“Not me” Consumer Justifications for Not Reporting Suspected Price-fixing Activities: Neutralization Techniques & Counterstrategies

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Acknowledgements:
The work described in this paper was fully supported by a grant from the Research Grants Council of the Hong Kong Special Administrative Region, China (Project No.: UGC/FDS24/B07/19).

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Abstract

Price-fixing, an anti-competitive activity by firms, raises consumer prices, limits consumer choices, and violates the law. Drawing on the neutralization theory, this study aims to investigate consumer participation in anti-price-fixing efforts. This is important as the government's strategy of combating price-fixing often relies on tip-offs from the public. Accordingly, this study examines consumer willingness to come forward to file a complaint of suspected price-fixing cases to authorities and the justifications provided by participants for their reluctance. Focus group interviews were conducted with twenty-three participants. The findings revealed that although the participants agreed that price-fixing is unethical and unjust, they were reluctant to file a complaint to report suspected price-fixing activities to authorities. This study makes theoretical contributions to uncover five neutralization techniques used by the participants to reconcile their negative feelings. Three new counterstrategies have not been explored or discussed in previous studies. This contributes to a new line of inquiry about consumer responses to price-fixing.

Keywords: Neutralization Techniques, Price Unfairness, Price-fixing, Consumer Justification

1. Introduction

Activities concerning pricing have traditionally been recognized as a core component of the marketing mix (Chen et al., 2021; Konuk, 2018). In the past, most price-fixing research has been conducted in the field of industrial economics (e.g., Gupta et al., 2010), whereas the relevance of illicit price-fixing in relation to marketing has been only recently recognized, including business marketing in the literature examining firms' tactics of setting prices and horizontal and vertical business relationships (e.g., Pressey and Vanharanta, 2016; Thomadsen and Rhee, 2007). In consumer behavior research, pricing research focuses more on consumer psychological mechanisms, such as cognitive and affective, on pricing promotion (Chatterjee et al., 2003; Lalwani et al., 2021; Tsiros and Hardesty, 2010), perception of fairness (Bolton et al., 2003; Campbell, 1999, 2007), product choice (Biswas et al., 2010), price sensitivity (Gao et al., 2017; Rondan-Cataluña and Martin-Ruiz 2011) and price-quality judgments (Lalwani and Shavitt, 2013; Hamelin et al., 2013). Studies of consumer complaint behavior mainly focus on service failure and service recovery in relation to public complaint both to firms or to governmental third-party organizations (Arora and Chakraborty, 2021; McAlister and Erffmeyer, 2003). However, studies on consumers' ethical judgment in reporting suspected price-fixing activities in the domain of consumer behavior have not been fully explored.

Price-fixing refers to competitors, rather than competing in a market, colluding to fix prices and is an illegal anti-competitive practice where competitors verbally or explicitly agree to increase prices together (Kaplow, 2013). Hence, price-fixing between competitors has a harmful economic impact by increasing prices, reducing consumer choices, and impacting global sales by trillions of dollars (Connor, 2007). In various countries, the government's preferred strategy is to rely on the public to report suspected price-fixing activities voluntarily (Haracoglou, 2007). The public includes (i) *whistleblowers* who are normally employees and have been involved or had information about firms' price-fixing cartels, and (ii) *consumers* who have concerns about suspected anti-competitive violations in the market. Accordingly, numerous governments rely on the general public's active participation to effectively combat these illegal activities. For *whistleblowers*, the Occupational Safety and Health Administration under the Department of Labor in the United States (US) introduced a Whistleblower Protection Program to encourage employees to come forward to report firms' wrongdoings.

The Competition and Markets Authority (CMA) in the United Kingdom (UK) offers financial rewards as incentives for providing firms' cartel evidence. For *consumers*, Citizen Complaint Centre in the US and CMA in the UK are also set up for reporting wrongdoings, including suspected price-fixing activities that consumers have concerns that harm the competitive consumer market. Consumers' complaints can be a critical starting point for investigation as Mr. Brent Snyder, the former CEO of the Hong Kong Competition Commission, commented, "…growing number and quality of complaints and inquiries received by the Commission [from the general public is] leading to several promising investigations." (Competition Commission, 2018: 8).

While studies on whistleblowers of price-fixing in organizations are prolific in business research (Chiu, 2003, Park and Blenkinsopp, 2009, Trongmateerut and Sweeney, 2013, Valentine and Godkin, 2019, Yin et al., 2021), reporting suspected price-fixing in the context of consumer behavior remains an under-research topic and has not yet been investigated. In this sense, understanding consumers' willingness to report suspected price-fixing cases is a critical concern. Among other areas, there is little knowledge regarding price-fixing from the consumers' perspective (Grewal and Compeau, 1999; Ho and Chan, 2003; Petty, 2018).

Importantly, consumer reports typically concern merely a suspicion of price-fixing, as it may be difficult for consumers to know, with a high degree of certainty, that price-fixing has, in fact, occurred. A common strategy is thus for authorities to follow up consumer reports with their own investigations before deciding if the complaints warrant follow-up action. Nevertheless, as consumers are constantly exposed to product price information in their daily shopping activities, it is cost-effective for governments to rely extensively on the general public's help to detect price-fixing. Also, consumers are ultimately victims of price-fixing due to higher prices and diminished choice. However, the active participation of consumers in reporting suspected price-fixing activities has remained relatively low (Connor, 2013). While previous studies have focused on consumers' justification for unethical behaviors, consumers' moral rationalizing non-participation has remained underexplored in consumer marketing.

Addressing this research gap, this study investigates consumer motivation and justifications for not reporting suspected price-fixing cases to authorities. The research questions are: (1) Do consumers take note of unfair pricing practices? (2) How do consumers react to firms' suspected price-fixing practices? and (3) What are the effective ways to respond to suspected price-fixing situations and firms' unfair pricing practices? More specifically, as the first application of the moral neutralization theory (e.g., Sykes and Matza, 1957) in the context of price-fixing, this study examines consumer justifications for not filing suspected complaints. The neutralization theory suggests that to avoid guilt, consumers may justify and rationalize their actions, even if these actions are not ethical (Chatzidakis et al., 2007). Accordingly, denial and rational justifications may thus reveal discrepancies between intentions and the actual behavior of reporting price-fixing activities.

This study makes a contribution to our understanding of consumer behavior regarding price-fixing by identifying three novel neutralization techniques relevant in the context of price-fixing, in addition to previously documented neutralization techniques that have been well-documented in consumer literature. Furthermore, we identified three counterstrategies that participants used to increase the effect of neutralization techniques.

The structure of this paper is presented as follows. First, we examine the neutralization techniques and related concepts associated with consumer justification. Second, we outline our research method, data collection method, and data analysis. Third, we discuss five neutralization techniques and three counterstrategies that emerge from the findings. Last, we discuss the relevant policy implications for consumer behavior and suggest directions for future research.

2. Neutralization Techniques

This study draws upon the neutralization theory as a framework to investigate how consumers use neutralization techniques to justify and ease their decision conflict (i.e., ethical decision discrepancy) of not reporting price-fixing activities. The neutralization theory suggests consumers may seek to avoid feelings of guilt by justifying and rationalizing their actions, even if these actions are not pro-social or ethical (Chatzidakis et al., 2007). Based on the neutralization theory, denial, and rational justifications may thus reveal discrepancies between intentions and the actual behavior of reporting price-fixing activities, which is used as a cognitive strategy to counterbalance consumers' negative feelings. The neutralization theory originates from Sykes and Matza's (1957) seminar article on juvenile delinquency to understand delinquents who acquired a set of justifications or rationalizations (i.e., neutralization techniques) to defend their immoral or deviant behaviors as normal. The purpose of using the neutralization techniques is to shift the focus from self-blame (e.g., "This is not my fault") to blaming others (e.g., "It is the retailer's fault").

Neutralization theory relates to the justification model (Figure 1) derived from Festinger's (1957) theory of cognitive dissonance. The justification model elucidates how consumers retain their psychological consistency between cognitive thoughts (i.e., moral beliefs) and behaviors. Moral beliefs are related to ethical judgment to do the right thing (Eisend, 2019). For example, due to intellectual property rights, it can be ethically wrong to purchase counterfeit products or to download pirated music/movies (Harris and Dumas, 2009; Kim et al., 2012;). Similarly, it can be morally preferable to support fair trade products (Brunner, 2014) and to report illegal activities to the government. The psychological discomfort of cognitive dissonance appears when consumers' moral beliefs conflict with their behaviors, resulting in adverse social consequences (e.g., critique by others). Faced with a moral dilemma, consumers may seek to reduce that discomfort using neutralization techniques to justify their deviant behaviors (Eisend, 2019). In this study, consumers recognized price-fixing activities as wrong and harmful to society. Thus, it would be appropriate to report price-fixing to the authorities can be seen as an appropriate course of action. However, if consumers choose not to report the price-fixing, they may experience negative social outcomes that arise from moral judgment. To reduce the divergence between what they believe in and how they behave, consumers may employ neutralization techniques as a coping strategy. Coping strategies allow them to rationalize the deviant action of not reporting price-fixing to the authority and avoid self-blame.

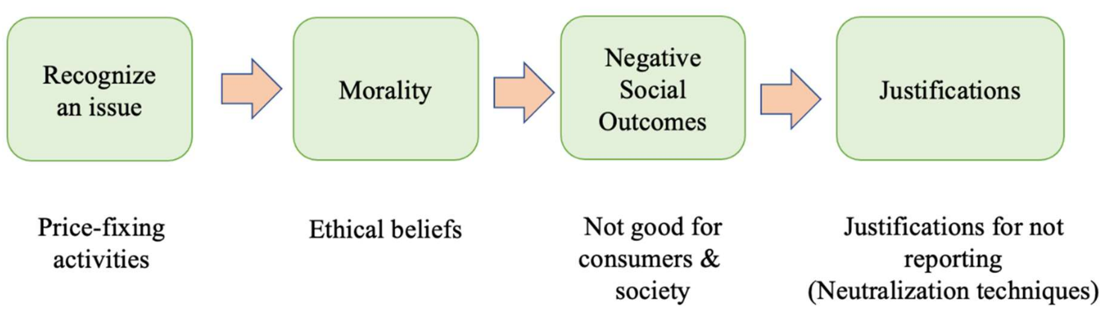

Figure 1: Justification Model (Eisend 2019)

Numerous neutralization techniques have been proposed as an explanation for deviant behaviors. First, as a justification, individuals use 'Denial of Responsibility' to shift responsibility by blaming other people or organizations. Second, individuals employ the technique of denying injury (manifested as 'Denial of Benefit' in Brunner, 2014), whereby a lack of harm validates an unethical behavior. Third, 'Denial of Victim' helps individuals defend their motives by emphasizing the victims (i.e., the dishonored party) deserved the consequences of whatever happened (Strutton et al., 1994). Forth, 'Condemning the Condemners' is an attention-shifting technique that individuals use to rationalize their deviant actions by blaming those who condemn them. Lastly, individuals use the 'Appealing to Higher Loyalties' technique to vindicate the deviant actions that they need to achieve a higher purpose (e.g. 'I do this not for myself, but for my family'). The theory of neutralization has been employed to examine other justifications for immoral or unethical behaviors in crime and delinquency (Minor, 1981), pro-environmental behaviors (Uba and Chatzidakis, 2016), and moral disengagement (Bandura, 1990).

Furthermore, the neutralization theory is appropriate to the marketing field to examine deviant behaviors that contradict consumers' ethical (or moral) concerns (Brunner, 2014). Vitell and Grove (1987) first used the neutralization theory to explore the business ethics of marketing practitioners in the business setting. Strutton et al. (1994) investigated how consumers justify inappropriate behaviors using neutralization techniques. When consumers are faced with actions that violate their norms or beliefs, they would feel guilty. To avoid this moral constraint, consumers try to justify their deviant behaviors to neutralize guilt and protect their self-image (Mitchell and Chan, 2002). The neutralization theory has been further employed to examine harmful behavior, such as unethical behaviors in shoplifting (Cromwell and Thurman, 2003); unethical behavior in multichannel research shopper behavior (Chiou et al., 2012), illegitimate returns of merchandise (Seger-Guttmann et al., 2018) and online review exaggeration (Kapoor et al., 2021); counterfeit purchases (Bian et al., 2016; Chatzidakis et al., 2004; Eisend, 2019; Kim et al., 2012); unethical retail disposition practice (Rosenbaum et al., 2011) and illegal downland of music/ video games (Harris and Dumas, 2009; Koay et al., 2020). In addition, Dootson et al. (2018) discussed consumers’ reasons and deterrence tactics for deviant behaviors.

In addition, some studies use the neutralization theory to examine prosocial behavior such as fair-trade purchases (Brunner, 2014; Chatzidakis et al., 2007); and ethical consumption (Carrington et al., 2014) to gain insights into consumer rationale on the moral decision. These studies show that neutralization techniques can be applied to examine consumers' behaviors to do the "right" things. While neutralization techniques are used to justify the unethical behavior of consumers, rationalizing non-participation in pro-social consumer activities (e.g., reasons for not buying fair trade products) are morally right is still understudied. Hence, this study employs the neutralization theory as the conceptual framework to analyze why consumers are reluctant to report suspected price-fixing cases to the government authorities. Neutralization theory is an appropriate theoretical framework for the current study to examine people's non-participation justification of pro-social behaviors. Table 1 summarizes the key literature regarding neutralization techniques found in earlier and later studies.

Table 1: Key Literature of Neutralization Techniques

Author(s) & Year	Neutralization Techniques	Research Context	Study Design	Sample
Bian et al. (2016)	Denial of responsibility Appeal to higher loyalties	Counterfeit consumption	Interview	16 Chinese consumers
Brunner (2014)	Denial of responsibility Denial of benefit			

	Denial of need Accusation Personal principles	Fair trade buying behavior	Postal survey	620 residents in Switzerland
Chatzidakis et al. (2004)	Denial of responsibility Denial of injury Denial of victim Condemning the condemners Appeal to higher loyalties	Virtue in consumption	Interview	8 participants
Chiou et al. (2012)	Denial of responsibility Denial of injury Denial of victim Condemning the condemners Appeal to higher loyalties	Multichannel shopping behavior	Scenario-based survey	149 business students and 151 business professionals in Taiwan
Cronwell and Thurman (2003)	Denial of responsibility Denial of injury Denial of victim Condemning the condemners Appeal to higher loyalties The defense of necessity Everybody does it Justification by comparison Postponement	Shoplifting behavior	Focus group	137 shoplifters in Kansas
Harris and Dumas (2009)	Denial of responsibility Denial of injury Denial of victim Claim of normality Claim of relative acceptability Justification by comparison Appeal to higher loyalties	Online consumer misbehavior of copying music, software or video games	Interview	54 participants
Rosenbaum et al. (2011)	Denial of responsibility Denial of injury Denial of victim Condemning the condemners Appeal to higher loyalties One-time usage First-time, only-time crime Outsmart the system	Unethical retail disposition	Qualitative open-ended questions	263 US-based university students
Strutton et al. (1994)	Denial of responsibility Denial of injury Denial of victim Condemning the condemners	Unethical acquisition & disposition behaviors	Mail survey	2,500 residents in the US
Uba & Chatzidakis (2016)	Denial of responsibility Denial of injury Claim of normalcy Claim of relative acceptability Claim of entitlement Defense of necessity Change – locus of control argument	Car user behavior	Focus group	34 UK-based university Students

3. Methodology:

3.1 Data collection

The aim of this paper is to explore the extent to which consumer willingness to report suspected price-fixing cases to the authorities and techniques of neutralization to justify or rationalize their reluctant behaviors. A qualitative approach is preferred in this study to examine exploratory inquiries to identify and uncover ideas and issues (Bian et al., 2016; Lin, 2015). Focus group interviews allow participants to exchange ideas freely and share their experiences concerning price-fixing issues in a relatively informal setting (Smithson, 2000; Vaughn et al., 1996).

Participants were recruited via a market research agency in Hong Kong. To allow for a relatively homogeneous panel composition, only post-secondary (or above) educated Cantonese Speaking Hong Kong residents of Chinese ethnicity were included in the panel. Twenty-nine panel members agreed to participate in the focus group interviews. In the end, twenty-three participants (fifteen men and eight women) attended the focus group interviews. The participants' demographic profiles are in Table 2. Using the guidelines from Lobe, Morgan, and Hoffman (2020) and Morgan and Hoffman (2018), qualitative data were collected via focus group interviews that examined the participants' feelings, ideas, perceptions, and behaviors about the reporting issue price-fixing in Hong Kong. Participants were invited to share their daily consumption experiences and discuss news regarding recent price-fixing cases and views on whether they would file a complaint to report suspected price-fixing issues in Hong Kong. Pseudonyms were given to protect participants' identities.

No.	Pseudonyms	Gender & Age Range	Education level	Marital Status	Personal Income (USD $)
1	Jimmy	Male (55 – 65)	Higher Diploma	Married	$7,600 - $10,200
2	Simon	Male (55 – 65)	Master's Degree	Single	$10,200 - $12,800
3	Ping	Male (30 – 34)	Master's Degree	Single	$7,600 - $10,200
4	Dickson	Male (55 – 65)	Higher Diploma	Married	$7,600 - $10,200
5	Wilson	Male (35 – 39)	Bachelor's Degree	Married	$2,500 - $5,100
6	Ricky	Male (30 – 34)	Bachelor's Degree	Single	$2,500 - $5,100
7	Larry	Male (35 – 39)	Bachelor's Degree	Single	$2,500 - $5,100
8	Ming	Male (35 – 39)	Master's Degree	Married	$5,100 – $7,600
9	Sunny	Male (18 – 24)	Bachelor's Degree	Single	$2,500 - $5,100
10	Frank	Male (30 – 34)	Bachelor's Degree	Single	$2,500 - $5,100
11	Alex	Male (35 – 39)	Bachelor's Degree	Married	$5,100 – $7,600
12	Michael	Male (30 – 34)	Master's Degree	Single	$10,200 - $12,800
13	John	Male (30 – 34)	Bachelor's Degree	Married	$2,500 - $5,100
14	Peter	Male (25 – 29)	Master's Degree	Single	$2,500 or below
15	Jake	Male (30 – 34)	Higher Diploma	Single	$2,500 - $5,100
16	Yasmin	Female (55 – 65)	Master's Degree	Single	$12,800 or above
17	Jane	Female (35 – 39)	Bachelor's Degree	Single	$2,500 - $5,100
18	Kate	Female (40 – 44)	Bachelor's Degree	Married	$2,500 - $5,100
19	Grace	Female (40 – 44)	Bachelor's Degree	Single	$2,500 - $5,100
20	Susan	Female (35 – 39)	Bachelor's Degree	Married	$5,100 – $7,600
21	Joan	Female (40 – 44)	Bachelor's Degree	Married	$2,500 - $5,100
22	Mary	Female (30 – 34)	Bachelor's Degree	Single	$2,500 or below
23	Ching	Female (30 – 34)	Bachelor's Degree	Married	$2,500 - $5,100

Table 2: Demographic Profile of Participants

Five focus group interviews (approximately 1 to 2 hours per interview) were conducted until a meaningful level of data saturation was reached. In focus group research, data saturation is the point at which additional data collection begins to produce repetitive findings (Morse, 1995, 2015). In focus group research, ‘saturation is the most common guiding principle to assess data adequacy for a purposive sample' (Hennink et al., 2019: 1483). For example, Guest et al. (2017) maintained that in a relatively homogeneous population, three focus groups allow for identifying the most prevalent themes. However, using three to six focus groups may identify 90% of the relevant themes (Guest et al., 2017).

Two moderators facilitated the group discussions on suspected price-fixing cases in Hong Kong to elicit the participants' opinions (Morgan and Hoffman 2018). The focus group interview process was divided into four parts with some guided questions (Table 3). The guided questions were not asked in sequential order. Instead, the moderators asked them iteratively, depending on the flow of the focus group discussions. All the focus group interviews were digitally video-recorded and transcribed in full. The transcripts were read several times by three independent researchers to identify common themes that emerged.

<u>Part I: Introduction and Warm-up Activity:</u> Participants were invited to watch a 2-min video. After the video, the moderators asked some questions and invited participants to share their views/ experiences. **<u>Video 1</u>**: Educational Video called “Compete with Integrity: Episode 3 – Price-fixing” by the Competition Commission. This video showed 3 mobile phone retailers discussing how to secure their earnings by agreeing with fixing the same price in the shopping mall. At the end of the video, it is clearly stated at the end of the video that price-fixing is serious anti-competitive conduct under the Competition Ordinance. Regardless of the size of your business, no firm should agree with their competitors to fix prices. ***Guided questions***: The Hong Kong Competition Commission has been using educational videos to educate the public, show the importance of public effort and increase awareness of spotting suspected price-fixing activities in Hong Kong. 1) Have you (or your friends/ family members) encountered similar experiences when purchasing products? 2) How would you feel if you were in that situation feeling choice-deprived and paying higher prices for products? 3) If you suspect retailers might agree to fix prices together, what would you do? Why? 4) Have you heard about the Competition Commission?
<u>Part 2: News on price-fixing cases</u> **<u>Video 2</u>**: news regarding three bookstores agreeing to sell textbooks at the same price with the same discount when selling textbooks to primary and secondary school students. In Hong Kong, schools do not provide textbooks to students. Parents need to spend more than USD 500 to buy textbooks for each child on a yearly basis. In 2020, the Hong Kong Competition Commission started proceedings against three textbook firms in illegal cartel arrangements in the Competition Tribunal. ***Guided questions***: 1) Have you (or your friends/ family members) had similar experiences with textbook retailers selling textbooks at the same price? 2) How would you feel if you were in that situation? 3) Do you think it is fair for consumers to pay higher prices for textbooks? 4) Do you think fixing prices among textbook retailers is right?

5) What can we do as consumers? **<u>Video 3</u>**: news regarding ten decoration contractors agreeing to offer decoration packages at the same price to new tenants in a newly built public housing estate (i.e., subsidized housing in the US and council housing in the UK). In Hong Kong, the Housing Authority will appoint contractors for tenants to choose from. Tenants cannot use other contractors except the appointed ones. After ***a tenant filed a complaint about the suspected price-fixing activity***, the Competition Commission investigated the case and commenced proceedings against these contractors in illegal cartel arrangements in the Competition Tribunal in 2017. ***Guided questions***: 1) Do you think the tenant played an important role in this case? Why? 2) Have you (or your friends/ family members) had similar experiences with facing no choice but to take the decoration package from the appointed decoration contractor? 3) How would you feel if you were the tenants in that situation? 4) People who live in public housing estates are already on tight budgets and have no choice but to choose these appointed contractors. Do you think it is fair for tenants to pay higher prices? 5) Is this a healthy competitive market? 6) Have you ever experienced supermarkets selling the same products at the same price in your neighborhoods? 7) Have you ever filed a complaint or talked to your friends or family members about any suspected price-fixing?
<u>Part 3: Report or Not Report Suspected Price-fixing activities?</u> The moderators invited participants to share their views on their (un)fairness perception on price-fixing issues, their intentions, and their justifications to (or not or) report suspected price-fixing activities to the authority. Participants were free to express their opinions and share how they offset the suspected price-fixing situations to make them feel better.
<u>Part 4: Comments on the Reporting Procedure of Suspected Price-fixing Activities</u> At the end of the focus group discussion, the moderators showed the website of Competition Commission and the guideline on complaints in terms of how to make a complaint (i.e., by telephone, e-mail, post, or filling in an online form the official website or in person) and how the complaint information will be handled confidentially and assessment of complaints. The participants were invited to comment on the current reporting procedure and suggested ways to report suspected price-fixing.

Table 3: Guided Questions in Focus Group Discussions

3.2 Data analysis

This study employed a hybrid thematic analysis approach to identify themes that emerged from the interview data (Mogaji et al., 2021; Xu and Zammit, 2020). According to Brownie and Coutts (2014), thematic analysis is a method for identifying and describing themes and meanings in qualitative data, and deductive thematic analysis is a top-down approach to data analysis with a predetermined codebook based on literature (Crabtree and Miller, 1999). In the hybrid thematic analysis approach, researchers first used the deductive approach to analyze the data. Before using a codebook or a priori template of codes for qualitative data analysis, researchers in this study first defined the template or codebook based on the literature review of neutralization theory presented in Table 1 (Fereday and Muir-Cochrane, 2006). The codebook consists of code (or theme) labels, definitions, and descriptions of the themes (Boyatzis, 1998) as a guide for investigation in the initial thematic analysis. The interpretation of data analysis is an iterative process until the researchers agree on the meanings of the themes (Miles and Huberman, 1994). Using the codebook, three researchers worked independently and read the interview data repeatedly to identify ideas, topics, or meanings and categories them into existing themes relevant to the research question, i.e., neutralization techniques for not reporting price-fixing to the authorities. After completing the first round of deductive thematic analysis, a data-driven inductive approach was employed to identify new patterns of meanings and ideas that did not belong to any existing themes. The analysis of codes and themes was revisited. This process involves "inter-researcher negotiation to arrive at an agreed-upon meaning of the text". (Otnes et al., 1997: 84). Together with predetermined codes based on the literature, new emergent themes from the interview data were added and compiled in the revised codebook.

4. Findings

In our findings, participants recognized price-fixing as an unfair practice. Price unfairness concerns consumers' assessment of prices as unreasonable, unjust, and unacceptable based on different reference points (Bechwati et al., 2009; Haesevoets et al., 2017; Isabella et al., 2017; Xia and Monroe, 2017). Prior research suggested the perception of price unfairness occurs if consumers pay more than their peers for the same product from the same retailer (Bolton et al., 2003; Campbell, 1999; Kahneman et al., 1986; Xia et al., 2004). Also, consumers may perceive a price as unfair if they pay a higher price in comparison to the same product being sold at a lower price in another retail outlet (Haws and Bearden, 2006, Malc et al., 2016). Counter-intuitively, however, our findings indicated consumers perceive prices as unfair when prices are the same across retailers. In particular, consumers may suspect homogeneous prices are caused by the sellers' price-fixing conspiracies that eliminate competition and make consumers pay more for the product. As the following participants commented on the unfair situations they encountered:

> *I think that Hong Kong is full of this kind of situation. It applies to two leading supermarket chains as well as electronic appliance stores: for example, mobile phone prices. Staples like bananas are sold at $4.5 in the Wellcome supermarket this week; they will be sold at $4.5 in PARKnSHOP next week or around the same time. I think this is price-fixing. The same applies to mobile phones. If you are trying to buy an iPhone, you will find it being sold at $1,999 here and there. Therefore, I think this problem is common. (John)*

> *When buying a mobile phone plan, you realize that the prices for the cheapest plan of different telecom firms are identical. The leading telecom firms have already fixed the prices. This situation also exists in bookstores selling the same school textbooks at the same price. You realize that they have increased the prices. However, parents have no choice but to accept it. This is very frustrating. (Mary)*

> *Retailers might already be making profits when selling at $50. However, they consult with other retailers, and all of them agree to sell at $100 or even $150. They leave us no choice. I think the profits are unreasonable. That's why I think it is unfair. They are controlling the market together, setting very high margins and leaving us, consumers, with no choice. This is indeed unfair to us. (Peter)*

This finding can be whereby consumers make a judgment regarding the fairness or unfairness of prices based on the underlying cause of the price change, control over the price change, and temporal duration of price changes. In price-fixing conspiracies, consumers' notion of fairness is violated on all accounts, as price-fixing conspiracies can potentially inflate prices for an extended period of time, and price-fixing is the deliberate cause of price increases at the expense of consumers. In contrast, if the cause of higher prices is beyond the control of firms, consumers are likely to be more understanding. For example, if sellers raise the retail price due to changes in the exchange rate or inflation, this is out of the seller's control. As a result, consumers may have a less negative perception of the sellers, despite the price increase. (Vaidyanathan and Aggarwal, 2003).

Furthermore, the data analysis yielded several themes that revealed how the participants used neutralization techniques as a negative approach to rationalize their inactive behavior of not reporting price-fixing and counteract the ethical discrepancy. The findings showed that although participants recognized the unfairness of the price-fixing activities (and the righteousness of reporting them to the Competition Commission), they were reluctant to report these unfair activities to authorities. Instead, participants used numerous neutralization techniques to rationalize their inaction (Figure 2 and Table 4). Five themes of neutralization techniques emerged from the data analysis for their deviant behaviors: (1) Denial of Responsibility; (2) Denial of Benefits; (3) Denial of Time; (4) Denial of Credibility; and (5) Denial of Success. The first two neutralization techniques are applied based on the pre-existing neutralization literature (Brunner, 1994), whereas the latter three neutralization techniques emerged from the focus group data. In addition to the neutralization techniques, participants also shared proactive counterstrategies, such as finding ways to lower prices by other means, finding ways to increase choice, and making the best of a bad situation (Figure 2 and Table 5). For example, this includes using cash vouchers offered by credit card firms and membership cards, which could be used to offset the unfairness of price-fixing. These active counterstrategies have not yet been explored in previous studies of neutralization literature. In our findings, what emerged, however, is that neutralization techniques and counterstrategies could be used together, whereby the counterstrategies could reinforce the impact of neutralization techniques.

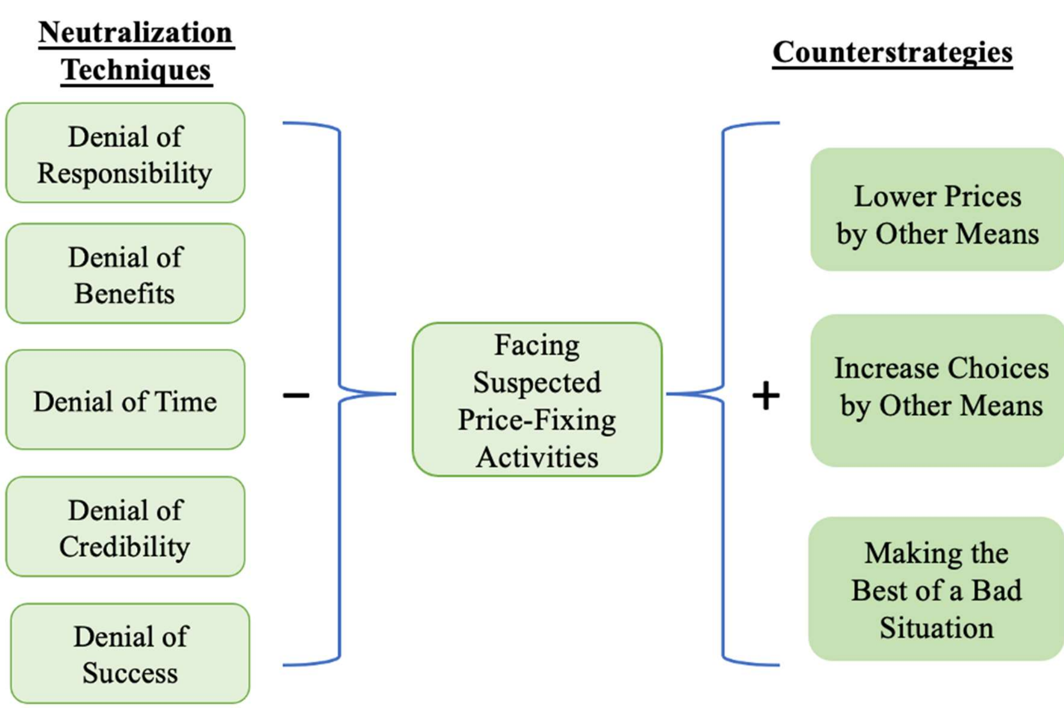

Figure 2: Five Neutralization Techniques and Three Counterstrategies

Denial of Responsibility

The participants used 'denial of responsibility to shift responsibility and blame to authorities as a justification for not reporting the price-fixing activities. This can be viewed as similar to the bystander effect in that participants' likelihood of complaining about suspected price-fixing activities to authorities and the responsibility felt by them decrease when there should be other parties involved other than themselves (Gunarathne et al., 2018). The application of 'Denial of Responsibility' to the domain of price-fixing is consistent with the pre-existing literature on various other domains (Strutton et al., 1994).

> *The authorities should take the initiative to investigate the firms with the same prices actively. It is really difficult for ordinary citizens like us to provide evidence. (Wilson)*

> *The Competition Commission should educate firms so they don't indulge in price-fixing. The education should focus on the sourcing side – the retailers. (John)*

> *The authorities are relatively passive…if you are talking about enhancing their powers of enforcement, such as conducting more inspections or successful cases…that would have a deterrent effect. (Jimmy)*

In addition, some of the participants complained the reporting procedures were too complicated and time-consuming, which discouraged them from coming forward to report illicit activities. Similarly, the participants stated they would be more likely to report price-fixing cases if the authorities first simplified the reporting procedures. In other words, participants used the neutralization technique to shift responsibility to the authorities:

> *The website interface of the complaint form is rather complicated and requires a lot of information. I have to fill in a lot of information, which would take half an hour or an hour to complete. I feel like I am helping the officers [of the Competition Commission] do their job. They should come up with a more interactive method. Or they should only ask for key information, such as providing keywords, instead of asking ordinary people to write long paragraphs. A simple and direct way would be better. (Michael)*

> *You could just fill in the most important information, such as your name, contact number, email address, and a brief description of what you observed. If possible, there could also be an option for people to upload photos for information. After sending all the information, you could just wait for the authorities to contact you for further information. I think this would be more convenient. (Jane)*

Denial of Benefits

'Denial of Benefits' (Brunner, 2014) was an additional neutralization technique employed by the participants. Accordingly, the participants did not see sufficient personal benefits to justify the effort to file reports of suspected price-fixing cases. Although price-fixing has a negative impact on consumer surplus ending up paying more than they should, consumers may not find this significant enough to take action to complain about suspected price-fixing activities. Also, when rationalizing their non-action, most participants used a cost-benefit analysis to justify their response. The economic cost of reporting complaints about suspected activities may be high if only a few consumers report complaints. In this scenario, the Nash equilibrium, which is the outcome where no individual is incentivized to change their strategy, could be for everyone not to report complaints (Huang et al., 2017). In these evaluations, the personal self-interest of the participants dominated the considerations, in accordance with Brunner's (2014) notion of an internal strategy of neutralization:

After I make a complaint, how much do I save? Can I save hundreds of thousands monthly? If I have to spend an hour making a complaint and only save a hundred dollars, I don't think it is worth it. (Ricky)

If the issue of price-fixing is very serious…completely out of control. Then, I will voice it out. But if we were just talking about a few dollars, for example, soft drinks, I probably wouldn't do it. (Larry)

I think the question of reporting the price-fixing depends on whether it is convenient. If I have to write a letter and provide much evidence or call someone without knowing for sure that someone would pick up the phone, I think it is time-consuming to report, especially if I am only going to save a few cents. (Ching)

Next, we will introduce three new neutralization techniques that emerged from the data, namely '*Denial of Time*', '*Denial of Credibility*', and '*Denial of Success*', extending the current literature and understanding of neutralization techniques.

Neutralization Techniques	**Descriptions** The participants have no intention to report price-fixing activities to the government due to the following reasons:
Traditional mechanisms of neutralization techniques	
Denial of Responsibility	The participants denied their responsibility to report price-fixing cases. Instead, other parties, such as authorities, were blamed for the problems.
Denial of Benefits	The participants did not believe there were sufficient personal benefits of reporting price-fixing.
Novel mechanisms of neutralization techniques	
Denial of Time	The participants claimed due to the time pressures, they denied the possibility to report price-fixing activities.
Denial of Credibility	The participants believed that authorities were unable or unwilling to act in consumers' best interest, even when consumers filed reports on price-fixing.
Denial of Success	The participants reported that they felt powerless when they were up against powerful firms.

Table 4: Five Neutralization Techniques Emerged from the Findings

Denial of Time

The neutralization technique of 'Denial of Time' refers to claimed time pressures denying the possibility of reporting price-fixing activities. This new category emerged from the participants' responses emphasized their time as a critically limited resource that was used to justify their unwillingness to file price-fixing reports. Based on the 'Denial of Time', consumers felt justified using their limited time more wisely to earn more money instead of spending that time for the common good. The 'Denial of Time' allowed participants to emphasize trade-offs associated with time constraints to justify their behavior. Accordingly, participants felt justified in focusing on what really mattered, as opposed to giving limited time to combat price-fixing. For example, some participants expressed they needed to use their limited time to work simply to cover their living expenses.

> *We spend most of our time working to make sure we can feed ourselves two meals a day. We simply have no time to report or deal with this kind of societal issue. I feel like it is not easy to file a complaint. Do they have a 'live chat' or an 'app'...something that makes it easier for me to file a case? There are more serious issues in society that we need to fix. (Larry)*

> *I am not sure if consumers really want to spend their time complaining. I doubt if anyone pays close attention to the prices in different supermarkets from Monday to Friday and makes a complaint accordingly. I think not! It is just a waste of time to do such a thing. (Mary)*

> *People have long working hours. Some need to work 12 hours a day. Who has the time to write a complaint letter or learn how to write one? They will say: 'Forget about it. I'd rather work harder to get two overtime hours at work and earn $20.' To be honest, they will not earn any money if they stop working. They would rather work one hour and get $45 than write a complaint letter. (Susan)*

Denial of Credibility

The second novel neutralization technique we introduce is 'Denial of Credibility'. This concerns the denial that an organization, such as a government agency, is able and willing to discharge its powers effectively. A belief that an organization is trustworthy and can perform its tasks efficiently influences consumers' attitudes towards that organization (Goldsmith et al., 2000). In our findings, 'Denial of Credibility' emerged as an important neutralization technique that the participants doubt whether the authorities can combat price-fixing effectively. Hence, the participants use the 'denial of credibility' neutralization technique to show reluctance to report price-fixing to authorities.

> *The Competition Commission has no real power to press any charges. It is a toothless tiger. The first problem that the government needs to fix is its image and repair public trust. No marketing campaign would be enough for that. Nowadays, people don't think the Competition Commission is doing its job. (Alex)*

> *People don't think that the Competition Commission is doing its job…this is the first problem that the government needs to fix. The Competition Commission has to improve its image and rebuild the public's trust. If not, no campaign would be enough. It is important for the Commission to educate the public and promote its credibility through videos. They could use a TV series…use simple storylines to tell the public that they can enforce the law on anybody who commits…a crime and will face the consequences regardless of their social status. (John)*

> *I don't think there is a significant effect of making a complaint. We have seen in the past that the Competition Commission often said there was not enough evidence to press charges after the investigation as if they had done their job in the first place. I think it is useless to report. Therefore, I wouldn't report it. (Jake).*

Denial of Success

As an emergent theme, 'Denial of Success' was identified as the third novel neutralization technique used by participants to justify their decisions not to report price-fixing activities. 'Denial of Success' concerns consumers' powerlessness to attain successful outcomes compared to the relatively more powerful position of colluding corporations (Dowding, 1996). Accordingly, participants expressed the perception that it was impossible for individuals to attain success due to their lack of power. Furthermore, participants recognized the power of large corporations that allowed them to protect their business interests and ultimately get away with price-fixing. Participants thus felt powerless and unable to fight price-fixing successfully. In addition, participants expressed an ability to influence the government to act on their behalf successfully.

> *Deep inside my heart, I believe that big companies rule. That's why I can honestly say that I don't have the intention to make a complaint. After I report, the Competition Commission will investigate it. By then, it will probably be too late, and the market will have changed completely. (Ross)*

> *You can't say that the law doesn't work in Hong Kong. But there is always a grey area in any law…a loophole for big firms to get away with it. (Wilson)*

> *Generally speaking, the situation is frustrating. But I have just to accept it. Why? Because many supermarkets and stores are owned by powerful conglomerates. Therefore, wherever you go, the prices are more or less the same. There is nothing you can do or change. (Mary)*

> *Even if we file a report, we all know the end result. The problem of bid-rigging will continue after years of investigation. Even after bringing attention to some of the cases, authorities need to investigate, gather evidence, and go to court. The whole procedure can take almost 20 years, but still, there will be no success. (Sunny)*

Counterstrategies to Offset Suspected Price-fixing

In addition to the neutralization techniques, three counterstrategies (Table 5) emerged from the data as additional findings participants used to complement and strengthen the impact of neutralization techniques. These counterstrategies allowed the participants to proactively counter the adverse impact of suspected price-fixing and respond to firms' unfair pricing practices without addressing the underlying issue of price fixing in the marketplace. Counterstrategies thus offer a practical means to mitigate the adverse impact of price-fixing without actually changing the prices fixed by firms. Besides, counterstrategies provided an additional means for participants to feel better when facing suspected price-fixing situations, thereby complementing neutralization techniques. The effect of such counterstrategies has not been identified or explored in the neutralization literature.

Counterstrategy 1: Lower Prices by Other Means

As the first counterstrategy, participants sought to achieve 'Lower Prices by Other Means', such as sales promotions, membership plans, joint promotions with credit cards, lucky draws, premiums, coupons, and rebates. As price-fixing tends to increase prices, counterstrategies that lower prices by other means offer a natural path to mitigate the adverse outcome. Consumers perceive sales promotions as a tool to save money by getting a discount, which helps them feel products offer value for money (Chandon et al., 2000). This counterstrategy complements neutralization techniques, thus providing an additional justification for not reporting the price-fixing cases. In the following excerpts, it is clear participants recognized price-fixing as unfair. Nevertheless, the participants suggested using the counterstrategy instead of reporting the price-fixing to authorities.

> *I would shop around and see if I can get a better offer. I first see if every store has the same offer. If that is the case [that prices are identical], then, of course, I accept it. However, I would use other ways to pay less, such as credit card promotions. I would ask if any of my credit cards had some ongoing discounts to make my purchase cheaper. This strategy helps me feel that I am not so stupid that the retailers can take advantage of me. (Ross)*

> *At the petrol station, refueling prices are usually the same. When oil prices increase, the refueling prices in all petrol stations would increase simultaneously. But I still have the option of using a particular credit card to reduce the price. I may have to wait and see if there are any promotions to get a better deal. (Ching)*

> *When it comes to commodities or daily necessities, I think price-fixing is very frustrating. But I pay attention to the gifts or credit card discounts. This results in differentiation and lowers prices to offset the costs of price-fixing. (Alex)*

> *I use the store membership card or credit card to collect points I can redeem for shopping cash vouchers later. I use this strategy to lower the sales price. I enjoy that 'this game' reduces my expenses or at least controls the price increase. (Larry)*

Counterstrategy 2: Increase Consumer Choices by Other Means

Price-fixing tends to result in higher consumer prices and a reduction in consumer choice, as collusion eliminates competition. Hence, there is little need to differentiate product offerings. Accordingly, the second counterstrategy that emerged from the findings concerned alternative ways to 'Increase Consumer Choices by Other Means', allowing participants to counter the adverse impact of price-fixing. For example, in our findings, participants suggested the possibility of demanding additional value-added services to increase consumer choices by other means. Furthermore, the participants suggested this counterstrategy as a means for consumers to regain some of their control to outsmart suppliers, despite price-fixing potentially. Furthermore, this counterstrategy allowed participants to feel better, despite the adverse consequences of price-fixing, by focusing on the product bundle to enhance their consumption experiences. This counterstrategy thus could increase customer satisfaction despite the unfairness of price-fixing (Goodwin and Ross, 1992).

> *My way would be to ask for additional services…For example, for the same price, I would choose the retailer that offers freebies or after-sales services…I use this method if all the retailers have the same price. (Ricky)*

> *My way would be to take factors other than price into consideration…When the prices are the same, I make a comparison on factors like after-sales services and shopping experiences that make it more attractive to buy. (Peter)*

Counterstrategy 3: Making the Best of a Bad Situation

The third counterstrategy that emerged from the findings was 'making the best of a bad situation'. This concerned identifying ways in which price-fixing could yield some limited benefits for the participants. For example, a few participants argued retailers' selling products at the same price could also be, in part, beneficial as it saved time as there was no need to shop around to compare prices or to look for bargains.

On the good side, you don't have to walk around in many different stores because the prices are the same, no matter where you visit. Sometimes I am quite busy, and then I could stop comparing as the prices are the same regardless of where you are. (Simon)

We could save some time from walking around when the prices are actually the same in different stores. I think it is also nice not needing to find a lot of places as the prices are more or less the same. (Peter)

Counterstrategies to Offset Price-Fixing	Description
Lower Prices by Other Means	The participants used discounts and sales promotions to offset the costs of suspected price-fixing in the marketplace.
Increase Consumer Choices by Other Means	The participants used additional services to increase choices and differentiation between retailers and to enhance their shopping experience.
Making the Best of a Bad Situation	The participants found suspected price-fixing as a new means to save time, as there was no need to compare prices or to shop around for bargains.

Table 5: Three Counterstrategies Emerged from the Findings

5. Discussion

This study applied five neutralization techniques to the context of price-fixing. In addition, to 'Denial of Responsibility' and 'Denial of Benefit', this included three novel neutralization techniques that emerged from our findings, namely, 'Denial of Time', 'Denial of Credibility', and 'Denial of Success'. Furthermore, we identified three counterstrategies sed by the participants to increase the effect of neutralization techniques. The three counterstrategies are proactive behaviors by consumers to privately, on their own, reduce the adverse impact of suspected price-fixing. Counterstrategies provided an additional means for participants to feel better regarding the unfair pricing situation, complementing neutralization techniques. These counterstrategies have not been explored or discussed in previous studies and provide a new line of inquiry about consumer responses to firms’ suspected price-fixing.

5.1 Theoretical Contributions

As a significant contribution, this study extends the literature on the neutralization theory and introduces three novel neutralization techniques that emerged from the findings: ' Denial of Time', 'Denial of Credibility', and 'Denial of Success'. 'Denial of Time' is the first novel neutralization technique that stemmed from the trade-offs associated with the finite amount of time available for any human endeavor. However, in our findings, participants may have exaggerated the financial cost of the temporal trade-offs. For example, some participants implied that reporting price-fixing was directly away from the time they needed to earn a living, as opposed to reducing their free time. Accordingly, filing a report was framed by the informants as a monetary opportunity cost, which they could ill afford. In addition, some participants argued they did not have enough time to file a report. This was an effective neutralization technique, as it allowed the participants to deny their personal choice. In the Hong Kong cultural context, 'Denial of Time' can be seen as a culturally acceptable neutralization technique, as it can be used to imply an unselfish motive based on busy life circumstances, personal hardship, self-sacrifice, and/or participants' hard-working virtuous character (Bond, 1996). In addition, 'Denial of Time' may allow deflection of blame without offending other parties in socially sensitive situations and without revealing their true motivations and underlying value judgments.

'Denial of Credibility' was the second novel neutralization technique emerged from our findings. To fully appreciate this finding, however, it is important to recognize the specific socio-political context of Hong Kong. In the years preceding this study, 2019-2020, Hong Kong experienced significant political unrest and unusually low government approval ratings (Chan, 2022). Furthermore, as a post-colonial society, Hong Kong has historically experienced low public participation in social and political affairs (Lau, 1997). The specific conditions in Hong Kong thus may have provided this research project with a serendipitous opportunity to observe the mechanisms of 'Denial of Credibility' in action, which may not be similarly present, activated, and/ or observable in other contexts. 'Denial of Success' was the third novel neutralization technique used by the participants. This mechanism highlighted participants' belief that they were unlikely to succeed in filing a complaint against powerful corporate interests. This neutralization technique stemmed from the participants' perception of their own lack of power compared to the far greater power of large corporations. Accordingly, 'Denial of Success' was used to justify why there was little point in filing a report on price-fixing.

5.2 Managerial Implications

This study provides insights to retailers regarding consumers’ perception of price unfairness in the marketplace. Previous studies indicated consumers perceive prices as unfair when they compare different purchase prices with others on the same products (Malc et al., 2016) or the underlying cause of the control over the price change (Jeong et al., 2021; Vaidyanathan & Aggarwal, 2003). Our findings counter-intuitively show retailers selling the same products at the same price are also perceived as unfair by consumers. This complicates the managerial pricing decisions, as both the same and different prices (in comparison to competition) can be perceived as unfair, depending on the circumstances. Furthermore, managers must simultaneously protect firms’ reputations and facilitate customers’ trust while ensuring compliance with relevant laws and regulations.

This highlights the importance of corporate compliance procedures to safeguard corporate reputation. In addition, firms may wish to consider taking proactive steps to provide additional transparency to alleviate consumer suspicions. This may include proactive communication with the public and transparency in promoting fair competition and ethical business practices. Furthermore, the findings suggest firms may deploy the identified counterstrategies to offset customers’ negative emotions, namely, (i) ‘Lower Prices by Other Means’, (ii) Increased Consumer Choice by Other Means, and (iii) Making the best of a bad situation. This includes using sales promotions, additional value-added services, and saving consumers’ time, respectively.

5.3 Public Policy Implications

As the public policy implications, this new understanding results in new communications tactics to stimulate consumer participation in efforts to combat price-fixing. This is important because price-fixing continues to be an extensive problem, even in advanced economies. Over the past 25 years, antitrust authorities have investigated over 500 price-fixing cartels implicating some of the most established corporations, resulting in stiff penalties and criminal convictions (Connor, 2007). The neutralization technique 'Denial of Time' suggests consumers may be unwilling to give up their own time to report price fixing. To counter this neutralization technique, a public communications strategy should be used that explains how quickly and effortlessly a report can be made. This also suggests a need to streamline the reporting procedures, such as removing time-consuming questionnaires and providing the option of uploading photographic evidence and voice recordings. In addition, 'Denial of Success', 'Denial of Benefits, and 'Denial of Credibility' could be countered by publicizing past successful cases and demonstrating how individuals benefitted from these successes. For example, this communication could explain how the enforcement action was initiated by consumers, resulting in the successful prosecution of large firms Furthermore, public communications tactics could highlight how anti-price-fixing action helps the public, resulting in a reduction in consumer prices. Finally, public communications could highlight how the government is able and willing to help the public, countering the 'Denial of Credibility'. These public communications may benefit from the nudge theory (Thaler and Sunstein, 2009), whereby behavior is altered via inexpensive, minor changes to messaging or the environment, including both indirect suggestions and positive reinforcements. For example, organizing roadshows to elucidate the harmfulness of anti-competitive practices and sponsoring TV programs to reinforce the importance of collaborative efforts from the public and the government to combat illegal price-fixing practices.

6. Limitations and Future Research

There are two limitations of our study. First, the research design does allow for empirical generalizations but merely identifies emergent themes and their mechanisms. Accordingly, this research is agnostic regarding the prevalence and relevance of the identified mechanism beyond the sample investigated, as this would require empirical investigation. Nevertheless, with this covenant, we can suggest tentative policy implications for situations where the identified mechanisms are relevant. Second, the findings of themes and counterstrategies in this study are based on the sample of Hong Kong participants. Future research could examine other regions/cultures regarding how consumers cope with suspected price-fixing activities to provide a holistic perspective of this area. It is predicted cultural differences play a critical role in influencing consumers' moral decision-making.

In addition, the impact of digital technologies on fluid consumer behavior and perception towards price-fixing in the marketplace could be a potential research direction. With the rise of e-commerce and the increasing availability of price comparison tools, fluid consumers have more information and options at their disposal than ever before (Correia 2016). Researchers could examine how this affects consumer decision-making and whether it makes them more or less likely to tolerate price-fixing.

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