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Communicated and attributed motives for sustainability initiatives in the energy industry: The role of regulatory compliance

Anne-Marie van Prooijen[1] | Jos Bartels[2] | Timo Meester[3]

[1]Department of Media & Communication, Erasmus University Rotterdam, Erasmus School of History, Culture and Communication, Rotterdam, The Netherlands

[2]Department of Communication Studies, Hong Kong Baptist University, Kowloon Tong, Hong Kong

[3]Faculty of Social Sciences, Department of Communication Science, Vrije Universiteit Amsterdam, Amsterdam, The Netherlands

Correspondence
Anne-Marie van Prooijen, Department of Media & Communication, Erasmus University Rotterdam, Erasmus School of History, Culture and Communication, PO Box 1738, 3000 DR Rotterdam, The Netherlands.
Email: vanprooijen@eshcc.eur.nl

Abstract

Environmental regulations can significantly impact the extent to which companies in the energy industry implement sustainable practices. Nevertheless, little is known how consumers respond to companies that openly acknowledge this motivation. The current study focused on the effects of communicating a combination of environmental and non-environmental motives for investing in sustainability initiatives on consumer attributions. It was tested whether the acknowledgment of legal motives would differently affect attributions than the acknowledgment of financial motives in messages in which environmental motives were also expressed. An experiment was conducted using a 2 (legal motive: absent vs. present) by 2 (financial motive: absent vs. present) design. Results showed that acknowledging a legal or a financial motive both reduced intrinsic attributions for the sustainability initiatives. However, only the acknowledgment of a financial motive increased extrinsic attributions. These findings suggest that communicating regulatory compliance motivations for implementing a sustainability initiative has fewer negative implications for the perceived sincerity of the company than communicating corporate benefits.

1 | INTRODUCTION

Environmental regulations represent a key factor for the energy industry to implement sustainable practices in their supply chain (Ahmad, Rezaei, Sadaghiani, & Tavasszy, 2017). Because of the urgency to structurally transform energy systems in order to reduce greenhouse gas emissions and mitigate climate change, environmental regulations play a prominent role on the political agenda (United Nations, n.d.). As such, it is likely that energy companies will experience increased pressure to conform to environmental regulations in the future (Escobar & Vredenburg, 2011; Nidumolu, Prahalad, & Rangaswami, 2009). However, research has shown that companies tend to present their sustainability initiatives to consumers as a discretionary effort and as an ethical responsibility, even in contexts where the environmental issues that are addressed are explicitly governed by regulation (O'Connor & Shumate, 2010). Thus, although it can be expected that at least a part of the implemented sustainable practices has resulted from regulatory compliance (Babiak & Trendafilova, 2011), it is uncommon for companies to acknowledge this in their communication to consumers.

Consumers can be suspicious of the corporate intentions behind investments in sustainability, and are concerned that companies primarily strive for their own gain (Connors, Anderson-MacDonald, & Thomson, 2017; Skarmeas & Leonidou, 2013). This suspicion tends to be more pronounced for companies operating in the energy industry, as this industry is perceived as being responsible for causing environmental damage (Gueterbock, 2006; Miller & Lellis, 2015). As such, the environmental motives for sustainable investments that are commonly expressed by energy companies—in which their concern for the effects of environmental problems (e.g., climate change, resource depletion, pollution) on the planet is presented as the main reason for their investments—might not necessarily align with the attributions of sincerity that people make when they are exposed to such messages. Previous research has examined whether acknowledging a combination of both environmental and financial motives—in which a company describes the financial rewards (e.g., cost reduction, competitive advantage) it expects to gain by investing in sustainability—in the promotion of sustainability initiatives could alter people's skepticism about the real intentions of a company (Du, Bhattacharya, & Sen, 2010; Forehand & Grier, 2003). However, this research has neglected the role of regulatory compliance as a motivation to implement sustainability initiatives (De Vries, Terwel, Ellemers, & Daamen, 2015), even though pursuing financial goals within the boundaries of legislation is a basic requirement for companies to gain a license to operate (Carroll, 1991; Erskine & Collins, 1996).

The current research aims to address this gap by examining which attributions are made by consumers when companies explicitly state that they are legally obliged to implement sustainable procedures. Specifically, we test how the acknowledgement of environmental motives in combination with financial or legal motives in the promotion of sustainable initiatives in the energy industry can affect consumer attributions of corporate sincerity. We will focus on oil companies, as these companies represent a particularly stigmatized part of the energy industry due to their association with environmental pollution, which in turn increases the challenge for these companies to effectively communicate about sustainability activities.

1.1 | Legitimacy through environmental disclosure

One of the primary goals that were set in the Paris Agreement is to reduce greenhouse gas emissions by 40% in 2030 compared to 1990 levels (European Commission, n.d.). The energy industry plays a key role in the achievement of this goal, as it requires the current energy system to transform to a system that is based on renewable energy sources (Pickl, 2019; Raszewski, 2018). The current reliance on fossil fuels promotes a range of detrimental environmental impacts (Intergovernmental Panel on Climate Change, 2018). This reliance on fossil fuels is especially apparent in the oil industry. As a consequence, the legitimacy of oil companies tends to be questioned regularly by various stakeholders (Du & Vieira, 2012). Legitimacy can be defined as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchmann, 1995, p. 574). It represents a crucial resource for companies, as it impacts both stakeholders' support for the organization as well as their subsequent willingness to supply the resources on which a company depends (Maignan & Ferrell, 2004).

The great level of scrutiny that the oil industry is under can lead to a stronger tendency to disclose corporate environmental performance information (Lyon & Montgomery, 2013; Reid & Toffel, 2009). Considering the low environmental legitimacy that oil companies have, the promotion of sustainability initiatives can help to increase the corporate legitimacy, while these companies have little to lose when negative environmental information is disclosed. In contrast, when companies have already established a high level of environmental legitimacy, communicating a commitment to protecting the environment can lead to higher risks to—for example—stock prices, as any negative information about their environmental performance might reduce legitimacy (Bansal & Clelland, 2004). Various studies have indeed revealed that oil companies tend to be open in their communication about their environmental impacts (Patten, 1992). For example, a study by Du and Vieira (2012) focused on which corporate social responsibility (CSR) communication strategies were adopted by oil companies in order to gain legitimacy. Their findings showed that the six oil companies that were examined all prominently disclosed their environmental sustainability initiatives on their websites. Thus, it is important for oil companies to communicate about their actions to reduce their greenhouse gas emissions, as it demonstrates how they adhere to societal norms.

1.2 | Attributed corporate motives

Despite the efforts of oil companies to disclose their sustainability activities, it nevertheless remains challenging to promote positive consumer responses to this disclosure due to the poor environmental reputation of the industry. Such consumer skepticism can be explained by the attribution theory (Kelley, 1967). This theory focuses on the process in which people attribute causes to behavior and events, and how these attributions can influence their subsequent attitudes and behavior. Developing a causal judgment can support the human desire to understand social contexts (Kelley & Michela, 1980). People tend to distinguish between attributions to intrinsic and extrinsic causes. In a sustainability context, intrinsic attributions refer to the belief that companies invest in sustainability initiatives due to dispositional factors, such as corporate concern for the environment or because it aligns with a company's moral values (Romani, Grappi, & Bagozzi, 2016). Thus, intrinsic attributions relate to the sincerity and genuineness of the corporate intentions behind the sustainability initiative. Such attributions tend to be used by consumers to assess whether the initiative is authentic—in the sense that the initiative is what it appears to be (De Vries et al., 2015; Parguel, Benoît-Moreau, & Larceneux, 2011; see also Ewing, Allen, & Ewing, 2012; Guèvremont, 2018; Trilling, 1972).

In contrast, extrinsic attributions relate to consumer beliefs that situational causes drive corporate decisions to invest in sustainability (Romani et al., 2016). For example, sustainability initiatives can be implemented for instrumental reasons that contribute to the company's success. As such, when extrinsic attributions are made, the sustainability initiative tends to be perceived as self-serving (Parguel et al., 2011). People are inclined to infer that dispositional factors drive observed behavior when no situational, alternative causes are salient (Gilbert & Malone, 1995; Ross, 1977). However, adopting business practices to reduce greenhouse gas emissions in the energy industry can serve various strategical goals, as these practices might contribute to a company's long-term survival. When such situational causes are apparent, extrinsic attributions are more likely to be made (Kelley & Michela, 1980). In addition, although corporate prosocial values are considered as important in ethical consumer decision making (Shaw, Grehan, Shiu, Hassan, & Thomson, 2005), consumers tend to perceive prosocial marketing actions as company-focused and manipulative, and are therefore inclined to question the sincerity of corporate motives (Heath & Chatzidakis, 2012; Luo, Sun, Shen, & Xia, 2020).

Whether consumers attribute corporate motives to be intrinsic or extrinsic is therefore an important determinant of the effectiveness of corporate sustainability communication. For example, research has indicated that CSR-related communication by companies with a poor reputation is only effective when the intentions of a company to invest in these initiatives are attributed to be sincere. In contrast, attributions of ambiguous or insincere intentions can cause CSR-related communication to be ineffective or to even evoke damage to the corporate image (Yoon, Gürhan-Canli, & Schwarz, 2006). In a similar vein, other studies have shown that intrinsic attributions can promote a range of positive corporate outcomes, such as increased customer trust, higher intentions to positively recommend or endorse a company, and a more positive evaluation of a corporate brand (Parguel et al., 2011; Van Prooijen & Bartels, 2019; Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009).

In contrast to intrinsic attributions, extrinsic attributions can result in negative consequences. In the current research, we will distinguish between two forms of extrinsic attributions (see Table 1 for an overview of communicated and attributed motives): Strategic attributions—in which a company is perceived to pursue instrumental business goals such as increasing profits and improving the corporate image, and egoistic attributions—in which a company takes advantage of or exploits environmental issues to help the company. Previous research has indicated that consumers perceive strategic and egoistic attributions as two separate constructs, and these attributions can promote different consumer responses (Ellen, Webb, & Mohr, 2006). The pursuit of strategic goals is fundamental for the survival of an organization and tends to be accepted by stakeholders, while the pursuit of egoistic goals tends to be disapproved. Indeed, egoistic attributions have been shown to be detrimental in corporate sustainability communication and can reduce trust in the company (Skarmeas & Leonidou, 2013; Vlachos et al., 2009). When stakeholders believe that the company is more interested in exploiting environmental issues for its own gain rather than reducing its negative environmental impact, this can result in the withdrawal of stakeholder resources through, for example, boycotting products and services of the company (Polonsky & Rosenberger, 2001).

TABLE 1 Communicated and attributed motives

Communicated motives	
Type	***A company states to invests in sustainable initiatives because…***
Environmental	It is concerned about the environment and thereby aims to achieve public-serving, collective goals
Financial	It wants to gain financial benefits and thereby aims to achieve firm-serving goals
Legal	It is legally obliged to do so
Attributed motives	
Type	***Corporate motives behind sustainability are attributed by people to be driven by…***
Intrinsic	Sincere concern for environmental problems
Strategic (extrinsic)	The pursuit of instrumental business goals
Egoistic (extrinsic)	Interest in taking advantage of environmental problems to benefit the company

Findings on the effects of strategic attributions tend to be more mixed. For example, consumer skepticism about CSR has been shown not to be influenced by strategic attributions (Skarmeas & Leonidou, 2013). Furthermore, strategic behaviors tend to be accepted as an inherent aspect of business practices and have been linked to higher purchase intentions (Ellen et al., 2006). Nevertheless, strategic attributions have mostly been shown to promote negative outcomes, such as an increase in perceived greenwashing (i.e., more resources are invested in advertising a "green" corporate image than in actual sustainable business practices) and a decrease in patronage intentions (De Vries et al., 2015; Vlachos et al., 2009).

1.3 | Public- versus firm-serving motives

There is a growing interest in the role of communicated corporate motives for implementing sustainability initiatives in the attributions that consumers make. Research has indicated that people respond more positively to corporate sustainability messages when a motive for the sustainability initiative is communicated (Van Prooijen, 2019). One of the key questions that arises is whether companies should accentuate intrinsic motives, or whether the business case for sustainability should be emphasized (Du et al., 2010). The selected motives that a company integrates in its sustainability communication can reduce consumer skepticism (Forehand & Grier, 2003), and therefore represents an important aspect of corporate sustainability messages.

In general, two overarching categories of corporate motives to invest in (environmental) CSR initiatives tend to be distinguished: Public-serving motives—which are focused on collective benefits and the wellbeing of individuals external to the company (such as environmental motives), and firm-serving motives—which are focused on the benefits to and the needs of the company itself (such as financial motives; De Vries et al., 2015; Forehand & Grier, 2003). As an example, in the context of sustainability, public-serving (environmental) motives might be communicated by expressing concern about the detrimental consequences of greenhouse gas emissions for human societies and the natural environment, and how the implemented sustainability initiative can help to mitigate these consequences. Thus, public-serving (environmental) motives tend to focus on the ethical values of the company. Firm-serving (financial) motives might be expressed by focusing on how sustainability initiatives can reduce production costs and can improve the competitive position of the company (De Vries et al., 2015; Van Prooijen, 2019). Thus, in expressing firm-serving (financial) motives, it is explained how the sustainability initiative can promote beneficial corporate outcomes.

The attributions that people make when companies acknowledge both public- and firm-serving motives in their CSR communication appear to be influenced by whether people are triggered to engage in causal reasoning processes. Forehand and Grier (2003) have shown that evaluations of corporate messages containing an acknowledgment of both public- and firm-serving motives were only positive when people were actively prompted to engage in causal reasoning processes to identify potential (ulterior) corporate motives prior to evaluating the company. In contrast, people who were not explicitly asked to consider why the company invested in a CSR initiative before evaluating the company responded more positively to CSR messages in which only public-serving motives were acknowledged.

Studies on communicated motives in the energy industry mostly resonate with the findings of Forehand and Grier (2003), as public responses to communicated motives appear to be determined by whether the presented initiatives provoke a need to consider potential ulterior corporate motives. When messages to promote carbon capture and storage techniques are introduced, people respond more positively if financial motives are acknowledged than if only environmental motives are communicated (De Vries et al., 2015; Terwel, Harinck, Ellemers, & Daamen, 2009). In this context, people might be more inclined to engage in causal reasoning, as carbon capture and storage represents a relatively novel and unknown action that is likely to evoke concern about potential risks for the public's wellbeing (Upham & Roberts, 2011). Consequently, it is more effective to acknowledge a financial motive rather than an environmental motive (Forehand & Grier, 2003).

However, other research has demonstrated that public trust in wind power initiatives was only determined by the expression of environmental motives, whereas the acknowledgment of financial motives did not influence the results (Van Prooijen, 2019). Public acceptance and the positivity of associations both tend to be high for wind power (Truelove, 2012; Visschers & Siegrist, 2014). As such, communication about wind power is unlikely to raise suspicion, which reduces the need to acknowledge a financial motive. Thus, these findings indicate that suspicion is also determined by the initiatives that are implemented, rather than just the industry in which a company operates.

Research by Terwel et al. (2009) has shown that the negative public responses to the communication of an environmental motive for implementing carbon capture and storage techniques can be attenuated by adding a financial motive to the message. As such, organizations can express an environmental motive to facilitate trust, while simultaneously also showing openness by addressing the financial benefits of the sustainability initiative for the company. However, whether transparency about the role of regulatory compliance by companies can also influence public responses remains unknown, even though regulatory compliance is a key driver of corporate decisions to invest in sustainability in the energy industry—just like financial goals are (Carroll, 1991; Escobar & Vredenburg, 2011; Nidumolu et al., 2009; O'Connor & Shumate, 2010). It could be argued that acknowledging such legal motives might reduce suspicions of greenwashing, as consumers might not consider purely environmental motives to be credible for companies that have consistently contributed to environmental problems (De Vries et al., 2013). Moreover, due to the political attention for mitigating climate change consequences, it is possible that consumers take the role of environmental regulations in sustainability initiatives by oil companies into account, in which case the expression of legal motives would align with consumers' expectations.

Nevertheless, it appears to be common for oil companies to mostly integrate public-serving motives for sustainability initiatives in an attempt to increase their credibility (Du & Vieira, 2012). It is therefore unlikely that organizational sustainability communication by these companies will focus solely on financial or legal motives, as environmental disclosure aims to show how a company adheres to societal norms. Moreover, given that adding a nonenvironmental motive to a message can change the effect of communicated environmental motives (Terwel et al., 2009), we examined the effects of financial and legal motives for sustainability in a corporate message in which environmental motives were also included.

1.4 | Acknowledging financial versus legal motives

The current research examines communication by oil companies regarding aims to transform a company's own operations in order to reduce its greenhouse gas emissions. As such, we address a context in which the sustainable initiatives are relevant for the core business of the company and are becoming an integrated aspect of a company's business operations, which reflects a high level of congruence between the company and the sustainable initiative. A high level of congruence represents a key feature in corporate sustainability communication that can lower skepticism and suspicions of ulterior motives (Becker-Olsen, Cudmore, & Hill, 2006; Sen & Bhattacharya, 2001). This suggests that the focus on nonenvironmental motives in communication about sustainability initiatives that are congruent with the core business of a company—and that are therefore less likely to induce skepticism (Becker-Olsen et al., 2006; Marín, Cuestas, & Román, 2016; Sen & Bhattacharya, 2001)—might actually divert people's attention away from the prosocial elements of the company's actions (Forehand & Grier, 2003). We therefore expect that the acknowledgment of nonenvironmental motives for sustainability initiatives by oil companies might paradoxically promote more negative attributions, despite the relatively low corporate legitimacy of the industry (Du & Vieira, 2012; Yoon et al., 2006). Indeed, previous research has indicated that the evaluation of a corporate sustainability initiative does not depend solely on the industry, but also on the type of initiative itself (Van Prooijen, 2019).

It is likely that the acknowledgment of legal motives will differently affect intrinsic, strategic, or egoistic attributions than the acknowledgment of financial motives. The decision to invest in sustainability initiatives on account of conforming to legislation can be seen as an involuntary action (Coombs & Holladay, 2012). In this context, corporate motives can appear to be limited to feelings of legal obligation rather than sincere concern for environmental problems. Consequently, acknowledging both environmental and legal motives should lead to a decrease in perceived intrinsic motives, as the sincerity of the environmental motive is contradicted by the legal motive. However, legal motives are unlikely to be associated with the promotion of a positive corporate image, as the sustainability initiative is framed as a complying action aimed to avoid legal problems rather than a strategy to pursue corporate gain. In contrast, financial motives are explicitly related to increasing corporate benefits. The acknowledgement of both environmental and financial motives should therefore not only lower intrinsic attributions, but it should also increase strategic and egoistic attributions. We therefore hypothesize that:

H1 Acknowledging a legal motive for corporate sustainability initiatives will reduce intrinsic attributions, but it will not affect strategic and egoistic attributions.

H2 Acknowledging a financial motive for corporate sustainability initiatives will reduce intrinsic attributions, while it will increase strategic and egoistic attributions.

2 | METHOD

2.1 | Participants and design

To test the hypotheses, a convenience (snowball) sampling method was administered to recruit 117 participants in the Netherlands (54 men, 62 women, 1 not indicated; M_{age} = 34.89, SD = 15.01). A link to the online questionnaire was shared on various social media pages that, for example, focused on local communities. Participants could win a voucher of 20 euros to spend on a leading webshop in the Netherlands, if they completed the questionnaire. Participants were randomly allocated to conditions varying the communication of legal (present vs. absent) and financial (present vs. absent) corporate motives for sustainability initiatives. Although our hypotheses focused on the comparison of messages in which only an environmental motive was acknowledged to messages in which either a financial or a legal was also acknowledged, we nevertheless decided to employ a full-factorial design in order to control for potential interaction effects.

2.2 | Procedure

Participants were informed that the questionnaire was focused on opinions about corporate sustainability actions. After assessing dispositional skepticism and participants' support for environmental action as control variables (which will be described in more detail in Section 2.3), a description of a fictional international oil company was presented. The company was said to invest in the development of innovative sustainable technologies to reduce their greenhouse gas emissions. The pricing and service of the company were described as being similar to competitors. Participants were then asked to read a message about these sustainable initiatives that was allegedly displayed at the website of the company. This message contained the experimental manipulation of the communication of corporate motives. Following the message, the perceptions of intrinsic, strategic, and egoistic intentions were measured. All items were assessed on a Likert-type scale ranging from 1 (*strongly disagree*) to 7 (*strongly agree*). Finally, participants were debriefed and thanked for completing the questionnaire.

2.3 | Materials

2.3.1 | Dispositional skepticism

Previous research has repeatedly shown that individual differences in dispositional skepticism can influence attribution processes (De Vries et al., 2015; Forehand & Grier, 2003). We therefore decided to control for dispositional skepticism in the current research. Three items were used to assess dispositional skepticism toward oil companies, α = .84: "I do not believe that oil companies do what they claim"; "I am skeptical about oil companies"; and "I believe that oil companies often do not tell the truth."

2.3.2 | Support for environmental action

We also controlled for the extent to which participants felt that it was important to address environmental problems, which was measured with three items, α = .84: "I think that addressing environmental problems is…": "important," "valuable," and "necessary."

2.3.3 | Stimulus materials

A message about the company's methods to reduce greenhouse gas emissions was presented on the alleged corporate website. First, a brief description was given of how greenhouse gasses are emitted when fossil fuels are used, and of the company's efforts to reduce the emission of greenhouse gasses by, for example, posing strict demands on the quality of their equipment. The heading: "Why does {company} invest in reducing emissions?" was then introduced in the message. In each experimental condition, a subheading "Environment" followed. Subsequently, the impact of greenhouse gasses on climate change and the resulting negative consequences for humanity and nature were described. It was then stated that the company would continue to invest in the reduction of greenhouse gas emissions out of concern for the environment.

In the "financial motive present" conditions, an "Economic" subheading was added, after which it was described how the effectiveness of their operations would lead to lower production costs. The motivation of the company to gain economic benefits by reducing greenhouse gas emissions was then explicitly acknowledged. Finally, in the "legal motive present" conditions, a "Legislation" subheading was presented, after which it was described that the regulations regarding greenhouse gas emissions were increasingly becoming stricter. The company then explicitly acknowledged that they wanted to reduce their greenhouse gas emissions due to this legislation.

2.3.4 | Manipulation check

The manipulation of communicated legal and financial corporate motives was checked with three individual items: "The company communicated the following motives for reducing their greenhouse gas emissions: Environmental motives, economic motives, legal motives."

2.3.5 | Attributions

Nine items were developed (adapted from Ellen et al., 2006, and De Vries et al., 2015) to assess attributions. Three items were used to measure intrinsic attributions, $\alpha = .71$. Strategic attributions were measures with four items $\alpha = .71$, whereas egoistic attributions were measured with two items, $r = .66$, $p < .001$. A Principal Component Analysis revealed that the items clustered together as intended (see Table 2).

3 | RESULTS

3.1 | Manipulation check

A series of 2 by 2 ANOVA's were conducted to examine whether participants noticed the acknowledged corporate motives. The analysis of recognized financial motives showed a main effect of the financial motives manipulation, $F(1, 113) = 7.18$, $p = .008$, partial $\eta^2 = 0.06$. Participants in the financial motives present conditions reported stronger financial corporate motives ($M = 4.94$, $SD = 1.33$) than did participants in the financial motives absent conditions ($M = 4.20$, $SD = 1.57$). As intended, no main or interaction effect of the legal motives manipulation on the financial motives manipulation check were found, $p > .82$.

The legal motives manipulation had a significant main effect on the recognized legal motives, $F(1, 113) = 21.35$, $p < .001$, partial $\eta^2 = 0.16$, whereas other effects were not significant, $p > .16$. Legal motives were more often indicated as communicated in the legal motives present conditions ($M = 5.12$, $SD = 1.48$) than in the legal motives absent conditions ($M = 3.84$, $SD = 1.52$). Finally, no effects of the financial or legal motives manipulation were found on the recognized environmental motives, $p > .17$, which were included in all four conditions. Thus, these analyses showed that the manipulations of the corporate motives were successful.

3.2 | Attributions

The effects of the acknowledgment of legal and financial motives on attributed motives were investigated by performing 2 by 2 ANCOVA's, in which dispositional skepticism and support for environmental action were included as covariates.[1] The analysis of intrinsic attributions revealed a main effect of legal motives, $F(1, 111) = 9.05$, $p = .003$, partial $\eta^2 = 0.08$. Participants were less likely to attribute intrinsic motives when the company acknowledged its legal motives ($M = 3.51$, $SD = 0.93$) than when legal motives were not acknowledged ($M = 4.01$, $SD = 1.03$). Furthermore, a main effect of financial motives emerged, $F(1, 111) = 6.21$, $p = .01$, partial $\eta^2 = 0.05$. Intrinsic attributions were lower in the financial motives present condition ($M = 3.53$, $SD = 1.00$) than in the financial motives absent condition ($M = 3.89$, $SD = 0.98$). No interaction effect between legal and financial motives was found, $p = .46$. Dispositional skepticism

TABLE 2 Principal component analysis of attributed motives using varimax rotation

I believe that this organization...	Egoistic	Strategic	Intrinsic
Is taking advantage of the current environmental problems to increase its own success	0.91		
Has egoistic motives for investing in sustainable initiatives	0.77		
Is investing in sustainable initiatives to attract more customers		0.87	
Hopes to increase profits by investing in sustainable initiatives		0.55	
Is trying to improve its reputation by investing in sustainable initiatives		0.80	
Is investing in sustainable initiatives because it is currently trendy		0.61	
Is sincerely concerned about the environment			0.79
Is pretending to be more environmentally friendly than it actually is			0.65
Is investing in sustainable initiative because it is line with its norms and values			0.84

reduced intrinsic attributions, $F(1, 111) = 21.56$, $p < .001$, partial $\eta^2 = 0.16$. No significant effect of support for environmental actions was found, $p = .43$.

A main effect of financial motives was found on strategic attributions, $F(1, 111) = 4.78$, $p = .03$, partial $\eta^2 = 0.04$. Participants in the financial motives present conditions made more strategic attributions ($M = 5.56$, $SD = 0.65$) than did participants in the financial motives absent motives ($M = 5.31$, $SD = 0.82$). In addition, higher levels of dispositional skepticism were associated with more strategic attributions, $F(1, 111) = 5.00$, $p = .03$, partial $\eta^2 = 0.04$. Strategic attributions were also driven by stronger support for environmental actions, $F(1, 111) = 5.27$, $p = .02$, partial $\eta^2 = 0.05$. Legal motives had no main or interaction effect on strategic attributions, $p > .15$.

Finally, the financial motives manipulation had a significant main effect on egoistic attributions, $F(1, 111) = 8.43$, $p = .004$, partial $\eta^2 = 0.07$. The acknowledgment of financial motives resulted in higher egoistic attributions ($M = 4.63$, $SD = 1.16$) than when no financial motives were acknowledged ($M = 4.08$, $SD = 1.33$). Furthermore, higher levels of dispositional skepticism led to more egoistic attributions, $F(1, 111) = 34.15$, $p < .001$, partial $\eta^2 = 0.24$. The other effects did not reach significance, $p > .18$.

4 | DISCUSSION

The current research addressed whether the acknowledgment of legal motives for investing in sustainability initiatives could differently influence people's intrinsic, strategic and egoistic attributions than the acknowledgment of financial motives, in contexts where oil companies aim to integrate sustainability practices in their business operations. Results showed that the added acknowledgment of legal motives led to lower intrinsic attributions than did the acknowledgment of environmental motives alone. However, the acknowledgment of legal motives did not affect strategic or egoistic attributions. These results thereby suggest that acknowledging a legal motive in addition to an environmental motive might challenge the perceived sincerity of the environmental concern that a company expresses, but it does not raise suspicion about companies pursuing firm-serving goals. H1 was therefore supported.

The acknowledgment of financial motives in addition to environmental motives resulted in lower intrinsic attributions and higher strategic and egoistic attributions than did the acknowledgment of environmental motives alone. This was in line with H2. Acknowledging financial motives seems to create awareness of the benefits that a company can acquire by investing in the sustainable initiative. In turn, this awareness can promote higher perceived strategic intentions and can increase suspicions that a company might be more engaged in its own gain rather than in improving its environmental impact.

4.1 | Implications

The current research is the first to test the effects of acknowledging that a company is investing in sustainability initiatives due to regulatory compliance in its corporate messages. Due to the increasingly stricter legislation regarding the environmental impact of business operations (Escobar & Vredenburg, 2011; Nidumolu et al., 2009)—which is especially pressing in the oil industry—it is important to learn how people respond to companies that openly state that they aim for sustainability in order to conform to legal and institutional standards. Previous research has indicated that consumers respond most positively to CSR communication when the corporate motives that are expressed are aligned with consumers' inferred motives (Forehand & Grier, 2003). As such, the present findings suggest that consumers are not inclined to suspect that regulatory compliance or the pursuit of financial goals are the main driver of oil companies' decisions to integrate sustainable business practices to reduce their greenhouse gas emissions, despite the relatively low environmental legitimacy that these companies tend to have (Du & Vieira, 2012; Lyon & Montgomery, 2013; Reid & Toffel, 2009). Furthermore, our findings suggest that nonenvironmental motives are not created equally, and that acknowledging financial or legal corporate motives can promote different attributions. The acknowledgment of legal motives appears to raise less suspicion than the acknowledgment of financial motives.

Relatively few studies have examined the effects of acknowledging both public- and firm-serving motives for sustainability initiatives. However, most companies promote their sustainability initiatives by communicating at least an environmental motive. Indeed, oil companies mostly tend to integrate motives in their sustainability messages that emphasize how environmental protection aligns with the integrity values of the company (Du & Vieira, 2012). Furthermore, the advantages of communicating a firm-serving motive tend to be interpreted as the result of displaying the reciprocal relationship of the company with society by striving for benefits that serve both society and the company (Du et al., 2010). However, the current research demonstrates that people are unlikely to perceive this relationship as reciprocal when a company states non-environmental motives for sustainability initiatives to reduce its greenhouse gas emissions by adapting business operations, which appears to divert attention away from the prosocial elements of a company's investment. In line with this reasoning, research has shown that altruistic corporate values are important predictors of consumers' loyalty (Papista, Chrysochou, Krystallis, & Dimitriadis, 2018).

4.2 | Limitations and future research

A limitation of the current study is that the effects of communicating a legal motive without other (environmental) motives were not examined. Whereas previous research has indicated that communicating only financial motives does not promote different consumer responses than communicating a mixture of both environmental and financial motives (Terwel et al., 2009), it remains unknown whether this also applies for regulatory compliance. The pursuit of environmental protection and the pursuit of financial goals are not necessarily mutually exclusive. However, it can be argued that the acknowledgement that a sustainability initiative is not a discretionary effort directly contradicts the expression of sincere concerns for the environmental consequences of greenhouse gas emissions. As such, it is possible that consumers might respond more negatively to this ambiguity (see also Yoon et al., 2006) than if the promotion of the sustainability initiative focuses solely on regulatory compliance.

Furthermore, our findings are in line with earlier findings by Van Prooijen (2019), who showed that communicating environmental motives promoted higher public trust in wind power initiatives than acknowledging financial motives. However, our findings contradict the research by De Vries et al. (2015) and Terwel et al. (2009), who demonstrated that carbon capture and storage techniques were received more positively when firm-serving motives were acknowledged. Although we suspect that these differences in findings can be explained by the extent to which people are triggered to suspect ulterior corporate motives (Forehand & Grier, 2003), we did not explore the underlying processes that help determine which attributions people make. Examining under which conditions people are likely to engage in causal reasoning processes when corporate sustainability initiatives are communicated provides an interesting avenue for future research.

CONFLICT OF INTEREST

The authors declare no conflict of interest.

DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available from the corresponding author upon request.

ORCID

Anne-Marie van Prooijen https://orcid.org/0000-0002-0841-3075

ENDNOTE

[1] A full factorial design was used to test the hypotheses. However, our hypotheses only focused on main effects. We therefore also conducted the analyses without the interaction term, which did not alter the results.

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AUTHOR BIOGRAPHIES

Anne-Marie van Prooijen is a lecturer in the Department of Media & Communication at Erasmus University Rotterdam (The Netherlands). She obtained her PhD in social psychology at University of Sussex (United Kingdom). Her research focuses on consumer responses to corporate environmental sustainability communication, social media behaviors of employees, and impression formation processes in organizational contexts.

Jos Bartels is an associate professor in the Department of Communication Studies at Hong Kong Baptist University. He obtained

his Ph.D. in organizational communication at University of Twente (The Netherlands). His research focuses on internal and external communication, social identification processes, and sustainability behavior of multiple stakeholders in organizations.

Timo Meester is a consultant in corporate communication strategies. He completed his M.Sc. in corporate communication at Vrije Universiteit Amsterdam (The Netherlands).

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