RESEARCH NOTE

Development and Validation of Scales to Measure Attitudes Influencing Monetary Donations to Charitable Organizations

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Charitable organizations are under increasing financial pressure to attract and retain private donors. However, scales measuring consumer attitudes toward giving to charity have yielded ambiguous results in the past. Scales to measure consumer attitudes toward the act of helping others and toward charitable organizations are developed and tested for dimensionality and internal consistency using advocated procedures. The resulting measures are important to academicians, policymakers, and practitioners in the development of theory, public policy, and marketing strategy.

In the United States, nonprofit organizations (NPOs) provide many of the services needed for higher education, health care, visual and performing arts, and other community activities (Bendapudi, Singh, and Bendapudi 1996; Feldstein and Clotfelter 1976). In 1997, individual contributors accounted for more than 75 percent of the $143.46 billion donated to NPOs (Reis 1998). These individual gifts total more than $109 billion and are an important source of the funding charities rely on to carry out their missions and run their organizations. The challenge facing charitable organizations to attract and retain donors is increasing as government support decreases, competition for individual contributions mounts (Bendapudi et al. 1996), and reports of fund mismanagement undermine public trust (Epstein 1993; Herzlinger 1996). Recent efforts to gain a better understanding of helping behavior and to provide insight into the factors influencing charitable giving emphasize the significance and timeliness of this topic (e.g., Bendapudi et al. 1996; Bhattacharya, Rao, and Glynn 1995; Fisher and Ackerman 1998; Smith and Berger 1996).

For years, businesses have used segmentation to identify and target markets to enhance the impact of the marketing mix. Likewise, effective segmentation can enable nonprofit marketers to improve their marketing strategies in the areas of promotion, positioning, pricing, and distribution (Schlegelmilch, Diamantopoulos, and Love 1992). While a few researchers (e.g., Harvey 1990; Schlegelmilch 1988) have attempted to identify demographic, socioeconomic, and psychographic variables that influence charitable giving and differentiate donors from nondonors, this has proven to be a difficult task. The heterogeneity of the contributing public, charitable organizations, and types of gifts are among the factors contributing to this difficulty.

Despite the abundance of consumer research supporting the relationship between attitudes and behavior (see

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Sheppard, Hartwick, and Warshaw 1988), little is known about individuals' charitable attitudes. The ability to measure attitudes toward charitable giving is important for academicians, policymakers, and practitioners alike. Academicians need measures of attitudes toward charitable giving to develop and empirically test theories of donation behavior. Valid and reliable measures of attitudes influencing charitable giving are important for policymakers facing tough decisions involving the allocation of governmental resources to social problems, as well as the regulation and taxation of NPOs. More important, such measures aid nonprofit practitioners in their efforts to develop effective and efficient marketing strategies to attract and retain donors.

The extant marketing literature indicates the importance of differentiating between attitudes toward helping others and attitudes toward charitable organizations. While a few studies examine attitudes toward charitable giving (e.g., Burnkrant and Page 1982; McIntyre et al. 1986; Pessemier, Bemmaor, and Hanssens 1977) and attitudes toward charitable organizations (e.g., Harvey 1990; Schlegelmilch 1988), the measures used share several common weaknesses. These complex constructs are frequently operationalized as single-item measures (e.g., Schlegelmilch 1988) posing a threat to internal validity and reliability. Studies examining a single charity lack generalizability (e.g., Adams and Lonial 1984; Schlegelmilch 1988), while others are limited by very small sample sizes (e.g., Radley and Kennedy 1995). In addition, cross-disciplinary contributions are seldom incorporated in studies examining charitable behavior, resulting in a highly fragmented body of knowledge (Bendapudi et al. 1996; Schlegelmilch et al. 1992). Diverse theories and empirical approaches across disciplines make comparison and synthesis of findings difficult and limit the usefulness of prior measures.

The purpose of this research is to develop and validate scales measuring attitudes toward helping others and charitable organizations. First, we present the theoretical grounding used to define and operationalize the constructs. Then, distinct scales measuring attitudes toward helping others and attitudes toward charitable organizations are developed and tested for validity and reliability across two studies. Finally, we summarize our findings and discuss their implications.

BACKGROUND AND REVIEW

Attitudes are most often defined in the marketing literature as "global and relatively enduring evaluations of objects, issues or persons" (Petty, Unnava, and Strathman 1991:242). Research by marketers demonstrates the usefulness of attitudes for segmenting markets and developing effective promotional strategies. Fishbein and Ajzen's (1975) attitude research suggests that attitude toward the act (A_{act}) and attitude toward the object (A_o) are important predictors of behavior emphasizing the need for conceptual and empirical differentiation between attitudes toward helping others (A_{act}) and toward charitable organizations (A_o). After conducting a meta-analysis of 87 separate research studies, Sheppard et al. (1988) conclude "that the Fishbein and Ajzen model has strong predictive utility, even when utilized to investigate situations and activities that do not fall within the boundary conditions originally specified for the model" (p. 338).

Eagly and Chaiken's (1993) terminology, *attitudes toward behaviors* (A_{beh}) and *attitudes toward targets* (A_t), is also consistent with this context and provides further clarification. As these authors point out, attitudes toward targets, charitable organizations in this case, do not necessarily specify a particular action, context, or time. In such cases, attitudes toward targets reflect evaluations of the target implicitly based on all the actions, contexts, or times perceived as relevant to the respondent. "In contrast to attitudes toward targets, attitudes toward behaviors are evaluations of the respondent engaging in a single behavior or a set of behaviors" (p. 164).

Bendapudi et al. (1996) define *helping behavior* from the perspective of charitable organizations as "behavior that enhances the welfare of a needy other, by providing aid or benefit, usually with little or no commensurate reward in return" (p. 34). We adopt this definition to develop distinct attitudinal measures for attitudes toward helping others and attitudes toward charitable organizations. These attitudinal measures are developed and tested in the context of monetary donations aimed at enhancing the welfare of needy members of our society.[1]

The underlying premise of this research is that attitudes toward helping others and attitudes toward charitable organizations are distinct but related determinants of donation behavior. Attitudes toward helping others covers a wide range of behaviors and implicates one's internalized moral values and personal norms (Piliavin and Charng 1990). In contrast, charitable organizations behave as intermediaries (i.e., agents) for the transfer of resources from donors to beneficiaries (Bendapudi et al. 1996) and are only one vehicle for offering help to others. Thus, measurements for two dimensions of attitudes toward charitable giving are developed and validated in this study:

Attitudes toward helping others (AHO). This dimension is defined as global and relatively enduring evaluations with regard to helping or assisting other people.

Attitudes toward charitable organizations (ACO). This dimension is defined as global and relatively enduring evaluations with regard to the NPOs that help individuals.

Attitudes Toward Helping Others

Researchers agree that how people feel about helping others is affected by their personal norms (Piliavin and Charng 1990; Schwartz 1970; Schwartz and Howard 1982, 1984). These personal norms are "situated, self-based standards for specific behavior generated from internalized values during the process of behavioral decision making" (Schwartz and Howard 1984:234). Internalized values are likely to evoke feelings of moral obligation to either help or not help when an individual is faced with behavioral decisions involving altruism (Piliavin and Charng 1990).

The most frequently named psychological mechanism of altruistic motivation is empathy (Hoffman 1981; Simmons 1991). Batson et al. (1988) define *empathy* as "an other-oriented emotional response congruent with the perceived welfare of another person [which] can evoke motivation to help that person" (p. 52). A great deal of empirical research across different contexts supports the empathy-altruism hypothesis (see Batson 1987 for review). In contrast, Cialdini and his colleagues (e.g., Cialdini, Baumann, and Kenrick 1981) are proponents of the negative state relief hypothesis. These researchers believe that helping behavior is motivated by the egoistic motive of a person's need or desire to relieve personal distress (i.e., sadness, anxiety) elicited by observing another's suffering.

The emerging consensus is that both altruistic and egoistic helping motives exist (Piliavin and Charng 1990; Simmons 1991). Regardless of the motivation, however, personalized norms and internalized values are accepted as the source. This is consistent with the long-standing idea that attitudes are embedded in cognitive structures including beliefs, values, and other attitudes (Scott 1968). Furthermore, prior research indicates that individuals' attitudes are positively related to donation behavior (Burnkrant and Page 1982; LaTour and Manrai 1989; McIntyre et. al. 1986). Pessemier et al. (1977) examined individuals' willingness to donate three different types of body parts: blood, skin, and marrow; a kidney prior to death; and organs after death. These authors conclude that "specific attitude profiles are significantly associated with an individual's proneness to supply each type of body parts [*sic*]" (p. 139). Even though much of the research examining attitudes toward the act of donation as a means of helping has been conducted in the context of blood or organ donations, it is reasonable to expect donors to differ from nondonors in their AHO across other forms of donation behavior.

Attitudes Toward Charitable Organizations

Generally speaking, public trust in NPOs has been undermined in recent years by scandals involving very familiar, high-profile NPOs such as the United Way of America and the National Association for the Advancement of Colored People (NAACP) (Herzlinger 1996). These recurring negative images of NPOs have taken their toll on society's perception of charitable organizations. Herzlinger (1996) attributes the recent difficulties manifested in nonprofit and governmental organizations to four primary problems: (1) *ineffective* organizations "that do not accomplish their social missions"; (2) *inefficient* organizations "that get too little mileage out of the money they spend"; (3) *private inurements* in which managers, employees, or board members abuse their ability to control funds by inappropriately allocating excessive benefits to themselves; and (4) organizations that take on *excessive risks* (p. 98). She contends that these problems are made even more troublesome by the lack of accountability mechanisms inherent in the structures of NPOs compared with those of for-profit organizations.

Bendapudi et al. (1996) suggest that a charity's image may be the "single most critical element of its promotional program, because it may determine whether the first step of the helping decision process—perception of need—is initiated" (p. 37). These authors identify three factors providing particularly useful cues in donors' evaluations of charities: (1) familiarity with the charity; (2) efficiency of the charity in terms of the proportion of funds allocated to helping the end beneficiaries compared with the amount spent on other activities, such as administration and fundraising; and (3) perceived effectiveness of the charity in meeting its goals. Not surprisingly, the cues influencing consumers' images of charities and charities' ability to perform as their agent in disbursing help to others correspond to the difficulties recently experienced by NPOs identified by Herzlinger (1996).

Empirical examinations support the logical notion that a positive image or knowledge of the charity increases monetary donations. Schlegelmilch (1988) examined differences between donors and nondonors to a major charity in the United Kingdom, the Scottish Council for Spastics (SCS). He found that "the awareness variables are most suitable to distinguish between donors and nondonors, followed by the attitude and lifestyle measures and the socioeconomic variables" (p. 35). Of the attitudinal and lifestyle variables measured, the respondent's image of the SCS made the highest contribution to the discrimination between donors and nondonors. Likewise, potential donors' perceptions of a charity's effectiveness and efficiency have been shown to influence charitable contributions (Harvey 1990; Schlegelmilch et al. 1992).

METHODOLOGY

A cross-disciplinary literature review suggests individual donation behavior is based on several factors including attitudes toward helping others and charitable organizations, along with intrapersonal, social, and economic motives. Before empirical aspects of construct validation involving hypothesis testing of causal relationships can be examined, measures must be developed (Peter 1981). In this study, scales are developed and validated to measure individuals' AHO and ACO following procedures advocated in the marketing literature (Anderson and Gerbing 1988; Bearden, Netemeyer, and Mobley 1993; Churchill 1979).

Item Generation

First, specific construct definitions for the primary attitudes and motives identified in the literature review were developed. Using these definitions as a starting point, a pool of 78 items was generated to tap attitudes toward, and motives for making monetary contributions to, charitable organizations. This initial pool of items consisted of items used in other scales, items adapted from scales to the context of financial donations to charities, and items created on the basis of theoretical conceptualizations offered in the literature.

Content-Validity Judging

Three expert judges (two marketing professors and a marketing doctoral student) were asked to code each of the 78 items. Judges were given a coding scheme that offered the specific construct definitions for each of the attitudes (AHO and ACO) and motives of interest. Judges were instructed to use these definitions as the basis for coding the 78 items. A priori it was decided that only those items coded identically by at least two of the three judges would be retained. On the basis of the evaluations of these expert judges, 14 items were eliminated from the initial pool, resulting in the retention of 64 items. The judges assigned a total of 25 items to the attitudinal constructs, 13 items to the AHO construct and 12 items to the ACO construct. These 25 attitudinal items are the focus of this study. The remaining 39 items were categorized by the judges as motives for charitable giving.

Similar to procedures followed by other marketing researchers (e.g., Lichtenstein, Netemeyer, and Burton 1990), content validity was further assessed by a second set of three judges (a marketing professor and two marketing doctoral students).[2] These three judges were asked to rate each item as "clearly representative," "somewhat representative," or "not representative" of the construct to which it had been assigned, either AHO or ACO, by the first set of judges. Only items rated either clearly or somewhat representative by at least two of the three judges were retained. This procedure resulted in the elimination of 6 additional items from AHO and 5 items from ACO, leaving 7 items assigned to each of the attitudinal constructs. These 14 items were randomly ordered and incorporated into a questionnaire, along with 35 motive items resulting from this process.

Study 1

Sample. The sample for the first study consists of 307 graduate and undergraduate evening students at a large metropolitan university in the southeast. Respondents ranged in age from 19 to 46 years with a mean age of 27.8 years. Eighty percent of the respondents reported donating to a charitable organization within the past year. This sample is considered appropriate due to the students' experience with charitable giving and the demographic diversity in terms of age, gender, and ethnicity of the student body, which is quite different from traditional student populations.

Measure purification procedures were needed to reduce the items judged as representative of AHO and ACO to a more manageable number. Principal components analysis (PCA) and confirmatory factor analysis (CFA) were employed for this purpose. These procedures, as reported below, resulted in five and seven items measuring the AHO and ACO constructs, respectively.

Results. A preliminary confirmation of the two factors was conducted using PCA. No restrictions were placed on the number of components extracted. The rotated factor pattern confirmed two factors with eigenvalues of 5.26 and 1.46, accounting for 58 percent of the variance. A review of the factor loadings revealed that all items loaded highest on the factors specified in the item generation and classification steps (i.e., low cross-loadings). All attitudinal items had factor loadings of .40 or higher. The five AHO and seven ACO items were retained for the CFA.

As the first step in the iterative process recommended for purifying and developing a good-fitting measurement model (Anderson and Gerbing 1988; Gerbing and Anderson 1988; James, Mulaik, and Brett 1982), the 12 items were subjected to CFA using EQS 5.1 (Bentler 1994). CFA provides a strong test of internal and external validity (Anderson and Gerbing 1988). A two-factor model was specified to represent the two correlated factors, AHO and ACO. However, the overall model fit was relatively low. An examination of the multivariate Lagrangian multiplier tests revealed three items had significant factor cross-loadings. Furthermore, these items did not load higher on their intended factor than on the other. These three items were trimmed as recommended in the scale development literature (Bagozzi and Yi 1988), resulting in the retention of four items for the AHO scale and five items for the ACO scale.

These nine items were subsequently subjected to another CFA, resulting in a very-good-fitting model with all items loading significantly on their respective factors.

The scale items for AHO and ACO along with their standardized factor loadings are presented in Table 1. A variety of fit statistics are reported as suggested by Hoyle and Panter (1995). The overall fit statistics for the models developed in Study 1 are presented in columns 1 and 2 of Table 2. The fit indexes show a very good fit for the nine-item, two-factor model. The Goodness-of-Fit Index (GFI) is .94 and the Adjusted Goodness-of-Fit Index (AGFI) is .91. Both exceed suggested limits (Bollen 1989). Two other robust indexes are the Non-Normed Fit Index (NNFI) (Bentler and Bonett 1980) and the Comparative Fit Index (CFI) (Bentler 1990); at .93 and .95, respectively, both are above recommended levels (Bentler 1990; Bollen 1989).

Reliability. Internal consistency is assessed by using Cronbach's alpha (see Table 2). The four items for AHO have an acceptable coefficient alpha of .79 (Nunnally 1979). The coefficient alpha for ACO is .81. Another form of internal consistency, rho (ρ), is calculated by using the formula provided by Fornell and Larker (1981). The rho values for AHO and ACO are .77 and .79, respectively. In addition, the variance extracted (VE) is .46 for AHO and .49 for ACO. The VE measure provides an assessment of the amount of variance captured by the measurement of the construct relative to random measurement error. A VE of .50 or higher indicates high internal consistency (Fornell and Larker 1981). In summary, the reliability of both scales approaches or exceeds generally accepted standards (Fornell and Larker 1981; Nunnally 1979).

Validity. The correlation of .47 between the factors is significantly less than 1 indicating discriminant validity (Anderson and Gerbing 1988). To further test for discriminant validity, a one-factor model was also specified. Evidence of discriminant validity exists if the chi-square fit of the two-factor model is better than the fit of the one-factor model when the correlation between the factors in the original model is specified as 1 (Anderson and Gerbing 1988). The chi-square fit of the two-factor model is significantly better than the fit of the one-factor model in Study 1, supporting discriminant validity, χ^2 difference $(1, N = 307) = 81.46$, $p < .01$.

Study 2

Sample. Study 2 extends the external validity of the scales to a nonstudent population. Reliability and validity tests are replicated with this sample. In addition to the 12 AHO and ACO items, the eight-page paper-and-pencil instrument developed for Study 2 includes measures of giving behavior, socioeconomic factors, and psychographic variables suggested by the charitable-giving literature. These variables are described below and used to begin exploring the construct validity of the AHO and ACO scales. Similar to procedures followed in recent studies, correlations are used to perform an initial examination of construct validity (Lichtenstein et al. 1990; Netemeyer, Boles, and McMurrian 1996).[3]

TABLE 1
Standardized Factor Loadings for Scale Items

Scale Item	*Sample 1*	*Sample 2*
Attitude toward helping others (AHO)		
People should be willing to help others who are less fortunate.	.72	.78
Helping troubled people with their problems is very important to me.	.74	.78
People should be more charitable toward others in society.	.60	.66
People in need should receive support from others.	.61	.64
Attitude toward charitable organizations (ACO)		
The money given to charities goes for good causes.	.79	.82
Much of the money donated to charity is wasted. (R)	.55	.45
My image of charitable organizations is positive.	.68	.76
Charitable organizations have been quite successful in helping the needy.	.79	.81
Charity organizations perform a useful function for society.	.63	.66

NOTE: (R) = reverse scored.

A total of 2,500 surveys were mailed to adult residents living in a five-county area surrounding a large, culturally diverse southeastern city. A total of 301 surveys were returned, but 433 surveys were undeliverable, yielding an effective response rate of 14.6 percent. While the response rate fell below our expectations, this rate of response falls only slightly short of the "typical 15% to 25% customary in ethics studies using an AMA sample" (Sparks and Hunt 1998:98) and is within the range of response rates encountered in recent studies across an array of other topics (e.g., Capron and Hulland 1999; Dorsch, Swanson, and Kelley 1998; Homburg, Workman, and Krohmer 1999).

The median age of respondents was 43 years, 54 percent were men, and 60 percent were married. The ethnic diversity of the metropolitan area is reflected in the sample, with 59 percent of the respondents being White and 41 percent non-White (Demographics USA County Edition 1998). Fifty-eight percent of the respondents had college degrees, indicating a higher education level than in the population (U.S. Census 1990). The median household income range was from $40,000 to $49,999, representing a higher household income than that of the population in the sampled area (U.S. Census 1990). Ninety percent of the respondents reported giving to a charity in the past year. This rate of giving is higher than the national average, which has ranged from the low-70 percent to mid-70

TABLE 2
Measurement Model Fit

	Study 1		*Study 2*	
	Two-Factor Model	*One-Factor Model*	*Two-Factor Model*	*One-Factor Model*
χ^2 (*df*)	68.31 (26)	149.77 (27)	70.01 (26)	96.74 (27)
Non-Normed Fit Index (NNFI)	.94	.82	.94	.91
Comparative Fit Index (CFI)	.95	.87	.96	.94
Goodness-of-Fit Index (GFI)	.95	.91	.95	.94
Adjusted Goodness-of-Fit Index (AGFI)	.91	.84	.92	.89
Standardized root mean square residual (RMR)	.03	.35	.02	.12
Root mean square error of approximation (RMSEA)	.07	.12	.08	.09

		Coefficient Alpha		*Rho (ρ)*		*Variance Extracted (VE)*	
	Number of Items	*Sample 1*	*Sample 2*	*Sample 1*	*Sample 2*	*Sample 1*	*Sample 2*
Attitude toward helping others (AHO)	4	.79	.80	.77	.81	.46	.52
Attitude toward charitable organizations (ACO)	5	.81	.82	.79	.82	.49	.53

percent range during the past several years (Independent Sector 1994). An in-depth examination of the key demographic characteristics indicates that the sample more closely reflects that of charitable donors than the general population of the sampled area. Those making charitable donations have traditionally been more educated and had higher household incomes than nondonors.

Behavioral variables. Two behavioral measures dominate the charitable giving literature: the likelihood of giving and the value or level of giving (e.g., Garner and Wagner 1991; Jones and Posnett 1991). Participants in Study 2 were requested to indicate whether or not they donated to six different categories of charitable organizations during the past year.[4] An “Other” category was available to encourage participants to report donations to any category not specified. The summation of these dichotomous measures indicates the total number of charitable categories the respondent donated to during the past year. We refer to this number as the *breadth of giving*. Respondents were also asked to report the dollar amount donated to each category of charity. The sum of the financial donations across categories reveals each respondent’s *magnitude of giving*.

As discussed above, attitudes are valuable predictors of behavior. However, the many and varied factors that can impede individuals’ attempts to carry out behavioral intentions are also important considerations in predicting behavior (Sheppard et al. 1988). Sheppard and his colleagues (1988) offer the following example: “A lack of money would be an obstacle to the purchase of some expensive item like a car; . . . it would not be an obstacle to the purchase of soft drinks, toothpaste, magazines, and so on” (p. 329). Likewise, we contend that a lack of money would be an obstacle to making a large donation—it would not be an obstacle to making small donations to one or more categories of charities. Therefore, AHO is expected to be positively correlated with breadth of giving; however, no correlation is expected between AHO and magnitude of giving.

Applying Eagly and Chaiken’s (1993) terminology, AHO reflects evaluations of the respondent’s engaging in a set of behaviors aimed at helping needy individuals in our society. AHO encompasses a wide range of behaviors and implicates an individual’s moral values and personal norms (Piliavin and Charng 1990). For individuals with positive AHO, making donations to charitable organizations represents only one of a myriad of means to the end of helping others. Thus, a variety of helping modes compete for the available resources of these individuals.

On the other hand, ACO is expected to be positively correlated with breadth and magnitude of giving. ACO reflects evaluations of charities implicitly based on all the actions, contexts, or times perceived as relevant to the respondent (Eagly and Chaiken 1993). ACO reflects attitudes toward a specific mode of helping others. Individuals holding positive attitudes toward charitable organizations are likely to favor using these agents as vehicles for helping others. On the other hand, the undermining of public trust in NPOs in recent years fueled by scandals involving familiar, high-profile NPOs (Herzlinger 1996) is likely to have decreased ACO for some individuals, without influencing their AHO. In such cases, individuals are likely to engage in helping behaviors that do not involve nonprofit agents.

Socioeconomic variables. In economic terms, charitable giving is “the voluntary one-way transfer of economic goods to individuals or organizations outside the family unit" (Reece 1979:142). Economists struggle with the paradox of altruism. Charitable giving has been rationalized in the economic literature in basically two different ways (Reece 1979). One economic rationalization is based on the hypothesis that individuals' preferences are defined over their own and other people's levels of consumption (Becker 1974). According to Becker's model, the level of giving that optimizes a consumer's utility level is directly related to his or her income and inversely related to the price of the contribution and the level of consumption of the recipient without the benefit of his or her contribution. Becker's model depicts charitable giving as a luxury for the donor, which has an income elasticity greater than 1 and a price elasticity less than 1 because charitable contributions are tax deductible. Another economic rationalization for charitable behavior is based on the hypothesis that there is an "alliance" among the members of society. In this perspective, individuals contribute to maintain the organization of society because it is a collective good (De Alessi 1975).

Sociologist Alvin Gouldner stresses the importance of distinguishing between complementarity and reciprocity. In his examination of the norm of reciprocity, Gouldner (1960) addresses charitable behavior and contends that "there may be culturally shared prescriptions of one sided or unconditional generosity, such as the Christian notion of 'turn the other cheek' . . . [or] the feudal notion of '*noblesse oblige*'" (p. 164). Gouldner distinguishes between specific and complementary duties held by virtue of one's social role or position and the generalized norm of reciprocity that "evokes obligation toward others on the basis of their past behavior" (p. 168). He emphasizes the strength of specific and complementary duties held by virtue of social position and states that "these may require an almost unconditional compliance in the sense that they are incumbent on all those in a given status simply by virtue of its occupancy" (p. 168).

Thus, economists and sociologists have offered theories to explain and predict charitable behavior. Empirically, economists find that the probability and level of charitable giving increase as income and education level increase (e.g., Garner and Wagner 1991; Jones and Posnett 1991). On the basis of supporting theory and prior research indicating a positive relationship between household income, education, and donation behavior, AHO and ACO are expected to be positively correlated with income and education.

Psychographic variables. Schwartz (1992) has conducted empirical tests in 20 countries examining values and identifies 10 value types that are consistent across cultures. Two of these value types represent prosocial values of a self-transcending nature: benevolence and universalism. Whereas "the motivational goal of benevolence values is preservation and enhancement of the welfare of people with whom one is in frequent personal contact" (Schwartz 1992:11), universalism is described as being motivated by "understanding, appreciation, tolerance, and protection for the welfare of *all* people and for nature" (p. 12). The much broader context included in the universalism construct corresponds closely to the definition of charitable behavior used in this study. Using Rokeach's Value Survey (1968, 1973), we measured six of the nine values identified by Schwartz (1992) as comprising universalism.

We expect to find a positive relationship between these six values and AHO. However, it is important to recognize that the correlations between these values and ACO may be attenuated by other factors including the individual's prior experience with charitable organizations. Perceptions of the effectiveness, efficiency, appropriateness of private inurements, and risks taken by NPOs are also likely to influence the correlation between universalism values and ACO (Herzlinger 1996). The positive connotations historically associated with charities may be offset by the recent difficulties of high-profile NPOs. Furthermore, ACO is a much narrower concept than AHO. Thus, we expect to find ACO correlated with few, if any, of the universalism values.

Results. Replication of the AHO and ACO scales in Study 2 using an adult sample allays concerns surrounding the use of the student sample in Study 1 by confirming the generalizability of the measures to a nonstudent population. The final model's fit indexes are presented in column 3 of Table 2.[5] The GFI of .95 and the AGFI of .92 are again above accepted standards for good fit (Bollen 1989). Also, the NNFI and CFI are very high, at .94 and .95, respectively.

Reliability. Coefficient alpha increased slightly for both scales with the four-item AHO scale having an alpha of .80 and the five-item ACO having an alpha of .82. Improvements are also evident in the rho and VE measures for both scales compared to the results of Study 1. Rho for AHO and ACO in Study 2 is .81 and .82, respectively. The VE for AHO and ACO is .52 and .53 respectively, which exceeds the .50 standard offered by Fornell and Larker (1981). Thus, the reliability of both scales exceeds accepted standards (Fornell and Larker 1981; Nunnally 1979).

Validity. Once again, the correlation of .52 between the AHO and ACO is significantly less than 1, indicating discriminant validity (Anderson and Gerbing 1988). Finally, the one-factor model was specified and compared with the two-factor model. Again, results indicate that the two-factor model best represents the AHO and ACO constructs, further supporting discriminant validity, χ^2 difference (1, N = 301) = 26.73, p < .01. Results are reported in columns 3 and 4 of Table 2.

The zero-order correlations found between AHO and ACO and measures of the variables expected to be related are shown in Table 3. First, breadth of giving is positively correlated with AHO ($p < .01$) and ACO ($p < .01$), as expected. Furthermore, magnitude of giving is only significantly correlated with ACO ($p < .05$). Thus, all of the expected correlations between the attitudinal and behavioral measures are as predicted. The same is true for the socioeconomic variables. Income is significantly correlated with AHO and ACO at the .05 level. Likewise, education is significantly correlated with AHO and ACO at the .01 level.

The six values measuring universalism are all positively correlated with AHO. Only two of these values are not significantly correlated with AHO at a .05 level or lower. As expected, while the six values measuring universalism are positively correlated with ACO, only one (world of beauty) is significantly correlated at the .05 level. In summary, 12 of the 20 correlations expected between the attitudinal measures and the demographic, socioeconomic, and psychographic measures are significant at the .05 level or lower.

TABLE 3
Relationships With Other Variables

	AHO	*ACO*
Giving Behavior		
Breadth	.17**	.16**
Magnitude	.06	.15*
Socioeconomic		
Income	.12*	.13*
Education	.15**	.17**
Universalism		
World at peace	.14*	.04
World of beauty	.25**	.13*
Equality	.20**	.07
Inner harmony	.10	.03
Wisdom	.14*	.06
Broad-mindedness	.10	.06

NOTE: AHO = attitude toward helping others; ACO = attitude toward charitable organizations.
* $p < .05$. ** $p < .01$.

DISCUSSION

Charitable organizations play an ever increasing role in the provision of goods, services, and information in American society. This growing reliance on the nonprofit sector intensifies the need to nurture existing donor relations and to attract new donors to provide the financial support necessary to sustain charitable organizations. Prior research indicates that consumers' intentions to act are related not only to their attitudes toward a particular behavior or set of behaviors but also to their attitudes toward the target. This study conceptually distinguishes between attitudes toward helping others and attitudes toward charitable organizations, and develops two distinct measures of these constructs.

Correlations between the attitudinal measures and related variables indicate that the AHO and the ACO scales provide reliable and valid measures for use in future practice and research. Several variables are also identified as belonging in the nomological net of charitable giving in the context of this study (i.e., income, education, universalism values). Future research is needed to substantiate these findings across other contexts and to employ different measurement methods. More important, the attitudinal measures developed in this study can be tailored to assess attitudes influencing donation behavior in a wide array of social or environmental charitable contexts, across various types of donations (i.e., money, time, blood, etc.), or for a specific NPO.

Using the information provided by effective demographic and psychographic predictor sets enables nonprofit marketers to tailor appeals to individuals with a higher propensity to donate and to design promotional communications to change the attitudes most closely associated with a person's willingness to donate (Pessemier et al. 1977). Furthermore, targeted strategies can support efforts to make the most efficient and effective use of limited resources including money, time, and skills. Increasing the specificity of demographic and psychographic predictor sets can lead to increasing returns for charitable organizations.

Managerial Implications

Principal concerns for marketing managers in charitable organizations include donor identification, donor attraction, and donor retention. The AHO and ACO scales provide tools to help nonprofit decision makers develop effective marketing programs focused on the managerially actionable elements of the marketing mix. The findings indicate that attitudes toward helping others and attitudes toward charitable organizations are distinct and influence giving behavior differently. Our findings support the notion that individuals having positive AHO and ACO are likely to make donations to charities representing a variety of missions (e.g., health, education, human services, etc.). An individual's attitude toward helping others and charitable organizations is significantly related to the breadth of donation behavior. However, when it comes to participants' magnitude of giving or *how much* is actually donated, only ACO is significantly related. Future research is needed to understand the implications of these findings for nonprofit marketing managers in their efforts to identify, attract, and retain donors.

These measures have important implications for segmenting donors and developing communication appeals. Because private donations are essential to the day-to-day operations of charities, effective segmentation of potential donors is critical. However, demographic segmentation used by many for-profit organizations is limited in providing meaningful information for donor segmentation. Simply knowing that a potential donor has a certain income or lives in a particular residential area offers little insight into how or why he or she arrives at the decision to donate or not to donate. On the other hand, an understanding of a potential donor's attitude toward helping others and/or toward the organization making the appeal provides nonprofit managers with information that attitude theory indicates is more predictive of potential donor behavior. These attitude measures can enhance efforts to discriminate between donor types, enabling nonprofit managers to focus scarce resources on potential donors expressing more favorable AHO and/or ACO.

Future Research

The measures developed in this study should motivate further research aimed at understanding charitable behavior, for example, research aimed at developing comprehensive models of charitable behavior. In addition to understanding the relationship between attitudes and charitable behavior, the scales developed in this study may be used to understand relationships between attitudes and related constructs, such as values and norms.

Personal and cultural values have commonly been associated with the differential behavior of individuals. After an extensive review of the current attitude and attitude-change literature, Olson and Zanna (1993) conclude that values are potential determinants of attitudes and preferences. The attitude measures presented here may also aid future research efforts aimed at understanding the relationship between values and charitable behavior. Little research exists on how individuals of different cultures perceive donating to charity as a means for the betterment of the society in which they live. Nor do we understand how these perceptions influence donors' decisions regarding the types of gifts to be made or the magnitude of giving. A comprehensive model of charitable-giving behavior incorporating AHO and ACO—as well as related variables such as motives, values, and norms—is needed to guide research aimed at offering better explanations and predictions of charitable giving across cultures, subcultures, age cohorts, and other groups.

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NOTES

1. The context is limited to monetary donations aimed at helping needy individuals in our society for three primary reasons: (1) consumer researchers emphasize the importance of developing precise attitudinal measures corresponding to specific attitudes toward helping others (A_{act}) and toward charitable organizations (A_o) (e.g., Fishbein and Ajzen 1975); (2) donating money is generalizable across several types of charitable organizations, whereas the donation of other gifts (i.e., time, blood, clothes, etc.) would be more limited in applicability; and (3) future work on this topic will include the measurement of economic motives (i.e., financial ability and tax incentives) for charitable giving.

2. The second set of judges consisted of different examiners from the first set of judges; thus, a total of six expert judges participated in the analysis.

3. The use of correlations is in no way an attempt to show causality but provides a test to determine if the constructs of interest, attitudes toward helping others (AHO) and attitudes toward charitable organizations (ACO), are related to other constructs suggested by the literature.

4. Categories of charities adapted from the National Taxonomy of Exempt Entities (NTEE) classification system as published in the *Guide to the Foundation Center's Grants Classification System* (New York: The Foundation Center, 1991). Categories are religion, education, environment/wildlife, health, art, human services, other.

5. An exploratory factor analysis replicating the analysis conducted in Study 1 yields the same results. The AHO and ACO factors have the same 5 and 7 items, respectively, as the original purification, with eigenvalues of 4.20 and 1.48. A confirmatory factor analysis of the 12 items yields results similar those of Study 1. All items had significant loadings on their respective factors, with the same 3 items being eliminated due to large cross-loadings.

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