

# Analysis of the CSR and Brand Loyalty in Chinese Context

#### Lixuan Wei\*

Graduate School of Human and Social Sciences, University of Melbourne, Melbourne, VIC 3052, Australia

\*Corresponding author. Email: lixuan.wei@student.unimelb.edu.au

ABSTRACT. Research in brand loyalty has long recognised the importance of engaging with Corporate Social Responsibility (CSR) initiatives. Existing research on CSR and brand loyalty mostly superficially focuses on behavioural loyalty without recognising attitudinal loyalty. In addition, the investigation of how brand awareness and value mediate the relationship has yet to be identified. This paper suggests that CSR is a key factor in accelerating the formation of attitudinal and behavioural loyalty with mediation effects of brand awareness and brand value. This research highlights the mediation effect of brand awareness on behavioural loyalty and the mediation effect of brand value on both attitudinal and behavioural loyalty. Theoretical contribution, managerial contribution, and limitations are also discussed.

**Keywords:** Corporate Social Responsibility, Attitudinal Loyalty, Behavioural Loyalty, Brand Awareness, Brand Value, Mediation Effects, Logistic Regression

#### 1 INTRODUCTION

Research in brand loyalty has long recognised the importance of engaging with CSR initiatives Error! Reference source not found.Error! Reference source not found.Error! Reference source not found. Recently, studies have shown how CSR affects societal outcomes Error! Reference source not found. However, attitudinal loyalty is overlooked, even though it is often a precursor to behavioural loyalty within cognitive processes. CSR pertains to a business framework emphasising ethical behaviours and responsibility towards society Error! Reference source not found. Evidence suggests robust CSR initiatives can give companies a competitive edge. As a result, numerous renowned companies prioritise CSR, aiming to resonate with consumer sentiments, fortify brand equity, and establish a formidable brand distinction against competitors Error! Reference source not found. Most brands have involved the ideas above in the design of products to deliver environmental and societal values, increasing brand equity and building a positive brand image for the target audience Error! Reference source not found. Thus, CSR serves as an ethical benchmark and a catalyst,

© The Author(s) 2024

loyalty. Given the gaps in prior studies, this research aims to elucidate the underlying mechanisms connecting CSR and brand loyalty. Consequently, this study poses two research questions: (1) How does CSR impact attitudinal and behavioural loyalty? (2) How do brand awareness and value mediate the relationship between CSR and brand loyalty? Brand awareness is associated with CSR and brand loyalty; however, the extent to which brand awareness can contribute to the relationship still needs to be determined. While existing literature shed lights on the mediating effects of brand value, how CSR influences brand value and its subsequent contribution to brand loyalty warrants further exploration.

### 2 LITERATURE REVIEW

Brand loyalty is crucial in marketing theory and practices(figure 1). 10 argued that brand loyalty arises when consumers make repurchases even if the company has a poor reputation. Although the consensus categorises brand loyalty into attitudinal and behavioural forms, literature on how attitudinal loyalty precipitates behavioural loyalty remains sparse. This paper conceptualises attitudinal loyalty as customers' subconscious intentions to favour, trust, and embrace the brand, subsequently triggering behavioural loyalty and leading to repeat purchases and positive word-of-mouth.

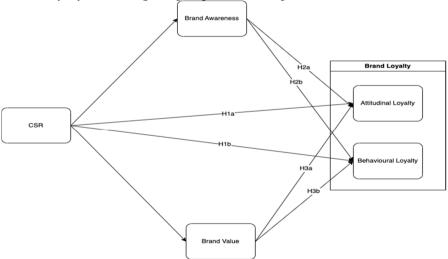


Fig. 1. Theoretical Framework

## 2.1 Associations of CSR and Brand Loyalty

Researchers have extensively studied the factors influencing brand loyalty, such as attitudes and affect, and their collective contributions to a company's brand equity. Previous research has demonstrated the influence of attitudes towards a brand on consumers' behaviours and subsequent brand loyalty 11. Specifically, 11 also posited that a favourable attitude toward a brand lays the foundation for establishing brand loyalty.

As a result, brand loyalty comprises two dimensions, including attitudinal loyalty and behavioural loyalty. It is imperative to emphasise attitudinal and behavioural loyalty in the discourse.

CSR has become a cornerstone for contemporary businesses as companies increasingly emphasise social and environmental responsibilities. 12 found that consumers will likely perceive ethical behaviours when purchasing products or services. The efficiency with which a company performs in the CSR context influences the outcomes of consumers' attitudinal and behavioural changes. Some scholars provide evidence that CSR can change consumers' attitudes based on their awareness of the CSR effort 1314; On the other hand, some literature presents the connection between CSR and consumers' behavioural loyalty 1516. Therefore, this paper suggests that consumers may express intentions to repurchase and demonstrate behavioural loyalty stemming from attitudinal loyalty. To examine the assumptions, this paper expects to validate the hypothesis:

H1a: CSR is positively related to attitudinal loyalty.

H1b: CSR is positively related to behavioural loyalty.

### 2.2 Mediating Role of Brand Awareness

In marketing communications, brand awareness is vital for consumers to notice and familiarise themselves with the brand. Brand awareness manifests in two distinct ways: brand recognition and recall, both outcomes distinct from the theoretical construct of brand awareness 17. Brand recognition is defined as the extent to which a consumer identifies and perceives a brand with a product category or need, especially during purchase. Brand recognition measures the likelihood of identifying a product category when presented with a specific brand identity. Brand recall gauges the likelihood that an individual will remember the brand 18.

CSR has emerged as a key consumer benchmark when evaluating a company and positively influences brand awareness. Prior research also indicates that CSR initiatives enhance brand awareness 19. CSR associations positively affect brand awareness and subsequently shape brand attitudes 20. CSR shapes brand attitudes and is pivotal in brand evaluation 21. While the research is crucial and long-term, it should quantify the extent of CSR's influence on brand awareness. Therefore, it is vital to consider the potential distinction between CSR and brand awareness.

The scholars have also discussed brand awareness and brand loyalty. On the one hand, previous research defines brand attitude as the customers' assessment based on purchase motivation 22, which will activate behavioural responses. On the other hand, repeated purchases from the same brand indicate behavioural loyalty 23. Attitudinal loyalty drives customers to provide reliable recommendations, while behavioural loyalty accelerates substantive purchase behaviours 24. This paper posits that brand awareness mediates CSR and brand loyalty. Specifically, enhancing brand awareness through CSR activities fosters attitudinal recognition among consumers, subsequently influencing their purchase behaviours.

*H2a:* Brand awareness mediates the relationship between CSR and attitudinal loyalty.

*H2b*: Brand awareness mediates the relationship between CSR and behavioural loyalty.

#### 2.3 Mediating Role of Brand Value

In this study, brand value is the other mediating variable. 18 demonstrated how various branding approaches influence brand value. 25 defines brand value as a distinct asset that measures the connections between a brand and its customers. Despite limited empirical proof, theoretical research strongly indicates that CSR is beneficial. Many believe financial rewards result from the enhanced corporate reputation or brand image fostered through CSR initiatives. Consequently, consumers often perceive products from such firms as superior in quality compared to those from less reputable firms. Companies that prioritise CSR could gain stakeholders' trust, enhancing their reputation in the long run. To cultivate unique brand value, the brand image among consumers should also be balanced. 18 defines this image as various types of brand associations held in favourable regard. Brand image gains greater consumer recognition, which adds to the company's overall brand value 26. This paper aligns with the presented views and aims to support it with empirical evidence.

In CSR studies, scholars have increasingly focused on exploring the mediating effects of brand value. When a CSR strategy aligns with daily operations, the firm is better positioned to enhance its brand value 27. Therefore, this paper posits that brand value mediates the relationship between CSR and brand loyalty. Specifically, nurturing brand value through CSR activities equips firms with the tools to foster attitudinal and behavioural loyalty.

*H3a*: Brand value mediates the relationship between CSR and attitudinal loyalty. *H3b*: Brand value mediates the relationship between CSR and behavioural loyalty.

#### 3 METHODOLOGY

### 3.1 Sample and Data Collection

To test the research hypotheses, this study distributed 380 questionnaires via Wenjuanxing, a commonly used survey platform in China, and collected 367 (N=367) responses from randomly selected participants, excluding those who either failed to complete the questionnaire or completed it within an unusually short or long duration. The participants were informed that this study aimed to investigate how CSR impacts brand loyalty and how brand awareness and brand value mediate this impact. Subsequently, they were asked to complete the survey regarding the target company. Based on the collected data, most respondents comprised corporate managers, students, employees from foreign companies, office workers, and freelancers (See Figure 2).

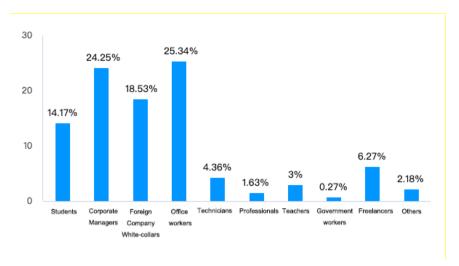


Fig. 2. Demographics of Survey Participants

### Reliability.

The results indicate that the Cronbach  $\alpha$  coefficient is 0.7. A Cronbach  $\alpha$  coefficient above 0.7 is considered reliable and acceptable 28. Thus, the collected dataset is suitable for further analysis(table 1).

Variables

Cronbach α Coefficient

CSR

Attitudinal Loyalty

Behavioural Loyalty

Brand Value

0.700

Brand Awareness

Corporate Responsiveness

Brand Awareness \* Attitudinal Loyalty

Table 1. Cronbach Reliability Test.

### Validity.

Subsequently, a validity test was conducted on the collected data. The validity test results (table 2) indicate that the survey's validity is acceptable (KMO=0.744, p-value=0.000). The KMO value indicates the adequacy of the dataset for factor analysis, with values between 0.7 and 0.8 deemed acceptable 29. Hence, the collected dataset is suitable for subsequent analyses.

**Table 2.** KMO Validity Test. KMO Bartlett Validity Test

KMO Value		0.744
	$\chi^2$	379.254
Bartlett Test	df	21
	<i>p</i> -value	0.000

*Note: p*<0.05

### 4 RESULTS

This study tested the hypotheses using a correlation test, Bootstrap mediation effects analysis, and logistic regression. The first part of this section presents the results of mediation effects concerning attitudinal and behavioural loyalty.

### 4.1 Correlations between CSR and Brand Loyalty

Table 3. Correlations between CSR and Brand Loyalty

Variables	Behavioural Loyalty	Attitudinal Loyalty	CSR	Brand Value	Brand Awareness
Behavioural Loyalty	1				
Attitudinal Loyalty	0.401**	1			
CSR	0.282**	0.212**	1		
Brand Value	0.283**	0.326**	0.118*	1	
Brand Awareness	0.246**	0.203**	0.151**	0.316**	1

*Note:* \* *p*<0.05 \*\* *p*<0.01

According to Table 3, CSR is positively related to attitudinal and behavioural loyalty. Notably, both brand value and brand awareness show mediating effects.

# 4.2 Mediation Effect Analysis

Table 4. Mediation Effects Analysis of Attitudinal Loyalty

	Attitudinal Loy- alty	Brand Value	Brand Aware- ness	Attitudinal Loy- alty
Constant	7.947	10.834	10.067	3.463
	(0.773**)	(0.929**)	(0.876**)	(0.387**)
CSR	4.145	2.274	2.928	3.361
	(0.378**)	(0.183*)	(0.239**)	(0.295**)
Brand				5.419
Value				(0.321**)

Brand Awareness				1.738 (0.101)
Sample Size	367	367	367	367
R <sup>2</sup>	0.045	0.014	0.023	0.144
Adjusted R <sup>2</sup>	0.042	0.011	0.020	0.137
F value	F (1,365) =17.181, p=0.000	F (1,365) =5.172, p=0.024	F (1,365) =8.574, p=0.004	F (3,363) =20.353, p=0.000

*Note:* \* *p*<0.05 \*\* *p*<0.01

Table 5. Mediation Effects Results of Attitudinal Loyalty

Variable	c	a	b	a*b	a*b (Boot SE)	a*b (z value)	a*b (p- value)	a*b (95% CI)	c'	Con- clu- sion
CSR=>Brand Value=>Atti- tudinal Loyalty		0.183*	0.321**	0.059	0.022	2.692	0.007	0.005 ~ 0.081	0.295**	Par- tially Me- di- ated
CSR=>Brand Aware- ness=>Attitu- dinal Loyalty	0.378**	0.239**	0.101	0.024	0.013	1.871	0.061	0.006 ~ 0.045	0.295**	Me- dia- tion Not Sig- nifi- cant

Note: \* p<0.05 \*\* p<0.01

The models presented in Table 4 and Table 5 indicate that brand awareness does not significantly mediate the relationship between CSR and attitudinal loyalty ( $\beta = 0.024$ , p = 0.061 > 0.05), thus not supporting H2a. Also, the model presented in Table 4 reveals that brand value significantly mediates the relationship between CSR and attitudinal loyalty ( $\beta = 0.059$ , p = 0.007 < 0.01), thereby supporting H3a.

Table 6. Mediation Effect Analysis of Behavioural Loyalty

	Behavioral Loy- alty	Brand Value	Brand Aware- ness	Behavioural Loyalty
Constant	8.109	10.834	10.067	3.689
	(0.665**)	(0.929**)	(0.876**)	(0.350**)
CSR	5.626	2.274	(2.928)	4.838
	(0.432**)	(0.183*)	(0.239**)	(0.361**)
Brand Value				4.122 (0.207**)

Brand				2.819
Awareness				(0.140**)
Sample	367	367	367	367
Size				
$R^{2}$	0.080	0.014	0.023	0.161
Adjusted R <sup>2</sup>	0.077	0.011	0.020	0.154
F value	F (1,365)	F (1,365)	F (1,365)	F (3,363)
	=31.654,	=5.172,	=8.574,	=23.267,
	p=0.000	p=0.024	p=0.004	p=0.000

Note: \* p<0.05 \*\* p<0.01

Table 7. Mediation Effect Results of Behavioural Loyalty

Variable	с	a	b	a*b	a*b (Boot SE)		.,	(95%	c'	Conclusion
CSR=>Brand Value=>Behav- ioural Loyalty	0.432**	0.183*	0.207**	0.038	30.019	2.002	0.045	0.004	).361**	Partially mediated
CSR=>Brand Awareness=>Be- havioural Loyalty		0.239**	0.140**	0.033	30.017	1.959	0.049	0.002 0.062	).361**	Partially mediated

*Note:* \* *p*<0.05 \*\* *p*<0.01

The models presented in Table 6 and Table 7 indicate that brand awareness significantly mediates the relationship between CSR and behavioural loyalty ( $\beta = 0.033$ , p = 0.049 < 0.05), thus supporting H2b. Moreover, the model presented in Table 6 reveals that brand value significantly mediates the relationship between CSR and behavioural loyalty ( $\beta = 0.038$ , p = 0.045 < 0.05), thereby supporting H3b. In conclusion, brand awareness mediates the effect on behavioural loyalty, but the evidence does not support its mediation effect on attitudinal loyalty. Conversely, brand value mediates the effects on both attitudinal and behavioural loyalty.

### 4.3 Logistic Regression Model

### Attitudinal Loyalty.

To further examine the probability of how this mediation effect influences the relationship between CSR and brand loyalty, particularly in terms of attitudinal and behavioural loyalty, this study employed a logistic regression model for testing(table 8).

	False
CSR	1.605**
CSK	(2.869)
D 137 1	1.721**
Brand Value	(4.606)
Brand Awareness	0.621
Brand Awareness	(1.544)
Country	-6.070**
Constant	(-7.333)
Likelihood Ratio Test	$\chi^2(3) = 41.669, p = 0.000$

Table 8. Logistic Regression Results of Attitudinal Loyalty

*Note:* \* *p*<0.05 \*\* *p*<0.01

The logistic regression equation of attitudinal loyalty is:

$$\ln\left(\frac{False}{True}\right) = -6.07 + 1.605 * CSR + 1.721 * Brand Value + 0.621$$
\* Brand Awareness

The regression results indicate CSR is positively related to attitudinal loyalty ( $\beta$  = 1.605, p = 0.004 < 0.01). The odds ratio is 4.978, implying that with every one-unit increase in CSR, the likelihood of attitudinal loyalty increases by a factor of 4.978. As a mediating variable, brand value has a regression coefficient of 1.721, which is significant at the 0.01 level ( $\beta$  = 1.721, p = 0.000 < 0.01), suggesting a strong positive influence on CSR and attitudinal loyalty. Brand value produces a significant positive influence on the relationship between CSR and attitudinal loyalty. The odds ratio of 5.588 implies that with every one-unit increase in CSR, the likelihood of the mediation effect of brand value on attitudinal loyalty increases by a factor of 5.588.

As another mediating variable, brand awareness has a regression coefficient of 0.621, but it is not significant ( $\beta$ =0.621, p=0.123 > 0.05), suggesting that brand awareness does not influence CSR and attitudinal loyalty.

#### Behavioural Loyalty.

Table 9. Logistic Regression Results of Behavioural Loyalty.

	False	
CCD	2.117**	-
CSR	(3.700)	
D 17/1	1.451**	
Brand Value	(3.438)	
D 1 A	1.015*	
Brand Awareness	(2.350)	

	False			
Constant	-7.275**			
Constant	(-7.858)			
Likelihood Ratio Tests	$\chi^2(3) = 41.855, p = 0.000$			
Note: * n<0.05 ** n<0.01				

The regression equation of behavioural loyalty is:

$$\ln\left(\frac{False}{True}\right) = -7.275 + 2.117 * CSR + 1.451 * Brand Value + 1.015$$
\* Brand Awareness

The regression results(table 9) indicated a significant positive relationship between CSR and behavioural loyalty with a coefficient of 2.117 ( $\beta$ =2.117, p=0.000 < 0.01). An odds ratio of 8.308 suggests a strong relationship, implying that for every one-unit increase in CSR, the likelihood of behavioural loyalty increases by a factor of 8.308.

With brand value as a mediating variable, the regression coefficient of 1.451 ( $\beta$ =1.451, p=0.001 < 0.01) indicates a significant positive influence on the relationship between CSR and behavioural loyalty. An odds ratio of 4.266 implies that for every one-unit increase in CSR, the likelihood of brand value mediating the effect on behavioural loyalty increases by a factor of 4.266.

Using brand awareness as another mediating variable, its regression coefficient of 1.015 ( $\beta$ =1.015, p=0.019 < 0.05) signifies a positive influence on the relationship between CSR and behavioural loyalty. An odds ratio of 2.759 suggests that for every one-unit increase in CSR, the likelihood of brand awareness mediating its effect on behavioural loyalty increases by a factor of 2.759.

#### 5 DISCUSSION

### 5.1 Theoretical Implications

The results align closely with previous literature on CSR and brand loyalty. This paper finds that forming attitudinal loyalty is challenging due to the need for shared beliefs between consumers and corporations 30. In addition, consumers can form attitudinal and behavioural loyalty when engaging with cognitive and emotional stimuli in CSR activities. Thus, this paper provides empirical evidence that bolsters the theoretical foundations of brand value and brand loyalty, emphasising the necessity to incorporate CSR activities in building brand value.

## 5.2 Managerial Implications

This research offers valuable insights into the practices of CSR implementation. Companies engaged in CSR activities should prioritise building brand value, encompassing cognitive and emotional reinforcement. For instance, corporations can leverage emo-

tional persuasion in advertising or social media posts to enhance brand awareness. Subsequently, corporations should educate consumers about their CSR endeavours and the positive impacts of such initiatives. Corporations can simultaneously build brand awareness and brand value through these strategies, significantly fostering attitudinal and behavioural loyalty among consumers.

### 5.3 Limitations and Future Research Suggestions

This paper tests the effects of two key corporate social performance dimensions: social responsibility and social responsiveness. Scholars can explore specific social issues to discern their impact on long-term brand loyalty. While our survey yielded innovative insights, its exclusive focus on Apple Inc. is a limitation. Given the context of prior research, scholars must validate whether these theories are applicable across different industries. Future researchers can build upon these findings, delving deeper into how corporate social performance varies between corporate-level and more granular branding strategies. A significant research gap exists in identifying other mediating factors influencing the relationship between corporate social performance and long-term loyalty. This paper strongly urges future scholars to enrich further the discourse on corporate social responsibility and brand loyalty.

#### 6 CONCLUSION

This study delves into the relationship between CSR and brand loyalty, specifically focusing on attitudinal and behavioural loyalty. Moreover, a logistic regression model was employed to assess the role and impact of brand value and brand awareness as mediators. The author anticipates that these findings will catalyse further research into CSR's influence on brand loyalty, specifically spotlighting attitudinal and behavioural aspects and the mediating variables within this relationship.

#### REFERENCES

- Muniz, F., F. Guzmán, A.K. Paswan, & H.J. Crawford. (2019). The immediate effect of corporate social responsibility on consumer-based brand equity. *Journal of Product & Brand Management*, 28(7): 864–879.
- Rahman, M., M.Á. Rodríguez-Serrano, and M. Lambkin. (2019). Brand equity and firm performance: The complementary role of corporate social responsibility. *Journal of Brand Management*, 26(6): 691–704.
- Cowan, K., and F. Guzmán. (2020). How CSR reputation, sustainability signals, and country-of-origin sustainability reputation contribute to corporate brand performance: An exploratory study. *Journal of Business Research* 117: 683–693.
- Ishaq, M.I., & E. Di Maria. (2020). Sustainability countenance in brand equity: A critical review and future research directions. *Journal of Brand Management* 27(1): 15–34.
- Gupta, S., Magdalena, B. W., & Bruno, S. (2017). Antecedents and consequences of brand loyalty. *Handel Wewnetrzny*, 370, 200.

- Carroll, A. B. (1999). Corporate Social Responsibility. Business and Society 38(3), 268– 295.
- 7. Sethi, S. P. (1975). Dimensions of Corporate Social Responsibility. *California Management Review*, 17(3), 58–64.
- Guzmán, F., and K.L. Becker-Olsen. (2010). Strategic corporate social responsibility: A
  brand building tool. In Innovative corporate social responsibility: From risk management to
  value creation, ed. C. Louche, S.O. Idowu, and W.L. Filho, 196–219. Sheffield: Greenleaf
  Publishing
- 9. Kautish, P., A. Khare, & R. Sharma. (2020). Influence of values, brand consciousness and behavioural intentions in predicting luxury fashion consumption. *Journal of Product & Brand Management*. https://doi.org/10.1108/JPBM-08-2019-2535.
- 10. Dick, A. S., & Basu, K. (1994). Customer loyalty: Toward an integrated conceptual framework. *Journal of the Academy of Marketing Science*, 22(2), 99–113.
- 11. Liu, K.N. et al. (2020). "Brand knowledge and non-financial brand performance in the green restaurants: mediating effect of brand attitude". *International Journal of Hospitality Management*, 89, p.102566.
- 12. Auger, P., Burke, P. F., Devinney, T. M., & Louviere, J. J. (2003). What will consumers pay for social product features? *Journal of Business Ethics*, 42(3), 281-304.
- 13. Yang, C.-M. and Hsu, T.-F. (2017), "Effects of skepticism about corporate social responsibility advertising on consumer attitude", *Social Behavior and Personality: An International Journal*, Vol. 45 No.3, pp.453-467.
- 14. Kim, M., Yin, X. & Lee, G. (2020). "The effect of CSR on corporate image, customer citizenship behaviors, and customers' long-term relationship orientation", *International Journal of Hospitality Management*, Vol. 88, p.102520.
- Verhoef, P.C. (2003). Understanding the effect of customer relationship management efforts on customer retention and customer share development. *Journal of Marketing* 67 (4), 30– 45.
- 16. Evanschitzky, H., Wunderlich, M. (2006). An examination of moderator effects: the four-stage loyalty model. *Journal of Service Research*, 8 (4), 330–345.
- 17. Hoyer, W. D., & Brown, S. P. (1990). Effects of brand awareness on choice for a common, repeat-purchase product. *Journal of consumer research*, 17(2), 141-148.
- Keller K. L. (1993). Conceptualizing, measuring, and managing customer-based brand equity. *Journal of Marketing*, 57:1–22. DOI:10.2307/1252054.
- 19. Rivera, J. J., Bigne, E., & Perez, C., R. (2019). Effects of Corporate Social Responsibility on consumer brand loyalty. *Review of Business Management*, 21(3), 395-415.
- Aldás, J., Andreu, L., & Currás, R. (2013). Social responsibility as a creator of brand value: the moderating effect of goal attribution. *European Journal of Business Management and Economics*, 22, 21-28.
- Holt, D. B., Quelch, J. A., & Taylor, E. L. (2004). How global brands compete. Harvard Business Review, 82, 68-75.
- 22. Rossiter, J. R. (2014). 'Branding' explained: Defining and measuring brand awareness and brand attitude. *Journal of Brand Management*, 21, 533-540.
- 23. Lam, S. Y., Shankar, V., Erramilli, M. K. & Murthy, B. (2004). Customer Value, Satisfaction, Loyalty, and Switching Costs: An Illustration from a Business-to-Business Service Context. *Journal of the Academy of Marketing Science*, 32(3), 293–311.
- 24. Jiang, H. & Zhang, Y. (2016). An investigation of service quality, customer satisfaction and loyalty in China's airline market. *Journal of Air Transport Management*, pp. 57, 80–88.
- 25. Feldwick. P. (1996). Do we really need brand equity? *Journal of Brand Management*, 4(1), pp. 9–28.

- 26. Liu, F., Li, J., Mizerski, D., & Soh, H. (2012). Self-congruity, brand attitude, and brand loyalty: a study on luxury brands. *European Journal of Marketing*, 46(7/8), 922-937.
- 27. Chandler, D. (2017). Strategic corporate social responsibility sustainable value creation (4th ed.). Thousand Oaks, CA: Sage.
- 28. Eisinga, R., Grotenhuis, M., & Pelzer, B. (2012). The reliability of a two-item scale: Pearson, Cronbach, or Spearman-Brown? *International Journal of Public Health*, 58(4), 637–642. https://doi.org/10.1007/s00038-012-0416-3
- 29. Gim Chung, R. H., Kim, B. S., & Abreu, J. M. (2004). Asian American multidimensional acculturation scale: development, factor analysis, reliability, and validity. *Cultural diversity and ethnic minority psychology*, 10(1), 66.
- 30. Sen, S. & Bhattacharya, C.B. (2001). "Does doing good always lead to doing better? Consumer reactions to corporate social responsibility", *Journal of Marketing Research*, 38(2), 225–243.

**Open Access** This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (http://creativecommons.org/licenses/by-nc/4.0/), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

