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Enhancing Brand Reputation and Customer Citizenship Behaviour through Perceived Values in Hotel Industry: Role of CSR and Brand Credibility

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Abstract

Purpose: This research delves into the ramifications of Corporate Social Responsibility (CSR) on brand reputation and consumer citizenship conduct within the commercial enterprise domain of Saudi Arabia. The study examines the mediating influence of perceived value and the moderating impact of brand credibility, with the overarching objective of furnishing distinctive contextual insights into the manner in which CSR shapes consumer perceptions and behaviours in the Saudi Arabian context. Method: Employing a quantitative research approach, this investigation conducted a structured survey among 170 customers within the hotel industry in Saudi Arabia. Validated scales were utilized to assess CSR activities, perceived value, brand reputation, consumer citizenship behaviour, and brand credibility. The analytical techniques encompassed descriptive statistics, correlation analyses, and regression analysis, executed through SPSS, to elucidate patterns of association and discern the mediating and moderating roles. Findings: The research reveals a noteworthy and affirmative impact of CSR on both brand reputation and customer citizenship behaviour within the specific context of Saudi Arabia. The results indicate that the association between CSR, brand reputation, and customer citizenship behaviour is substantially mediated by perceived value. Furthermore, brand credibility emerges as a noteworthy moderator, offering substantive empirical contributions to the comprehension of CSR dynamics in the Saudi Arabian setting. Implications/Originality: Pragmatically, this investigation provides practical insights for businesses aiming to enhance their CSR strategies in Saudi Arabia, considering the mediating and moderating dimensions. The uniqueness of this study resides in its contextually tailored exploration, addressing lacunae within the existing literature and furnishing a comprehensive understanding of the impact of CSR on outcomes associated with the brand within the specific business milieu of Saudi Arabia.

Keywords: Brand Credibility, Brand Reputation, Customer Citizenship Behaviour, CSR, Perceived Value.

Introduction

In contemporary times, CSR has experienced significant growth, evolving into an integral component of strategic planning for enterprises globally. Scholarly investigations underscore

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the intrinsic worth of CSR, delineating its positive impact on diverse organizational outcomes, including heightened customer loyalty, augmented brand reputation, and amplified competitive advantage (Alexandridis et al., 2022). Notwithstanding numerous indicators elucidating the advantageous aspects of CSR, noteworthy differentials exist in the nuanced interconnections among CSR initiatives, perceived value, brand reputation, and consumer citizenship behaviour within the distinctive Saudi Arabian business milieu. These distinctions manifest as the roles of mediator and moderator in the context of perceived value and brand reputation, respectively. While extant literature extensively examines the overall influence of CSR on brand reputation, there exists a notable dearth of understanding regarding the intricate mechanisms through which CSR impacts perceived value and the consequential interactive effects shaping consumer citizenship behaviours within the Saudi Arabian context (Bianchi, Bruno, & Sarabia-Sanchez, 2019). Nonetheless, further research is imperative to delineate the precise mechanisms by which CSR engenders heightened perceived benefits, subsequently fostering positive civic engagement. The objective of this study is to bridge this gap by scrutinizing the intricate interplay among CSR, perceived value, brand recognition, and customer citizenship behaviour.

Moreover, the business environment in Saudi Arabia poses distinct challenges and opportunities for companies seeking to implement CSR initiatives. Cultural, social, and economic factors can constrain the impact of brands on CSR endeavours (Akporiaye, 2023). While limited research has explored the influence of CSR in Western contexts, the applicability and efficacy of these findings in the Middle East, particularly in Saudi Arabia, remain uncertain (Salam, Jahed, & Palmer, 2022). Hence, the objective of this study is to ascertain the pertinence of CSR within the business landscape of Saudi Arabia.

Furthermore, a notable gap exists in the existing literature concerning the role of brand credibility as a moderator in the interactions between CSR and brand dynamics. While studies have underscored the significance of brand trust in shaping consumers' perceptions of CSR initiatives on a global scale (Capizzo & Iannacone, 2023), its specific relevance within the Saudi Arabian context remains less elucidated. Considering culturally specific aspects, this study seeks to examine how brand trust modifies the association between CSR activities and brand outcomes (Alfalah, Muneer, & Hussain, 2022).

The principal aim of this study is to examine the influence of CSR on brand reputation and consumer citizenship behaviour within the business framework of Saudi Arabia. The investigation endeavours to elucidate the intricate interplay among CSR policies, perceived value, brand reputation, and consumers assuming the role of conscientious citizens. This study carries noteworthy implications for both scholarly and practical domains. From an academic standpoint, it contributes to extant literature on CSR, brand reputation, and consumer citizenship behaviour by presenting an empirical lens on the Saudi Arabian business milieu. The findings are poised to enrich theoretical comprehension of the mechanisms by which CSR impacts perceived value, reputation, and consumer citizenship behaviours, thereby illuminating pertinent contextual factors shaping customer responses in this domain.

Literature Review

CSR and Brand Reputation

Economic responsibilities constitute a crucial facet of CSR endeavours, playing a pivotal role in shaping a brand's reputation. These endeavours encompass a spectrum of responsibilities, including legal, ethical, philanthropic, and economic dimensions (Rozak et al., 2021). Economic

responsibility entails an organization's dedication to sustainable practices, with a primary focus on fostering long-term value creation for its shareholders (Colicev, Kumar, & O'Connor, 2019). Ethical conduct in business and transparent financial reporting serve to mitigate risks and bolster brand reputation. Legal compliance entails adherence to regulations, thereby exemplifying a business's commitment to ethical practices (Reilly, 2021). CSR initiatives aligned with legal standards contribute to enhancing an organization's reputation as a socially responsible entity. Another significant dimension of CSR influencing corporate standing is ethical responsibility. Consumers hold a favourable perception of organizations prioritizing ethical considerations in their decision-making processes and operational activities (Lee et al., 2020). This ethical standpoint surpasses mere legal mandates and encompasses activities that manifest a dedication to the welfare of both society and the environment. These ethical practices play a pivotal role in cultivating a robust and favourable brand reputation (Atkinson, Sumnall, & Meadows, 2021). Furthermore, philanthropic responsibility entails voluntary contributions to the well-being of communities that extend beyond obligatory legal and ethical considerations (Xu et al., 2023). Organizations participating in philanthropic endeavours, such as supporting local projects or environmental conservation, not only discharge their duties as ethical corporate entities but also enhance their brand image by actively involving themselves in social and environmental concerns. Consequently, guided by the aforementioned literature, we posit the following hypothesis:

H1: *CSR has a significant and positive impact on brand reputation.*

CSR and Customer Citizenship Behaviour

Consumer citizenship behaviour, delineating how consumers engage and interact with companies, is significantly impacted by CSR policies across financial, legal, ethical, and philanthropic domains. Consumer loyalty is sustained toward businesses characterized by trustworthiness and financial responsibility, with constancy and price-based considerations manifesting through their business practices (Mohammad Shafiee & Tabaeian, 2022). Consumers exhibit a proclivity to positively respond to enterprises prioritizing financial stability and pricing strategies benefiting stakeholders, demonstrating advocacy, repeat patronage, and support for brand initiatives. Moreover, legal obligations, integral to the broader spectrum of CSR, exert an influence on consumer citizenship behaviour (Frederiksen, 2018). Through adherence to relevant laws and regulations, the organization cultivates self-assurance and trust among its clientele (Timotijevic et al., 2021). This collaboration is evidenced through commitment, loyalty, and a willingness to advocate for the brand. Ethical responsibilities extending beyond mere compliance exert a substantial influence on consumer behaviour. Enterprises prioritizing ethical considerations in their managerial and decision-making procedures experience heightened customer satisfaction (Vakulenko et al., 2019). Consumers aligning with brands that espouse similar ethical principles are more inclined to cultivate brand loyalty, engage in word-of-mouth marketing, and offer robust support for the company's ethical initiatives. Additionally, corporate philanthropy, epitomized by voluntary contributions to the public good, constitutes a significant factor influencing consumer citizenship behaviour (Fatma & Khan, 2023). Consumers demonstrate heightened allegiance and endorsement for enterprises actively engaged in philanthropic initiatives, aligning their values with those of a socially responsible company and exhibiting behaviours indicative of a commitment to supporting such endeavours. Consequently, the hypothesis presented herein is derived from the extant literature:

H2: *CSR has a significant and positive impact on customer citizenship behaviour.*



CSR and Perceived Value

Consumers' assessments of the value corresponding to product or service pricing are directly shaped by the financial responsibility of the company, underscored by a commitment to sustainability and value-centric services (Pfajfar et al., 2022). The acknowledgment by customers of a company's dedication to advancing the economic stability and profitability of its stakeholders positively influences the perceived value of the company. Likewise, legal commitments, such as fostering an environment of autonomy and trust through adherence to rules and regulations, contribute to an elevated perceived value (Kim & Kim, 2021). Customers who ascribe elevated value to products or services are more inclined to select businesses that exhibit legal accountability. Individuals' assessments of a brand's value are markedly shaped by ethical responsibilities, supplementing the impact of legal requisites (Chen et al., 2021). Enterprises prioritizing ethics in their operations and decision-making are perceived by the public as trustworthy and socially conscientious, thereby enhancing the perceived value of their products in the eyes of customers. Moreover, philanthropic commitment, manifested through voluntary contributions to social well-being, introduces an additional layer of perceived value (Avotra et al., 2021). Customers frequently attribute greater value to goods or services associated with enterprises actively engaged in philanthropic activities, linking their purchases to a sense of social responsibility. Thus, grounded in the aforementioned literature, we posit the following hypothesis:

H3: *CSR has a significant and positive impact on perceived value.*

Perceived Value as a Mediator

To apprehend the correlation between CSR practices and brand reputation, the essential consideration lies in employees' perceptions of their roles. Lee et al. (2020) posited that customers perceive CSR initiatives as indicative of an organization's commitment to social and ethical values, thereby impacting their overall perceptions and evaluations of a brand. In this context, perceived value assumes a pivotal role, as customers assess the benefits derived from a product or service against perceived sacrifices, while also taking into account the ethical and social considerations associated with the brand (Chen et al., 2021). Customers form a more favourable impression of a brand's overall reputation when they place higher value on a company's offerings due to the advantages derived from CSR initiatives. Additionally, the mediating function of perceived value serves as a psychological intermediary connecting brand reputation and the implementation of corporate social responsibility initiatives (Chan et al., 2020). The efficacious social and ethical attributes perceived by consumers through CSR augment their perceived value, subsequently enhancing their overall assessment of the brand. In the context of CSR, the mediating influence of perceived value assumes particular significance, as it encapsulates the tangible and intangible benefits that clients associate with socially conscious companies (Chakraborty, 2019). Consequently, a pivotal avenue through which CSR initiatives contribute to the establishment and sustenance of a robust brand reputation is via the mechanism of perceived value. Thus, grounded in the aforementioned literature, we posit the following hypothesis:

H4: *Perceived value mediates the relationship between CSR and brand reputation.*

Customers frequently interpret an organization's CSR initiatives as a manifestation of its commitment to societal and ethical norms, as evidenced by extant research (Rodríguez-Gómez et al., 2022). Perceived value assumes a pivotal role as a mediator in shaping consumer attitudes

and behaviours in this interaction. As the favourable effects of CSR activities resonate with consumers, they are more inclined to exhibit positive societal behaviours such as brand loyalty, positive word-of-mouth promotion, and a willingness to support the brand's initiatives (Hansen, McDonald, & Hatfield, 2023). Within this context, the psychological mechanism of perceived value contributes to the cultivation of positive consumer citizenship behaviour by accentuating the ethical and social dimensions of CSR. Perceived value serves as a mediating factor, contingent upon customers' cognitive assessments of the utility of a product or service, considering both the tangible and intangible aspects influenced by corporate social responsibilities (Hu et al., 2022). According to Edwards et al. (2022) consumers' orientations toward social consumption and values foster reciprocity, amplifying communication and fostering positive citizenship. Corporations employing CSR as a strategy to enhance consumer perceptions of value and cultivate good citizenship in their customers can substantially gain from an appreciation of the conscious role of value evaluation. Accordingly, based on the antecedent literature, the following hypothesis is posited:

H5: *Perceived value mediates the relationship between CSR and customer citizenship behaviour.*

Brand Credibility as a Moderator

A critical focus in contemporary consumer behaviour research is the examination of the influence of brand endorsement on the nexus between CSR practices and perceived values. Multiple studies indicate that consumers' perceptions of a company's dedication to ethical and social responsibility exert a favourable impact on CSR initiatives (Capizzo & Iannacone, 2023). Nevertheless, the influence of brand trust may shape the translation of CSR practices into heightened perceived profitability. Functioning as a moderator, brand credibility delineates the direction and intensity of the association between perceived value and corporate social responsibility (Kim & Kim, 2021). The advantages derived from CSR initiatives, in conjunction with perceived value, can be augmented through elevated corporate credibility, which is consistently established through sustainable business practices (Ahmad et al., 2023). Conversely, enterprises characterized by diminished levels of trust will undergo a diminished impact, as consumers will be less persuaded regarding the authenticity of CSR initiatives and their influence on perceptions of value (Bianchi et al., 2019). These moderation effects stem from consumers' reliance on the brand as a dependable source of information regarding CSR initiatives and their outcomes (Colicev et al., 2019). According to Lee, Kim, and Kim (2021), elevated brand trust has the potential to fortify the association between these behaviours and perceived value by amplifying the positive signals emanating from CSR initiatives. Organizations seeking to optimize the efficacy of their CSR programs can derive strategic insights by understanding the moderating function of brand credibility concerning the relationship between CSR and perceived value (Capizzo & Iannacone, 2023). This underscores the importance of engaging in socially responsible activities and cultivating a robust brand image to enhance the perceived value of these initiatives. Consequently, based on the foregoing literature, we formulated the following hypothesis:

H6: *Brand credibility moderates the relationship between CSR and perceived value.*

Theoretical Background

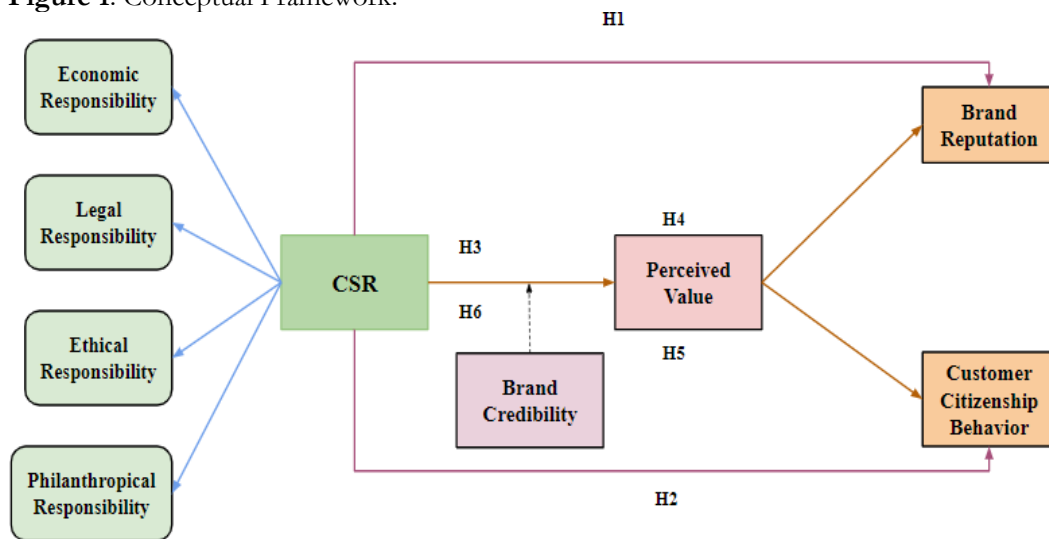
The theoretical underpinning of this study lies in stakeholder theory, positing that strategic decisions made by companies should not solely prioritize shareholder interests. Originating



from Freeman (2010), Stakeholder Theory underscores the interdependent relationships between a business and its diverse stakeholders, encompassing consumers, employees, communities, and investors. In accordance with Aksoy et al. (2022), enterprises adhering to reliable strategic approaches contribute to the broader societal welfare while concurrently fulfilling their obligations to investors. This study seeks to investigate the impact of CSR on customer citizenship behaviour and brand reputation by applying Stakeholder theory as the conceptual framework (Yuen et al., 2023). This study provides a significant insight into how companies manage their relationships with diverse stakeholders, cultivate brand trust, and foster consumer values through CSR (Capizzo & Iannacone, 2023). The study's objectives find support in the theoretical emphasis on trust, reputation, and ethical considerations. The theory particularly endeavours to explore the interrelation among CSR, brand reputation, and customer citizenship behaviour, considering the mediating influence of perceived value and the moderating effect of brand credibility. The primary objective of this study is to examine how brand credibility moderates the connection between CSR, brand reputation, and customer citizenship behaviour. Additionally, the research aims to explore the mediating influence of perceived value in this relationship.

In accordance with the preceding literature, we have constructed the ensuing conceptual framework, illustrated in Figure 1.

Figure 1: Conceptual Framework.



Methodology

The study engaged a sample of respondents sourced from the hotel industry in Saudi Arabia. In pursuit of a nuanced comprehension of the impact of CSR on brand reputation and customer citizenship behaviour, the research population specifically comprised customers of hotels in Saudi Arabia. To ensure a diverse range of perspectives reflecting varied encounters with hotel brands, participants were deliberately chosen from different ethnicities and backgrounds. The study encompassed a total of 170 hotel customers, selected from hotels situated within the Kingdom of Saudi Arabia, based on their active engagement with these establishments. The objective of employing an electronic survey was to acquire quantitative data pertinent to key factors in the investigated context.

In this regard, a scale derived from the research of Chen et al. (2021), encompassing economic, legal, ethical, and philanthropic responsibilities, was employed. Participants' assessments of the overall reputation of the company were gauged utilizing a meticulously validated scale developed by Veloutsou and Moutinho (2009). A metric, derived from the research of Fatma and Khan (2023) appraising customer citizenship behaviour encompassing actions and conduct extending beyond mere transactions, was employed. Perceived value, construed as the aggregate worth and benefits of a brand's products or services to target consumers, was explored through the lens of a scale adapted from Qiao, Yin, and Xing (2022). Indicators gauging consumers' perceptions of brand trustworthiness and credibility were adapted from the works of Dwivedi, Nayeem, and Murshed (2018).

In Appendix 1, a comprehensive survey instrument and scales are provided to ensure transparency in the data collection process.

To assess the influence of CSR on Brand credibility, customer citizenship behaviour, and brand reputation via perceived value, regression analysis was utilized. The analysis aimed to explore the mediating role of perceived value and the moderating effect of brand credibility within the CSR framework. Regression analysis facilitated the identification of both direct relationships and potential mediation and moderation effects. The study not only sought to ascertain the immediate impacts of CSR on brand-related outcomes but also aimed to comprehend the fundamental mechanisms guiding effective CSR implementation for managers. Subsequently, this comprehensive understanding delineates how CSR initiatives impact perceived value and brand credibility, thereby influencing customer citizenship behaviour and brand reputation in the business landscape of Saudi Arabia.

Results

Table 1 and Figure 2 present descriptive statistics for five variables in a total sample size of 170 observations. The variables encompass CSR, CCB, PV, BC, and BR, with their ranges defined by minimum and maximum values, mean, standard deviation, skewness, and kurtosis. These metrics provide insightful revelations upon analysis. CCB, with an average of 2.95, exhibits less constancy, moderate positive skewness, and a somewhat flattened distribution compared to normal. PV shows a relatively narrow spread (2.81) around the mean, with minor skewness and a slightly flattened profile. BC, characterized by a greater mean value of 3.34, displays a moderately variable and relatively flat distribution pattern. In contrast, BR exhibits the highest variability among the variables, featuring a mean of 2.61, moderate positive skewness, and a slightly dispersed nature. These statistics offer valuable insights into the average characteristics, variability, and distribution shapes of the variables, providing a foundation for further analysis and decision-making based on the available data.

Table 1: Descriptive Statistics.

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness	Kurtosis
CSR	170	1	5	3.92	0.57	-0.011	0.069
CCB	170	1	5	2.95	1.019	0.705	-0.708
PV	170	1	5	2.81	0.662	-0.023	-0.263
BC	170	1	5	3.34	0.737	-0.087	-0.426
BR	170	1	5	2.61	1.078	0.395	-0.489

Note: CSR= Corporate Social Responsibility, CCB= Customer Citizenship Behaviour PV= Product Value, BC= Brand Credibility, BR= Brand Reputation



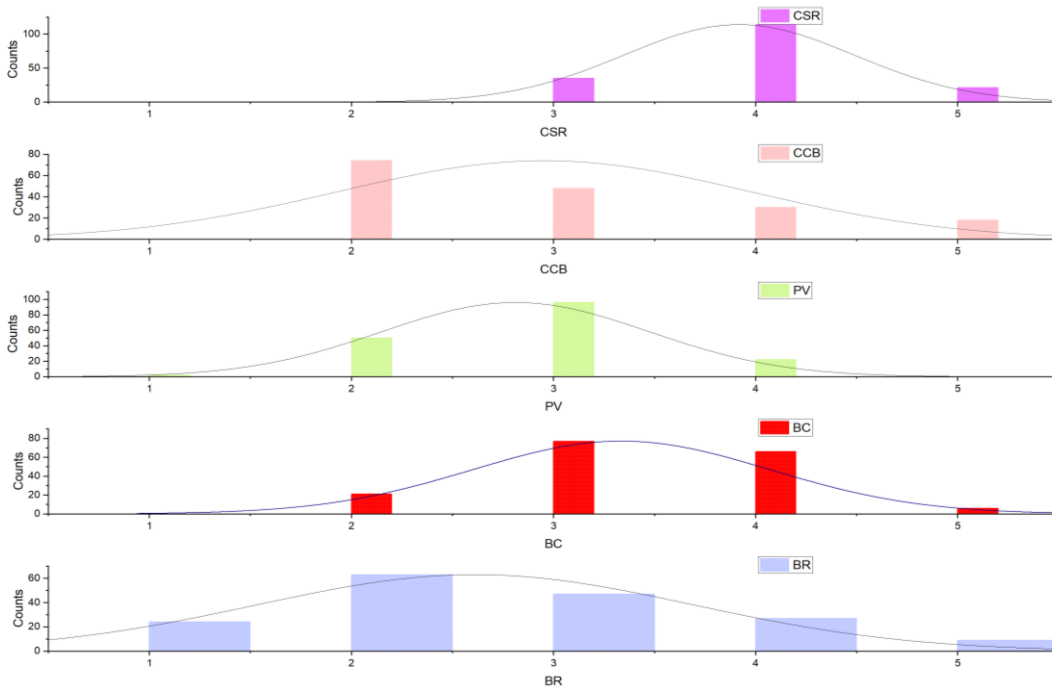
Figure 2: Descriptive Statistics.

Table 2 and Figure 3 present a correlation matrix elucidating the interrelationships among five variables: CSR, Customer Care Behaviour (CCB), Product Value (PV), Brand Credibility (BC), and Brand Reputation (BR). The evaluation of these variables reveals noteworthy insights. CSR demonstrates moderate positive correlations with CCB ($r = 0.486$, $p \leq 0.01$), PV ($r = 0.340$, $p \leq 0.01$), BC ($r = 0.320$, $p \leq 0.01$), and BR ($r = 0.428$, $p \leq 0.01$). This implies moderate associations between elevated Corporate Social Responsibility, positive CCB, perceived product value, increased brand credibility, and heightened brand reputation. Moreover, CCB exhibits moderate positive relationships with PV ($r = 0.408$ – $p < 0.01$), BC ($r = 0.262$ – $p < 0.01$), and a very strong correlation with BR ($r = 0.538$ – $p < 0.01$), indicating moderate ties to product value and perceived brand credibility, and a robust association with brand reputation. Additionally, PV, BC, and BR display moderate positive correlations with each other, suggesting potential interdependencies between product value, brand credibility, and brand reputation in this dataset. This correlation matrix offers a visual representation of the associations among these variables, contributing to informed analytical and strategic decision-making.

Table 2: Correlation Matrix.

	CSR	CCB	PV	BC	BR
CSR	1				
CCB	.486**	1			
PV	.340**	.408**	1		
BC	.320**	.262**	.331**	1	
BR	.428**	.538**	.494**	.289**	1

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

Note: CSR= Corporate Social Responsibility, CCB= Customer Citizenship Behaviour PV= Product Value, BC= Brand Credibility, BR= Brand Reputation

Figure 3: Correlation Matrix.

Table 3 displays the Cronbach's Alpha values, serving as reliability measures for five distinct variables. The calculated Cronbach's Alpha coefficient of 0.718 indicates that the elements assessed under the domain of CSR within the study context exhibit relatively high internal consistency. For Customer Citizenship Behaviour (CCB), a noted Cronbach's Alpha of 0.944 suggests robust internal consistency among the employed scales or items for the measurement of this concept. The dimension related to product value exhibits a Cronbach's Alpha of 0.748, demonstrating strong internal consistency and thereby affirming the validity of this study's assessment. Brand Credibility (BC) records a Cronbach's Alpha of 0.702, indicating high internal consistency in measuring various constructs relevant to brand credibility and ensuring reliable measurement. Lastly, a Cronbach's Alpha of 0.857 for BR signifies significant internal consistency across individual measures pertaining to brand reputation in the study.

Table 3: Cronbach's Alpha.

Variable	Cronbach's Alpha
CSR	0.718
CCB	0.944
PV	0.748
BC	0.702
BR	0.857

Note: CSR= Corporate Social Responsibility, CCB= Customer Citizenship Behaviour PV= Product Value, BC= Brand Credibility, BR= Brand Reputation

Table 4 presents the outcomes obtained from a Confirmatory Factor Analysis (CFA), elucidating the relationships between observed indicators and their underlying latent constructs: CSR, CCB, PV, BR, and BC. These factor loadings denote the strength or significance of the indicators' contributions to their respective latent constructs, indicating their representational efficacy. In the evaluation of CSR, all indicators (CSR1 through CSR12) exhibit factor loadings ranging from 0.614 to 0.914. Notably, CSR7, CSR8, and CSR9 demonstrate robust loadings exceeding 0.89, emphasizing their pivotal role in representing CSR within the measurement model. Factor loading values for CCB indicators (CCB1-CCB12) are



as follows: 0.677, 0.788, 0.790, 0.831, 0.851, 0.854, 0.855, 0.857, and 0.862, underscoring their importance in capturing CCB. Specific indicators, such as CCB2 and CCB8, exhibit highly significant loadings above 0.8, signifying their substantial role in evaluating customer citizenship behaviour. For PV indicators PV1 to PV5, there are moderate and strong factor loadings ranging from 0.628 to 0.776, indicating their relevance. Among them, PV1 stands out as the most illustrative of the fundamental dimension of PV. Indicators BR1 to BR3 in BR exhibit loadings ranging between 0.674 and 0.689, confirming their involvement in constructing Brand Reputation, albeit at slightly lower levels. Brand Credibility (BC) indicators BC1, BC2, BC3, BC4, BC5, and BC6 manifest moderate to high levels of variation, with loadings ranging from 0.632 to 0.752, affirming their relevance in analysing brand credibility. Particularly, BC3 registers the highest loading among all BC indicators. In summary, this Confirmatory Factor Analysis demonstrates a substantial connection between observed indicators and their respective constructs. The noteworthy factor loadings across indicators underscore their effectiveness in capturing and reflecting the multidimensional facets of CSR, CCB, PV, BR, and BC within this study, thereby supporting the validity of the measurement model for assessing these constructs.

Table 4: Confirmatory Factor Analysis.

Variable	Indicator	Loading
Corporate Social Responsibility	CSR1	0.750
	CSR2	0.736
	CSR3	0.675
	CSR4	0.836
	CSR5	0.764
	CSR6	0.823
	CSR7	0.893
	CSR8	0.901
	CSR9	0.914
	CSR10	0.614
	CSR11	0.688
	CSR12	0.670
Customer Citizenship Behaviour	CCB1	0.835
	CCB2	0.862
	CCB3	0.721
	CCB4	0.677
	CCB5	0.713
	CCB6	0.742
	CCB7	0.746
	CCB8	0.737
	CCB9	0.796
	CCB10	0.731
	CCB11	0.707
	CCB12	0.776
Perceived Value	PV1	0.776
	PV2	0.672
	PV3	0.652
	PV4	0.628
	PV5	0.710
Brand Reputation	BR1	0.683
	BR2	0.674
	BR3	0.689
Brand Credibility	BC1	0.666
	BC2	0.678
	BC3	0.752
	BC4	0.697
	BC5	0.632
	BC6	0.679

Table 5 also provides R-square statistics, offering insights into the proportion of variability in the dependent variables explained by the independent variables in the model. The R-square, known as the coefficient of determination, measures the explanatory power of a model for different dependent variables. Customer Citizenship Behaviour has an R-square value of 0.236, indicating that 23.6% of the observed variance in Customer Citizenship Behaviour can be attributed to the explanatory variables utilized in this model. While this R-squared value does not capture the entire variance, it suggests a certain level of influence that the model's independent variables exert on Customer Citizenship Behaviour, signifying some but not complete explanatory power.

PV has an R-square value of 0.115, meaning that approximately 11.5% of the observed variance in perceived value can be elucidated by the independent variables incorporated in the model. This indicates that the model's independent variables have some impact on Perceived Value, albeit in a smaller proportion compared to other constructs.

The R-square value for BR is 0.138, denoting that around 13.8% of the variability in Brand Reputation can be accounted for by the model's independent variables. While considered moderate, this value suggests a noteworthy impact of the independent variables on Brand Reputation, explaining a substantial percentage of the variance.

Collectively, these R-square values reveal the extent to which the model's variance is explained by independent variables within the constructs. This understanding aids in assessing the explanatory power of the model concerning customer citizenship behaviour, perceived value, and brand reputation, indicating the extent to which each independent variable influences these aspects within the examined scope.

Table 5: R-Square Statistics.

Variable	R Square
Customer Citizenship Behavior	0.236
Perceived Value	0.115
Brand Reputation	0.138

Table 6 presents the outcomes derived from a regression analysis that explores the relationships among Brand Reputation, Customer Citizenship Behaviour, and Perceived Value concerning CSR. The statistical significance of these relationships is evident for each of the three constructs. In the path from CSR to Brand Reputation (CSR → BR), the coefficient is recorded as 0.810, with a standard error of 0.132, resulting in a t-value of 6.141 and a p-value of 0.000. This finding indicates a positive relationship, suggesting that a one-unit increase in CSR corresponds to a 0.810-unit increase in Brand Reputation. It underscores the substantial impact of Corporate Social Responsibility on Brand Reputation within the specified environment.

Similarly, the linear relationship between CSR and Customer Citizenship Behaviour (CSR → CCB) exhibits a beta coefficient of 0.869, a standard error of 0.121, and a t-value of 7.200 (p-value = 0.000). The significant positive relationship signifies that each unit increment in CSR results in a 0.869-unit increase in customer citizenship behaviour. This result emphasizes the influential role of CSR in promoting desirable Consumer Citizenship Actions.

The relationship between CSR and Perceived Value is also supported by a beta coefficient of 0.394 and a t-value of 4.681 (p-value = 0.000). This statistically significant positive relationship implies that there is a corresponding increase of 0.394 units in Perceived Value for every one-unit increase in CSR.



Table 6: Regression Analysis.

Path Relation	Beta	Std. Error	T value	P values
CSR -> BR	0.810	0.132	6.141	0.000
CSR -> CCB	0.869	0.121	7.200	0.000
CSR -> PV	0.394	0.084	4.681	0.000

Table 7 presents the results of a mediation analysis investigating the sequential mediating role of PV between CSR and two pivotal constructs: BR and CCB. This analysis unveils the mediating effects and sequential relationships among these variables within a business context. The beta coefficient for the path CSR -> PV -> BR is 0.253, with a standard error of 0.128 and a t-value of 4.339 (p-value = 0.000). The significant finding indicates that Perceived Value serves as a robust mediator in the relationship between CSR and brand reputation. This suggests a causal connection where increased CSR results in greater perceived value (beta = 0.253), subsequently influencing brand image. Hypothesis H6 elucidates the role of Perceived Value, partially elucidating the link between CSR and BR.

The path relationship CSR -> PV -> CCB yields a beta value of 0.166, a standard error of 0.123, and a t-value of 5.709 (p=0.000). The statistically significant effect implies sequential mediation involving Perceived Value between corporate social responsibility and customer citizenship behaviour. It signifies that an increase in CSR leads to an increase in perceived value (beta = 0.166), ultimately enhancing customers' citizenship behaviour. This mediation pathway underscores the mediating role of Perceived Value in explaining the association between CSR and CCB.

Table 7: Mediation Analysis.

Path Relation	Beta	Std. Error	T value	P values
CSR -> PV -> BR	0.253	0.128	4.339	0.000
CSR -> PV-> CCB	0.166	0.123	5.709	0.000

Table 8 presents the outcomes of a moderated analysis exploring the interplay between CSR and brand credibility (CSRA x brand credibility) and its impact on perceived value. The coefficient for the path relation CSR x BC -> PV is 0.107, with a standard error of 0.114 and a t-value of 4.339 (p-value 0.000). This noteworthy finding indicates an interaction effect between CSR and BC concerning their impact on Perceived Value. It suggests that the combined influence of Corporate Social Responsibility and Brand Credibility positively and significantly affects perceived value. The moderation pathway highlights the joint effect of CSR and BC on Perceived Value, indicating that the cumulative impact of these factors enhances the perceived value of products or services in the specific setting.

Table 8: Moderation Analysis.

Path Relation	Beta	Std. Error	T value	P values
CSR x BC -> PV	0.107	0.114	4.339	0.000

Discussion

This study investigates the influence of CSR on both brand reputation and customer citizenship behaviour, exploring not only the direct effects but also delving into the mediating function of perceived value and the moderating impact of brand credibility. The study's results reveal a positive impact of CSR on brand reputation. This aligns with existing literature, suggesting that contemporary consumers are more inclined to make purchasing decisions in favour of brands that align with their individual perspectives and values regarding social and environmental

concerns (Rodríguez-Gómez et al., 2022). Enterprises involved in socially responsible initiatives not only meet their legal responsibilities but also enhance the reputation and image of their brand, fostering customer support, loyalty, and overall business success. In today's competitive landscape, CSR is not merely a moral imperative; it is a vital element for constructing a sustainable and robust brand (Mohy-ud-Din & Raza, 2023).

Consumers are motivated to surpass their mandated obligations and participate in voluntary behaviours when they perceive a higher likelihood of engaging with a socially responsible company and believe in its social accountability. The consumer perception of organizations' CSR initiatives has become a significant mechanism for establishing an emotional connection with customers (Lee et al., 2021). This illustrates that customers who express interest in and concern for hotels are more inclined to participate in voluntary actions. Customers are more inclined to engage with companies involved in CSR initiatives for self-improvement. Additionally, an emphasis on CSR endeavours serves as a foundation for firms to cultivate enduring bonds of loyalty with their customers.

The identification of perceived value as a mediator in the connections between CSR and both brand reputation and customer citizenship behaviour is a pivotal discovery in this study. Perceived value denotes the customer's evaluation of the usefulness of a product or service, determined by the comparison between what is received and what is given (Zeithaml, 1988). This study posits that CSR initiatives augment the perceived value associated with a brand or its products, subsequently exerting a positive influence on both the brand's reputation and customer behaviour (Chahal & Sharma, 2006). This discovery emphasizes the significance of incorporating CSR into the brand's value proposition, suggesting that CSR initiatives should be perceived not merely as ethical duties or marketing strategies but as intrinsic components of the comprehensive brand proposition. The mediating role of perceived values in the connections between CSR, brand reputation, and customer citizenship behaviour illustrates the diverse channels through which CSR initiatives influence these pivotal outcomes. These mediating effects underscore the importance of consumers' value perceptions associated with a brand's offerings grounded in CSR, influencing brand impressions and engendering customer citizenship behaviours (O'Connor & Assaker, 2022). The pragmatic recommendations for augmenting perceived value as an intermediary to enhance their CSR strategies, culminating in favourable outcomes associated with their brands.

The study also elucidates the moderating function of brand credibility in the relationship between CSR and perceived value. Prominent moderating effects underscore the intricate connection between brand credibility and the efficacy of CSR strategies in constructing perceptual advantages. Consequently, it underscores the importance of establishing and upholding a credible reputation to derive benefits from CSR initiatives (Balqiah et al., 2023). Brand credibility becomes imperative when engaging in corporate social responsibility activities with the intention of enhancing the perception that a company's actions contribute to increased value and loyalty from consumers.

In the contemporary business environment, the significance of CSR becomes more evident through the integration of these research findings. The study underscores that CSR plays a crucial role in building brand reputation, enhancing products and services, and influencing customer behaviour. The intricate dynamics of CSR's impact on brand reputation and customer citizenship behaviour are elucidated by the mediating role of perceived value and the moderating role of brand credibility. It is recommended that organizations seeking to leverage CSR incorporate these programs into their core brand strategy to ensure alignment with their



target audience and enhance brand credibility. Moreover, the findings emphasize the importance of effectively communicating these initiatives to elevate perceived value, subsequently exerting a substantial influence on customer behaviour and brand reputation.

In summary, this investigation contributes to a deeper comprehension of the intricate interconnections involving CSR, brand reputation, customer citizenship behaviour, perceived value, and brand credibility. It accentuates the pivotal role of CSR in the contemporary business milieu, transcending mere moral obligation to become a strategic imperative crucial for crafting robust, esteemed, and enduring brands. The discoveries furnish a valuable framework for enterprises aspiring to adeptly harness CSR to elevate their brand reputation, nurture favourable customer conduct, and ultimately attain sustained business triumph. The study's insights not only enrich academic discourse but also furnish pragmatic guidance for businesses navigating the intricate landscape of CSR in today's dynamic market milieu.

Conclusion

This study provides crucial insights into intricate relationships, emphasizing the importance of CSR in shaping customer citizenship behaviour, perceived value, and brand reputation. The findings reveal perceived value as a significant mediator of positive CSR effects, including consumer citizenship behaviour and brand reputation. Additionally, brand credibility acts as a moderation factor, underscoring its role in ensuring effective CSR initiatives. Overall, these insights emphasize the need for an integrated CSR strategy focusing on perceived value and brand credibility. However, limitations, such as cross-sectional data and a focus on specific companies and scenarios, should be acknowledged. Future research could enhance these findings through longitudinal designs and broader business contexts, deepening our understanding of the complex interplay between CSR and brand-related outcomes.

Implications

Firms can strategically employ well-designed CSR programs to enhance positive consumer citizenship behaviour and improve brand image. Firstly, companies should prioritize CSR initiatives aligned with their core values and reflective of customers' values, focusing on initiatives that are economically, legally, socially, and philanthropically sound to significantly boost corporate reputation. Secondly, companies need to recognize the importance of perceived utility in establishing a connection between social initiatives and brand implications. Emphasizing consumers' awareness of both tangible and intangible benefits derived from CSR programs is essential. Lastly, the study underscores the critical role of brand credibility as a moderator in the relationship between CSR and brand outcomes. Since CSR has a positive impact on perceived value, brand reputation, and customer citizenship behaviour, businesses should prioritize the development and maintenance of a credible brand image, a pivotal factor in fostering consumer loyalty.

This study offers practical recommendations for corporations seeking to enhance the positive perception of their brands and elicit high-quality customer citizenship behaviour through CSR programs. Companies should make informed decisions about their CSR spending and choose activities that align with their core values and target markets. Engaging in CSR initiatives that align with monetary, legal, ethical, and philanthropic obligations can significantly boost a company's reputation. However, it's crucial for corporations to recognize the moderating role

of perceived value in the CSR-brand outcomes relationship. Therefore, emphasis should be placed on articulating the value of CSR programs to consumers, highlighting the company's contributions and benefits.

Furthermore, the study has theoretical implications for corporate social responsibility, brand reputation, and customer citizenship behaviour. The identification of perceived value as a key mediator in the impact of CSR on brand outcomes enhances our understanding of the psychological processes underlying these relationships. It underscores the centrality of perceived value in CSR literature, providing a nuanced perspective on how customers perceive and respond to CSR efforts. Additionally, the research highlights the importance of considering brand credibility when assessing the impact of CSR on brand-specific factors, emphasizing the need to integrate trustworthiness into theoretical frameworks to explain the CSR-brand relationship.

Limitations and Future Directions

While this study has made significant strides in uncovering the relationships between CSR, brand reputation, CCB, perceived value, and brand credibility, it is essential to acknowledge its limitations. A primary limitation is the cross-sectional nature of the study, which precludes establishing conclusive cause-and-effect relationships. This limitation extends to longitudinal designs that could shed light on how these interactions evolve over time. Additionally, the study focused specifically on the Saudi Arabian business context and relevant sectors, potentially limiting its generalizability to other sectors and geographic regions.

The study's examination of perceived value as a mediator and brand credibility as a moderator leaves room for consideration of other variables that might better explain the observed relationships. As a result, this study offers insights for future research in several areas. Longitudinal studies could delve into the temporal aspects of the identified relationships, providing a deeper understanding of the long-term impacts of CSR programs on customer citizenship, perceived value, brand credibility, and identity. Exploring additional moderators and mediators, such as consumer trust and organizational culture, in future studies could contribute further to our understanding of the complexities involved in these relationships.

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CSR

1. The hotel improves the tourism industry.
2. The hotel generates employment through its operations.
3. The hotel strives to activate the local economy.
4. The hotel strives to achieve sustainable growth.
5. The hotel properly implements health and safety rules and regulations.
6. The hotel has established appropriate regulations for customers to abide by.
7. The hotel strives to abide by regulations related to its customers' well-being.
8. The hotel has established ethical guidelines for business activities.
9. The hotel tries to become an ethically trustworthy company.
10. The hotel makes efforts to fairly treat customers.
11. The hotel participates in a variety of volunteer activities by starting the company's volunteer group.
12. The hotel supports social welfare projects for the underprivileged.

Customer Citizenship Behavior

1. If I have a useful idea on how to improve service, I let the employee know”.
2. When I experience a problem, I let the employee know about it”.
3. When I receive good service from the employee, I comment about it”.
4. I said positive things about my bank and the employee to others.
5. I encouraged friends and relatives to use bank”.
6. I recommended bank to others.
7. I assist other customers if they need my help.
8. I give advice to other customers.
9. I help other customers if they seem to have problems.
10. If the employee makes a mistake during delivery, I would be willing to be patient”.
11. If I have to wait longer than I normally expected to receive the service, I would be willing to adapt”.
12. If service is not delivered as expected, I would be willing to put up with it”.

Perceived Value

1. This product is a very good value for money.
2. At the price shown, this product is very economical.
3. I consider this product to be a good buy.
4. The price shown for this product is very acceptable.
5. This product appears to be a bargain.

Brand Reputation

1. This brand is trustworthy.
2. This brand is reputable.
3. This brand makes honest claims.

Brand Credibility

1. [Brand] has a name you can trust.
2. [Brand]’s product claims are believable.
3. [Brand] delivers what it promises.
4. [Brand] has the ability to deliver what it promises.
5. Over time, my experiences with [Brand] had led me to expect it to keep its promises, no more and no less.
6. [Brand] reminds me of someone who is competent and knows what he/she is doing.

