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**All things being equal: the impact of techniques of neutralisation in ethical consumption in the UK context**

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## **All things being equal: the impact of techniques of neutralisation in ethical consumption in the UK context**

### **Abstract**

The paper explores the discrepancy between attitude and behavioural intention in ethical consumption, focusing on the role of techniques of neutralisation. Drawing on findings of 251 respondents in the UK, results suggest despite positive attitude towards ethical consumption, consumers are also susceptible to the techniques of neutralisation. Hierarchical and moderated regression analyses reveal that inclusion of the neutralisation construct moderates the influences of attitudes on behavioural intention, and advances the model's predictive capacity. In spite of suggested positive attitude towards ethical consumption, real existing behaviour is frequently filtered through the techniques of neutralisation. The sample is restricted to in size and location, however the study clearly establishes techniques of neutralisation as a construct in the decision-making process, further warranting examination of each of the techniques. **Summary statement of contribution:** The study confirms validity of the addition of the neutralisation construct into the modified TPB model noted by Chatzidakis et al. (2007). It suggests improvement in predicting behavioural intention and shows the moderating effects the techniques of neutralisation have on constructs in the modified TPB model. The neutralisation construct is itself found to have a significant impact on moderating purchasing intention in ethical consumption.

**Key words:** Ethical Consumption, Theory of Planned Behaviour, Techniques of Neutralisation, UK

## **All things being equal: the impact of techniques of neutralisation in ethical consumption in the UK context**

### **Introduction**

From 1999-2007 a surge in consumer interest in ethical consumption, such as supporting local shops and recycling, occurred across all age groups in the UK (Carrigan & de Pelsmacker, 2009). In 2011, the overall UK market for ethical products was worth £46.8 billion (a nearly 8.8% increase from the 2010 figure of £43 billion). This sales figure is over three times that of sales in 1999 (£13.5 billion) (Co-operative Bank, 2011). Ethical consumption choices have become a factor in consumers' lifestyles (Ussitalo et al., 2004). However, this growing trend towards ethical consumption accounts for only 5.7% of UK household expenditure (£821 billion) (Consumer Trends, Quarter 4, 2010, the Office for National Statistics). Proportionally speaking, in 1999 overall household expenditure was £513 billion (Consumer Trends, Quarter 4, 2000, the Office for National Statistics); the market for ethical products at that time (£13.5 billion) accounted for only 2.6% of that expenditure. While growth in ethical consumption has increased both in proportional and absolute terms, it nonetheless remains a small percentage of overall consumer expenditure.

In line with these trends, research illustrates that the attitudes of consumers towards ethical consumption have become more positive than in the past. However, this shift in attitude does not appear to have been translated into consistent behavioural patterns (Carrigan et al., 2004; Uusitalo & Oksanen, 2004); consumer purchasing is inconsistent with their positive attitude towards ethical products. In one study, for

instance, it is revealed that while 30 percent of consumers said that they would purchase ethical products, only 3 percent of them actually do (Futerra, 2005, p.23). In the contexts of ethical consumerism (De Pelsmacker et al., 2005; Chatzidakis et al., 2007), consumers may claim to want to behave ethically, but can in reality make other choices at the point of sale (Carrigan & Attalla, 2001; Belk et al., 2005). This has profound implications for marketers of ethical products, not least as marketing campaigns centring purely on ethical interests can be costly failures (Carrington et al., 2010). Hence, understanding the gap between the attitude of consumers and what they actually purchase has become a vital managerial, academic, and social objective (Belk et al., 2005; Carrington et al., 2010). There is of course a perennial problem for researchers in trying to examine and understand behaviour. Behaviour relates to an instance in which someone acts, which is always difficult to capture in a form that is appropriate to comparative analysis. Thus, more typically, as is the approach of this study, researchers examine intention, as this is assumed to be the immediate antecedent of behaviour. It must be stressed it is not always the case that intention results in behaviour. More specifically, as Ajzen (1985) argues, ‘intention can only be expected to predict a person’s attempt to perform behaviour, not necessarily its actual performance.’ There are, then, remaining factors affecting success or failure of performing a specific behaviour. These factors (e.g., changing attitudes over time, inability to overcome various obstacles to execute intentions) are beyond one’s control and result in a failure to observe the predicted behaviour. Nonetheless, it is considered that ‘intentions are indicators of how hard people are willing to try, of how much of an effort they are planning to exert, in order to perform the behaviour’ (Beck & Ajzen, 1991, p.286). A working assumption is that the stronger the assumption the more likely the behaviour specified in the process of evaluation is performed;

furthermore intention is presumed to capture motivational factors influencing a behaviour.

Across a spectrum of behaviour, consumers may make many decisions everyday without necessarily being consistent in the scrutiny of one's actions. Thus, rather than focusing on *ethical* judgments, the current study does not assume that consumers are necessarily being proactive in being ethical in their activities. Instead it acknowledges the decision to buy a particular product is based on a number of factors. So, for example, some consumers may consider their own actions as having very little effect when set against the bigger picture of consumer trends. In this case, the view generally held is that, *all things being equal*, an individual's actions set against a perceived status quo are not going to have any real impact. Similarly, we might find that while a consumer is very deliberate in purchasing ethical products, it does not necessarily mean they are seriously concerned with the ethical issues to which the product pertains. Such a consumer, for example, may make their decisions based on only vague associations relating to peers or fragmentary information. Thus, this study accepts the idea that even consumers with a highly ethical consumption perspective can make decisions based on a variety of considerations, without necessarily manifesting *patterns* of behaviour in line with their ethical views. When considering the development of the field of consumer ethics, Vitell (2003, p.45) has noted previously how 'even normally ethical consumers can easily rationalize unethical behaviours by appealing to the techniques of neutralisation'. Such 'techniques', then, can potentially explain a great deal 'as to why otherwise ethical consumers sometimes behave unethically' (Vitell, 2003, p.45). The current study picks up on this suggestion, and takes the view a spectrum exists upon we can consider more relative positions of

ethical-unethical behaviour. The purpose of the current paper, then, is to explore the discrepancy between attitude and behavioural intention with a focus on the role of neutralisation. Specifically, it evaluates the inclusion of neutralisation in a modified theory of planned behaviour.

The findings of the current study suggest that although consumers have a positive attitude towards ethical consumption, they have also been found to favourably accept the techniques of neutralisation. Furthermore, hierarchical regression analyses reveal that not only does the inclusion of techniques of neutralisation improve the modelling of predictive capacity but they also moderate the influences of attitudes on behavioural intention. In addition, neutralisation has a significant direct effect on intention. In spite of a wide range of evidence to suggest positive attitude towards ethical consumption, real existing behaviour is frequently filtered through the techniques of neutralisation. It is evident that understanding the role of the techniques of neutralisation helps provide a fuller explanation of consumer decision-making in the ethical context, and can lead to future practical implications.

### **Understanding ethical consumption**

Ethical consumption encompasses a broad array of ethical commitments and issues relevant to a wide range of consumer products and services. It concerns the actions of an individual consumer freely selecting and purchasing a product after considering various ethical issues, for example, human rights, labour conditions, environment, animal well-being etc. (Strong 1996; Doane, 2001; Crane, 2001). Ethical purchases are said to include, among other things, ‘green, socially responsible, and fair trade’

products (Valor, 2007, p.675). However, it does not directly follow that all consumption of ethical products is a deliberate engagement in ethical consumption and/or that all ethical consumption is genuinely founded in adherence to ethical principles in the first instance. In explaining green consumption, for example, Peattie (2001) notes there are some consumers who are willing to make their purchases on the basis of green labels or green consumer guild recommendations. Yet, consumers may not necessarily have any intention of changing their lifestyles, or reconsider how they manage their overall consumption patterns. They may also purchase green products with little care about the environment. Hence, green consumers and green advocates cannot be assumed to be the same. Ethical consumption, then, can be said to define a broad spectrum of behaviour, which includes the consumption choices of a range of consumers who (in various ways) may or may not incorporate ethical and moral aspects of production when selecting products. Given that the purchasing of ethical goods does not necessarily reflect a firm commitment to ethical living, the current investigation examines how intention to purchase ethical products manifests, *regardless* of what we might initially know of a purchaser's positive or negative attitude toward buying an ethical product.

In order to explain inconsistent behaviour in the context of ethical consumption, previous studies suggest factors such as lack of information, product availability and product choice (Uusitalo & Oksanen, 2004; Dahlstrand, 2005; Young et al., 2010); as well as price sensitivity and product quality (Bray et al., 2011). In choosing *not* to purchase ethical products, consumers may rationalize their choice through a cynicism toward profit-making business, and/or suppress feelings of guilt by assuming potential impact of their action being insignificant (Bray et al., 2011). Bourdieu (1984 as cited

in Henry, 2010, p.672), for example, refers to consumers from a poorer economic bracket ‘as having a “taste for necessity” that promotes more limited horizons and fatalistic thinking. Such fatalism is likely to affect how consumers think about their rights and responsibilities, via greater resignation and acceptance of power imbalances in markets’. These views arguably extend beyond merely those of lower economic standing. As Wilk (2001 as cited in Henry, 2010, p.672) notes, ‘consumption is in essence a moral matter, since it always and inevitably raises issues of fairness, self vs. group interest, and immediate vs. delayed gratification’. Nevertheless, across all social backgrounds, there is a perennial tension between self-serving interests and collective well-being (Henry, 2010; Luedicke et al., 2010).

These issues lead to the need to focus on the apparent gap between attitude and behaviour in the context of ethical consumption. An exploration of the techniques of neutralisation can help to explain inconsistencies arising from the assumption that consumers tend to moderate attitudes before implementing their intentions. The moderating effects of the techniques of neutralisation on ethical decision-making (Sykes & Matza, 1957) have been given some attention in both business (e.g., Anand et al., 2005) and consumer contexts (e.g. Padel & Foster, 2005; Chatzidakis et al., 2005; 2007; Valor, 2007). In addition (as noted in the introduction), based on an extensive literature review on consumer ethics, Vitell (2003) highlights the importance of expanding our knowledge base of the concept of neutralisation. The empirical investigation for the current study was designed to examine, in step, three related models to explain the decision-making process of ethical consumption, and in turn to establish and examine a role of a construct concerning rationalization (i.e., the techniques of neutralisation). The models – as discussed in the following section –

are the theory of planned behaviour (TPB, Ajzen, 1985; 1991), the modified TPB for ethical consumption (Shaw et al., 2000), and the modified TPB with the techniques of neutralisation (Chatzidakis et al., 2007).

### **Modelling the decision-making process**

The theory of planned behaviour (TPB) (Ajzen, 1985; 1991) has been widely applied to investigate social behaviour, including ethical behaviour. TPB includes the two components of the theory of reasoned action (Fishbein & Ajzen, 1980) – attitude and subjective norm – alongside a third component – perceived behavioural control – to predict behavioural intention. More recently, the core framework of TPB has been broadened to include additional measures of ethical obligation and self-identity (i.e. self-identification as an ‘ethical’ consumer), noted to be relevant in ethical consumption contexts (Shaw & Clarke, 1999; Shaw & Shiu, 2003). Prior studies have shown that, in general, attitude alone is a poor predictor of purchaser behaviour (Cobb-Walgren et al., 1995); this is evident, for example, in the area of fair-trading (Shaw & Clarke 1999). On account of the research of Shaw et al. (2000), ethical obligation is found to independently contribute to the prediction of intention. This is in keeping with findings reported by Sparks & Shepherd (1992) and Raat et al. (1995). Shaw et al. (2000) also note that the role of self-identity helps improve the predictability of intention; illustrating a significant improvement of the TPB model.

In the context of ethical consumption, Shaw et al. (2000) argue behavioural beliefs and outcome evaluations (components of attitude) may not be of a purely self-interested nature. For instance, attitude to fair trade products is likely to be influenced

by a sense of ethical obligation more than being driven by self-motivated concerns only. In other words, in certain contexts, behaviour tends to be centred around concerns for others. In addition, ethical behaviour is not merely driven by the expectations of society, it is also a reflection of an individual's beliefs regarding what is moral and what is immoral (Shaw et al., 2005).

The addition of ethical obligation and self-identity improves the capacity of the traditional TPB model to predict intention. This is particularly pertinent in the contexts of ethical consumption where attitude alone is not adequate to overcome perceived difficulties in purchasing (Shaw et al, 2000). Arguably, then, the modified TPB provides a conceptually well-grounded model for investigating attitude and beliefs underlying a certain issue (Uusitalo & Oksanen, 2004). However, while ethical obligation and self-identity are important when predicting the intentions of those who purchase ethical products, it is not yet known why those who believe in ethical purchases, in *principle*, do not act upon their beliefs by purchasing ethical products. Here, other aspects of the decision-making process may need to be considered. In particular techniques of neutralisation and moral rationalizations whereby, for example, we can 'employ *external* justification, by which we minimize our responsibility for [a] dissonant act by calling on excuses out of our control' (Lowell, 2012, p.19) may be relevant. Such rationalizations not only allow a discrete action to become permissible, but can also lead to subsequent behaviour, whereby 'once successfully internalized, they can truly become neutralizing devices ... as opposed to post behavioural rationalizations' (Chatzidakis et al., 2007, p.90). More generally, then, as Bersoff (1999) argues, unethical behaviour 'is not [necessarily the] result of

moral judgment failing to determine action but rather moral judgment corrupted by self-serving interests succeeding in determine action' (p.424).

Chatzidakis et al. (2004) asserts that although the techniques of neutralisation are commonly employed in deviant behaviours, they can also be used in normatively flexible contexts, such as purchasing fair-trade products and recycling. O'Fallon & Butterfield (2005) have stated that the primary function of neutralisation is to bring back balance when consumers act in an attitudinally incongruent manner without attitude change. Neutralisation may be an important moderating variable that explains ethical breaches in everyday choices that consumers make (Holland et al. 2002 cited in Chatzidakis et al., 2007).

While the techniques of neutralisation appear appropriate to the investigation of the decision making process in ethical consumption, its notion has not been fully explored. One pertinent exception is De Bock & van Kenhove's (2011) study of consumer response to unethical corporate behaviour. In this case, the authors show how techniques of neutralisation can explain how 'the same respondents who justify questionable consumer actions to a certain degree, condone the same misbehaviours instigated by business (representative) to a much lesser extent' (p.283). Furthermore, and with more specific pertinence to the current study, Chatzidakis et al. (2007) argue that the notion of neutralisation may be key to understanding the attitude-behaviour gap in purchasing ethical products (i.e., fair trade products). Following their proposal to add a new construct, neutralisation, to the modified TPB model (Shaw et al, 2000), the current study conducted an empirical investigation to look further into the influence of neutralisation within the process of ethical decision-making in ethical

consumption. In summary, the study examines three models in steps – i.e. TPB (Ajzen, 1991), modified TPB (Shaw et al., 2000) and modified TPB incorporating the techniques of neutralisation (Chatzidakis et al., 2007). Subsequently, it examines the extent to which the model with neutralisation offers a fuller explanation of the decision-making process in ethical consumption.

### **Theoretical framework and propositions**

Originally, the neutralisation theory was developed by Sykes & Matza (1957) to explain criminal behaviour. Chatzidakis et al. (2007), who found neutralisation helped understand the attitude-behaviour discrepancies in fair-trade consumption contexts, describe neutralisation as ‘a mechanism that facilitates behaviour that is either norm violating or in contravention of expressed attitude’; as such, ‘when social norms are not being internalized to the degree that they can guide behaviour under all conditions, people might develop coping strategies to cope with the discrepancy that they experience’ (pp. 89-90). Sykes & Matza (1957) identify five different techniques to cope with such discrepancy: denial of responsibility; denial of injury; denial of victim; condemning the condemners; and appeal to higher loyalties (Appendix 1). Adopting these techniques allows individuals to restore ‘equilibrium without attitude change’ (Chatzidakis et al., 2007, p.94). Individuals are likely to insulate themselves from self-blame, and therefore learn patterns of thought that can help them to remain committed to the normative system and qualify their actions as ‘acceptable’ if not ‘right’ (Chatzidakis et al., 2007, p.90).

Researchers using the TPB to explore ethical decision-making have shown that one reason why individuals' behaviours are not always consistent with their attitudes is dissonance (Uusitalo & Oksanen, 2004; Dahlstrand, 2005; Chatzidakis et al., 2004; 2007; McGregor, 2006; Young et al., 2010). The current study explores the role of neutralisation as a source of such dissonance. It examines the relationship between attitudes and intentions that can lead to the discrepancy. Hence, the current empirical investigation has three aims (partially examining some of the propositions made by Chatzidakis et al. (2007)), which derive from mapping the components of TPB (i.e. attitude, subjective norm, perceived behavioural control) with modified TPB components (ethical obligation and self-identity) and the incorporation of the techniques of neutralisation. The first aim is to examine whether or not the modified TPB will be predictive of behavioural intentions (based on the Shaw et al. model, 2000). The second aim is to examine whether or not the incorporation of the neutralisation variable into the modified TPB will lead to an increase in the amount of variance explained in behavioural intention (along the lines of the Chatzidakis et al. model, 2007). The third aim is to examine whether the techniques of neutralisation will moderate the relationship between the modified TPB variables and behavioural intention.

### **Research methodology**

In conducting a survey of UK consumers, the current study designated ethical products as being fair trade, organic, recycled, re-used, produced locally, cruelty free, free of sweatshop labour conditions, and/or environmentally friendly. An elicitation questionnaire was employed as suggested by Fishbien & Ajzen (1980). All the

measures for the modified TPB used in this research were taken from Shaw et al. (2000). Neutralisation was measured using items modified from the study on the role of neutralisation in fair-trade products by Chatzidakis et al. (2007) and the work of Strutton et al. (1994) on an application of the techniques of neutralisation. Both the modified TPB and neutralisation variables were assessed on 7-point scales, scored from 1 (negative/disagree) to 7 (positive/agree). Prior to administering the questionnaires, a pre-test was carried out. Further details of the questionnaire are given in appendix 2.

251 responses were collected from metropolitan areas in the North of England, UK. The respondents were recruited from shopping areas as this research was particularly interested in the consumers' attitude. The objective of the study was associated with any consumers in the UK so the 'mall'-intercept sampling method was considered to be appropriate. Table 1 shows the demographics of the sample.

**Table 1:** Demographic profile of respondents (Total number = 251)

Gender (no response = 1)	Male = 113				Female = 137			
Age (no response = 0)	Under 24 yrs old = 47		25-34 yrs old = 73		35-44 yrs old = 95		Over 45 years old = 36	
Marital status (no response = 5)	Living with spouse/partner = 101			Single = 119		Other = 26		
Any children? (no response = 9)	Yes = 80				No = 162			
Education (no response = 4)	Up to A-levels = 42		University Diploma = 41		Bachelor degree = 84		Post-graduate degree = 80	
Annual household income (no response = 27)	Under £10K = 22	£10- 20K = 20	£20- 30K = 81	£30- 40K = 45	£40- 50K = 28	£50- 75K = 20	£75- 100K = 5	Over £100K = 2

## **Findings**

The scales show acceptable levels of reliability (Cronbach's alpha ranging from .603 to .910) and the correlations between variables indicate that while some relationships exist, there is also a clear distinction between the different concepts (Table 2). In addition, the levels of kurtosis (from -1.02 to 1.07) and skew (from -.76 to .39) do not indicate any major deviations from normality. The range of means varies from 3.3 with subjective norms (indicating that respondents did not feel that they were expected to buy ethical products) and neutralisation, to 5.7 with perceived behavioural control.

**Table 2:** Descriptive statistics

					Reliability	Correlations, N=249-251					
	Mean	Standard deviation	Skewness	Kurtosis		Attitude	Subjective norms	Control	Ethical obligation	Self-identity	Neutralization
Purchase intention	4.8	1.6	-.55	-.45	.902	.61***	.55***	.20***	.60***	.65***	-.64***
Attitude	5.4	1.0	-.71	1.07	.808		.47***	.31***	.61***	.56***	-.50***
Subjective norms	3.3	1.5	.39	-.59	.910			.00	.54***	.60***	-.48***
Control	5.7	1.0	-.76	.26	.603				.26***	.04	-.08
Ethical obligation	4.8	1.5	-.69	-.34	.788					.66***	-.48***
Self-identity	4.2	1.7	-.34	-.58	.813						-.58***
Neutralization	3.3	1.5	.23	-1.02	.883						

\*\*p<.05. \*\*\*p<.01

A hierarchical regression analysis is used (Table 3) to evaluate the three models. Initially this is to assess whether the modified TPB can predict behavioural intention; then it assesses whether the incorporation of the neutralisation variable into the modified TPB leads to an increase in the amount of variance in behavioural intention explained. The hierarchical regression clearly shows that the TPB is a good predictor of behavioural intentions ( $R^2_{adj}=.46$ ). However, including ethical obligation and self-identity significantly improves the amount of variance in behavioural intentions explained ( $R^2_{adj}=.54$ ,  $\Delta R^2=.08$ ), indicating that modifying the TPB in this way does improve predictive ability. The power of prediction is improved further when neutralisation is added in the analysis ( $R^2_{adj}=.59$ ,  $\Delta R^2=.05$ ). Across all three models, attitude and subjective norm consistently have a positive impact on respondents' intention to purchase an ethical product. However, their impact is decreased when ethical obligation and self-identity are included in the equation, and further decreases when neutralisation is added.

**Table 3:** The impact of modifying the modified TPB on predicting behavioral intentions

	Step 1	Step 2	Step 3
Attitudes	.43***	.25***	.19***
Subjective norm	.35***	.17***	.13**
Control	.07	.08	.08
Ethical obligation		.14**	.13**
Self-identity		.31***	.21***
Neutralization			-.30***
$R^2_{adj}$	.46***	.54***	.59***
$R^2_{change}$		.08***	.05***

\*\*p<.05, \*\*\*p<.01

The final aim of the current empirical investigation is to assess the effects of interactions between the modified TPB variables and neutralisation. That is, whether neutralisation will moderate, or influence, the relationship between the modified TPB variables (attitudes, subjective norm, behavioural control, ethical obligation and self-identity) and behavioural intention. A hierarchical moderated regression is used to investigate the direct and indirect impacts of neutralisation on the TPB variables (see Table 4). It shows that each variable, with the exception of perceived behavioural control, is a significant predictor of behavioural intentions ( $R^2_{\text{adj}} = .54$ , beta coefficients from .14 to .31). However, adding the direct and indirect (moderating) effects of neutralisation lead to a significant change in  $R^2$  ( $\Delta R^2 = .08$ ). The findings show neutralisation has a significant direct effect on intention and moderates the relationships between behavioural intention and subjective norm; and behavioural intention and ethical obligation. In addition, when the direct and indirect impact of neutralisation is taken into account, the main effect of perceived behavioural control is significant, while the main effects of attitude, subjective norm, ethical obligation and self-identity are not significant.

**Table 4:** Impact of neutralization on TPB variables as predictors of behavioral intentions

	Step 1	Step 2
Attitudes	.25***	.22
Subjective norm	.17***	-.10
Control	.08	.19*
Ethical obligation	.14**	-.10
Self-identity	.31***	.19
Neutralization		-.56**
Attitudes by neutralization		-.06
Subjective norm by neutralization		.28**
Control by neutralization		-.22
Ethical obligation by neutralization		.32*
Self-identity by neutralization		-.06
R <sup>2</sup> <sub>adj</sub>	.54***	.62***
R <sup>2</sup> <sub>change</sub>		.08***

\*p<.1, \*\*p<.05, \*\*\*p<.01

## Discussion

The current research seeks to investigate the gap between consumers' attitude and intention towards purchasing ethical products in the UK context. It is designed to examine a three-step model (i.e., TPB, modified TPB, and modified TPB with neutralisation) applicable to the decision-making process in ethical consumption. The key focus has been to examine the role of neutralisation with an expectation to discover a more powerful model to predict the behavioural intention to purchase ethical products. A general observation derived from the descriptive statistics (Table 2) is that consumers in the UK have positive intention (mean = 4.80) and attitude (mean = 5.40) towards ethical consumption. This is consistent with previous studies (Mintel, 2003; Carrigan et al., 2004; Carrigan & de Pelsmacker, 2009; Padel & Foster, 2005; Co-operative Bank, 2009).

In the current study, when all factors are treated as influencing intention (i.e. to have direct impact), the findings are on a par with studies of a similar nature. The hierarchical linear regression analyses (Table 3) provide some interesting findings. Firstly, the two constructs added by Shaw et al. (2000), self-identity and perceived ethical obligation, improve the predictability of the behavioural intention model (Table 3,  $\Delta R^2 = 0.08$ , Step 1 to Step 2). This provides support to the study of Shaw et al. (2000) for their addition of ethical obligation and self-identity to the TPB, within the context of ethical consumerism. Within the model, both self-identity (beta coefficient = 0.14,  $p < .01$ ) and ethical obligation (beta coefficient = 0.31,  $p < .01$ ) are found to have a significant impact on behavioural intention. This is also in line with the findings in the study of Shaw et al. (2000); both factors are found to have a direct impact on predicting intentions. Secondly, the current study found that the construct

of subjective norm has a significant direct influence on behavioural intention across all the three models in this study (without taking account of interaction effects of the neutralisation) (Table 3). In fact, even after the addition of the constructs ethical obligation and self-identity, subjective norm maintains a significant direct effect on intention. Such a finding is in keeping with Kalafatis et al, (1999), who note the importance of social norm as a determinant of intention.

It is important to note, however, Vallerand et al. (1992) and Shaw et al. (2000) find subjective norm to be insignificant or to be least influential when predicating intention. Noting here a contrast with the current study, one explanation for the 'poor performance of the subjective norm determinant lies in its measurement as many scholars use single item measures, as opposed to more reliable multi-item scales' (Armitage & Conner, 2001, p.478). Further to this explanation, another contributing factor may relate to the techniques of neutralisation. In the current study, the inclusion of neutralisation generates an increment, however small, in predicting intention (Table 3, Step 3,  $\Delta R^2 = 0.05$ ). Its impact is also found to be statistically significant (beta coefficient = -0.30,  $p < .01$ ). This finding supports the proposition by Chatzidakis et al. (2004) that neutralisation is appropriate and applicable to explain a less deviant behaviour context like ethical consumption. This finding also places the role of neutralisation within the TPB model.

The hierarchical regression analysis shown in Table 4, which includes the interaction effect of neutralisation, was significant with an overall predictive power of 0.62 ( $p < 0.01$ ). This is an improvement from the modified model (Step 1 to Step 2,  $\Delta R^2 = 0.08$ ) and also the neutralisation model which does not take account of any

interactions (Table 3, Step 3). The impact of each of the constructs was moderated by neutralisation (Table 4, Step 2), except for the construct for perceived behavioural control. In response to the impact of neutralisation, the main effects of subjective norm and ethical obligation disappear, however they continue to positively influence consumers' intention to purchase an ethical product through their interaction with neutralisation. For example, despite consideration of numerous self-serving excuses, the significant impact of subjective norm by neutralisation suggests the expectations we attribute to what peers/society think of our actions may still motivate intention to purchase an ethical product. Thus, moderation by neutralisation on subjective norm needs to be taken account when it comes to predicting behavioural intention. Similarly, the significant impact of ethical obligation by neutralisation can mean that where we feel obligated to pursue an ethical value, there follows a commitment to purchase an ethical product.

Perceived behavioural control is also significant *after* taking account its interaction with neutralisation. This might suggest that if we have the 'right' attitude to purchase ethical products, access and control with respect to ethical consumption is important in overcoming any final barrier in making a purchase. With the example of recycling, a significant correlation was found between positive attitude and perceived behavioural control (Tonglet et al. 2004). In this case, the researchers did not find a significant impact of perceived behavioural control on intention for recycling. They explained that this may have been caused by the nature of their sample: perceived behavioural control may not be relevant to the decision-making process of those who have access to a local authority's curbside recycling scheme. Furthermore, they argue that perceived behavioural control would be 'more appropriate for explaining the

behaviour of those who do not recycle or do not have access to recycling resource' (Tonglet et al., 2004, p. 210). It is worth noting that, while perceived behavioural control measures the degree of control an individual perceives they have, neutralisation in the form of 'denial of responsibility' is attributed to a sense of *lack* of control. Together perceived behavioural control and neutralisation account for two sides of the same coin (i.e., control and/or lack of), helping to explain why interest towards ethical consumption may not always lead to ethical consumer behaviour.

An intriguing finding, however, is that self-identity (i.e., self-identification as an 'ethical' consumer) appears weakened by the interaction of neutralisation. If individuals firmly consider themselves to be ethical consumers, the technique of neutralisation – the very process of rationalization itself – is irrelevant. Nonetheless, due to a range of problems and circumstances (e.g. lack of availability of a product), even ardent ethical consumers can potentially fail to uphold ethical principles. Mitchell et al. (2009) have shown in a previous report that up to 75% of respondents (across UK, US, France and Austria) have engaged in unethical consumption on at least one occasion (including behaviours such as copying software and providing misleading information). Similarly, in two separate studies (Rawwas, 1996; Fullerton et al. 1996), less than one fifth of the respondents asserted a strong ethical position. The implication is that the majority (over 80%) of the sample appear to make ethical judgments based on a given situation rather than according to universal moral principles. In which case, self-identity is arguably not driving their behaviour, but rather other factors specific to a situation. Equally, however, a de-emphasis of self-identity in the study can also be said to relate to the fact that neutralisation is by default concerned with the externalization of a problem. It designates a problem or

barrier that goes beyond the individual. While in truth we might argue it is the individual who evokes this barrier or a justification to perform a behaviour for their own benefit, their own perception is that the cause lies elsewhere, outside of themselves.

Overall, the techniques of neutralisation can be seen not only to be deployed by consumers (so having a direct negative impact on intention to purchase an ethical product, as shown in Table 3, Step 3), but also to affect the degree of impact of the other variables (Table 4, Step 2). The results indicate strongly the role of neutralisation as a moderator in the TPB as addressed by Chatzidakis et al. (2007), and indeed provide further clarity and complexity by bringing to the fore the interaction of factors by neutralisation.

### **Conclusion and further research direction**

The current research has tested the proposed model of Chatzidakis et al. (2007), who integrated individuals' mental strategies or techniques of neutralisation into the modified TPB model (Shaw et al., 2000). The results of the current study broadly concur with the propositions by Chatzidakis et al. (2007). Furthermore, the current analysis suggests improvement in predicting behavioural intention and shows the moderating effects the techniques of neutralisation have on the remaining constructs in the modified TPB model. Additionally, the neutralisation construct is itself found to have a significant impact on moderating purchasing intention in ethical consumption (beta coefficient = -0.56,  $p < 0.01$ ).

Mitchell & Chan (2002) note the techniques of neutralisation do not represent total rejection of norms, yet they are a means to decrease a norm's influence in situations perceived not to be socially acceptable. Minor (1981) finds neutralisation techniques are more commonly employed by those who have a strong bond to the conventional moral order, given that they seek to restore equilibrium without changing their attitude (cited in Chatzidakis et al., 2007), thus they can engage in less ethical behaviour without experiencing guilt. McGregor, (2008) has stated that consumers view their *passive* unethical action as a more acceptable behaviour. This view can extend to non-engagement in ethical consumption or when consumers employ mental strategies to deny any blame and absolve others through their purchasing choices. These discussions support the idea that in real situations with regards to ethical consumption, positive attitude and moral concerns cannot, alone, assist consumers to overcome constraints that stand in the way of desirable behaviours. These constraints can lead individuals to rationalize less ethical consumption decisions. Thus, attitude and the perception of morality are inadequate to forecast actual ethical behaviour.

Overall, the current investigation has addressed the role of the techniques of neutralisation as a potential cause that brings about the discrepancy between attitude and behaviour within the context of ethical consumption. Indeed, the theory of neutralisation can be another step towards answering the question posed by many scholars: 'Why ethical consumers don't walk the talk?' (Carrington et al., 2010, p.139). Inevitably, further research on the techniques of neutralisation in the context of ethical decision-making would be beneficial (Strutton et al., 1994; Chatzidakis et al. 2007; McGregor, 2008). The sample in the current study is restricted in terms of size and only involved collecting data from one geographic region of the UK, which limits

the significance of the results and degree to which implications can be inferred. In light of which, further investigation on the role of the techniques will be beneficial in order to enrich and ascertain its validity as one of the measures in the modified TPB model, particularly in cross-cultural settings as noted by Vitell (2003). Swaiden (2012) has found that consumer ethics and culture are connected. Culture might also have an impact on how neutralisation techniques influence the variables in the modified TPB model. For example, while this research found a moderating role for neutralisation with two of the five modified TPB variables, the UK is a highly individualistic culture. It may be that the impact of neutralisation changes in more collectivistic cultures where harmony with the group is highly valued (Hofstede, 1991).

Nonetheless, the theoretical implication of the current study warrants further, sustained investigation on the conceptual overlap between subjective norm and ethical obligation, as noted by previous studies (e.g. subjective norm and moral norm by Kaiser & Scheuthle (2002); subjective norm and descriptive norm by Ravis & Sheeran (2003)). An overlap between the two constructs can take place in certain circumstances; for instance, in an ethically questionable situation where the likelihood of that an individual's ethical obligation is in line with the expectations of the society. More importantly, it would appear that some techniques better allow consumers to rationalize behaviours that are inconsistent with their beliefs (Grove et al., 1989, cited in Chatzidakis et al., 2007). This may be because they minimize their responsibility for the behaviour using external justification (Lowell, 2012). While the current study establishes the role of the techniques of neutralisation as a construct in the decision-making process, further in-depth examination of *each* of the techniques will provide

value, and practical understanding for future strategy development fostering ethical consumption. Helping us, then, to better understand and respond to the ‘moment’ in which the consumer decides. *All things being equal* – their own beliefs do not necessarily play enough of a role in the wider consumption patterns that affect their day to day living.

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**Appendix 1:** Techniques of neutralization (Sykes and Matza, 1957; adopted from Chatzidakis et al., 2007, p.90)

Denial of responsibility	Is when a person takes no responsibility for her/his actions; on the contrary she/he blames factors outside of her/his control (e.g. It is not my fault, I had no other choices).
Denial of injury	Is when a person claims that no one got hurt by her/his behavior and she/he claims that she/he did not cause any harm. This technique also includes the attitude that her/his behavior will not make a difference or create an impact (e.g. What's the big deal, nobody will miss it).
Denial of victim	Is when a person justifies her/his behavior by claiming that it is a right thing to do considering the circumstance (e.g. It is their fault; if they had been fair with me, I would not have done it).
Condemning the condemners	Is when a person places blame on the people condemning her/him instead of on her/himself (e.g. it is a joke they should find fault with me, after the rip-offs they have engineered).
Appeal to higher loyalties	Is when a person is caught in a circumstance that needs to be resolved by behavior that violates the norms (e.g. to some what I did may appear wrong, but I did it for my family).

**Appendix 2:** Items (7-point scale, Disagree – Agree unless others noted)

Intention	<p>1. I expect to purchase an ethical product the next time I do my shopping.</p> <p>2. I want to purchase an ethical product the next time I do my shopping.</p> <p>3. I intend to purchase an ethical product the next time I do my shopping.</p>
Attitude	<p>4. My purchasing an ethical product will encourage retailers to stock ethical products.</p> <p>5. My purchasing an ethical product will result in my peace of mind.</p> <p>6. I believe buying ethical products is ... (unimportant – important)</p> <p>7. I believe supporting ethical companies is ... (unimportant – important)</p> <p>8. In general, purchasing ethical products is ... (harmful – beneficial)</p> <p>9. In general, purchasing ethical products is ... (unpleasant – pleasant)</p>
Subjective Norm	<p>10. My family thinks I should purchase ethical products.</p> <p>11. My friends think I should purchase ethical products.</p> <p>12. I tend to do what my family thinks I should do.</p> <p>13. I tend to do what my friends think I should do.</p> <p>14. Most people who are important to me think I should purchase ethical products.</p> <p>15. It is expected of me to purchase ethical products</p>
Perceived Behavioral Control	<p>16. The availability of the ethical products will not affect my purchase (item deleted due to poor fit).</p> <p>17. I am in charge in making decision to purchase ethical products.</p> <p>18. I am confident that I could purchase ethical products if I wanted to.</p> <p>19. For me the purchase of ethical products is easy.</p>
Ethical Obligation	<p>20. I feel that I have an ethical obligation to purchase ethical products.</p> <p>21. It would be morally right to purchase ethical products.</p>
Self-identity	<p>22. I think of myself as someone who is concerned about ethical issues.</p> <p>23. I want other people to see me as a person who is concerned about ethical issues.</p>
Techniques of Neutralization	<p>24. I do not purchase ethical products because it is not my responsibility.</p> <p>25. I do not purchase ethical products because not buying them will not cause any serious injuries.</p> <p>26. I do not purchase ethical products because I care more about people who surround me such as my family and friends.</p> <p>27. I do not purchase ethical products because firms manufacture their products unethically. If the products had been produced ethically, I would not have bought unethical ones.</p> <p>26. I do not purchase ethical products because it is the firms that are at fault. They engineer methods of exploitation that have nothing to do with me.</p>