Consumer perceptions of corporate social responsibility and its relationship with consumer behaviour: Scale development and validation in an emerging market context

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ABSTRACT

This study aims to develop a conceptual framework on consumers' perceptions of corporate social responsibility (CPCSR) and the impacts of this on three types of consumer behaviour: company evaluation, company identification and purchase intention. A quantitative method was applied in this study. Structural equation modelling was performed on 401 samples attained from a survey conducted in Turkey to verify the proposed analytical model, with seven dimensions of CPCSR and three dimensions of consumer behaviour based on the perceptions of corporate social responsibility (CSR).

The dimensions of the model are all validated with Turkish consumers' perceptions. The results indicate that CPCSR can be explained and validated by the following seven dimensions: employee, customer, environment, community, societal, supplier and shareholder factors. It is also validated that consumer behaviour in response to CPCSR can be measured by three

dimensions: company evaluation, company identification and purchase intention. As a holistic model, the proposed framework has been approved with the Turkish consumers' dataset. However, it has been found that CPCSR does not have a big impact on consumers' behaviour: the results of this study show that CPCSR has a weaker impact on consumers' CSR behaviour.

While investigation into issues of CSR in emerging markets is essential for twenty-first-century business ethics, the research theme of this study is how to support and guide consumers to be more proactive and responsive to CSR concepts. The validated and proposed model with practical dimensions can assist businesses to assess CPCSR relative to its impact on consumer behaviour.

Keywords

Consumer perception, Corporate social responsibility (CSR), Consumer behaviour, Structural equation modelling, Emerging market

INTRODUCTION

In the last few decades, interest in corporate social responsibility (CSR) has grown among both academics and practitioners (Alvarado-Herrera et al., 2015; Harrison et al., 2019; Hur et al., 2020; Saxon et al., 2020). This is mainly because CSR influences various aspects of a firm's operations (Sethi et al., 2017; Szőcs & Schlegelmilch, 2020) and might benefit firms in various ways (Assiouras et al., 2011; Kalwani & Mahesh, 2020). As one example of an established analytical frame with layers, Carroll (1979) proposed the dimensions as Carroll's pyramid, and this has since been the basis for CSR literature and discussions. In line with the increase of interest and discussions of CSR, big companies (such as Fortune 500 companies) have been engaging in CSR activities as a strategy for maintaining customers (Moratis & Cochius, 2017;

Popa & Dabija, 2019). Standardised frameworks, such as the ISO 26000, have also provided a practical benchmark for firms to announce their ethical business values to their stakeholders and shareholders.

Although research on CSR has a long history in academia, for some time there was a lack of attention on its effects on consumer behaviours and consumers' perceptions of a firm (Brown & Dacin, 1997). However, the number of studies published regarding the relationship between organisations' CSR activities and consumer reactions to them increased after the 1990s (Maignan, 2001). The CSR actions of firms have been discussed to develop the potential positive influence on consumer attitudes towards the firms' ethical behaviours and products, but the early stages of research mostly studied these relationships in developed countries, especially in the USA (Arli & Lasmono, 2009; Brown & Dacin, 1997; Maignan, 2001; Sen & Bhattacharya, 2001). Consumers' reactions towards a company's CSR activities have still not been fully investigated, but scholars have now discussed some other factors that have impacts on consumers' reactions to companies, such as the total expenditure for CSR activities (Green & Peloza, 2014) and strategic marketing communication efforts (Luu, 2019).

Szőcs & Schlegelmilch (2020) have argued that CSR is not a stagnant concept but a dynamic one that evolves an organisation's culture based on transitions of cultural standards and behaviour. Therefore, the impact of CSR on consumers' reactions to a company can differ from market to market and culture to culture; established CSR frameworks such as Carroll's (1979) are not necessarily best suited for contexts beyond the developed market.

The aim of this study is to investigate consumers' perceptions of CSR (CPCSR) in emerging markets and to examine the impact of CPCSR on consumer behaviour. In doing so, the proposed analytical model, which suggests that CPCSR has significant impacts on consumer responses (i.e. purchase intention (PI) (Coyle & Thorson, 2001; Putrevu & Lord, 1994), company evaluation (CE) (Goldsmith et al., 2000) and consumer company identities (CCI)

(Bergami & Bagozzi, 2000), is validated against primary data collected from Turkey. Thus, this study bridges the gap in academic literature on how firms' CSR activities influence consumers' responses in reality, especially in emerging markets.

The next sections review the relevant theories and academic discussions on the conceptualisation of the relationship between companies' CSR activities, from the perspective of seven dimensions (consumer, employee, environment, community, society, shareholder and supplier), and consumer responses (i.e. PI, CE and CCI). It is followed by empirical analysis, discussion and conclusions, as well as recommendations for future study and limitations.

THEORETICAL BACKGROUND AND HYPOTHESES

Corporate Social Responsibility: Origins and debates

Although the Industrial Revolution can be accepted as the starting point of CSR, at least with respect to some of its activities and practices, the term is mostly a concept of the twentieth century, and the systematic reasoning and conceptual frameworks associated with it were improved upon after the 1950s (Carroll, 2008). There are various definitions, debates and theoretical explanations of CSR, but it is still difficult to find a widely accepted definition of the concept (Öberseder et al., 2014; Turker, 2009). Despite the fact that there is no unique definition of CSR, the most established and accepted model of CSR was proposed by Archie Carroll in 1979. This model was further refined in 1991 and 2009 (Crane & Matten, 2010). Carroll (1979) claimed that four types of social responsibilities constitute CSR in total: economic, legal, ethical and discretionary. In 1991, Carroll revisited his first definition and replaced the term 'discretionary' with 'philanthropic'.

Since Carroll's contribution, researchers have been trying to discuss and define CSR to develop more actionable implications for both practical and academic uses. As Dahlsrud (2008)

discussed in his exploration of 37 definitions of CSR, there have been five main areas examined in CSR literature: stakeholder, social, economic, voluntary and environmental. From these discussions, two key benchmarks have been developed: the ISO 26000, launched in 2010 (Moratis, 2016), and the United Nations Sustainable Development Goals (UN SDGs), launched in 2015 as the agreed-upon guidance for the 2030 Agenda for Sustainable Development, adopted by all United Nations member states (United Nations, 2015). Both these frameworks define CSR as the responsibility to contribute to societies and economies with ethical behaviours and values that impact all five areas of behavioural dimension.

As noted previously, the established CSR framework, Carroll's CSR pyramid, has long been used as a discussion framework for the analysis of companies' CSR strategies (Carroll, 1991; Carroll, 2016; Nalband & Kelabi, 2014). In the timeline of this discussion, Schwartz and Carroll (2003) explored Carroll's conceptual model with three key questions about CSR (1979) and the pyramid of CSR (1991), proposing an alternative approach with which CSR can be conceptualised with the three core domains of economic, legal and ethical responsibilities.

However, despite the academic efforts, in this globalised age, some challenges have been acknowledged associated with the use of Carroll's pyramid in different markets with different societal and economic values, leading to differences in the prioritisation of the layers. One study suggested that the order of priority in the established model was not the best model for a different market, such as an African nation. It was suggested that priorities can be different from the classic American order of priorities (Visser, 2006).

CSR should be analysed with a holistic view, not only focusing on ensuring economic durability and boosting the economy to sustain businesses, but also integrating goals, both internal and societal (Lee & Chen, 2018; Lulu, 2019). CSR strategies are also used as a promotional tool (Golob et al., 2017; Hildebrand, 2011) through which interactive relationships can be developed between companies and customers.

Consumers' Perceptions of Corporate Social Responsibility

Consumers want to buy products from companies they trust (Szőcs & Schlegelmilch, 2020). If the perceived social responsibility of a company is high, its rewards might be satisfied consumers, while low perceived social responsibility may cause boycott or other unwanted consumer action (Crane & Matten, 2010). The first large-scale consumer boycott in England occurred in 1790 regarding slave-harvested sugar (Arndt, 2003). More than 300,000 people boycotted sugar, and 400,000 signed a petition to Parliament demanding an end to the slave trade (Hochschild, 2005). However, research into CPCSR activities was rarely carried out until recent years (Maignan, 2001).

Although there is growing research into CSR activities and consumers' perception of and reaction towards these activities, consumer perception is still unclear to executives and researchers (Öberseder et al., 2014). Brown and Dacin (1997) claimed that a negative perception of corporate responsibility can detrimentally impact a product's overall evaluation, while a positive perception can improve product evaluations. Sen and Bhattacharya (2001) also suggested that there is a definite relationship between firms' CSR activities and consumer behaviour, and some other studies have demonstrated that consumers tend to buy products or services from firms actively engaged in CSR activities (Du et al., 2010; Sen et al., 2006).

A review of the CSR literature suggests a growing emphasis on how to address the relationship between CSR perceptions and consumer reactions (Brunk, 2010; Eckhardt et al., 2010; Öberseder et al., 2014). Although research into CPCSR has been accumulating, CPCSR discussions are still unclear on how to develop robust implications and suggestions for executives and researchers (Öberseder et al., 2014; Phole & Hittner, 2008), mainly because this theme regards in-depth subject areas that overlap with cultural values and traditional perspectives of markets and consumers.

To investigate the dimensions of CPCSR, the present study has adapted the model developed by Öberseder et al. (2014), which proposes that seven factors make up CPCSR. Distinguishing between different domains of firms' CSR activities has been attempted by various researchers because clarity of the antecedent factors is useful for defining the significance of the impact on consumer responses. Without sufficiently tangible implications from research, practitioners cannot implement focused CSR activities to sustain and acquire customers in the market (Harrison et al., 2019; Joo et al., 2019; Öberseder et al., 2014; O'Connor & Spangenberg, 2008; Pérez & Del Bosque, 2013; Turker, 2009). Öberseder et al. (2014) suggested a focus on a company's stakeholders (i.e. its employees, customers, environment, suppliers, local community, shareholders and society) as a practical model to apply to consumer studies.

Consumer behaviour in response to Consumers' Perceptions of Corporate Social Responsibility

As noted, the discussions of CPCSR have been accumulated and the developed scales for the analysis of CPCSR have been shared by researchers in various market contexts, which have led to actionable implications for both researchers and practitioners. Some scholars have investigated consumers' reactions towards CSR behaviour by testing consumers' systematic concurrence of sustainability values, beliefs and attitudes based on a holistic approach (Abdul-Muhim, 2007; Goswami, 2008; Kim et al., 2015; Ritch & Schroder, 2012). In doing so, it has been found that an ecolabel on products alone cannot have a significant impact on consumers' perceptions of the companies' eco-friendly attitudes, thereby implying that a more heuristic and systematic approach is required to enhance consumers' behaviour (Kim et al., 2015). However, their attempts focus on analysing consumers' value perceptions, behavioural tendencies and activities, not on the impact of the companies' CSR activities and the consumers' response to

those. Not enough close investigations into consumers' reactions to companies' CSR activities have been carried out, nor have there been sufficient detailed investigations into how companies design their CSR strategies to sustain and acquire consumers (Baskentli et al., 2019; Nguyen & Pervan, 2020; Schaefer et al., 2020).

Mainly because of this scarcity of research on the relationships of companies' CSR behaviour dimensions and the reactions to them, designing a conceptual framework for the analysis of key themes has been one of the challenging issues in CSR literature (Baskentli et al., 2020; Öberseder et al., 2014; Turker, 2009). There are various scopes and dimensions for the analysis of CSR (Alvarado-Herrera et al., 2015; Maignan & Ferrell, 2004), and there is no dominant model that has been agreed on. Furthermore, research into CPCSR and the impact on consumer behaviour has rarely been found until recent years (Öberseder et al., 2014). Although some scholars have explored consumers' responses to the companies' CSR activities, such as Brown and Dacin (1997) and Du et al. (2007) with their pioneering inquiries into the theme, an established model with practical scales from a holistic view showing a 'relational flow' has not been agreed on.

Every theoretical approach to CSR has some limitations. For instance, Carroll's pyramid model does not reflect consumer behaviour fully, as the model has only four CSR functions – ethical, philanthropic, economic and legal – which are too limited to measure consumers' real behaviour (Alvarado-Herrera et al., 2015). Some experimental studies have focused on consumer behaviour, but most of them assumed that all the other aspects were constant. However, in the real market, nothing is consistent, and consumers' CSR-related reactions to a firm are determined by a firm's actions and its stakeholder groups. In other words, consumer behaviour can be affected by other stakeholders, which is something a firm cannot control (Du et al., 2007). Considering this problem, a scale measuring consumer reactions towards CSR policies within the context of market competition was developed by Du et al. (2007). Turker

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(2009) also discussed the impact of CSR perceptions on consumer behaviour. However, all these conceptual frameworks have some limitations with respect to the objectives of this research. For example, the scale proposed by Turker (2009) aimed to measure CSR and the responsibilities of a business according to various stakeholders, so consumer behaviour was neglected. The conceptual framework proposed by Du et al. (2007) aimed to reflect a brand's competitive positioning (with respect to its CSR positioning) and consumer reactions towards these policies. On this point, as Brunk (2010) discussed, we should explore the impact of the reputation-building process on to the responses to companies' ethical behaviour. Brunk (2010) also suggested that the inferences in consumers' ethical perception formation (the seven factors comprising CPCSR) should be examined in terms of how they impact on consumer behaviour, such as CE, PI and CCI.

Analytical model for the study

A conceptual framework that emphasises measuring CPCSR with a more comprehensive, stakeholder-based approach was developed by Öberseder et al. (2014). This framework was constructed on the definition of CSR devised by the European Commission (2011; 6), because of its strong stakeholder focus (Öberseder et al., 2014; Szőcs & Schlegelmilch, 2020). CSR is defined as a socially responsible company integrating social and environmental concerns into its core business activities and acting responsibly towards its employees, customers, suppliers, shareholders, environment and local community, and to society as a whole. They identified seven different CSR domains in their definition to assess CPCSR. They also stated that these domains are of varying importance to consumers. For example, the most relevant domains for CPCSR are customers, the environment and employees. This framework posits CPCSR in a hierarchical, multidimensional construct reflecting consumers' overall perceptions of CSR (Öberseder et al., 2014).

Öberseder et al. (2014) built a conceptual model with useful measurements for an analytical framework, insisting that CE, CCI and PI are positively related to CPCSR. This relationship can be shown in Figure 1.

Figure 1 Proposed conceptual model adapted from Öberseder et al. (2014)
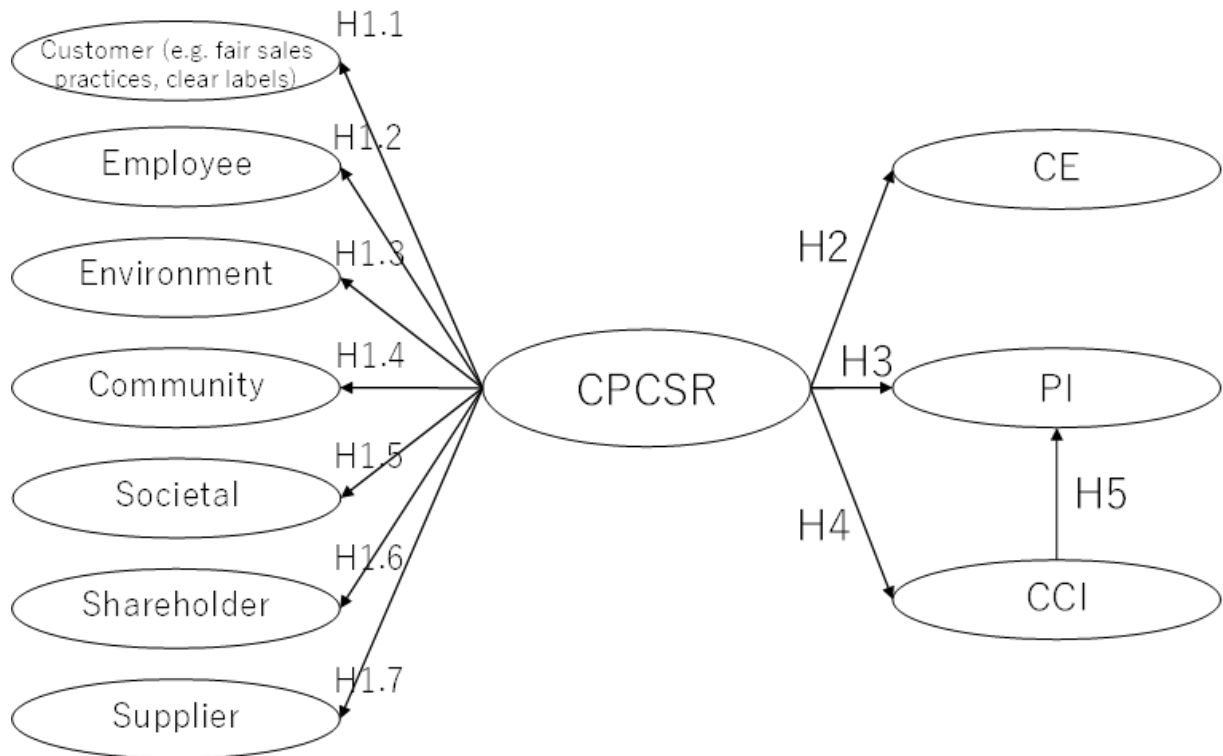
In the present study, the conceptual model proposed by Öberseder et al. (2014) is applied to the primary data collected from Turkish consumers. Then, the seven domains – customer, employee, environment, community, societal, shareholder and supplier factors – are critically evaluated as the impactful elements of CPCSR (H1.1 to H1.7). At the same time, CE, PI and CCI are analysed based on the holistic relationships' paradigm shown in Figure 1. In doing so, the following hypotheses will be tested:

H1.1: The customer domain, such as fair prices, clear and comprehensive product labelling and safe and high-quality products, affects CPCSR.

H1.2: The employee domain, such as working conditions, non-discrimination of employees and adequate remuneration, affects CPCSR.

H1.3: The environmental domain, such as the reduction of energy consumption, waste and emissions, affects CPCSR.

H1.4: The community domain, such as contribution to the regional economy and creation of jobs for the local population, affects CPCSR.

H1.5: The societal domain, such as employment of disabled people and donation to social facilities, affects CPCSR.

H1.6: The shareholder domain, such as the sustainable growth of companies and fair communication with shareholders, affects CPCSR.

H1.7: The supplier domain, such as fair conditions for suppliers and fair communication with them, affects CPCSR.

H2: CPCSR affects consumers' CE.

H3: CPCSR affects consumers' PI.

H4: CPCSR affects consumers' CCI.

H5: CCI affects consumers' PI

METHODOLOGY

This study applies a quantitative approach because it aims to test and validate a conceptual model with measurements against a dataset attained from Turkey to examine hypotheses developed from the literature review (Bryman & Bell, 2015). The study has been conducted using a survey strategy to collect data with a questionnaire, which is a popular method because it enables the collection of data from groups of samples (Saunders et al., 2019; Weathington et

al., 2012). As Park & Park (2016) discussed, surveys attempt to gather information from an entire group, which is usually a sample.

Survey design

For the survey design, 44 items responding to the hypotheses were prepared, with some modification of wording and format following a pilot test carried out on 12 volunteers in advance. The questions were designed following the proposed elements by Öberseder et al. (2014), covering seven dimensions for CPCSR. The employee dimension incorporates such issues as working conditions, non-discriminatory attitudes for employees and fair salaries. The customer dimension comprises basic attributes, such as fair prices, informative product labelling, good quality of products and so on. The environmental dimension includes questions on eco-friendly business attitudes, efforts in reducing CO_2 footprints and increasing sustainable energy consumption. The supplier dimension includes the themes of fair and transparent terms and conditions, justified supplier selections and reliable auditing to enhance accountability. Another dimension is the relationship with the local community, which was questioned from the perspective of creating job opportunities, procurement from local businesses and contribution to community development. The shareholders dimension includes questions on long-term financial success and responsible investments to sustain businesses. The societal dimension presents elements which include companies' social contributions to vulnerable citizens, enhancing diversity in the society, partnerships with charities and support for social enterprises. The three dimensions of consumer behaviour are PI (Coyle & Thorson, 2001; Öberseder et al., 2014; Putrevu & Lord, 1994), CE (Goldsmith et al., 2000; Öberseder et al., 2014) and CCI (Bergami & Bagozzi, 2000; Öberseder et al., 2014).

The survey was conducted using a web-based survey service, SurveyMonkey, to collect primary data for the study from Turkey. The questions and corresponding options used in this

research have been carefully measured and chosen based on the key take-aways from the academic sources, mainly following the model developed by Öberseder et al. (2014). Based on the research aim and related hypotheses, the questionnaire consists of Likert scale questions to assess the factors reflecting the hypotheses: the relationship between CPCSR and the consumer behaviours of CE, CCI and PI (Joshi et al., 2015). To validate the scales, the dataset was analysed based on factor analysis and Cronbach's alpha tests, then the scales and the model were applied to the dataset to examine the hypotheses using structural equation modelling (SEM).

Data analysis

A non-probability quota sampling method was applied to the study, then the convenience and a subsequent snowball technique was used to select candidates of respondents (Shukla, 2008). The questionnaire was then distributed via electronic measures (e.g. email and social network services) to a sample of 401 responses. These samples represent a spectrum of ages and genders in Turkey. The sample size was suitable for conducting factor analysis which will be enhanced to SEM analysis (Karem Kolkailah et al., 2012). For data analysis, SPSS version 26 was used. Data was analysed based on the descriptive analysis to overview the profile of the dataset, which was followed by relational analysis using factor analysis with all the relevant observed variables. To test the reliability of the potential factors for further analyses, a Cronbach's alpha test was conducted to validate the factors (McQuitty & Wolf, 2013) and correlation analysis was carried out to check multicollinearity of independent variables among the candidates (Yamamoto & Onodera, 1999). Once the variables were confirmed as being reliable and suitable for further analysis, SEM analysis was conducted to test the hypotheses using AMOS version 26.

FINDINGS AND DISCUSSION

Data overview

Table 1 shows the key statistics of the 401 respondents, made up of age, gender, social class and economic background.

Table 1 Data Profile

Attribute	Frequency	Percent	Cumulative Percent
Gender			
Female	214	53.4	53.4
Male	187	46.6	100.0
Total	401	100.0	
Education			
Secondary	12	3.0	3.0
High	95	23.7	26.7
BS	208	51.9	78.6
MS	74	18.5	97.0
PhD	12	3.0	100.0
Total	401	100.0	
Age			
18-30	244	60.8	60.8
31-40	116	28.9	89.8
41-50	41	10.2	100.0
Total	401	100.0	
Income			
under 1000	146	36.4	36.4
1000-3000	104	25.9	62.3
3000-5000	88	21.9	84.3
5000 up	63	15.7	100.0
Total	401	100.0	

Consumers' Perceptions of Corporate Social Responsibility dimensions and consumer behaviour

There are 41 questions that attempt to measure CSR dimensions and Turkish consumers' behaviour in the questionnaire. The authors numerically recoded all answers to ease the process of interpretation. Thus, values ranging from 5 to 1 (Likert scale: very important to not

important) were subsequently assigned to each answer. Table 2 shows the overall results of the answers.

Table 2 Overall results of the seven dimensions of CSR

Sub-dimensions	N	Minimum	Maximum	Mean	Std. Deviation
Customer	401	2	5	4.47	0.530
Environment	401	2	5	4.40	0.549
Employee	401	2	5	4.49	0.549
Community	401	2	5	4.14	0.636
Societal	401	2	5	4.19	0.624
Supplier	401	1	5	4.19	0.739
Shareholder	401	2	5	4.15	0.776

Some interesting attitudes were observed. While the employee dimension has the highest mean value, the shareholder dimension has the lowest. Nonetheless, all mean values are over four, which means that those dimensions are very important for Turkish consumers. Factor analysis and measurements arrangement were then prepared.

Factor analysis for the seven domains

Confirmatory factor analysis was conducted on the dataset of CSR dimensions and consumers' behaviour to generate a complex set of data (Kline, 1994); in doing so, the researchers attempted to summarise a data overview and data reduction (Hair et al., 2010; Tabachnick & Fidell, 2001). As Figure 1 indicates, in the conceptual model adapted from Öberseder et al. (2014), it was suggested that CPCSR consists of seven latent dimensions –employee, customer, environment, community, societal, supplier and shareholders factors – and relevant questions to represent those dimensions were suggested. This research aims to analyse Turkish consumers' perceptions of and behaviour towards companies engaged in CSR activities; the researchers

applied the model developed by Öberseder et al. (2014) to the dataset in this study to validate

the measurements and instruments proposed by Öberseder et al. The authors also used those

items and dimensions to find out the CPCSR. Confirmatory factor analysis was conducted using

IBM SPSS version 26 in order to identify whether the adapted items represented the same

results as in the original study and whether the items or dimensions could be reduced to smaller

numbers. To ease both the factor analyses and following hypotheses tests, the authors renamed

all questions according to the dimensions they belong to. For example, question 5 in the

questionnaire measures the customer dimension, so it was renamed 'Customer 1'; similarly,

question 9 was renamed 'Customer 5'. All questions in the questionnaire were renamed

accordingly.

A principal component method is used and assumes that each component represents

subgroups of strongly interrelated variables with high loadings on the relating component

(Tacq, 1997). Öberseder et al. (2014) claimed that the CSR concept consists of various aspects

attributed from consumers' perceptions, so their study also discussed whether the relevant

attributes are closely related among the seven dimensions proposed. Therefore, the rearranged

observed variables comprising the original structure of CPCSR with the seven dimensions can

be applied to the dataset collected from Turkey. Table 3 shows the results of the factor analysis.

Table 3 Results of the factor analysis

	Component							Alpha
	1	2	3	4	5	6	7	
Shareholder1	.736	.274	.235	.015	.017	.033	.167	
Supplier3	.728	.121	.076	.265	.282	.194	.020	.837
Shareholder2	.727	.312	.281	-.060	.033	.120	.084	
Supplier5	.718	.093	.163	.242	.161	.131	.084	
Supplier4	.672	.167	.174	.319	.240	.239	-.025	
Supplier1	.649	.169	.100	.386	.272	.058	.137	
Supplier2	.637	.250	.198	.296	.315	.134	.054	
Shareholder3	.574	.343	.241	.080	-.121	.228	.137	
Employee3	.192	.698	.144	.282	.126	.110	.122	
Employee2	.171	.665	.119	.087	.140	.221	.071	.791
Employee1	.212	.647	.145	.135	.198	.253	.114	
Employee4	.305	.627	.282	.154	.151	.081	.108	
Employee5	.394	.593	.303	.119	.189	.018	.108	
Environment2	.194	.556	.089	.088	.494	.200	-.013	
Environment3	.122	.510	.135	.128	.474	.154	.130	
Community1	.210	.281	.684	.131	.117	.111	.246	
Community3	.109	.084	.672	.325	.171	.012	.110	.755
Community2	.260	.271	.657	.149	.132	.155	.100	
Community4	.303	.125	.580	.252	.122	.192	-.033	
Community5	.392	.213	.549	.102	.265	.271	-.056	
Societal3	.212	.085	.211	.761	.155	-.017	.077	
Societal2	.189	.108	.356	.637	.165	.223	-.133	.730
Societal4	.182	.422	.086	.609	-.011	.117	.134	
Societal5	.277	.291	.342	.531	.049	-.016	.173	
Environment1	.209	.157	.176	.072	.701	.127	.184	
Environment5	.188	.263	.289	.272	.530	.095	.068	.722
Environment4	.214	.370	.297	.086	.490	.076	.087	
Customer2	.132	.180	.189	.005	.189	.718	.259	
Customer1	.309	.166	.078	.000	.181	.672	.105	.657
Societal1	.171	.318	.159	.355	.099	.505	-.211	
Customer3	.103	.245	.164	.242	-.063	.502	.405	
Customer4	.237	.173	.259	.074	.124	.103	.702	.600
Customer5	.064	.151	-.039	.023	.404	.310	.599	

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.
Rotation converged in 8 iterations.

Preparation of the measurements

Based on these results, the observed variables were verified, which can then be used for SEM

analysis in the hypotheses-testing phase. In doing so, as Yamamoto and Onodera (1999)

suggested, the top three loading variables were selected as the observed variables for SEM

analysis.

One of the most used reliability measures to test the factors is the Cronbach's alpha test,

which varies with the number of observed measures and their degree of correlation (McQuitty

& Wolf, 2013). It ranges from 0 to 1, but 0.60 is deemed the lower limit of acceptability (Hair

et al., 2010). The right column of Table 3 shows the results of the Cronbach's alpha test for the seven components. Five of the seven components are satisfactorily over 0.70, the only marginal exceptions being the sixth and seventh components, whose alpha values were 0.6. These alphas reach a reasonably reliable level, i.e. over 0.6 (Hair et al., 2010). Therefore, the Cronbach's alpha of these seven components can be confirmed to state the reliability of this study's research questionnaire (George & Mallery, 2003).

Based on the Cronbach's alpha test for the seven components, as shown in Table 4, our proposed research model can be identified to present reliable measurements for Turkish CPCSR domains. Components 1–6 comprise three variables, and component 7 consists of two variables. Some variables originally planned to represent the corresponding domain can be seen as the chosen variable for a different domain; for instance, the customer domain includes one societal variable (Society 1), and the shareholder domain includes one supplier variable (Supplier 3). This outcome, with some overlapping variables, is not the most desired result. However, with this unexpected and complex overlap, the Cronbach's alpha shows the reliability for all seven domains (see Table 3). The overlap of these constructs is explainable, as the customer and societal domains are somewhat related to the societal context regarding content, so a reasonable relationship should exist between these factors.

Correlation analysis of key variables

Table 4 shows that the seven variables as antecedent factors for the CPCSR do not have not particularly high correlations (the lowest correlation can be found between 'supplier' and 'community', standing at .273; the highest correlation can be found between 'social' and 'employee', standing at .589), which indicates that the proposed seven variables are mostly independent from each other and can avoid multi-correlation issues (Yamamoto & Onodera,

1999). Therefore, the proposed seven variables are eligible to be used for SEM analysis in the next stage.

Table 4 Correlation of the variables

7 domains	Mean	Std. Deviation	N		Customer	Employee	Environment	Community	Societal	Share holder	Supplier
Customer	4.156	0.764	401	Pearson Correlation	1						
				Sig. (2-tailed)							
				N	401						
Employee	4.523	0.568	401	Pearson Correlation	.519**	1					
				Sig. (2-tailed)	.000						
				N	401	401					
Environment	4.108	0.693	401	Pearson Correlation	.510**	.523**	1				
				Sig. (2-tailed)	.000	.000					
				N	401	401	401				
Community	4.138	0.709	401	Pearson Correlation	.464**	.493**	.576**	1			
				Sig. (2-tailed)	.000	.000	.000				
				N	401	401	401	401			
Societal	4.318	0.616	401	Pearson Correlation	.532**	.589**	.576**	.502**	1		
				Sig. (2-tailed)	.000	.000	.000	.000			
				N	401	401	401	401	401		
Share holder	4.421	0.544	401	Pearson Correlation	.512**	.556**	.450**	.439**	.509**	1	
				Sig. (2-tailed)	.000	.000	.000	.000	.000		
				N	401	401	401	401	401	401	
Supplier	4.455	0.615	401	Pearson Correlation	.398**	.437**	.391**	.273**	.455**	.453**	1
				Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
				N	401	401	401	401	401	401	401

**. Correlation is significant at the 0.01 level (2-tailed).

Following this evaluation of CPCSR and the seven comprising dimensions, the next section investigates the impact of CPCSR on the consumer behavioural factors of CE, PI and CCI.

The impact of Consumers' Perceptions of Corporate Social Responsibility on consumer responses

Table 5 shows the overview of Turkish consumers' perceptions towards CE, PI and CCI. The mode value of all consumer behaviours is four, which is an 'agree' level. All basic statistics of the variables are summarised in Table 5. It has been shown that CE has the highest mean value of 3.95. These findings indicate that Turkish consumers expect companies to be engaged in CSR activities at a high level.

Table 5 Overall results of CSR behavioural variables

Sub-dimensions	N	Minimum	Maximum	Mean	Std. Deviation
CE	401	2	5	3.95	0.662
PI	401	1	5	3.45	0.748
CCI	401	1	5	3.43	0.726

Factor analysis for three domains

Confirmatory factor analysis was conducted to identify whether the adapted items represented the same results as in the original study and whether items or dimensions could be reduced to smaller numbers. To facilitate both the factor analyses and following hypotheses tests, the authors renamed all questions according to the dimensions they belong to. As discussed above, the researchers had to decide the observed variables that were going to be used for SEM analysis in the following process, as Yamamoto and Onodera (1999) had suggested. The top three loading variables were selected as the observed variables for SEM analysis, as shown in Table 6.

Table 6 Results of the factor analysis for CSR behaviour

| | Component | | | Alpha |
	1	2	3	
CE4	.961	.201	.188	
CE2	.866	.149	.196	0.924
CE3	.829	.186	.136	
CE1	.805	.190	.154	
PI4	.199	.972	.113	
PI2	.181	.875	.048	0.917
PI1	.123	.833	.078	
PI3	.190	.740	.153	
CCI4	.197	.119	.973	
CCI1	.172	.081	.892	0.950
CCI2	.186	.136	.873	

Extraction Method: Principal Component Analysis. Rotation Method: Varimax
with Kaiser Normalization.

Preparation of the measurements

The results of the Cronbach's alpha test for the three elements, CE, PE and CCI, are also

presented in Table 6. All three components are satisfactorily over 0.70, which means that they

are robust (Hair et al., 2010). Following the comparison of alphas between the combinations of

observed elements, the presented latent variables with selected variables after the procedure of

choosing the best components (Yamamoto & Onodera, 1999), CCI with two elements (.950),

CE with three elements (.924) and PI with three elements (.917) were selected as the candidates

for further analysis. Based on the analytical process heretofore discussed, the dimensions for

the relationship between CPCSR and consumer behaviour are validated for the next step of

testing hypotheses based on SEM.

Correlation analysis of key variables

The correlated relationships between the three factors comprising the consumer responses are

summarised in Table 7. No particularly high correlations have been found: the lowest

correlation was between CCI and PI (.235), and the highest correlation was between CCI and CE (.389), indicating that the proposed variables are mostly independent of each other and can avoid multi-correlation relationships (Yamamoto & Onodera, 1999).

Table 7 Correlation of the variables

CSR behaviour	Mean	Std. Deviation	N		CE	PI	CCI
CE	3.925	0.677	401	Pearson Correlation	1		
				Sig. (2-tailed)			
				N	401		
PI	3.502	0.758	401	Pearson Correlation	.368**	1	
				Sig. (2-tailed)	.000		
				N	401	401	
CCI	3.429	0.726	401	Pearson Correlation	.389**	.235**	1
				Sig. (2-tailed)	.000	.000	
				N	401	401	401

**. Correlation is significant at the 0.01 level (2-tailed).

Therefore, the proposed three variables as elements comprising consumer responses are eligible to be used for SEM analysis in the next stage.

Hypothesis testing: SEM analysis

Following the statistical analysis on the dataset to secure the reliability and validity of each dimension, SEM analysis was applied to the dataset to test the hypotheses. As a result, Figure 2 was developed, which includes both the seven domains' impacts on CPCSR and CPCSR's impact on CE, PI and CCI. The SEM model indicates the following: Chi-squared = 777.216, df = 339, C/D = 2.287, CFI = .933 and RMSEA = .057. These are significant and reach the threshold level (Hair et al., 2010). Table 8 shows the standardised regression weights on the research model.

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This outcome indicates that this completed model is well fitted with the dataset and can explain the relationships between all 11 of the latent factors, of which all the path coefficients are statistically significant. However, the impacts of CPCSR on the three factors (consumers' responsive activities) are relatively weaker than those of the measurements of CPCSR. This indicates that Turkish consumers perceive the importance of the seven factors representing the CPCSR, but in reality, the impacts of CPCSR are not enough to change consumers' behaviour.

This outcome suggests that Turkish CPCSR can be explained with the established seven dimensions proposed by Öberseder et al. (2014), which were developed and confirmed with the Western market dataset. However, with respect to the impact of CPCSR on consumer behaviour, it does not have critical impacts on the three factors of CE, PI and CCI. This finding suggests that the influence of CPCSR is weaker than that developed from the Western dataset (Figure 2).

Figure 2 SEM results

Chi-square = 777.216
df = 339
C/d = 2.287
P = 0.000
CFI = 0.933
RMSEA = 0.057
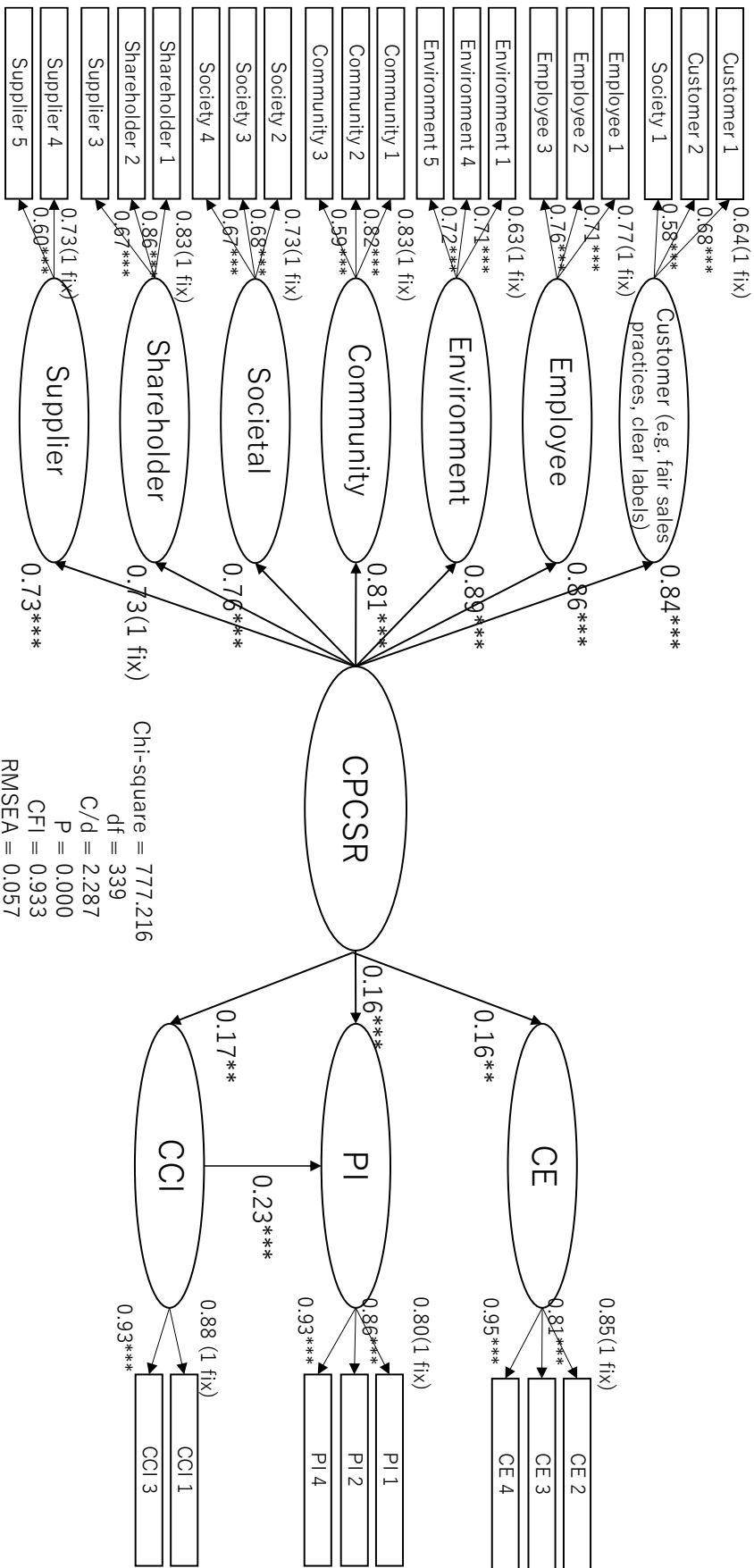
(note1) *** means p < 0.001
(note2) ** means p < 0.01
(note3) "1 fix" means coefficient value fixed as 1

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Table 8 A summary of the SEM analysis

To		From	Standardized Regression Weights	p
CCI	<---	CPCSR	0.165	0.002
Supplier	<---	CPCSR	0.728	***
Customer	<---	CPCSR	0.842	***
Environment	<---	CPCSR	0.893	***
Shareholder	<---	CPCSR	0.733	1 fix
Employee	<---	CPCSR	0.862	***
Societal	<---	CPCSR	0.759	***
Community	<---	CPCSR	0.805	***
CE	<---	CPCSR	0.161	0.001
PI	<---	CPCSR	0.161	0.002
Shareholder1	<---	Shareholder	0.833	1 fix
Shareholder2	<---	Shareholder	0.864	***
Supplier3	<---	Shareholder	0.665	***
Employee1	<---	Employee	0.768	1 fix
Employee2	<---	Employee	0.712	***
Employee3	<---	Employee	0.756	***
Societal2	<---	Societal	0.730	1 fix
Societal3	<---	Societal	0.678	***
Societal4	<---	Societal	0.673	***
Environment5	<---	Environment	0.714	***
Environment4	<---	Environment	0.706	***
Environment1	<---	Environment	0.634	1 fix
Community1	<---	Community	0.828	1 fix
Community2	<---	Community	0.820	***
Community3	<---	Community	0.593	***
Societal1	<---	Customer	0.582	***
Customer2	<---	Customer	0.682	***
Customer1	<---	Customer	0.643	1 fix
Supplier5	<---	Supplier	0.600	***
Supplier4	<---	Supplier	0.725	1 fix
CE4	<---	CE	0.953	***
CE3	<---	CE	0.812	***
CE2	<---	CE	0.854	1 fix
PI4	<---	PI	0.926	***
PI2	<---	PI	0.857	***
PI1	<---	PI	0.803	1 fix
CCI3	<---	CCI	0.931	***
CCI1	<---	CCI	0.885	1 fix

*** means p<0.001

Discussion

As Öberseder et al. (2014) proposed, CPCSR can be categorised into seven measurements:

customer, employee, environment, community, societal, shareholder and supplier. The impacts

of all these measurements are high enough to have a significant impact on CPCSR. As Figure 2 shows, the model developed fitted well with the dataset (CFI = .933), which also indicates that the measurements of this model explain Turkish CPCSR well. Therefore, it is useful to provide the analytical instrument with these measurements for marketers and researchers.

The model from Öberseder et al. (2014) was developed and validated with a dataset attained from Austrian consumers (p. 109). Therefore, the main aim of this study has been to investigate and discuss the applicability of the proposed model, developed with Western consumers' perceptions, on consumer perceptions and behaviours in the emerging market context (Turkish consumers).

The outcome of the analysis suggests that Turkish consumers also perceive the CPCSR dimensions proposed in the model, but their CPCSR does not necessarily have significant impacts on their consumption behaviour (i.e. CPCSR does not have a strong influence on consumer behaviour). Even though the fitting index (CFI = .933; RMSEA = .057) indicates a reasonably acceptable level, similar to the outcome of the original study (CFI = .93; RMSEA = .056), our study has revealed significantly lower impacts of CPCSR on consumer behaviour. The results of Öberseder et al. (2014) showed a significant relationship between CPCSR and three behavioural factors: CPCSR >> CE = .76**; CPCSR >> PI = .56*; CPCSR >> CCI = .64**; CCI >> PI = .73**. Our study, on the other hand, shows a much lower impact on all relationships: CPCSR >> CE = .16**; CPCSR >> PI = .16***; CPCSR >> CCI = .17**; CCI >> PI = .23***.

This research outcome does not only validate that the original model developed by Öberseder et al. (2014) can be applied to datasets from a different market, but also demonstrates different reactions to firms' CSR activities in the emerging market context.

Turkey is one of the emerging markets that has the potential for further expansion, and this attracts researchers' interests; the practical implications of this study for both marketers and researchers pertain to meeting the demands of Turkish consumers (Dincer et al., 2007; Eren-Erdoğmuş, 2014). The developed conceptual model with measurements can also contribute to the enhancement of discussions on other emerging markets. How to stimulate and activate consumers' CSR perception and behaviour is on the current social and economic agenda; therefore, studies in this field should be led with a clear intention by researchers.

CONCLUSION

Contributions to theory and practices

Despite its long history, CSR only became popular among researchers after the 1950s. The majority of the formal writing about CSR arrived in approximately the last 60 years. However, there was not sufficient empirical research investigating the relationships between consumer perception and CSR activities, and most of the research has been conducted mainly in developed countries to develop implications for businesses. CPCSR can differ from culture to culture and from developed to developing countries. Because of this, an empirical inquiry was conducted among Turkish consumers to describe their perception of and reaction towards CSR activities.

It has been found that the impact of CPCSR on consumer behaviour is not critical, although the path coefficients are all significant. This implies that Turkish consumers perceive CSR values and understand the importance of CSR dimensions. However, the impacts of CPCSR on three behavioural dimensions, CE, PI and CCI, are very low (0.16 and 0.17). This could be a snapshot of the current situation of an emerging market such as Turkey, which could change as time goes by. This finding differs from the outcome of the study by Öberseder et al. (2014), which was developed from a Western context and discussed the stronger impact of

CPCSR on consumer behaviour. The findings of the present study suggest that consumer behaviour in emerging markets have a different landscape. This needs to be investigated further to develop more actionable implications for researchers and relevant strategies in the field of study. As Hassan et al. (2013) discussed, uncertainty in ethical consumer choice should be investigated in detail in a context-based way to develop actionable implications for each case with different backgrounds and market cultures.

Limitations

This study aimed to investigate CPCSR based on survey data collected from the Turkish market. As Turkey is an emerging market, the findings of this study can provide clear implications for further research in other emerging markets. Even with the potential contributions to both theories and practices, this study is limited to analysis of data collected only from Turkey. The authors acknowledge the necessity to conduct further research with various datasets from different countries. As Arli and Pekerti (2017) discussed, cross-cultural comparisons of CPCSR and behavioural responses should be further investigated; this is another acknowledged limitation of the present study, as the impact of religious and other cultural values is missing.

Recommendations for future study

The developed model needs to be validated with measurements that can enable researchers and practitioners to design holistic CSR strategies for companies. CSR is a critical concept whose impact will increase in the future as an important aspect of business ethics in the twenty-first century. It is the responsibility of researchers and social scientists to investigate this topic in order to contribute to the sustainability of businesses.

To develop more actionable recommendations for businesses, a microscopic approach focusing on the demographic details of the samples, such as gender, age and residential location, is required. To develop a marketing strategy that would attract consumers to the CSR activities of enterprises, more precise tendencies and key antecedents of the targeted clusters should be understood and proposed. This type of research approach will enhance the value of the present study which is inevitable to support sustainable business development.

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