

A cross cultural investigation of retailers commitment to CSR and customer citizenship behaviour: The role of ethical standard and value relevance

Abstract

Factors promoting customer citizenship behaviour are of great interest to both practitioners and academics because customer citizenship behaviour is a notable driver of business success. This study examines the role of value relevance and ethical standards in shaping consumers perceptions about retailers commitment to corporate social responsibility (CSR) and its effects on customer citizenship behaviour under different cultural contexts. It also examines the critical role of personality in shaping citizenship behaviours. Data from the UK and Egyptian consumers were collected and analysed. Data were collected from 1,757 consumers and analysed using structural equation modelling (PLS/SEM). The findings indicated that value relevance and ethical standards are key drivers of retailer commitment to CSR, which in turns lead to customer citizenship behaviour. Moreover, the multiple-group analysis revealed that the degree of effect of these variables on customer citizenship behaviour differs between customers in Egypt and the UK. Specifically, the effect of value relevance and ethical standards on retailer commitment to CSR is stronger for the Egyptian customers than for the UK customers, while, CSR has stronger effects on customer citizenship behaviour for the British consumers than for the Egyptian customers. The managerial and theoretical implications were identified.

Keywords

CSR, Ethical standards, Value relevance, Customer citizenship behaviour, personality traits, Cross-national differences

1. Introduction

Due to the high pressure from stakeholders, businesses, especially retailers, are increasingly engaging in CSR activities (Nguyen and Pervan, 2020). For instance, customers are demanding more ecologically friendly goods, the society is anticipating companies to give and offer more to their local community, and the government is requesting merchants to prevent environmental degradation and unlawful business practises (Muflih, 2021). Nevertheless, CSR initiatives may need extra resources, resulting in significant expenses for companies (e.g., “investment for green facilities and equipment, donation and philanthropy, and resources for environmental activities, etc”). (Swaen, Demoulin, and Pauwels-Delassus, 2020). Retail managers may also divert resources from core company goals to CSR initiatives (Chang and Lu, 2019). As a result of their uncertainty regarding the impact of CSR on their company, retailers may be suspicious, resulting in caution in fulfilling these expectations (Mantovani, de Andrade, and Negrão, 2017). Moreover, the retailing sector spends a great deal of money, time, and effort on CSR-related activities, as their stakeholders, particularly customers, increasingly expect such practices (Cone Communications and Echo Research, 2015; Walsh and Bartikowski, 2013). Beyond referencing organic or local products, retailers invest in CSR initiatives such as recycling packaging (99% of leaflets are made with recycled paper; FCD, 2017), and reducing CO2 emissions related to the transport of goods (by 14% in 2017; FCD, 2017).

Customer citizenship behaviour (CCB) is the voluntary and discretionary conduct of consumers. It represents the customer's extra-role activity, which includes beneficial and interactions that are beneficial with the business and other customers (Wu et al., 2017). Customer citizenship behaviour is critical for retail businesses because It allows customers to share favourable experiences with their social circles (e.g., “positive word of mouth”), offer beneficial recommendations to merchants, help service workers, show patience when a service does not fulfil their requirements, and aid other customers (Jung et al., 2018). Several

academics have looked into the antecedents of CCB. For instance, Assiouras et al. (2019) found that in a service setting, customer experience increases citizenship behaviours. Kim et al. (2019) indicated that customer interactions and CCB had a favourable connection. A recent study by Nguyen and Pervan (2020) revealed a positive link among CSR and consumer citizenship behaviours.

Due to the fact that customer citizenship behaviour is critical for business success in competitive markets (Nguyen and Pervan, 2020; Raza et al., 2020; Wu et al., 2017), Numerous research have been performed to ascertain the different variables that drive customers to stay loyal to the goods and services of a store. However, there has been little attention given to the extent to which retailers' CSR affects these types of consumer discretionary and voluntary behaviours (Agag and El-Masry, 2017; Elbeltagi and Agag, 2016; Nguyen and Pervan, 2020). CSR is usually comprised of legal, philanthropic, and ethical obligations that reflect the retailer's care for community (Tencati, Misani, and Castaldo, 2020), and serves as a self-regulatory system that ensures compliance with these obligations. By using this idea as a means of increasing customer citizenship behaviours, this research demonstrates how certain CSR drivers and consequences affect CCB in the retail sector.

For decades, researchers in the marketing and management studies (e.g., Agag, 2019; Organ and Lingl, 1995) have argued that the sources of citizenship behaviours in organisational settings are typically composed of dispositional drivers based on enduring human personality characteristics. For example, management academics such as Ilies et al (2009) stated that since citizenship behaviour is optional, it is not required as part of an individual's anticipated job obligation. As a result, this behaviour is driven less by cognitive factors and more by personality characteristics, personal choice, and emotional states similar to those associated with empathic responses.

According to traditional cultural ideas, Egypt and the United Kingdom represent opposing poles in many cultural aspects (see e.g., Chhokar, Brodbeck, and House, 2007; Hofstede, 1980;). We use Hofstede's (1980) cultural dimensions to demonstrate that Egypt and the UK vary greatly in collectivism, uncertainty avoidance, long-term orientation, power distance, and masculinity, but they also differ in other cultural aspects. According to Hall's (1981) conception of communication style distinctions, Egypt represents a high-context culture, while the United Kingdom represents a low-context culture.

Earlier research examined the impact of CSR in enhancing financial performance and product assessments, with a particular emphasis on the corporate viewpoint of CSR initiatives (Agag et al., 2016; Eid, El-Kassrawy, and Agag, 2019; Wang and Sarkis, 2017; Xie et al., 2017). Despite the critical role of CSR in forming customers perceptions and valuations of a business is becoming increasingly recognised (Agag and Eid, 2019; Eid, Abdelmoety, and Agag, 2019; Elbaz, Agag, and Alkathiri, 2018; Iglesias et al., 2019; Latif, Pérez, and Sahibzada, 2020), customers perceptions and awareness about CSR remains low, and retailers frequently achieve unsatisfactory outcomes despite large investments in CSR initiatives (Buchanan, Cao, and Chen, 2018). Moreover, despite the increasing impact of consumer citizenship behaviour, many CCB conversations and purchase choices are still influenced by national market norms and trends. Cultural differences have been shown to have an effect on a wide variety of marketing considerations, including consumer reactions to global product rollouts and switching costs (Agag and Colmekcioglu, 2020; Eid, Agag, and Shehawy, 2021; Elhoushy, Salem, and Agag, 2020; Pick and Eisend, 2016), word of mouth (Lin and Kalwani, 2018), technology acceptance (Ashraf, Thongpapanl, and Auh, 2014), and proclivity for innovation (Kumar and Pansari, 2016). Prior research in the literature on cross-cultural customer citizenship behaviour indicates that WOM behaviour can vary depending on an individual's cultural values and national context (e.g., Lin and Kalwani, 2018), and there may also be significant cultural differences in how

more general WOM referrals relate to sales (Agag et al., 2020; Eid and Agag, 2020; Lin and Kalwani, 2018). As a result, retailers and academics should study the variables that influence customer perceptions of CSR and its impact on customer citizenship behaviour under different cultural contexts. They should also understand the role of personality in influencing customer citizenship behaviour. As such, our study investigates CSR from a customer viewpoint rather than a corporate one, concentrating on value relevance (i.e., the alignment of a customer's values with CSR) and the CSR initiatives ethical standards as the two primary drivers of CSR commitment under different cultural contexts. We hypothesise that improving value relevance and ethical standards will result in increasing customers perceptions of a retailer's commitment to CSR initiatives, which, in turn, result in increased customer citizenship behaviour. Our study also examine the moderating role of personality traits (i.e., agreeableness and extraversion) on the link between CSR and citizenship behaviour.

Our paper is structured as follow: the research background and hypotheses development were demonstrated in the next section. Methodology and data collection will be followed. Thereafter, analysis and study results will be reported. The discussion and implication are demonstrated. Finally, the research limitations and recommendations for further studies were demonstrated.

2. Literature review and hypotheses development.

Consumers may do some duties in service-based businesses in lieu of workers, or they may conduct voluntary acts that benefit businesses (Agag et al., 2019; Delpechitre, Beeler-Connelly, and Chaker, 2018; Mandl and Hogleve, 2020). In this manner, consumers demonstrate comparable citizenship behaviours to workers in a company (Agag and Eid, 2020; Jung and Yoo, 2017). CCB refers to "voluntary and discretionary behaviours that are not necessary for the effective production and/or delivery of the service but that, when combined, benefit the

service organisation as a whole" (Groth, 2005, p. 11). Customers' citizenship behaviours involve prosocial and discretionary behaviours that help both merchants and other consumers (Raza et al., 2020). CCB manifests itself in a variety of ways. For instance, Consumers may recommend others to a retailer's service, as well as help other customers and service employees (Wang et al., 2020). Additionally, consumers might freely share good experiences with their colleagues, be nice to service workers, and patiently endure service failures (AlSuwaidi, Eid, and Agag, 2021; Bartikowski and Walsh, 2011; Kim, Yin, and Lee, 2020; Wood, Eid, and Agag, 2021). Park et al (2017) defined CCB as consisting of four components:(1) giving constructive feedback to the organisation in order to enhance service quality, (2) acting altruistically in the interest of workers and other customers, (3) making good recommendations to friends, and (4) tolerating service failures. Notably, Kim et al (2020) conducted a study of the literature and found that CCB is characterised by discretionary behaviour, assistance to the service organisation, and voluntary feedback. In the retail literature, several conceptualizations of customer citizenship behaviour has been described (Groth, 2005). Groth (2005), for example, classifies customer citizenship behaviour into three groups based on customer reports of voluntary and discretionary activities taken before to, during, and after a service transaction. These acts or aspects include promoting the service provider to friends and family, assisting other customers, and giving feedback to the business.

This paper investigates CSR from a customer viewpoint rather than a retailer one, concentrating on value relevance (i.e., the alignment of a customer's values with CSR) and the CSR initiatives ethical standards as the two primary drivers of the commitment of CSR. We propose that enhancing ethical standards value relevance will result in increasing the perceptions of customers of a retailer's commitment to CSR initiatives , which, in turn, lead to increased customer citizenship behaviour. It also examines the moderating role of personality traits on the relationship between CSR and customer citizenship behaviour (See Figure 1).

Insert Figure 1 about here

2.1. CSR and customer citizenship behaviour

CSR is based on Bowen's (1953) definition of social responsibility as “the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society” (p. 6). CSR is a wide and complicated topic for which many definitions have been offered by academics (Bae et al., 2021). Carroll (1979), for example, argued that CSR encompasses four distinct kinds of dimensions: legal, economic, social, and ethical. Dahlsrud (2008) expanded Carroll's 1979 perspective on CSR by proposing five dimensions: environmental, economic, voluntariness, stakeholder, and social. Others defined CSR as a collection of principles, values, and moral standards, that govern a business's conduct (Derchi, Zoni, and Dossi, 2020). For instance, Jamali and Mirshak (2007) argued that a corporation's duty should extend beyond profit maximisation, whereas Morsing et al (2008) advocated for both a limited and a wide perspective of CSR. The former emphasised the firm's commitment to maximise financial profit within the constraints of the legal system, while the latter implied a broader range of duties (e.g., “social obligations, environmental responsibility, legal obligation”). Vitell (2015) defined CSR in terms of trade kinds, focusing on two dimensions: proactive involvement and voluntary engagement. Proactive involvement implies that businesses take an active role in socially beneficial initiatives. Voluntary participation entails that businesses abstain from actions that are harmful to the environment and society.

Over 70% of publications on CSR in the retail sector were published in the past five years, with none published before to 2006 (Aljarah, 2020). CSR refers to a business's position and actions in relation to its social responsibilities (Aljarah, 2021). The idea is related to stakeholder theory (Kim et al., 2021), which is predicated on the assumption that companies should behave

in the best interests of all stakeholders while doing business (Wood et al., 2021). Companies that engage in CSR efforts may present a pro-society image (Ahn, Shamim, and Park, 2021), which can help enhance their corporate reputation (Shah and Khan, 2021) and customers' views of the company goods (Aljarah, 2021).

Based on social identification theory, a person often identifies with a certain group and categorises themselves as a member of that group (Pan, Gruber, and Binder, 2019). Individuals and organisations with whom they have some resemblance are more willing to have a good trust, attitude, and exhibit pleasant emotion (Fujita, Harrigan, and Soutar, 2018). Individuals identify with a group when they consider their beliefs, values, and actions to be similar to those of other group members (Revilla-Camacho, Vega-Vázquez, and Cossío-Silva, 2015). Similarity encourages individuals to like, trust, and share other good characteristics with group members (Ambrose, Matthews, and Rutherford, 2018). As a consequence, social groupings have an effect on individual members' perceptions and behaviour (Kuo and Hou, 2017). Additionally, when individuals identify as "in-group" members, they make an effort to behave or conform to the group's social norms, since conformity behaviour helps preserve and enhance individual identification inside their social groupings (Lai and Smith, 2021). Nguyen and Pervan (2020) discovered, for example, that supporters often exhibit comparable beliefs and behaviours in accordance with their preferred sports teams. According to Kuo and Hou (2017), when gamers identify as members of a gaming community, their knowledge of and interpersonal connections with other members have an effect on their attitudes and behaviour in that gaming environment. CSR enables businesses to establish a good reputation and image in the eyes of customers and the community (Fujita, Harrigan, and Soutar, 2018). Customers might see these merchants as socially responsible, ethical, and role models in their communities.

Based on social identity theory, customers concerned with moral and ethical behaviour may self-identify as members of a community that engages with socially responsible merchants,

embracing and seeing these retailers as sharing their social identity. As a result, retailers commitment to CSR may have an impact on customer views and behaviour. Consumers may take action to promote businesses or publish the word about companies' socially responsible initiatives (Alhouz and Hasouneh, 2020; Aljarah, 2020; Aljarah and Alrawashdeh, 2020; Gong, Wang, and Lee, 2021; Iglesias et al., 2018; Kim, Yin, and Lee, 2020). Therefore, CCB is expected to develop as a result of retailer CSR efforts. For instance, when customers see merchants as ethical and socially responsible, they can spread good word of mouth about the store and promote it to their friends, or they might assist workers and other consumers while making purchases. This suggested connection is supported by the following hypothesis.

H1. Retailers CSR has a significant effect on customer citizenship behaviour.

2.2. Value relevance and CSR

Human values are the bedrock upon which people' ideas and actions are built (Veltri and Silvestri, 2020). Personal experiences shape and reinforce values, which are subsequently utilised as benchmarks for evaluating specific things and individuals (Kim and Kim, 2019). More significantly, each person has their own set of standards and setup (Cortesi and Vena, 2019). As a result, when a business's product or service aligns with a customer's own beliefs, the individual is more likely to see the organisation favourably. Prior research on consumer knowledge and assessments of CSR activities has shown that the evaluation and awareness of customers are mostly influenced by their own values (Aljarah, 2021; Contini et al., 2020; De Oliveira Santini et al., 2020; Fandos-Roig et al., 2021; Mensah, Agyapong, and Osei, 2021; Nguyen and Pervan, 2020; Ogunmokun et al., 2021; Park et al., 2017). Thus, it is conceivable that when consumers' personal beliefs align with the retailer's CSR objectives or actions, customer perceptions of the retailer's CSR quality and commitment are favourably impacted. On this basis, the following hypothesis is advanced:

H2. Value relevance has a significant effect on the perceptions that the retailer is committed to CSR.

2.3. Ethical standards and CSR

The phrase "ethical responsibility" refers to a retailer's commitment to following society's moral standards and acceptable actions. It is used to describe a retailer's perceived commitment level to CSR initiatives (Latif, 2021; Park et al., 2017). For example, retailers with high ethical standards would offer customers with full and accurate information about their goods and services, follow a thorough code of conduct, and safeguard sensitive personal information throughout the processing process. More significantly, businesses should understand and support their ethical standards via active contact with their customers, usually via statements (Ahn, Shamim, and Park, 2021; Akbari et al., 2021; Fatemi, Hasseldine, and Hite, 2020), since this kind of communication has a beneficial impact on the retailer's overall ethical environment (Park et al., 2017). Consequently, the quality of ethical standards is likely to have an effect on customer views of a retailer's commitment to CSR. As a result, the following hypothesis is formed:

H3. Ethical standard has a significant effect on the perceptions that the retailer is committed to CSR.

2.4. Personality traits

Previous studies in marketing, psychology and many disciplines have carried out extensive research in order to examine consumers' personalities and their effects on behaviours. In the field of retailing, numerous studies have investigated the issue in some depth (e.g., Anaza, 2014; Jani et al., 2014; Kapoor et al., 2021; Kuo et al., 2015 Moghavvemi et al., 2017; Poškus and Žukauskienė, 2017).

Personality is defined as, “The summation of the characteristics that make the person what he or she is and (that) distinguish each individual from every other individual” (Walters, 1978, p.29). Personality refers to “The dynamic organization within the individual of those psychophysical systems that determine his/her unique adjustments to his/her environment” (Allport, 1937, p. 48). Some authors have defined personality as “the distinctive and enduring patterns of thoughts, emotions, and behaviours that characterize each individual's adaptation to the situations in a person's life” (Jani, 2014, p.41). Prior studies endorse the view that a person’s personality influences choices and behaviours (Yoo and Gretzel, 2011). One of the most widely utilized typologies of personality traits is the framework of the big five personality traits (Goldberg, 1992). First developed by Norman (1963), the Big Five model of personality traits (“extraversion, conscientiousness, neuroticism, agreeableness, and openness to experience”) has been widely used over the last few decades (Tauni, Yousaf, and Ahsan, 2020; Yoo and Gretzel, 2011). The Big Five have been dubbed cardinal characteristics (Harris and Mowen, 2001) or elemental traits (Bosnjak, Galesic, and Tuten, 2007) by marketing academics because they represent fundamental human dispositions that are often inherited or acquired early in life. In other words, these characteristics usually trump other human characteristics such as compound, situational, or surface characteristics (Bosnjak, Galesic, and Tuten, 2007; Hossain and Rahman, 2021). The Big Five are universally recognised human qualities that transcend cultural boundaries, gender groupings, study techniques, and ways for evaluating participants (McCrae and John, 1992).

While extensive research about personality measures exist in the psychology literature, the Big Five traits is considered among the most often adopted and used in the context of retailing (Moghavvemi, et al., 2017; Tang and Lam, 2017). Plog (1972) was the first to explain consumer behaviour from the perspective of personality. Since then, many researchers explored the effect of personality on customers behaviours (Moghavvemi et al., 2017; Tang and Lam,

2017; Yoo and Gretzel, 2011). However, the findings of those studies are contradictory (Tang and Lam, 2017). While some research concluded that personality had no influence on consumers behaviour (Tang and Lam, 2017), other studies asserted that personality was significantly associated with consumers' behaviour and other related decisions (Tang and Lam, 2017; Yoo and Gretzel, 2011).

In examining the dispositional qualities that affect the relationship between CSR and consumer citizenship behaviours, this research focuses on two personality characteristics: agreeableness and extraversion, according to their documented effect on citizenship behaviour (Bosnjak et al., 2007). Additionally, studies have shown that, among the Big Five personality characteristics, agreeableness has the greatest connection with and explains the most variation in organisational citizenship behaviours (Organ and Lingl, 1995). Additionally, consumer research indicates that agreeableness and extraversion both have a direct effect on a person's behaviour (Bosnjak et al., 2007). On the basis of these results, it is fair to conclude that agreeableness and extraversion serve as a starting point for understanding the personality factors that influence citizenship behaviours in the retail sector.

H4: The personality trait agreeableness moderates the link between CSR and customer citizenship behaviour.

H5: The personality trait extraversion moderates the link between CSR and customer citizenship behaviour.

2.5. Culture differences

While anthropologists and sociologists have long debated the concept of culture, “few anthropologists are in agreement as to what to include within the general rubric of culture” (Hall, 1989, p. 12). House et al. (2002) described culture as a collection of collective parameters related to “patterned ways of thinking, feeling, and reacting that constitute the distinctive way

of life of a community of people” in a ground breaking research on cultural issues (Kluckhohn, 1951, p. 86). In a similar vein, culture is described as “the collective programming of the mind that distinguishes members of one community or category of people from others” (Hofstede et al., 2010, p.6), in which “lifestyle and collective programming of the mind are passed down from one generation to the next through language and imitations” (Adler, 2002, p. 16).

Individual differences in citizenship behaviour may be explained by prevailing cultural attitudes such as “individualism vs collectivism” (I-C) (Rehman et al., 2021). Individuals that live in an individualistic society, such as the United Kingdom, put a premium on their independence, self-reliance, and intrinsic characteristics (Money, 2004). In contrast, people of collectivist cultures such as Egypt place a premium on interdependence, social standards, and in-group participation (Money, 2004). For instance, British consumers from a typical individualist culture spend more time on Twitter discussing what makes them distinctive and how to show it than on generic trends. By contrast, Egyptian consumers show a strong interest in common behaviours, place a premium on peer acceptance, and respect family and in-group members' views (Tang, 2017; Wang, Guo, and Tang, 2021).

Additionally, whereas British consumers have a high number of distant or ad hoc connections (weak ties), Egyptian consumers place a higher premium on personal, cohesive social interactions with strong links (strong ties) (Zhang, Weng, and Zhu, 2018). Egyptian customers participate in greater WOM than their British counterparts due to their closely knit networks and good social connections. While previous research has shown that both strong and weak connections are necessary for information sharing and have an effect on customer citizenship behaviour (Gong, Wang, and Lee, 2021; Lin and Kalwani, 2018; Tang, 2017), it is anticipated that strong ties would outweigh weak ties among Egyptian customers. Peer-to-peer communication regarding CSR may have a larger impact on customers citizenship behaviours than weak ties. While an increasing number of global companies use WOM to promote their

CSR activities, no empirical research has investigated the impact of culture on peer communication in the context of CSR-customers citizenship behaviour in the retail environment. To the authors' knowledge little attention has been paid to CSR- customer citizenship behaviour in the retail industry, and none to the impact of culture on these relationships. To overcome this research gap, the following hypotheses were proposed:

H6: Retailer commitment to CSR has more positive relationships with customer citizenship behaviour in Egypt than in the U.K

H7: Value relevance has more positive relationships with retailer commitment to CSR in Egypt than in the U.K.

H8: Ethical standards have more positive relationships with retailer commitment to CSR in Egypt than in the U.K.

3. Methodology

3.1. Measures

To create a survey assessing value relevance, ethical standards, commitment to CSR, and consumer citizenship behaviour, questionnaire questions were utilised from previous research (see Appendix A). Four marketing academics then evaluated and updated the survey to ensure that the general appropriateness and relevance of the questionnaire questions to the setting of this research were confirmed. These measuring scales were originally written in English and were back-translated into Arabic (Behling and Law, 2000). To ensure the quality of the measuring scales' conversion to Arabic, a progressive linguistic validation procedure was used (Muniz et al., 2013). Two experienced academics and two multilingual scholars were hired to conduct back translation and cross-checking of the translated versions (Nguyen et al., 2017). Fifty customers were originally asked to take part in a pilot test to ensure that the measuring items were clear and meaningful.

Retailer commitment to CSR was measured using three items adopted from prior research (e.g., Kang and Hustvedt, 2014; Park et al., 2017). Sample items included “I think that the retailer gives sustainable support to programs with good social causes”. Value relevance was assessed utilising three items from Hem, Iversen, and Olsen (2014) and Lee et al. (2012). Sample items included “the retailer's CSR activities are relevant to my values”. Ethical standards were assessed using three items from Stanaland et al (2011). Sample items included “The retailer's code of ethics is great compared to other retailers in the industry”. We utilised six items to measure customer citizenship behaviour from previous research (e.g., Kim et al., 2019; Nguyen and Pervan, 2020; Park et al., 2017). Sample items included “I give constructive suggestions to this retailer on how to improve its service”. Participants rated each item according to a five-point Likert scale (1= “strongly disagree” to 5= “strongly agree”). Finally, Saucier's (1994) Five-Factor Mini Markers scale was used to assess agreeableness and extraversion. This scale is a simplified modification of Goldberg's Unipolar Big-Five scale (Goldberg, 1992). Respondents were required to rate the degree to which 11 human characteristic questions accurately reflected them. Five of these items were evaluated on a five-point scale from 1 (very inaccurate) to 5 (very accurate) to assess agreeableness, while another set of six questions assessed extraversion. We also used demographic variables such as age, gender, income, and education as a control variables in our model due to its potential effects on customer citizenship behaviour.

3.2. Sample and data collection

Our study focuses on the UK and Egypt due to the significant cross-cultural variances that help a better comparison and a more critical, robust evaluation of the significant role of value relevance, ethical standards, and retailers commitment to CSR in influencing customer citizenship behaviour. Studies (e.g., Hofstede et al., 2010) suggested that British and Egyptians people's perceptions of the cultural dimensions are quite different. For instance, based on the

most updated information provided by Hofstede Insights, Egypt scored higher than British in power distance (United kingdom = 35, Egypt = 70), uncertainty avoidance (United kingdom = 35, Egypt = 80), while lower in individualism (United kingdom = 25, Egypt = 89). To assess the relationships between the research variables, we used a quantitative method. Our respondents were regular retail store shoppers from different regions of Egypt and the UK who were randomly selected by a well-known Egyptian and British internet survey firm. The URL was sent to a random sample of 5,000 customers each country selected from a database marketing firm, which has access to a representative panel of retail consumers totalling over 1.5 million registered consumers. Additionally, the email invitation included information about the study's objective, the estimated time required to complete the survey, and the URL connection to the questionnaire was provided via the business platform. Only those who consented to take part in the survey were permitted to continue. Additionally, participants were chosen based on their gender, age, profession, and level of education. Two screening questions regarding retail shop frequent and familiarity with CSR were included in the email invites. Between March 20, 2021 and April 5, 2021, questionnaires were posted.

In Egypt, a total of 851 questionnaires were completed, and 843 were valid and utilised in this study's analysis. Male respondents made up the majority (53.0 percent) of the 843 cases, while female respondents made up the remainder (47.0 per cent). The respondents varied in age from 18 to 60 years. All participants were on average 33.4 years old. The bulk of respondents (45.0 percent) stated that their income was between \$25, 000 and \$39, 999. Additionally, the respondents' level of education was elicited; the majority of respondents said that they have a bachelor's degree (49.0 per cent). Around 32% stated that they had a diploma. Additionally, these participants represented a cross-section of the Egyptian's geographical regions.

In the UK, a total of 937 questionnaires were completed, and 914 were valid and utilised in this study's analysis. Male respondents made up the majority (51.0 percent) of the 914 cases, while female respondents made up the remainder (49.0 per cent). The respondents varied in age from 18 to 60 years. All participants were on average 31.5 years old. The bulk of respondents (51.0 percent) stated that their income was between \$25, 000 and \$39, 999. Additionally, the respondents' level of education was elicited; the majority of respondents said that they have a bachelor's degree (58.0 per cent). Around 19 % stated that they had a diploma. Additionally, these participants represented a cross-section of the UK's geographical regions.

3.3. Common method bias

Because we received data for both independent and dependant factor from a single informant, we must consider the potential of common method bias. To begin, we utilised various procedural remedies in the questionnaire's design to mitigate the other frequent technique bias, as suggested by Podsakoff et al. (2003). Additionally, we utilised Harman's one-factor test to determine the existence of biases. The test findings demonstrated the lack of a single factor or a single general factor that accounted for the bulk of the covariance between the measures. Second, in accordance with Lindell and Whitney, a marker variable (MV) was utilised (2001). AMV is a seemingly unrelated variable in a survey that should not have a statistically significant relationship with at least one of the study variables. If there is a connection between the MV and a research construct, that associations will be utilised to alter the correlations between the research's factors and their significance (e.g., Sheng et al., 2011). In our research, the MV is a question on economic confidence: "How confident are you in the economy of your country today?" Although this item is not conceptually relevant to the factor studied in this study, it has previously been utilised as a marketing message in marketing review (Josiassen, 2011). Correlation coefficients among the MV and significant factors ranged from 0.32 to 0.08, with an average of 0.03. None of the findings were statistically significant (0.05). A MV has

the methodological advantage of acting as a filtering question, directing queries away from predictors and toward result factors (Podsakoff et al., 2003). Because this temporal separation decreases the likelihood that participants' future answers would be influenced by their past responses, the possibility of common method variation is decreased. Other variables examined in this study minimise the effect of CMB. These include our utilisation of educated respondents and our commitment to responders' complete confidentiality.

4. Data analysis and results

The proposed model was tested utilising the recommended two-step approach to SEM (Anderson and Gerbing, 1988). The KMO measure (0.889) of sampling adequacy and Bartlett test of sphericity (5259.2180) revealed significant relationship between the variables to establish the application of the factor analysis (Hair et al., 2019). To validate the measurement model and tests the study hypotheses, we utilised the SmartPLS 3 technique (Ramayah et al., 2018). “Partial least squares structural equation modelling (PLS/SEM) is a composite-based approach to structural equation modelling (SEM) that forms composites as linear combinations of their respective indicators, which in turn serve as proxies for the conceptual variables” (Hair et al., 2019, P. 624). Prior research suggested that using modelling variables as composites is a more realistic method to measurement (Agag and El-Masry, 2016).

4.1. Measurement model

A measurement model has been developed. The CFA results showed that the model matched the data quite well ($\chi^2 = 1,380.618$, $df = 701$, $p < 0.001$, $\chi^2 / df = 1.968$, RMSEA = 0.071, CFI = 0.953, IFI = 0.958, TLI = 0.931). All items were substantially loaded into their corresponding latent variables at the 0.01 level. Composite reliability calculations showed that all values above the minimal criterion of 0.60. As shown in Table 1, the values ranged from 0.817 to 0.962. As a result, the internal validity of the measures was demonstrated for each latent

construct. Following that, the extracted average variance (AVE) value was computed. All AVEs were higher than Fornell and Larcker's (1981) suggested value of 0.50, as determined by our computation. Between 0.579 and 0.821, the values seem right. Thus, convergent validity was shown for each variable. These values were then compared to the squared correlations between constructs. The AVEs were higher than the associated squared between-construct correlations, as seen in Table 2. These findings substantiated our study variables' discriminant validity. Furthermore, the heterotrait-monotrait ratio (HTMT) and its confidence intervals provided evidence for the model's discriminant validity (Henseler et al., 2015). Overall, the measurement model was shown to be reliable and convergent in its validity.

Insert Tables 1 & 2 about here

4.2. Structural model

We created a structural model. The model was created using a maximum likelihood estimation method. The SEM results indicated that the model matched the data well ($\chi^2=1,412.490$, $df=741$, $p < 0.001$, $\chi^2/df=1.906$, RMSEA = 0.063, CFI = 0.971, IFI = 0.963, TLI = 0.940). When the UK and Egypt models are analysed individually, they both exhibit very good fit to the data. For the UK model: $\chi^2=1,310.637$, $df=703$, $p < 0.001$, $\chi^2/df=1.864$, RMSEA = 0.061, CFI = 0.958, IFI = 0.960, TLI = 0.938). For Egypt model: $\chi^2=1,119.067$, $df=693$, $p < 0.001$, $\chi^2/df=1.670$, RMSEA = 0.061, CFI = 0.969, IFI = 0.955, TLI = 0.937). The specifics of the structural model evaluation are included in Table 3 and Figure 2. Independent factors accounted for about 62.7 percent of the variation in CSR and 72.4 percent of the variance in consumer citizenship behaviour.

Insert Figure 2 about here

The results of the analysis revealed that all the suggested hypotheses were supported. First, the relationship between retailers commitment to CSR and customer citizenship behaviour was evaluated. The results indicated that retailers commitment to CSR has a significant influence on customer citizenship behaviour ($B = 0.79, p < 0.001$). Thus, H1 was supported. Second, the results revealed that value relevance has a significant influence on CSR ($B = 0.47, p < 0.001$). therefore, H2 was supported. Moreover, our analysis indicate that ethical standards were related significantly to CSR ($B = 0.62, p < 0.001$). Thus, H3 was supported. The direct, indirect, and total effect of value relevance and ethical standards upon customer citizenship behaviour were estimated. Moreover, we calculated the T statistics for these effects utilising a Sobel method (MacKinnon et al., 2002). 95% bias-corrected confidence intervals were also calculated (Zhao, Lynch, and Chen, 2010). The results of these analyses revealed that retailers commitment to CSR has a full mediation between value relevance, ethical standards, and customer citizenship behaviour. Moreover, our analysis indicated that none of the control variables has a significant effect on customer citizenship behaviour.

Insert Table 3 about here

4.3. Moderator test

To assess the moderating effect of personality traits (agreeableness and extraversion) on the links between CSR and customer citizenship behaviour, the mean was used in order to divide each dimension of personality into two groups (e.g., high level and low level). Multiple group analysis was conducted to test the constrained and unconstrained models. The results revealed that Chi-square (X^2) test was significantly different for consumers with low and high agreeableness and extraversion (Table 4). The findings showed that the effect of CSR on customer citizenship behaviour was higher for consumers who demonstrated low levels of

extraversion and agreeableness. The findings demonstrate the diverse perceptions of individuals with different personality traits.

Insert Table 4 about here

4.4. Multigroup analysis to test differences across countries

Because of the variances among the selected two countries, our study also seeks to examine whether the associations between the study variables would vary through the two samples. We conducted “a multi-group analysis” (MGA) to explore the significant differences across the countries. Based on Henseler et al (2015), we utilised PLS-MGA. Measurement invariance issues is a potential concern when utilising MGA to test path differences across countries. We should make sure that the measures of the study variables are invariant across the samples. Based on Henseler et al (2015), a PLS-MGA can be performed when compositional and configural invariance are confirmed. The data treatment, the measurement and structural model were confirmed to be equal across the two samples. Furthermore, each example was exposed to a stage methodology with at least 1000 changes and a 5% importance level. The first score connections c were then contrasted with the exact dissemination of score relationships acquired through the stage technique (c_u) to check whether they were more prominent than the 5% quantile of c_u . Table 5 demonstrates that compositional and configural invariance are established which enables us to employ PLS-MGA (Schlagel and Sarstedt, 2016). Furthermore, we also made sure that factor loadings through all three samples were greater than cut off value of 0.70, indicating that the measures are invariant and generalizable across the two countries.

Regarding the effect of CSR on CCB, we found that this link is larger in the UK than in the Egypt (see Table 3). Nonetheless, the differences are significant for UK-Egypt comparisons. (Table 6). Thus, H6 was not supported. As for the effect of value relevance on CCB, we found that this relationship is weaker in the UK compared with Egypt. However, these differences

are not significant between the two countries. Therefore, H7 was supported. Concerning the link between ethical standards and CCB, this relationship is larger in Egypt than in the UK. Nonetheless, the differences are not significant between the two countries. Thus, H8 was supported. Our analysis also indicated that none of the demographic variables such as age, gender, income, and education has effect on customer citizenship behaviour in both countries. This result is consistent with the results of prior research (e.g., Bavik, A., 2019), who found that demographic variables such as age and gender are not related to customer citizenship behaviour.

Insert Tables 5 & 6 about here

4.5. Post Hoc Analysis

To correct for model misspecification, an alternative model was evaluated that included extra direct effects not stated in the main structural framework. To begin, both agreeableness and extraversion were shown to be associated with consumer citizenship behaviour. Second, we examined the significance of values and ethical standards as predictors of consumer citizenship behaviour. The findings indicated that the data were well fitted ($\chi^2 = 1,219.0283$, $df = 684$, $p < 0.001$, $\chi^2 / df = 1.783$, $RMSEA = 0.068$, $CFI = 0.979$, $IFI = 0.957$, $TLI = 0.951$). Additionally, the findings indicated that agreeableness had a direct and positive effect on citizenship behaviour ($B = 0.29$, $p < 0.001$). Extraversion, on the other hand, was not associated with customer satisfaction ($B = 0.08$, $p > 0.05$).

5. Discussion and conclusion

5.1. Key findings

Our paper offers a model to examine the way in which value relevance and ethical standards affect retailer commitment to CSR, which in turns lead to customer citizenship behaviour under

different cultural contexts (the UK and Egypt). It also explores the moderating role of personality on the link between CSR and citizenship behaviour. This model can aid scholars in the retail industry to understand customer citizenship behaviours according to their perceptions about retailers commitment to CSR in the developed and developing economies.

Our findings revealed that consumers' perceptions about retailers commitment to CSR could improve customer citizenship behaviour. These findings corroborate the widely held belief (Dalal and Aljarah, 2021; Kim et al., 2020; Mohammad Shafiee and Tabaeian, 2021; Nguyen and Pervan, 2020) that CSR has a significant effect on customer citizenship behaviour. This implies that the more activities a retailer is seen to be involved in, such as establishing a fair pricing policy and generating employment, the greater its CCB. Additionally, retailers' voluntary efforts to advance environmental sustainability and civil rights result in a favourable CCB. The findings indicate that retailers should prioritise CSR in order to improve consumer citizenship behaviour. As proposed, value relevance and ethical standards have a positive effect on retailers commitment to CSR. These findings are consistent with prior research (e.g., Park et al., 2017; Stanaland et al., 2011) that the retailers ethical standards and the congruency among the customers' own values and the retailers' CSR objectives play a critical role in promoting citizenship behaviours of consumers in the retail context.

The present study revealed that personality traits significantly predicted consumers citizenship behavior. The findings indicated that agreeableness and extroversion are a key drivers of citizenship behaviors. Consumers that reported agreeableness are likely to demonstrate their caring attitude and behavior toward other consumers and their tendency to be socially concerned with consumers can help extend their willingness to spread positive word of mouth. Agreeable consumers are also prepared to develop their interests consistently with social goals; they are more likely to help others and spread positive word of mouth about their retailers. The results are in line with research that investigate this link (e.g., Anaza, 2014;

Kapoor et al., 2021). Consumers demonstrated that extraversion had a significantly positive association with citizenship behaviors, consistent with past research (e.g., Anaza, 2014).

The findings revealed the mediating role of retailer commitment to CSR and its impact on customer citizenship behaviour in the retail industry. The multiplegroup analysis results suggested that the links between the model variables are mostly as proposed but vary in degree across cultures (see Table 7). The multiple-group analysis revealed substantial cross-cultural disparities between the two consumer markets. That is, culture acts as a moderator between CSR-related consumer citizenship behaviour and its different antecedents. The magnitude of the two antecedents' influence differs considerably between customers in the United Kingdom and Egypt. Value relevance has a greater impact on CSR for Egyptian customers than for UK consumers. Additionally, Egypt's ethical standards have a greater impact on CSR than the UK's.

Contrary to our assumption, consumer perceptions of retailers' commitment to CSR had a much greater impact on customer citizenship behaviours in the UK sample than in the Egypt sample. In general, these results indicate that the associations between the two antecedents and CRS, as well as customer citizenship behaviour, are higher for Egyptian customers than for British consumers. These results indicate that for Egyptian consumers, value relevance, ethical standards, and customers perceptions about retailers commitment to CSR all have a more significant impact in determining citizenship behaviour than for British consumers. This may help to explain why Egyptian customers are usually more engaged in citizenship behaviour than British consumers. Consumers with an interdependent cultural orientation, such as Egyptians, place a premium on harmony within their in-groups (Jiao, Jo, and Sarigöllü, 2017; Song et al., 2018). As a result, Egyptian customers are more inclined to retain interpersonal connections. As a result, their views of retailers' commitment to CSR are more likely to be shaped by their value relevance and ethical standards. Customers with a strong sense of self-awareness, such as British consumers, are less inclined to participate in citizenship behaviour.

When examining how to increase the impact of value relevance, ethical standards, and retailer commitment to CSR on consumer citizenship behaviour, global marketers should implement localised CSR tactics.

5.2. Theoretical implications

The following theoretical contributions arise from this research. There is a dearth of investigation on the effect of retailer commitment to CSR on customers' noneconomic consequences (i.e., “perceptions, attitudes”) (Nguyen and Pervan, 2020). The impact of retailer CSR on CCB is even missing from previous research. To further the idea of social identity, this research showed that retailer CSR had a beneficial impact on CCB. This finding shows that customers prefer and identify with socially responsible businesses (Park et al., 2017). When customers appreciate and identify with this retailer, they will act more responsibly and participate in citizenships behaviour (Edwards et al., 2019).

Despite theoretical and empirical evidence for a link between CSR and consumer behaviour across sectors, few research have examined the impact of CSR on customer citizenship behaviour in the retail business under different cultural contexts. This study distinguishes itself from prior CSR research in that it examines the connection between retailers' commitment to CSR and CCB under different cultural contexts (i.e., UK and Egypt). This research demonstrates that a retailer's commitment to CSR has an effect on the citizenship behaviours of its consumers. Through study of the development of CSR and CCB, it was determined that they are critical components of a sustainable relationship. As such, this research may serve as a springboard for further research into the link among CSR and CCB in the retail sector under different cultural contexts.

The study's results support the critical significance of ethical standards in promoting consumer citizenship behaviour. Consumers are more likely to think that a retailer is dedicated to its CSR efforts when it adheres to higher corporate ethical standards. Consumers exhibit increased citizenship behaviour when this notion is formed. As a result, our results provide a comprehensive image about the theoretical process that shapes the sequential connection between ethical standards, value relevance, commitment to CSR, and customers citizenship behaviour. Furthermore, the present research contributes to the personality literature by examining the moderating effects of personality traits in the link between CSR and citizenship behaviors. Although a limited number of studies has been conducted to examine personality in the context of retailing, the present study findings reinforce and confirm the significance of personality traits in understanding customers citizenship behavior in the retail industry.

5.3. Managerial implications

This research has meaningful implications for retail companies managers. The findings indicate that retailer commitment to CSR is positively correlated with CCB. This finding implies that managers should develop CSR initiatives that reinforce and educate consumers of the importance of socially responsible conduct. This will encourage customers to participate in pro-social conduct that can benefit retailer and community as a whole. For instance, managers may employ marketing strategies to support customers to share good information and raise awareness about the retailers' CSR efforts. Additionally, retailers may encourage customers to take part in their environmental and social initiatives. Consumers will get a better understanding of retailers' CSR when they engage and interact with store personnel. As a result, customers may act to assist retailers and participate in citizenship activity as a result of their

knowledge that retailers are responsible members of society. Thus, store management should use CSR as a powerful approach for increasing customer engagement in citizenship behaviours.

Additionally, managers may improve customer outcomes via marketing initiatives by analysing how consumer views of store CSR relate to CCB. Managers may conduct marketing initiatives emphasising the need of socially responsible behaviour on the part of people and retailers in order to create a better society. These marketing campaigns will increase consumers' views of retailers' capacity to address environmental and social issues and encourage customers to take activities that benefit retailers (e.g., “suggest retailers to friends, speak well about retailers, or assist other customers”). For instance, managers may design and implement advertising campaigns aimed at shaping and influencing consumers' views of an ideal society. Advertising will highlight the importance of retailer and customers in resolving environmental and social issues. Managers may inspire customers to participate in socially responsible behaviour and promote socially responsible merchants by engaging in citizenship behaviours.

Retailers must recognise the importance of ethical standards, value relevance, and perceived commitment to CSR in encouraging customer citizenship behaviours. Retailers should make an effort to attract customer attention to their CSR objectives and engage in active communication with them to demonstrate their commitment to attaining their CSR goals. One successful strategy is to clearly explain and promote their ethical principles through declarations. As a result, retailers would gain from giving direct, simple access to ethical declarations and from clarifying the aim and scope of their CSR efforts to customers.

The association of consumers' personality traits with their citizenship behaviours has significant impact on retail industry. For instance, customers are demanding more ecologically friendly goods, the community is expecting retailers to give and contribute more to their local community, and the government is requiring retailers to prevent environmental degradation

and unlawful business practises (Wu et al., 2017). Park et al. (2017) revealed that companies will benefit from investing in pro-environmental initiatives and activities, but some companies are still not concerned about protecting the environment. This may be due to customers' lack of knowledge of environmentally friendly practices and failure to demand such green activities (Tang and Lam, 2017). Therefore, the ability of retailers to identify appropriate segments of consumers will help them to effectively promote their services. Consumers' personality traits provide a reference for socially responsible retailers to segment and reposition their products and services. This research has revealed that managers can pay more attention to consumers who possess high levels of agreeableness and extraversion. To improve marketing campaign effectiveness, managers can use app publishers to undertake personalized marketing by selecting target consumers according to their personality traits rather than using expensive mass marketing. Consequently, managers can use these study results in their social responsibility marketing campaign. For instance, managers should emphasise the attributes of extraversion such as expressiveness, sociability, novelty seeking, and positive energy towards others. Likewise, for the relationship between agreeableness and citizenship behaviours, managers should stress agreeableness characteristics (i.e., sympathy, compassion, generosity, and altruism) as attributes of personality.

While previous study indicates that British consumers are more likely to participate in information sharing and serve as opinion leaders, this trait is more prevalent in Egypt than in the UK. Interestingly, for the Egyptian sample, the connection between value relevance, ethical standards, and retailer commitment to CSR was stronger. These results indicate that consumer citizenship behaviour is more likely to be generated via CSR when values relevance and ethical standards are followed. Egyptian society's collectivistic cultural orientation and emphasis on group norms may contribute to these results. When Egyptian consumers actively participate in the process of learning about and forming views on CSR while also receiving information from

others, they are more likely to engage in citizenship behaviour. Marketers in Egypt should build CSR initiatives that promote citizenship behaviour engagement and establish a social media community for Egyptian customers to debate and exchange information about CSR. Additionally, consumer ethical standards differ between cultures, and it is critical to establish a system for determining which ethical standards are valued in Egypt. Such ethical standards may be utilised to develop CSR strategies that are more attractive to Egyptian customers and encourage them to engage in citizenship behaviour. For example, when targeting Egyptian consumers, it is critical to develop CSR campaigns that are in line with customers value and their ethical standards, these factors have a significant impact on consumers engagement in citizenship behaviour. Furthermore, global corporations must consider the cultural background of emerging markets (e.g., Egypt) in order to compete in this lucrative market.

6. Limitation and recommendations for future research

While this work offers several significant contributions, it also has certain shortcomings that point the way forward for further research. First, This research examines the cultural distinctions between Egypt and the United Kingdom. It is important to remember that the degree of economic development has an effect on the extent to which CSR practises and perceptions exist (Ramasamy and Hung, 2005). In Egypt, social problems and accountability become significant only when economic stability is assured. The origins and development of CSR in the United Kingdom are also connected to the rise of an affluent middle class concerned with the social repercussions of corporate operations and able to support or penalise businesses via socially responsible purchasing (Auger, Devinney, and Louviere, 2007). Longitudinal research may provide light on the trends and changes in the antecedents of customers' views of retailers' commitment to CSR, as well as the impact on customer citizenship behaviour. Second,

our study focuses on examining the direct link between CSR and CCB, future research can examine the mechanism in which CSR can effect CCB by examining the mediating role of customer trust and satisfaction. Third, it would be prudent to adopt a multi-stakeholder approach (e.g., retailers managers, employees, and consumers) in order to ascertain the differences and similarities in terms of value relevance, ethical standards, CSR, and CCB. Fourth, Our study is cross-sectional, and issues of causation are inevitable in this kind of study. This research cannot establish or refute the causality of the link between consumers' overall views of CSR and citizenship behaviour. Other variables may also influence both CSR views and citizenship behaviour, which the research cannot rule out. It would be beneficial to conduct a longitudinal research in which consumers' views of CSR and citizenship behaviour are tracked over time. Fifth, future studies should take into account moderating factors that affect the direction and/or intensity of consumers' CSR views on their citizenship behaviour. For example, because academics have highlighted the significance of attributions in understanding how individuals evaluate CSR and citizenship behaviour, we suggest looking at the impact of causal attributions (Vlachos et al., 2009). Customers wonder why the business invests in CSR activities and attempt to figure out why they participate in CSR efforts (Yoon et al., 2006). On the one hand, consumers seem to value and reward altruistic-driven business actions that help society in the long run rather than just benefitting the firm (Vlachos et al., 2009). Our findings, on the other hand, indicate that they also value receiving benefits from customer-related CSR initiatives, which might be seen as being motivated by more strategic corporate motivations. Finally, consumers' purchasing choices are known to be influenced by factors such as retail reputation and perceived risk. As a result, including the possible moderating impacts of these factors into the study may help to strengthen the results' explanatory power.

7. Conclusion

Our study developed and integrated model to explain the influence of value relevance and ethical standards on customer citizenship behaviour through retailers commitment to CSR in the UK and Egypt retail context. The findings of our paper offers guidelines for successfully implementing CSR plans and activities in the retail industry in the UK and Egypt. More specifically, retail managers should acknowledge the benefit of value relevance, corporate ethical standards, and consumers perceptions about retailers commitment to CSR in promoting customer citizenship behaviour. Retailers should attempt to draw customers attention to their CSR activities and plans and actively communicate with customers to make it clear that they are committed to achieving their CSR goals. Our results indicated that one effective method to do so is to explicitly clarify and promote their value relevance and ethical standards through statements. Thus, retailers would benefit from providing customers with direct, easy access to ethical statements and explaining the purpose and plans of their CSR activities and plans.

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