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Editors' Notes:

Special thanks for all those who contributed their time and energy serving as track chairs for the conference. Their suggestions, cooperation, and diligence played a pivotal role in the creation of an academically exciting program for the 37th Macromarketing Conference. We would like to commend them all for their efforts.

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In addition to the track chairs, others have contributed their time and effort as reviewers for the many papers that were submitted. They should all be commended as well.

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Table of Contents

Editor's Notes	3
Table of Contents	9
Schedule of Sessions	15
Macromarketing: Origins, Actions, Future Directions	27
Clifford J. Shultz, II, Loyola University Chicago, session chair and organizer	
Stanley Shapiro, Simon Fraser University	
Mark Peterson, University of Wyoming	
Alan Bradshaw, Royal Holloway, University of London	
Pia Polsa, Hanken School of Economics	
Alexander Nill, University of Nevada, Las Vegas	
Terrence H. Witkowski, California State University, Long Beach	
Academic recollections: Wroe Alderson and macromarketing's early days	28
Shapiro, S.	
Macromarketing: becoming a north star for micromarketing?	29
Peterson, M.	
Macromarketing and ethics	30
Nill, A.	
Macromarketing – an anachronism?	31
Bradshaw, A.	
Macromarketing: new disciplinary outreach	32
Witkowski, T.H.	
Red state insights into prospects for more sustainable energy use	33
Arnould, E.J., and Press, M.D.	
On growing other things	
Wooliscroft, B.	
Demarketing economic growth to public policy decision makers: moving QOL into the development equation	37
Rahtz, D.	
Sustainability embedded in a marketing curriculum: an evolving case study	39
Jamrozy, U.	

Experiential learning and macro-education: enhancing traditional marketing courses with macromarketing projects Radford, S.K., Hunt, D.M., and Andrus, D.	43
(Post)Transitional consumer perspectives on consumption tax avoidance: an exploratory study Culiberg, B., and Bajde, D.	48
Counterfeiting purchase behavior: the role of perceived consequences and rationalization in forming attitudes and purchase intentions Koklic, M.K., and Vida, I.	52
Delphi methodology application in organic food sector in Croatia Barjolle, D., Renko, N., and Butigan, R.	58
Marketing and the common good: implications of caritas in veritate Klein, T.A., Laczniak, G.R., and Murphy, P.E.	62
Is disclosure enough? An examination of home insurance contracts Harrison, P., and Massi, M.	76
Was Vicary right, and why should macromarketers care? Is there systematic subliminal promotion? Wooliscroft, B., Weinhold, D., and Kovalenko, A.	86
Hyper norms in global firms' codes of conduct: a pilot study Rittenburg, T.L., and Ekici, A.	91
The ethnocentrism paradox – does a more developed country lead to more consumer-ethnocentrism? Botts, M.M.	96
Mineral and tap water consumption in Latvia Eglīte, A., and Eglītis, K.	104
Online behavioral targeting: curse or blessing? Nill, A., Aalberts, R.J., and Schibrowsky, J.A.	109
...and justice for all: embedding the distributive justice within export promotion policy Miocevic, D.	121
Understanding consumer decision making and detriment in an essential service Harrison, P., McQuilken, L., Robertson, N., and Chalmers, K.	147
Ethics in netnographic research Moraes, C., and Michaelidou, N.	157

Supporting business ethics or “private interest government”? The public image of self-regulation of advertising in post-war Sweden 1950-1971 Funke, M.	
Food Marketing Issues in Southeastern Europe Sanda Renko	184
Organic farming for the domestic market: exploring a unique yet challenging food system in Turkey Ekici, A.	185
‘Food Deserts’ in urban neighborhoods: evidence from a transitional market Guszak, I., and Grünhagen, M.	187
Cultural politics of product quality: transnational and local tea brands in Turkey Kravets, O., and Ger, G.	190
The customer satisfaction in a nonprofit context: the role of social responsibility and its communication Andreini, D., Pedeliento, G., and Signori, S.	193
Managerial attitudes towards CSR – the case of polish market Rudawska, E., and Frąckiewicz, E.	198
Hype, hope, and hit in movies: a contribution to the metatheory of bubbles Dholakia, N., Turcan, R.V.	202
Marketing of museums Ekström, Karin M.	207
Poverty reduction through marketization? Towards an evaluative conceptualization Lindeman, S.	211
Consumer agency in China and India Grünhagen, M., and Dant, R.P.	240
The theory of brand relationships; lacking a broader perspective? Wooliscroft, B., and Poulsen, S.	246
Marketing and the production of disability Coogan, T., and Cluley, R.	252
An approach to community development: a marketing system perspective Mohammed, H.	255
Charity market making: the case of microlending on Kiva Bajde, D.	261

Externalities as social traps: The commons dilemma Shultz II, C.J.	259
How do availability and affordability of basic, leisure, and status goods and services in the local community influence consumers' subjective well-being? Merunka, D., Bartikowski, B., and Sirgy, M.J.	274
To have been or not to have been: New Zealand's Nationalparks and their impact on subjective well-being Ganglmair-Wooliscroft, A.	272
Feasibility of implementing a sustainable marketing orientation Mitchell, R.W., Wooliscroft, B., and Higham, J.	278
Sustainability in clothing supply chain – implications for marketing Saicheua, V., Cooper, T., and Knox, A.	284
The locus of entrepreneurial knowledge in a marketing system: the effects of product volatility, assortment complexity and standardization Cadeaux, J.	308
Exploring customer lifetime/lifecycle value through properties of acquired assortments: implications for theoretical development and empirical investigation Duan, Z., Lin, L.	312
A marketing systems view of the US housing crisis Redmond, W.	320
“I like it but I won't buy it”: exploring the attitude behaviour gap for renewable energy adoption Claudy, M.C., Peterson, M., and O'Driscoll, A.	324
An examination of consumers' inferences about product sustainability Gruber, V., and Schlegelmilch, B.B.	346
Preferences for environmental labels and the willingness to pay for carbon labels Kohnle, Y.	350
Recognising the body in marketing work Parsons, E., Surman, E., Maclaran, P., and Miller, C.	356
Chanting “Change-a-lujah!”: reverend Billy and culture jammers' use of aesthetics in consumer resistance Biehl-Missal, B.	362
Conceptualising consumer privacy: a cultural and macromarketing account Yap, J.E., Beverland, M., and Bove, L.	372

Pilgrimage as exchange: the economy of salvation and the theory of exchange Mittelstaedt, J.D., and Mittelstaedt, R.A.	373
Ethical oil – on the role of ideology on business practices and the making of markets in the Canadian tar sands industry Haase, M., and Raufflet, E.	377
The consumer as a critical player in moving toward a sustainable marketing system: defining an agenda Thirkell, P.	392
The influence of firm level role conflict on the social impact of business activity Cooper, J.T., and Stevens, C.E.	399
Just price, fair trade and back again Benton, R., and Hassert, O.	402
Constructivism in advertising: exposing ideological potentialities of marketing Kravets, O.	410
Ben Franklin: pioneer of marketing research? Roy, A.	415
Re-conceptualizing consumption as if nature mattered: insights from ecological economics Wilén, K.	420
The marketplace of life: marketing systems the emerging concept of water marketing Patsiaouras, G., Saren, M., and Fitchett, J.	424
Imagining marketing: as if things mattered Desmond, J.	430
Integrated marketing communication, unhealthy food and power: an under-investigated dynamic Jackson, M., and Harrison, P.	434
What does it need to achieve responsible management: responsible managers or efficient controls? The role of PRME in creating corporate responsibility Söllner, A.	445
Psychoanalysis and marketing ethics Desmond, J.	450
The structure of sustainability syndicates Seshadri, S.	453
Genesis of sustainable business models – The case of Desertec Ehret, M., and Lorych, L.	466

The customer satisfaction in a nonprofit context: the role of social responsibility and its communication

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Purpose of the research

The academic debate concerning companies' social responsibility, started to emerge no earlier than in the second half of the 20th century. From that time onwards the concept of CSR has gradually evolved extending its domain and giving rise to several theories, theoretical frameworks, approaches and terminologies (Garriga and Melé, 2004).

Given this theoretical plurality of the topic, the way marketing scholars first approached the social responsibility of marketing (starting from the contribution of the forerunner Kotler, 1972) and then the effectiveness of CSR on firms' marketing performances (e.g. Brown and Dacin, 1997; Ellen *et al.*, 2000; Creyer and Ross, 1997; Sen and Bhattacharya, 2001; Ross *et al.*, 1992; Smith and Alcorn, 1991) is still fragmented and narrowly focused on specific facets of the broader spectrum of corporate social responsibility (Maignan and Ferrell, 2004; Mohr *et al.*, 2001).

Although some authors have underlined how CSR can positively affect firms' competitiveness (see for example Husted and Allen, 2000 and Porter and Kramer, 2002), the relationship between social responsibility and customer satisfaction seems to be less widely investigated. Another topic that has not been widely researched concerns the influence of different communication channels on stakeholders' perceptions and awareness of CSR actions (Brown *et al.* 2006). Even if several authors have sustained the salience of CSR communication in minimizing stakeholders' skepticism (Du *et al.*, 2010) or in generating stakeholders' positive associations (Morsing and Schultz, 2006), the literature still lacks contributions that indicate which communication channels are more effective than others in strengthening the corporate image as socially responsible (Du *et al.*, 2010). Furthermore, the contributions cited so far are focused on for profit contexts and do not consider explicitly non-profit organizations for which the social responsibility is particularly relevant given the tutelage that the law generally grants for their acknowledged social value.

The purpose of this article is to bridge the gaps introduced above. Focusing on a non-profit organization, we first verify the existence of a relationship between CSR and customer satisfaction; secondly, we evaluate the effectiveness of the social report in generating CSR awareness towards the members; thirdly, we give some insights into the contribution that various communication channels and media (other than the social report) make in strengthening the cited awareness.

CSR and non-profit organizations

As mentioned above the current literature on CSR and CSR effectiveness is widely focused on for-profit firms and contexts and almost neglect non-profit organizations where social responsibility seems to have a greater role. Non-profit organizations are in fact promoted, protected and awarded grants for the "social value" or "utility" that the law acknowledges to them.

As pointed out by Bouckaert and Vandenhove (1998), CSR is often conceptualized following a consequential approach (i.e. someone is liable for the consequences - often negative - of his/her actions), or in a more “relational and internal” slant: “we may call it a relationship of stewardship” or a fiduciary duty towards various stakeholders (Bouckaert and Vandenhove, 1998: 1074)³. The absence of the sake of gain and the social nature of their activities could mislead us into considering a non-profit organization as being intrinsically socially responsible. However, these characteristics are neither a guarantee of the production of a positive social impact or of the systematic implementation of various stakeholders’ expectations, nor, of the actual pursuit of the declared institutional mission (Bouckaert and Vandenhove, 1998).

On the contrary, due to their social value and to the frequent use of resources entrusted to them for specific noble purposes (often direct and indirect public resources too, for example grants, tax or other benefits), several authors have attributed a more intense responsibility and a stronger duty of accountability to non-profit organizations (Ebrahim, 2003 a and b; Unerman & O'Dwyer, 2006). In particular, their social responsibility seems to be double faceted. Non-profit organizations are, in fact, responsible and accountable for the effective pursuit of their institutional purposes but – at the same time – they also have to meet the legitimate expectations that different stakeholders place in the organization, besides their specific institutional mission (for example, the environmental impact of their actions, the relationship with employees, etc.) (Bouckaert and Vandenhove, 1998).

The ability to make their social goals visible - and their effective pursuit – could be the reason that legitimates the existence of associations “promoted and protected” by law and that attract and retain resources, volunteers, members and customers.

One of the main and traditional documents of accountability is the social report (also called social and environmental report or sustainability report). In Italy, only a few organizations are required by law to draw up a social report. However, there are different organizations that voluntarily decide to engage in social accounting. This is the example of some ASPs (Association for Social Promotion) involved in activities such as culture, sport and entertainment, in direct competition with public (state owned), private (for profit) or cooperative organizations. This choice should be motivated not only in response to a general duty to be accountable, but also to highlight their social value and thus to create, at least potentially, a competitive advantage over other players.

Research method

In order to assess the importance of CSR and its communication on customers’ satisfaction in the context of a non-profit organization, two different studies were conducted: a quantitative study (Study 1) in order to verify how CSR perception affects members’ satisfaction; a qualitative study (Study 2) aimed at understanding how members define CSR and which are the communication channels that contribute the most towards generating CSR awareness. In particular, this second study was necessary in the light of the results we obtained through the quantitative enquiry.

We have investigated a specific non-profit organization that belongs to the so-called associations for social promotion (ASP from now on): Associazione Circolo Arci Magnolia. Magnolia was chosen due to its unique features: its activity is entirely financed by members through membership fees (in 2011 20.4% of total revenues) and takings realized by entrance tickets to gigs, food and beverages. The main activity of this ASP consists in the organization of gigs featuring underground and mainstream artists. In 2010 it generated revenues

³ This is clearly a simplification. The theories developed on the concept of corporate social responsibility are numerous and complex. For a thorough review see Garriga and Melè, 2004.

of 1.8 million euros and since 2009 is one of the few virtuous associations for social promotion to voluntarily draw up a social report. It has an intensive communication strategy. Events, gigs and performances programmed, but also social, philanthropic and environmental friendly initiatives undertaken, are constantly communicated through traditional (flyers, posters, etc) and internet based media: web site (688,000 visitors in 2011), official pages on social networks, blogs and newsletter (14,000 subscribers).

Major results

To verify whether the CSR perception by the members of a non-profit organization (in this case an ASP active in the cultural and entertainment sector) can significantly affect their satisfaction, we administered a survey to the members of Magnolia who subscribe to the weekly newsletter service. The questionnaire was drawn from available literature (Churchill, 1979): the members' customer satisfaction has been measured by the SERVQUAL (Parasuraman et al. 1985, 1988, 1991). To define and measure CSR, we decided to use three items developed by Berens et al. (2005) ("Magnolia invests sufficiently in social activities", "Magnolia invests sufficiently in green activities" and "Magnolia is socially responsible"). In addition we also added a fourth component of CSR: members' involvement in associative life.

We received 451 completed questionnaires and by applying different factor analysis, the results show that the social responsibility of the association is the second construct able to explain association members' satisfaction.

Of the results, the item measuring the social investment ("Magnolia invests sufficiently in social activities") is particularly interesting: it shows the highest factor loading of the construct "social responsibility" and thus it explains the highest variance. These composite results induced the authors to verify how members define Magnolia's social responsibility and which media affect their perception and awareness of CSR.

Thus, we opted for a second study and we decided to use a qualitative approach because it can depict the phenomena in a more holistic way (Strauss and Corbin, 1990). In total we administered 43 qualitative interviews to Magnolia's members. To guarantee a sufficient heterogeneity in the qualitative sample, we went largely over the number of interviews (10-12) suggested by Kuzel (1992).

Even though only three interviewees out of 43 declared they had read the social report of the ASP, 31 of them (72%) stated that they considered Magnolia to be socially responsible. When we asked how they had become aware of the social responsible activities, the respondents mentioned the institutional website (50%), posters inside the location (33.3%), word of mouth (33.3%) and social networks (16.7%).

Moreover, the most interesting result of this qualitative analysis was that 14 respondents considered the association's objective and its core activity (the organization of gigs and other cultural events as a meeting place for young people at a low-medium price, etc.) the source of its social responsibility. This can induce us to conclude that respondents consider the very nature of the organization and its objectives as one of the most relevant elements of its CSR. Organising high quality gigs and offering a place for entertainment at a lower price than other for-profit entertainment organizations are considered social investments *per se* and thus socially responsible activities. This aspect also seems to be linked to customer loyalty. 14 respondents declared they preferred Magnolia to other competitors (both profit and non-profit), because they perceive its company objective as socially responsible. For these reasons, we can consider the mission of an ASP not just as an element of the social responsibility domain (and so as a driver of members' satisfaction) but also as an important determinant of loyalty (Du *et al.*, 2007).

Implications

With this article we contribute towards the literature on the topic of the effectiveness of CSR in generating positive customers' attitudes of the organization and on the salience of CSR communication in non-profit contexts.

In particular, we have empirically demonstrated how CSR perception not only influences members' satisfaction but is an antecedent of it. Further investigations of this topic should try to extend the scale we have used and tested in this paper on other non-profit contexts and on other stakeholder categories.

In addition, this contribution gives some insights that suggest the need for a complex accountability system in order to generate sufficient awareness amongst the members of the organization's social responsibility that is conveyed via the usage of several, orchestrated communication channels and tools depending on the area of influence of CSR. We have thus validated and to some extent broadened the conceptual framework proposed by Du *et al.* (2010) giving some cues as to which communication channels should be used and mixed in a non-profit context in order to spread the effects of CSR communication. This is also in line with the idea of multifaceted accountability suggested by Ebrahim (2003 b) that – as stated by the author - is even more important in non-profit organizations for which “broader and more holistic forms of accountability” are needed and motivated “by a sense of obligation to mission attainment” as proposed by O'Dwyer and Unerman (2008; 804).

Finally, personal interviews also revealed the importance of the very nature of the core activity carried out by the organization (in this case the organization and promotion of musical and cultural events) and how it affects a positive perception of CSR. In particular, in the context studied, a more intimate perception of social responsibility emerges, tightly linked to the institutional mission and to the modalities by which the mission is fulfilled.

The interviewees are concordant in saying that they attend the association for its core activity as well as in recognizing that the quality of the services provided and other aspects (such as price policy, location, environment, etc.) are also important in distinguishing Magnolia from other clubs (both for profit and non-profit). This aspect confirms that, even though it is a non-profit organization, services are provided in direct competition with other players. The perception of a CSR strictly linked to the identity dimension could represent an actual leverage of differentiation amongst competitors and one of the main pillars of the competitive advantage (at least in the context studied).

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