key to affecting their positive brand attitude. However, the conclusion shows that our verification was unsuccessful, which may be because, in the cultural environment of the participants, the atmosphere and popularity of CSR are not particularly perfect, even though most of the data we collected are from consumers with higher-education backgrounds. Furthermore, our participants may not have a relatively clear concept of CSR, and they may view sustainability as too abstract or too concrete. The above listed factors of consumer cognition and cultural atmosphere may have some interferences in the moderating effect that we proposed.

6.1. Theoretical and Managerial Implications

The theoretical implications of this research are as follows. First, by verifying the positive effect of corporate sustainability orientation on consumer trust, this study enriches the literature on corporate sustainability and provides support for the actual benefits of sustainability or CSR. A good sustainability or CSR image has become the basic requirement for corporations according to the public. The existing literature showed that investment in sustainability or CSR is not only a necessary cost for corporations, but also a profitable investment. However, considering the high cost of actively undertaking sustainability and social responsibility, the corporate motivation to fulfill sustainability or CSR is still insufficient. This study complements the research on consumer response and confirms that positive sustainable orientation can not only affect consumers' sustainable quality perception, but also further affect consumers' trust.

Secondly, the conclusion of this study provides theoretical support for the sustainable orientation decision-making of corporations, and enriches the connotation of brand promotion theory and organizational hypocrisy theory. Compared with a not-well-defined structure related to sustainability, a well-defined structure has an obvious effect on consumers' sustainable quality perception and trust promotion. Furthermore, clear goals toward sustainability also make a significant difference in consumers' trust promotion. The innovation value of this study is that it provides three specific ways of expression for the abstract corporate attitude of sustainable orientation, and finds that these three dimensions have different effects on consumer perception and trust promotion. This conclusion also provides a theoretical basis for corporate sustainable strategy. Compared with the previous studies on sustainable perception, we have made significant progress. The attribution theory can also well explain our finding that consumers have higher sustainable quality perception, in part because of the clear goals and well-defined structure toward sustainability, which is attributed to corporate characteristics.

Consumers will think that such sustainable motivation or orientation of the corporation is sincere, so they have a high level of trust in the corporation.

Last but not least, the theoretical model proposed and verified in this paper extends the extension of the moral responsibility theory of corporate sustainability (MRCS). In the theory of MRCS, the concept of corporate views on sustainability as a perfect or imperfect duty is considered as an antecedent, the presence (or lack) of clear goals and a well-defined structure are drivers, and corporate hypocrisy or sustainability performance are consequences [33]. This proposition has a rich theoretical basis and research value. The MRCS theory was put forward not long ago; although there is not a large number of scholars who have verified it so far, it has been studied and tested; this paper is one of verifiers. Our results confirm that clear sustainable goals and well-defined sustainable structure can bring higher sustainable quality perception and trust to consumers, which may be an empirical improvement for the MRCS theory.

The managerial implications and suggestions of this study are fourfold. First, integrate the concept of sustainability into the corporate strategy and strengthen the guidance of consumers' awareness of sustainable consumption. It can be seen from the literature and corporate practice in recent years that the degree of attention to sustainability issues is increasing from Chinese and global consumers; a growing number of consumers also practice the concept of sustainable consumption in their daily lives. As a promoter of sustainable production and consumption, corporations should not only integrate the concept of sustainability into their structure and strategy, but also play their own role in promoting and actively guiding consumers to gradually establish a sense of sustainable consumption. In future competition, only those corporations that actively promote sustainability and have good CSR performance are more likely to affect consumers' minds, enhance their brand image, transfer brand concept, and achieve the integration of brand building and branding efficiency.

Second, actively promote the popularization of a sustainable product certification mark. With the continuous improvement of sustainability awareness, consumers' awareness of a sustainable product certification mark will also be improved simultaneously, which cannot be separated from the positive promotion of corporations. However, on the whole, the current public awareness of sustainable products and their logos is still unbalanced and incomplete. It is undeniable that the difficulty of identifying sustainable products is one of the factors hindering their sustainable consumption. A certification mark is one of the most important standards for identifying sustainable products. Corporations should continue to actively promote the popularization of a certification mark of sustainable products in order to make sustainable products visible. When necessary, the corporation should carry out joint public advocacy with a standard institution.

Third, capture the needs of consumers and formulate more accurate marketing strategies. Consumers are a significant driving force and partner for promoting social and environmental progress. With the change of lifestyle, consumers' life attitudes and life concepts have also changed, so demand has also changed. Therefore, if a corporation wants to practice the sustainable concept and achieve the long-term goal, it should focus on consumers and their changes, track and capture such changes at all times, have insight into consumers, and formulate more accurate marketing strategies. In recent decades, consumers have come to prefer more social and interactive marketing promotion methods. Hence, when formulating marketing strategies, corporations can rely on this feature to accurately understand consumers' needs and be good at using new technologies and platforms to build an effective marketing communication matrix to attract consumers for sustainable consumption. In addition, the development of community and public welfare activities is also a powerful channel for corporations to carry out sustainable cultural publicity and product marketing. Furthermore, in the face of considerate consumers and public opinion, corporations that boldly admit that they are not sustainable but work hard at present may gain more public support than those that boast that they are sustainable but make some contrary consensus, and finally get the "hypocrisy" evaluation.

Finally, from the perspective of consumer value demands, promote sustainable consumption and advocacy through multi-faceted linkage. In the eyes of consumers, sustainability is diverse, but also

concrete (such as waste classification, recycling, low-carbon, making the best use of things, clothing donation). The vocabulary associated with sustainability basically covers many aspects of consumers' daily lives. Therefore, in the communication of sustainability and lifestyle, corporations should start from the perspective of consumers, and then through the connection between sustainability and various scenes of food, clothing, housing, and transportation, so as to arouse the resonance of consumers. At the same time, corporations can establish appropriate communication strategies, better dialogue, and communication with consumers so as to carry out effective information transmission. In addition, the media, especially the mobile network media, plays a momentous role in promoting sustainability; the media reports and popular science articles about sustainability may be the reasons for promoting sustainability. Thus, corporations can also consider combining with the media to form a joint force through multi-party linkage so as to better promote sustainable consumption.

6.2. Limitations and Future Directions

Nevertheless, our research has also some limitations, and it can provide opportunities for future research. First, this paper mainly studies from the external perspective of consumer perception and trust, and does not discuss the results of sustainable orientation from the internal perspective of the organization. A large number of related theories of organizational behavior have confirmed that organizational characteristics (such as system and culture) can affect employee identity and then affect organizational citizenship behavior. The realization of corporations' sustainability is inseparable from the joint efforts of each member. Therefore, future research can explore the effects of corporations' sustainable orientation from the perspectives of employees (internal) and consumers (external), especially whether positive sustainable orientation can really lead to positive employee behavior so as to improve corporation reputation.

Second, although we have discussed such a dependent variable as consumer trust, we cannot avoid that different disclosures about sustainability and different sustainable practices have different effects on consumer trust that are not considered in this paper. In this regard, future research can focus on this issue and continue to conduct in-depth research.

Third, this study only collected 203 samples, although we attempted to ensure that they were as widespread as possible (e.g., city, occupational, or professional distribution). On the other hand, we targeted the sample at some groups of young people with higher education. The young people who have received higher education are the solid strength of social construction in the coming decades. We believe that studying the attitudes of these people will play a more positive role in overall social sustainability. In addition to continuing to expand the number of samples, the horizontal expansion of different groups can also be one of the research directions.

Finally, we have only considered demographic information as control variable for the time being, and the variables of corporations are not included. Therefore, the future research can also expand the control variables and explore the impact differences caused by corporate attributes, such as industry type, corporation scale, product type, etc.

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Appendix A

Table A1. Six sustainable corporation types and their descriptions in manipulation check materials.

Types	Descriptions
Truly Sustainable Corporation	When a corporation (a) sees sustainability as a perfect duty to fulfill, (b) has clear goals toward sustainability, and (c) has a well-defined corporate structure related to sustainability, corporate members are clear with what is expected, what behavior should be conducted, and what outcomes they should produce in terms of sustainability. There will, therefore, be no or virtually no gap between corporate sustainability goals and the members' sustainability-related behaviors. Consequently, a truly sustainable corporation that does not put social and environmental aspects as fringe goals would emerge. It would try to gain financial improvement while also taking into consideration social and environmental concerns at all times and under any circumstances.
Occasionally Unsustainable Corporation	Although a corporation (a) sees sustainability as a perfect duty to fulfill (b) and has clear goals toward sustainability, (c) if the corporation's structure is not well defined and is left for individuals' interpretations as to how to achieve sustainability, a gap between corporate sustainability goals and corporate members' behavior may exist. In this scenario, the corporation may be mostly sustainable, as most members would consider social and environmental improvements to be perfect duties of corporations, so the corporation and its members would try to do the right thing toward sustainability goals (i.e., saving female crabs for future harvest).
Occasionally Sustainable Corporation	When a corporation (a) views sustainability as a perfect duty (b) but has no clear goals, the interpretation of corporate sustainability will be left to corporate members' individual ideas and opinions. The corporation and its members may thus consider sustainability a perfect duty to fulfill, but without clear goals, sustainability could be achieved by chance or specific individuals, creating an occasionally sustainable corporation. The extent of occasional sustainability will depend on the reach of the occasional individuals who want to take on sustainable activities.
Consistently Sustainable Corporation in Selective Areas	When a corporation (a) sees sustainability as an imperfect or meritorious duty, the corporation may focus on certain areas or aspects of corporate sustainability, such as charity or recycling, rather than all aspects of sustainability. For example, suppose this corporation (b) has clear goals (c) and a well-defined corporate structure toward charity or recycling. When all corporate members are actively engaged in charity or recycling, there will be no or virtually no gap between the corporate sustainability goals and its members' behaviors. As a result, the corporation could be recognized as one of the most charitable organizations or the best recycling company—that is, a consistently sustainable corporation in selective areas (in this case, charity or recycling).
Occasionally Unsustainable Corporation in Selective Areas	Although a corporation (a) sees sustainability as an imperfect duty (b) and has clear goals, (c) a lack of a well-defined corporate structure is expected to create a gap between corporate sustainability goals and its members' behaviors. Suppose a company said that its goal is to increase recycling by 50% within the next year, yet it reduces the space where employees could recycle in order to increase the sales floor. Although the goal of recycling is clear, there are no consequences for the lack of recycling activities. This type of practice will more than likely create a perception of corporate hypocrisy, as the corporation claims what it is not. The extent of unsustainability in selective areas would depend on the extent of individuals' unsustainable behavior that is not being punished.
Occasionally Sustainable Corporation in Selective Areas.	When a corporation (a) views sustainability as an imperfect duty (b) yet lacks clear goals (c) and structures to support that duty, then corporate sustainability performance is left to the individual members' opinions and behaviors. Some may recycle. Others may not. There is no goal of recycling and there are no consequences of not doing so. Through the variations in individual members' behavior, occasionally sustainable outcomes might emerge (perhaps, through bottom-up efforts by some individuals' personal passion), creating an occasionally sustainable corporation in selective areas (in this case, recycling). The extent of occasional sustainability in selective areas will depend on the reach of occasional individuals who want to take on sustainable activities.

Source: Ha-Brookshire, J., Toward Moral Responsibility Theories of Corporate Sustainability and Sustainable Supply Chain. *Journal of Business Ethics* 2017, 145, (2), 227–237.

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