

# **SOCIALLY RESPONSIBLE DIGITAL MARKETING: ITS IMPACT ON CUSTOMER BEHAVIOUR**

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Philosophy**

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## **Abstract**

*Firms nowadays are under pressure to demonstrate their socially-responsible practices and find ways to get a closer understanding of their customers. However, there is a need for further research in certain areas of this field, particularly within the digital context, which is becoming increasingly important. As a result, this thesis examines drivers of socially responsible aspects in digital marketing and their impact on customer behaviour. The overall thesis is divided into two distinct studies, with each having a specific focus.*

**Study One** *examines the impact of digital CSR disclosure (DCSR) (i.e., environmental, community involvement, customer and products, human resources) on customer trust and engagement. It also considers the moderating role played by the customer's deontological status and law obedience. The study is founded on the Voluntary Disclosure Theory (VDT) and the Customer Engagement Theory (CET), thus contributing to the advancement of theoretical knowledge on the subject. The results confirm that DCSR has a positive impact on customer trust, which subsequently helps to enhance customer engagement. In addition, the existence of a high level of deontology and law obedience among customers was found to strengthen the positive impact of DCSR on customer trust.*

**Study Two** *extends the knowledge in this field by considering the impact of retailer's ethical practices in apps on customer e-trust, e-satisfaction and e-WOM, as well as examining the moderating role of customer peer communication. Social Contract Theory (SCT) and Signalling Theory (ST) were used to provide the foundation for this research. With*

*the exception of ease of use, all ethical-related variables, namely security, privacy, transparency, credibility, information accuracy, non-deception and reliability, had a positive impact on customer e-trust. The latter was found to enhance customer e-satisfaction, which in turn helped to generate positive electronic word of mouth (e-WOM). Also, customer peer communication was shown to have a positive moderating effect between e-retailers' ethical practices and customer e-trust.*

*In brief, this thesis provides useful insights into the socially responsible digital marketing practices of firms and their impact on customer behaviour, by critically reviewing extant knowledge on the subject and augmenting knowledge with novel empirical inputs focusing on achieving a positive firm-customer interaction in a digital context. The thesis makes important theoretical and managerial implications, as well as offering fruitful directions for future research.*

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# **Chapter One: Introduction**

## **1.1 Introduction**

In the current climate, it is no longer appropriate for firms to take narrow a view of the concept of business as merely a function of economic activity and having as a sole goal to maximize their profits. Business organisations are increasingly becoming important societal institutions worldwide, with the potential to significantly affect consequences for the wellbeing of a human society. Thus, in a modern context, and in particular, in the light of dramatic global and digital developments, firms' social activities are of increasing importance. It is therefore imperative for firms to adopt a socially responsible approach when operating in the market, if they want to be competitive and improve their performance.

Indeed, there are indications that an increasing number of firms have started to promote the socially responsible side of their business and recognise that the scope of such activities has been widened to include all aspects of their activities, ranging from marketing and production operations to human resource management and financial management and accounting. Firms can no longer ignore their developmental role and their sense of social responsibility toward communities, particularly now that customers can access digitally information about the firms' behaviour on ethical and social issues.

## **1.2 Research Domain**

### **1.2.1 Socially Responsible Practices in a Digital Context**

Prior research in the firms' socially responsible practices has mainly concentrated on examining the philosophical aspects of moral values, using as its basis the concepts of ethics and philosophy. Less emphasis has been placed on business and marketing studies. In recent times, the focus has altered in light of the development of various sub disciplines, such as CSR and sustainability, which have come under the academic auspices of business ethics. Thus, the discipline of business ethics is being shaped by the need to espouse empirical, positive approaches. CSR has now become an essential concept within the field of business ethics (Ma et al., 2018). Taneja et al. (2011) noted that at that time CSR comprised 86% of the empirical research being conducted.

Business practices and economic systems have been dramatically changed by media and technological innovations, just as these are fundamentally altering society as a whole. One such innovation refers to digital platforms, that have generated a major impact on people's lives, affected business management trends, and generated important ethical implications. Nevertheless, the business academic literature on the social responsibility impact of new online technologies adapted by firms remains limited. Since their inception, both firms and consumers have made use of digital platforms to build communities (Jochen 2013; Gummerus et al., 2017), to communicate (Arvidsson and

Caliandro 2015; Wallace et al., 2018), to share information (Hajli, 2018), to educate and raise complaints (Grégoire et al., 2018). They have also been used for CSR purposes (Whelan et al., 2013; Stohl et al., 2017) and have become key to the firm's interaction with its customers, who now expect communication to be done via the digital interface.

### **1.2.2 Business Ethics Practices, Consumer Behaviour and Digital Content**

Research has shown that customers' own perceptions of CSR and business ethics are often contradictory, for example, some consider ethics as doing good works, which is closely associated with CSR (Schwartz and Carroll, 2008). Indeed, business ethics and CSR are often inextricably intertwined in research in this field, with customer ethics scales often used to assess personal ethical company activities (Vitell and Muncy, 2005; Brunk, 2012).

Moreover, the influence of both ethical and CSR practices on customer behaviour may best be developed via modern digital platforms. Some research (e.g., Fieseler et al., 2010; Etter, 2014; Saxton et al., 2019; Vo et al., 2019) has highlighted that sending messages relating to the firm's ethical and socially responsible practices by means of internet and social media tools has a significant effect on public perceptions because of the interactive nature of this communication. Digital messaging is far-reaching and allows firms to gather in depth knowledge on viewpoints about and requirements for their CSR and ethical practices.

### **1.3 Objectives and Rationale of the Thesis**

The main purpose of this doctoral thesis is to understand the nexus of socially responsible digital marketing in order to foster positive customer behaviour towards the company. In doing so, the thesis comprises two studies, aiming to accomplish the following:

- (a)** to identify the extent to which DCSR influences the development of customer trust and enhances customer engagement. It also aims to explore the moderating role of customer law obedience and deontological status on the association between DCSR disclosure and customer trust.
- (b)** to consider the effects of digital retailers' ethical practices in apps on creating customer e-trust, and the impact of this on e-satisfaction, and hence e-WOM. It also aims to explore the moderating role of customer peer communication on the link between retailers' ethical practices in apps and customer e-trust.

### **1.5 Theoretical Underpinning**

Having identified the gaps in the literature which needed to be addressed, various theoretical perspectives were examined to ascertain their usefulness in providing an appropriate and informative underpinning structure for the research. As the work was covering new territory in a number of respects, no one theory on its own provided the kind of foundation required for the empirical work. The decision was therefore taken to

use a dynamic combination of two theories, voluntary disclosure theory and customer engagement theory, which together offered the optimum type of framework to support the study. This worked well because the research covered two areas: responsible ethical practice and consumer behaviour. The two theories therefore complemented each other in this context. Furthermore, the use of a combination of the two theories selected was in itself unique, thus contributing to the theoretical knowledge in the field. A combination of theoretical perspectives was also appropriate for **study two**, which takes as its basis, social contract theory and signalling theory. The interaction of these two theories formed a particularly suitable basis for the research as, like **study one**, it covered both retailer practice in apps and customer trust. This was also a unique combination of theories.

## **1.6 Structure of the Thesis**

The presentation of the thesis as two studies was therefore the most logical approach to structure and was best suited to ensuring clarity and readability. The two studies are prefaced by this introductory chapter providing an overview of the thesis as a whole, and followed by a conclusion which serves to draw together the work and findings of the two separate sections. Each of the four chapters is discussed below:

**Chapter One:** As stated above, this chapter provides an introduction to the subject, an explanation of the research domain, a statement of the research objectives, and a presentation of the thesis structure.

**Chapter Two:** This presents Study One, which investigates the impact of DCSR disclosure on customer trust and how this enhances customer engagement, and the moderating role of law obedience and the deontological status of customers.

**Chapter Three:** This presents Study Two, which assesses the impact of retailers' ethical practices in apps on customer e-trust and its effect on e-satisfaction and hence e-WOM, and the moderating role of customer peer communication.

**Chapter Four:** This provides an overall conclusion for all two studies, and presents their contributions.

## **Chapter Two**

### **The Impact of Digital CSR Disclosure on Customer Trust and Engagement: The Moderating Role of Deontological Status and Law Obedience (Study One)**

## **2.1 Introduction**

Corporate Social Responsibility (CSR) has been an important area for academic research since the 1970s. A widely published controversy erupted when Friedman (1970) argued that this was essentially an immoral idea, violating the rights of the 'owners' of businesses. Since then, CSR has become a common business practice around the world (El ghouli et al., 2019). According to research conducted in 2018, it is possible for CSR to raise the market valuation of a company by 4% to 6%, while Price Waterhouse Coopers (PwC) research suggests that 64% of chief executives consider CSR to be key to their business success (Telegraph, 2019).

Valuable work in this field over many years (e.g., Porter and Kramer, 2006; Bénabou and Tirole, 2010; Clarkson et al., 2011; Kim et al., 2012; Gao et al., 2014; Martínez et al., 2015; Lee, 2017) has suggested that CSR assists in the creation of a favourable ethics image and adds to the reputation of companies, particularly in terms of the integrity of management and corporate culture. Studies have shown that CSR sends out positive signals about the integrity, sincerity and trustworthiness of a company's management, as well as indicating forward thinking and a level of company responsibility (Orlitzky et al., 2003; Guiral, 2012; Hoi et al., 2013; Gao et al., 2014; Wang and Tuttle, 2014). However, changes in the way business is conducted due to digital communication have increased the importance of CSR, with more research needing to be conducted on the subject.

This is because firms nowadays have a wide range of new tools at their disposal to enhance their positive ethical image, particularly digital platforms and advanced analytics, which are of increasing importance given the rapidly increasing use of the internet worldwide. In fact, by January 2020, more than 4.54 billion people were active internet users, representing 59% of the total world population (Statista, 2020). Also, digital platform usage exceeded 2.95 billion in 2019, and is expected to increase to 3.5 billion by 2023 (Statista, 2020b). These trends indicate a huge and growing opportunity that business managers simply cannot ignore, because they increase the number of ways to interact with customers, as well as enabling them to conduct marketing activities at vastly reduced costs (Wu et al., 2019).

Chu et al.'s (2020) research focused on how digital platforms provide business opportunities that can bring various parties together to pursue their aims, in ways which would not be practical for one institution to accomplish on its own. Indeed, there are indications in company reports that although a growing number of firms are doing outstanding work in terms of their CSR activities, their aim is to develop them further in order to become the 'core' of not only their basic experience but also that of their customers, who can learn about CSR by means of digital platforms, which also allow them to debate associated issues (Cho et al., 2017).

The associations between digital platforms and CSR have been the focus of growing research because, if a company is more socially responsible, it tends to use digital

platforms more extensively to discuss its CSR, in order to gain an advantage for itself and the social causes it espouses (Lee et al., 2013). Moreover, when digital platforms are used to convey CSR information, new types of technologies for communication develop, which in turn increase the pressure customers can put on firms to adopt behaviours which are more socially responsible. Digital platforms have thus fuelled the creation of more transparent and more networked environments within which firms interact with their customers (Lindfelt and Törnroos, 2006; Markovic et al., 2018; Iglesias et al., 2019).

### **2.1.1 Research Gaps**

Despite the wealth of research on CSR, changes in business models mean that further research is necessary, particularly in the area of digital platform use. In the current business environment, characterised by hyper-competition, it is essential for firms to ensure that their customers trust them in order to increase retention, satisfaction and engagement (Kumar, 2013). Although many firms nowadays use digital means to reach and sell to their customers, research has paid little attention to how a firm's digital marketing activities influence customer trust and behaviour. In fact, certain digital platforms have become central to the concept of social responsibility and their increasing prominence has given rise to fierce discussion of their effects on customer behaviour (Etter et al., 2019).

Notwithstanding the importance of this topic, the extant literature suffers from three major gaps. *First*, there is little research focusing on how such CSR activities can form a toolset to enhance consumer trust and engagement in a digital context (Omran and Ramdhony, 2015; Etter et al., 2019; Kuokkanen and Sun, 2020). *Second*, scant attention has been paid specifically to the issue of customer engagement, despite different ways in which today's customers are sensitised by companies' socially responsible activities (Bowden, 2009; Kumar et al., 2010; Van Doorn et al., 2010; O'Brien et al., 2015; Kumar and Pansari, 2016; Pansari and Kumar, 2017). *Third*, there appears to be a lack of knowledge about the ways in which customers engage with socially responsible companies using digital platforms (Vo et al., 2019).

### **2.1.2 Research Aim and Objectives**

The main aim of this study is to understand the nexus of issues around digital Corporate Social Responsibility (DCSR), and the propensity of firms to disclose their initiatives via digital platforms in an ethical manner, in order to foster customer trust and improve digital customer engagement (DCE). In pursuit of this aim, and to explore the nexus of issues in more detail by scrutinising related and tangential issues, this research has three main objectives to accomplish: (1) to examine the effects of DCSR disclosure on building customer trust in firms as they present themselves on digital platforms; (2) to determine the effects of customer trust (as derived from a firm's socially responsible activities) on

enhancing customer engagement; and (3) to explore the moderating role of both customer deontological status and law obedience on the association between DCSR disclosure and customer trust.

### **2.1.3 Study Contributions**

This study provides four major contributions to the emergent literature on the implications of CSR disclosure, trust and customer engagement via digital content. *First*, it provides evidence for the impact of DCSR on customer trust, and its subsequent impact on customer engagement (CE), which is an area currently lacking research. Although some studies (e.g., Iglesias et al., 2020; Nguyen and Pervan, 2020) have considered the effect of CSR on trust, while others (e.g., Chomvilailuk and Butcher, 2018) studied the impact of CSR on engagement in CSR, this study investigates the role of CSR disclosure as a driver of customer trust, while at the same time considering customer engagement as an outcome of customer trust.

*Second*, this study provides new insights to help companies maximise their benefit from digital platforms, by building on previous studies, such as those by Kumar et al. (2017), Robinson and Eilert (2018), Donia et al. (2019), Tian and Robertson (2019), and Rangaswamy et al. (2020). In particular, it fills a current void in the knowledge about digitalisation, by helping companies to use their digital platforms as powerful tools to foster higher levels of customer trust and engagement (Omran and Ramdhony, 2015; Etter

et al., 2019; Kuokkanen and Sun, 2020). Also, it helps marketers to understand how to disclose their CSR activities properly using digital platforms and how to take full advantage of them.

*Third*, the current research provides an in-depth theoretical understanding of DCSR disclosure on trust and engagement by combining aspects of Voluntary Disclosure Theory (VDT) with those Customer Engagement Theory (CET). Voluntary Disclosure Theory involves the assumption of an implicit social contract between companies and customers who use apps to make retail purchases. On the other hand, Customer Engagement Theory helps to explain the ways in which information is transmitted and the effect it has on the decisions and behaviour of those receiving the signals. These theories provide a useful explanation of why companies disclose their CSR activities voluntarily to their customers via digital platforms, and how these enhance their trust and engagement.

*Fourth*, this study is also the first to consider the effects of law obedience and deontological status as moderators between digital CSR disclosure and customer trust. Law obedience was selected as a moderator for this study because individuals with a high level of law obedience are likely to care about ethical issues. The same is true of those with a high deontological status, since they are likely to be principled in their approach to those matters which fall under the auspices of CSR. Thus, these two characteristics are expected to influence the extent to which a company's CSR disclosure affects customer trust. Assessing the moderating roles of law obedience and deontology for the first time

will help firms identify the right groups to target with appropriately constructed CSR messages and to obtain and retain the attention of more customers and in turn increase the amount of customer engagement.

#### **2.1.4 Study Organisation**

The remainder of this chapter is structured in the following way. Following this introductory section, the next section presents a detailed critical review of the relevant literature on DCSR disclosure and consumer behaviour. This is followed by a presentation of the conceptual model of the study and its theoretical justification. Then the research hypotheses are formulated. The next section explains the specific methodology chosen for carrying out the research, which is followed by the data analysis and the presentation of the results. The study findings are discussed in the following section. The final sections extract conclusions from the findings of the study, present theoretical and managerial implications, set out the study limitations and give suggestions for future research.

## **2.2 Literature Review**

The relevant literature is reviewed in six sub-sections, covering a range of aspects of CSR. The first defines the CSR concept and presents the approaches which have been taken to it critically. The second sub-section explores CSR's connections with customer behaviour, while the third examines its relationship with digitalisation. The fourth sub-section discusses the association between CSR and disclosure, and the fifth explores its links with trust. The final sub-section examines the association between CSR and customer engagement.

### **2.2.1 Defining CSR and the Approaches Taken to it**

The CSR concept has been described and defined in various ways since its appearance in the 1970s. In 1979, Carroll identified four 'domains' of CSR, which later provided the four layers of the so-called pyramid of CSR, that is to say its economic, legal, ethical and philanthropic aspects (Carroll, 1991). The *economic layer* forms the foundation of the pyramid, where a company is responsible to all its shareholders and stakeholders. It must function as an economic unit, providing a return on shareholders' investment, jobs for its employees and quality goods and services at reasonable prices for its consumers (Carroll, 1991; Novak, 1996). The *legal layer* shows that companies must fulfil their legal responsibilities to act lawfully (Carroll, 1991). The *ethical layer* involves the expectations which society has of a company to behave ethically, beyond the legal requirements. The

top layer, the *philanthropic layer*, is not set down in law, but is part of a company's decision to demonstrate good citizenship (Carroll, 1991).

A somewhat different approach was taken by Reidenbach and Robin (1991). They built a hierarchical conceptual model of corporate morality based on Carroll's pyramid. Although Carroll (1991) regarded the economic and legal categories as the most essential, and later noted overlaps between all four categories (Carroll, 1993), Baron (2009) argued that CSR goes beyond legal and business requirements. Jahdi and Acikdilli (2009) concurred with this viewpoint because they regard communication with stakeholders (e.g., customers) as a large part of how companies present their activities and enhance their reputation.

Over the ensuing years, many definitions of CSR have been developed, showing a wide variance with regard to political, ethical and instrumental approaches (Donaldson and Dunfee, 2000; Bhattacharya and Sen, 2004; Porter and Kramer, 2006; Scherer and Palazzo, 2007). Elkington's (1997) 'Triple Bottom Line' (TBL) spelled out explicitly the need to concentrate on people and the planet as necessary parts of the firm's profit focus. TBL assesses performance in three dimensions of sustainability, environmental, economic and social, which is sometimes described as taking the planet, people and profit as perspective's major sustainability criteria.

This perspective has recently been developed further. Other aspects of the TBL have been excluded because one of these concentrates on economic performance, while

there is an overlap between the social aspect and the issues concerned with ethics and philanthropy (Kuokkanen and Sun, 2020). McWilliams and Siegel (2001) stressed that many CSR-orientated firms exceed their legal obligations in their drive to be more socially and environmentally minded. Additionally, Garriga and Mele (2004) and Scherer and Palazzo (2007) focused on macro-level discussions concerning how businesses relate to society and the part business plays in CSR.

Dahlsrud (2008) analysed thirty-seven definitions and found that CSR had five common basic dimensions, namely societal, environmental, stakeholder, economic and voluntariness, while Vitell (2015) narrowed how a socially responsible business is defined to two essential dimensions. The first was that the business should participate proactively in activities which are socially beneficial to the public or which provide a service. The second was that it should avoid activities which are detrimental to society, even where there is no law against such practices, thus confirming McWilliams and Siegel's (2001b) earlier study.

CSR dimensions include the quality of firms' products or services, how they treat their staff, how well they fulfil their aim to be environmentally friendly and sustainable, and what they contribute to the wider community (Brower and Mahajan, 2013; Hasan et al., 2018; Hoi et al., 2018; Donia et al., 2019; Tian and Robertson, 2019). This has established itself as a governing concept for business and, at the same time, has veered farther away from the pure profit focus. CSR has a wide remit, covering the expanded

purpose of a firm's activities across the domains of philanthropy, ethics and the environment, all in the context of Carroll's CSR pyramid and Elkington's Triple Bottom Line (Carroll, 1991; Elkington, 1997b).

With the widening of networks, a greater range of stakeholders has become increasingly aware of CSR activities and how firms are evaluated according to their initiatives, as well as how they perform financially. Therefore, this research adopts the widest possible definition of CSR, as it is extended to all stakeholders, to understand how customer engagement can be enhanced.

### **2.2.2 CSR and Customer Behaviour**

Prior research (e.g., De Roeck and Delobbe, 2012; Deng and Xu, 2017) has considered many ways in which firms can communicate their CSR endeavours to foster good relationships with their customers and influence their behaviour. These include specific activities like sponsorship or customer relationship management, or such means as website promotions and press releases (Robinson and Eilertb, 2018). Connolly and Shaw (2006) pointed to a failure of ethical products to address the concerns of customers. However, the extent to which firms can lever strategies of this kind to promote good customer relationships has been limited, because customers are not able to be specific about their wishes in terms of CSR issues (Öberseder et al., 2011). This vagueness on the

part of customers about what exactly they require is exacerbated in the practical context when they make their actual product choices (Auger and Devinney, 2007).

However, the expectations of customers have an impact on both customer and firm behaviour. Such expectations have grown as customers increasingly assess brands' levels of CSR and demand greater credibility in terms of less quantifiable qualities (e.g., employment fairness, employee rights, public health and care of the environment). Customers are therefore willing for firms to place a premium on products which confirm their commitment, shared values and ethical standpoint (De Magistris et al., 2015). It has also been shown that customers are prepared to expend more on a product which is sustainably produced, where their perception of this fact is formed through a connection between the brand, sustainability activities and brand attributes (Miller and Merrilees, 2013).

Another group of researchers (e.g., Lombart and Louis, 2014; Inoue et al., 2017; Iglesias et al., 2019) has studied those links between CSR and customer behaviour which are beneficial to consumer outcomes. These include loyalty, perceived brand equity and intention to purchase. Nevertheless, customers are not normally aware of their requirements in this area until they see a product which matches them (Devinney et al., 2006). Thus, the different customer responses to CSR activities reflect their requirements, so if firms are to benefit from CSR initiatives, they need to conduct them in such a way as to connect with their customers (Lee et al., 2012). If firms have a well-developed CSR

programme and promote it well, customers will reward them and this will impact positively on how consumers behave towards the brand (Gruber et al., 2017).

Since sophisticated customers seek out environmentally and socially friendly products, good promotion and advertising can be used to moderate customer behaviour. Thus, a broad CSR activity portfolio may impact customer perception positively, create a loyal customer base, enhance a firm's reputation and foster satisfaction, trust and further purchases. While these activities are not expected to alter the essential features of the product, they will impact on customer perception and hence the process of making purchasing choices (De Magistris et al., 2015).

When defining effective CSR communication, a number of academics over the years (e.g., Morsing and Schultz, 2006; Pomeroy and Dolnicar, 2009; Kim and Ferguson, 2019) have concurred in regarding it as a form of communication which enhances consumers' knowledge or awareness, trust and engagement, alongside how they perceive corporate reputation. Customers want to know that promises have been fulfilled and that claims are supported by credible evidence. Such evidence could be composed of internal material, for example corporate reports, or involve verification of CSR activities by an external organisation. Customer responses to the firm and its goods or services will depend on how believable they perceive the message to be (Webb and Mohr, 1998; Connors et al., 2017).

According to Park (2017), the development of CSR perspectives requires customers to find some value relevance in how a company behaves, its activities and how committed it is. Furthermore, connections between corporate CSR goals and higher ethical standards among customers give the impression that a firm exhibits greater commitment to these activities. Customers may infer the reasons for a firm's engagement in social responsibility (Ellen et al., 2006; Vlachos et al., 2009; Skarmeas and Leonidou, 2013). If the firm is proactive in this respect, customers may be more likely to believe that these reasons reflect the real values of the firm (Becker-Olsen et al., 2006; Yoon et al., 2006). Meanwhile, reactive CSR activity is often regarded unfavourably and has a negative impact on customers (Lee et al., 2009).

Deng and Xu (2017) have demonstrated that CSR can affect numerous aspects of behaviour. These include the effective commitment of customers (Markovic et al., 2018), their behaviour and intention to purchase, as well the development of brand loyalty (Carrigan and Attalla, 2001; Park et al., 2017). Fagerstrøm et al. (2015) indicated a positive correlation between customer awareness of CSR activities and purchasing behaviour, since consumer attitudes and purchasing intentions are shaped by how CSR is promoted. Customers increasingly research and analyse a range of brands. Moreover, green purchasing enables customers to act on their concerns about environmental issues (Moser, 2016). Consumers' participation and intention to purchase are influenced by their

perception of product quality, which is affected by CSR credibility and associations (Lee et al., 2019).

To sum up, CSR has been shown to influence various aspects of customer behaviour, including trust, loyalty and engagement. Therefore, it is important for firms to conduct their CSR activities in areas which affect their customers and in ways which will encourage their customers to reward them. With regard to influence on consumer behaviour, it is clear that the efforts of firms can only go so far, because it is consumer perception that counts in the end. Whether they wish to appear more socially, ethically or environmentally responsible, firms face an ongoing challenge to keep consumers persuaded of their ability to do what is right, rather than what is merely legal.

### **2.2.3 CSR and Digitalisation**

Corporate behaviour, especially CSR, has long been subject to considerable mass-media influence, as evidenced by the wealth of research in this area over the last three decades (e.g., Fombrun and Shanley, 1990; Chen and Meindl, 1991; Berman et al., 1999; Baron, 2005; Siegel and Vitaliano, 2007; Kollat and Farache, 2017; El Ghouli et al., 2019; Iglesias, 2020). In the past, the majority of firms preferred traditional mass media for communication. This has changed due to the exponentially extended reach of the internet. A United Nations (UN) study (1995) showed that 16 million people globally used the internet in 1995, increasing to 400 million by 2000 (Hill and Dhanda, 2002). 4.66 billion

internet users were active in January 2021; 4.32 billion people used the internet via mobile devices; and there were 4.2 billion active users of social media globally (Statista, 2021). Given the complexity of CSR, if the expectations of stakeholders and a firm's CSR agenda are to coincide, communication and audience support are essential (Dawkins, 2004; Morsing et al., 2008).

The spread of the internet across the globe has created a huge opportunity for firms to disseminate their messages more widely, continuously and cost-effectively. Du et al. (2010) indicated that, prior to digitalisation, reporting took the traditional forms of press releases and annual reports, so stakeholder awareness of firms' CSR profiles was low. Thus, digitalisation has provided opportunities, but the way in which firms disclose CSR is still limited and there remains much to be studied about levels of openness in the dialogue. Recent academic interest in genuine dialogue and corporate deliberation has led to calls for a rethink about how firms could integrate dialogue into their actions (Fieseler and Fleck, 2013; Seele and Lock, 2014). In recent years, digital platforms have provided the means to add the 'soft' qualities in the content (e.g., inclusion, truthfulness, openness, empathy and trust). At the same time, they have provided tools of communication between firms and stakeholders that help to enhance the benefits of CSR (Du et al., 2010; Ilia et al., 2017).

Seele and Lock (2014) suggested that various online spaces may be used to start dialogue. They highlight those instrumental online areas which permit discussions about

issues, activities or policies that are of significance to corporate image. Such spaces may include corporate websites, or micro-websites used to promote CSR activities. However, this has a major limitation. It only allows a relatively closed form of dialogue, through which firms provide information to their target audiences. The more public online spaces, such as social media, blogs or fora, open up the possibility of active participation by stakeholders in discussing issues of relevance. Firms can use these contexts to give stakeholders the information they require to appreciate complicated issues of CSR (Seele and Lock, 2014).

Customers have an increased potential for direct interaction with brands in the context of the increase in digitalisation (Ind et al., 2013, 2017; Ramaswamy and Ozcan, 2016). Examples of effective use of communication and interconnectedness can be seen in the success of global brands, like Lego and Adidas, which is based on increasing their openness to the world beyond their company concerns, while endeavouring to foster trust relationships and genuine partnerships with their customers, in order to give themselves greater relevance in an increasingly competitive marketplace (Dawkins, 2004; Morsing et al., 2008).

Social media platforms, such as Facebook, Twitter, Pinterest, WhatsApp, YouTube, LinkedIn and Instagram, are now of great importance to firms' CSR activities, since they are based on user-generated content, and influence behaviour in terms of buying and selling, entrepreneurship and political and environmental issues (Greenwood and Gopal,

2015). In 2017, Facebook had 1.97 billion users monthly (Statista, 2017), while 50 million firms used Facebook business pages and two million firms used Facebook advertising. Twitter was used by 88% firms for marketing purposes (Lister, 2017).

It is therefore useful to examine when and for what purpose firms elected to utilise social media. Balasubramanian et al. (2020) discovered that firms' digital platform adoption decisions peaked in about 2009, Twitter having been established in 2006. This was the time when individuals began to join social networks, read online blogs or review items and services on shopping sites (Whiting and Williams, 2013). This indicates that firms joining digital platforms during that period did so mainly for marketing purposes or to keep up with others in their industry. It can therefore be assumed that CSR development was not a motivation for engaging with social media, and it was unusual for discussions around social responsibility to be held over digital platforms. Thus, firms' initial decisions to adopt digital platforms were not connected to CSR.

Marketing professionals have started to explore the potential of digital platforms for CSR communication. Two fashion industry examples typify this usage. The first refers to H&M's online music video advertisement, in which the musician M.I.A. urges customers to recycle unwanted clothes at H&M shops and to join H&M's initiative, 'World Recycle Week Sustainability' (Sutton, 2016). The second is TOMS Shoes' use of social media to publicise its charitable campaign, 'One for One', in which, for each pair of shoes sold in the USA, TOMS donated a pair of shoes to a disadvantaged child in a developing country.

TOMS' 'One Day Without Shoes' campaign was promoted through Instagram and asked users to post photos showing their bare feet with the hashtag #withoutshoes. A new pair of shoes was provided for a needy child for every photo posted and users were encouraged to tag their friends and ask them to do likewise (TOMS.com, 2018). Thus, firms may use social media to communicate positive CSR, while simultaneously increasing sales and improving brand image.

Issues related to ethics and social responsibility are increasingly being aired on digital platforms. Over 70% of Fortune 2000 firms employ digital platforms to discuss and promote their CSR activities (Shandwick, 2011). Lee et al. (2013b) proposed that intensive digital platform use benefits those firms which are more socially responsible as well as the causes they espouse. Digital platforms provide useful means of communicating ethical messages at various levels, can be employed as educational tools and are increasingly popular for engaging with digital stakeholders to inform them about and discuss CSR issues and activities.

Kaplan and Haenlein (2010, p. 67) wrote of digital platforms that they "allow firms to engage in timely and direct end-consumer contact at relatively low cost and higher levels of efficiency than can be achieved with more traditional communication tools". Digital platforms allow firms to take a proactive approach to engaging digital stakeholders and customers, and to advocate their CSR (Du et al., 2010). Firms are, therefore, embracing digital platforms to help maximise the benefit they reap from their CSR activities.

Real-time interaction is one of the great advantages of digital platforms. The communication environment has become more interactive since digital platforms like Facebook, Twitter and Instagram became popular (Chen, 2009; Fieseler and Fleck, 2013). Digital platforms allow a reduction in information asymmetries because they foster awareness and increase audiences. Two characteristics of digital platforms have a specific relevance for CSR activities: (1) the formalised social network, as opposed to earlier types of new media, like websites and blogs (Chen, 2009); and (2) the content of these channels of communication, disseminated by means of text or visual messages, such as photos or videos on Instagram, 'tweets' on Twitter, 'pins' on Pinterest or 'status updates' on Facebook, which a firm's followers receive (Saxton et al., 2020).

Market research and work in the fields of public relations and communication on digital platforms has, therefore, concentrated on the kind of messages being sent by firms (e.g., de Vries et al., 2012; Saxton et al., 2019). Digital platforms have facilitated the development of interaction between customers and firms in respect of social responsibility issues. Most research linking CSR and the growth of the internet and social media has concentrated on the ways in which new media have altered the interactions between society and corporations (Ilia et al., 2017). For example, some studies have identified how novel digital methods for discussion and organisation have given networks of activists the power to challenge CSR policies, thus changing the ways firms address these issues (de Bakker and Hellsten, 2013). Others have shown how Twitter has changed

the way communication flows and has brought dissent into CSR discussions (Besiou et al., 2013; Schoeneborn and Trittin, 2013).

Good digital CSR can influence customer attitudes and responses. Saxton et al. (2020) examined how these topics affect the public domain, based on information from 2012 about the Twitter accounts of the 200 biggest Fortune 500 index companies. The environment and education were among the issues most likely to be retweeted. Vo et al.'s (2019) study, of the connection between the CSR engagement of companies in the airline industry and word of mouth (WOM) on Twitter, noted that firms with superior engagement attract more positive WOM and fewer negative posts, for example when airline delays occur. According to Etter (2014), tweets about social responsibility provoke more responses than those on other topics. Lee et al. (2013a) found that Fortune 500 firms who were quick to embrace Twitter and establish their presence online, had higher CSR ratings. Thus, positive WOM benefits from digital CSR, even in the face of problems, especially if firms are quick to embrace digital media for this purpose.

Modern digital platforms may be the means by which CSR disclosure can have its greatest effect on customer behaviour. Research has found that the internet and social media are tools with which such messages can have a considerable impact on the public, due to the interactive nature of their communication. By this means, they reach a wide range of stakeholders and provide companies with a thorough knowledge of and numerous perspectives on stakeholders' demands concerning ethical and social

responsibility issues (Fieseler et al., 2010; Etter, 2014; Saxton et al., 2019; Vo et al., 2019). However, this form of communication may not be trusted if claims are not supported by evidence or if they are viewed as just PR or greenwashing (Jahdi and Acikdilli, 2009; Gosselt et al., 2019).

In summary, the hugely increased reach of the internet and the popularity of digital platform usage globally has provided new openings for companies to present their CSR activities and to engage in dialogue and interactive projects with their customers, which both increases sales and improves brand image. The real-time potential of digital platforms has also proven advantageous for timely CSR disclosure.

#### **2.2.4 CSR Disclosure**

Although numerous studies of social and environmental disclosure have been conducted (e.g., Huang and Kung 2010; Mallin et al., 2013; Meng et al., 2013; Birkey et al., 2018), this area remains a contested domain as evidenced by the range of opinions on definitions, conceptualisations and practices (Mahoney et al., 2013). Gray et al. (1988) provided the first definition of CSR disclosure as the way in which a firm communicates the impact its economic actions have, both socially and environmentally, on specific interest groups and on society as a whole. Later, Van der Laan et al. (2005) regarded CSR disclosure as the information a firm provides about its social performance, be that positive or negative. Moreover, firms must ensure that the information they give out to the full range of their

stakeholders is fair, whether it reflects well on the firm or not, and that it facilitates the decision-making processes of investors. If CSR disclosure is to be effective, it needs to cover a wider range of issues (Melloni et al., 2017), such as community engagement, workforce diversity, employee health and safety, product quality, waste management and philanthropic activities.

The more comprehensive the definition of CSR disclosure, the better the understanding it gives of the wide remit of engagement in this area, in addition to how deeply a firm has explored each aspect of social responsibility. This makes it more difficult for firms just to choose those CSR areas which are convenient or to use the tactics of impression management. In addition, broad and in-depth CSR disclosure could help enhance social legitimacy (Slack and Shrives, 2010; Allee and De Angelis, 2015; Sethi et al., 2017).

There are two types of CSR disclosure, mandatory and voluntary. Mandatory disclosure is defined as "regulation concerning the disclosure of social activities that applies to a broad segment of privately owned stock exchange-listed corporations" (Jackson et al., 2020). European Union (EU) directive 2014/95/EU made non-financial disclosure (NFD) compulsory for the biggest companies in member countries (Kinderman, 2019). Regulation enhances transparency and confidence, improves information stakeholders receive, and encourages them to penalise or reward companies through their investments, customer activities and behaviour as employees. Most NFD legislation

details what information firms are required to disclose, but firms themselves decide what social responsibility issues are relevant (Jackson et al., 2018). No reporting format is specified and no external auditing is required. Although mandatory disclosure is now the norm, its effects on CSR practice are little studied (Lopatta et al., 2016; Shabana et al., 2017; Grewal et al., 2019).

In contrast, voluntary CSR disclosure has been defined by Lopatta et al. (2016), who stressed the voluntary nature of firms' activities, over and above legal and economic necessities, which aim to be beneficial to society. Over-arching principles serve as guidance, are usually expressed as social norms or aspirations to 'best practice', and develop in a decentralised way through the types of practices which firms espouse (Matten and Moon, 2008) or through the endeavours of business associations (Bowen, 2019). The concept has long attracted the interest of the business world (e.g., Carroll, 1991; Maon et al., 2009; Oh et al., 2017; Wang et al., 2018; Chiang et al., 2019; Hsu et al., 2019). Self-regulation, however, may give rise to considerable information asymmetries (Hess, 2007). Stakeholders may then be unable to decide whether managers have their interests at heart and incorrectly evaluate responsible and irresponsible actions (Lopatta et al., 2016).

Firms demonstrate their level of commitment to transparency and accountability through their voluntary CSR disclosure. This shows that they understand and acknowledge their social and environmental responsibilities rather than merely fulfilling the legal

minimum (Zhang et al., 2020). According to Prado-Lorenzo and Garcia-Sanchez (2010), companies employ reports about their CSR to demonstrate commitment and some adopt voluntary CSR activities skilfully, partly to signal their social and environmental effect, but also due to a better understanding of how their businesses can reap advantages from society and the environment. Similarly, Brown and Hillegeist (2007) looked beyond the mere production of a disclosure report as the driver of corporate responsibility, regarding disclosure as a way of initiating a lively, positive relationship between the firm and its business context.

There are academics (e.g., Adams, 2004; Gray and Milne, 2007; Bondy et al., 2012) who remain unconvinced about whether CSR disclosure can really fulfil the growing need for accountability about social and environmental issues, even though information is voluntarily disclosed (e.g., Gray et al., 2001). Since there is a tendency for firms to report their intentions rather than their actual activities, Bouten et al. (2011) proposed that firms should provide comprehensive reports, which include actions and CSR performance, as well as intentions. Research in this area remains patchy and there is a discrepancy between discourse and actual practice (Mahoney et al., 2013). Studies have focused on specific disclosure issues in the social or environmental fields, and results differ as to report content and target audiences (Aerts et al., 2006; Du et al., 2010). Disclosure remains a developing and controversial field of study that may benefit from post-activity audits (Russo-Spena et al., 2018).

It is important to investigate the longer-term impacts of CSR disclosure since revised analytical forecasts may not depict them completely. Wang and Bansal (2012) suggested that its effect may take a long time to show results, since it is a long-term strategy. The impact of such activities may influence a firm's value in terms of sales, costs, financing, operational efficiency, the risk of litigation, trust, engagement and customer perception (Brown and Dacin, 1997; Roberts and Dowling, 2002; Lev et al., 2010; Aramburu and Pescador, 2019; Iglesias et al., 2020). Negative effects on a firm can be lessened by CSR disclosure, both in terms of financial and non-financial impacts, so it is to be anticipated that firms who disclose issues suffer less value loss (Zhang et al., 2020). Hence, there are many areas which need to be taken into consideration when examining how CSR disclosure can benefit firms in the long term.

Current CSR literature tends to focus on strategy, management and highlighting the emergence of proactive approaches to environmental and social disclosure (Cormier et al., 2011). CSR has been shown, over the past decade and a half, to further benefit business (Porter and Kramer, 2006; Bocquet et al., 2017; Mishra, 2017). Alternative research views (e.g., Perez-Lopez et al., 2015; Quéré et al., 2018; Meier et al., 2019; Franco et al., 2020) regard CSR disclosure as not simply defensive, but integral to firms' strategies for enhancing long-term value. This may also influence long-term management strategies (Barnett and Salomon, 2012), input costs (Eccles et al., 2011), the search for market opportunities (Öberseder et al., 2013) and innovation initiatives (Gallego et al., 2011).

Transparency enhances corporate value and is thus an essential aspect of managerial strategy.

CSR disclosure may help protect a firm's image, reputation and sustainability performance. Muslu et al. (2019) and Zhang et al. (2020) demonstrated that disclosure of non-financial CSR activities has the potential to impact positively on the market's perception of a firm's reputation when it is under pressure. It provides a kind of insurance against events which can damage reputation. However, Gao et al. (2016) concentrated on differences in the quality of CSR disclosure, and gave managers insights into the best ways to alter disclosure quality when they have an ethical failure, how differentiation of disclosure quality occurs between companies in the capital market, and how this is rewarded.

Clarkson et al. (2013) demonstrated that information contained in environmental disclosure may impact the decision-making processes of managers and investors, and eventually, cash-flow. If CSR reporting is managed well, and if the focus is on the relationship between sustainability and business issues and their effect on the company, it should produce both social and environmental value. In addition, it may also be employed to develop the imperceptible aspects of a firm's capital (Branco and Rodrigues, 2006, 2008).

In brief, CSR disclosure communicates the effects a firm has had, both socially and environmentally. It needs to be in-depth, be given voluntarily and cover a broad range of

issues. However, it should not cause stakeholders to become sceptical and works best if it is proactive rather than a reaction to laws. Good CSR disclosure can enhance a company's reputation and sustainability, and may be most effective if conducted by digital means.

### **2.2.5 CSR and Trust**

One long-accepted definition of trust is that it is the confidence each partner has in the other that their interactions will be honest and reliable (Morgan and Hunt, 1994; Delgado-Ballester et al., 2003). Integrity and reliability have been identified by various academics (e.g., Ring and van de Ven, 1992; Mayer et al., 1995) as antecedents of trust, which can be fostered when business partners behave in ways that are truthful, caring and philanthropic (e.g., Mayer et al., 1995; Kim, 2019). One way in which trust has an influence is via a brand, which represents a two-way partnership between a firm and its customers and which relies on the level of perceived trust between the two parties (Singh et al., 2012).

According to Luo and Bhattacharya (2006), there has been a tendency in previous research to concentrate on just a single aspect of CSR for its conceptualisation and measurement, for example employment fairness, business ethics or involvement in the community. This has proven to be a limitation. It is preferable to incorporate a broad range of social requirements, to provide a more comprehensive perspective, when analysing the influence of CSR on the way in which customers evaluate firms. The focus

has mainly been on showing an unconditional direct impact of CSR initiatives on firms' assessments and paid scant attention to those factors which might explain these effects. Trust has long been thought to be one such factor, as has consumer perception (Kim, 2019).

Customers need to perceive the brand to be behaving in a just, accountable and responsible manner (Singh et al., 2012), so another important aspect of the relationship is that the brand is not viewed as behaving opportunistically. Numerous academics have demonstrated a positive correlation between customer perceptions of a brand's and a firm's socially responsible behaviour, and customer trust in that firm (e.g., Lin et al., 2010; Martínez and del Bosque, 2013; Nguyen and Pervan, 2020).

Trust can be fostered in various ways. Robinson and Eilbert (2018) investigated how firms can convey the range of activities they undertake and the support they offer various causes, so that the perception of trust in them is improved via communication. Morgan and Hunt (1994) highlighted trust as being at the heart of managing the firm-stakeholder relationship, and Palmatier et al. (2006) noted how marketing research has demonstrated the importance of word-of-mouth and loyalty. If information is presented as being objective and specific, consumers are more likely to believe it (Feldman et al., 2006) and to place their trust in firms which convey messages in this manner (Connors et al., 2017). Trust should then result in positive attitudes towards the firm.

Specific information is important for building trust in the integrity of CSR communication. If customers regard information as lacking honesty, their responses will be less favourable (Foreh and Grier, 2003; Chen and Chang, 2013; Connors et al., 2017). An example of being specific, and thus more believable, would be if a company donates money to a cause and gives an exact figure for the donation, rather than using a vague expression such as “part of the profits” (Maronick and Andrews, 1999). It is, therefore, essential for firms to ensure that their CSR communication enhances their customers’ trust levels, by employing specific rather than general CSR messages. Transparency and consistency are also essential when communicating these messages, ensuring their credibility and winning the trust of stakeholders (Schlegelmilch and Pollach, 2005; Du et al., 2010; Coombs and Holladay, 2011).

Trust in CSR is clearly of great importance and can improve the relationship between customers and the firm (Bhattacharya et al., 2009), but it works best if the stakeholders (i.e. customers) trust the firm’s messages and the firm itself (Morgan and Hunt, 1994). The definition of trust in CSR commitment is the strong belief in the reliability of promises made by an organisation about its CSR activities. It is possible to create and enhance the trust of stakeholders in a firm by means of communication, so methods used by a company to communicate will often impact on trust (Bentele and Nothhaft, 2011). Communication and sharing information provide one way in which firms can foster trust (Morgan and Hunt, 1994). If there are discrepancies between a firm’s actions and how it

conveys its messages, this may have a devastating effect on stakeholder trust. Thus, poor, partial or simply legally compliant CSR communication could fail to reflect what the firm is really doing, and may decrease stakeholder trust.

Earlier research on relationship marketing and relationships between firms and stakeholders proposed that customer trust acts as a mediator between communication and positive outcomes in terms of corporate reputation (e.g., Morgan and Hunt, 1994). In their analysis of customer perceptions of CSR, Vlachos et al. (2009) suggested a model linking customer trust to customer perceptions of the motivation a firm has for its activities, which may be strategic or value-driven. Social responsibility is important because customers are more likely to trust a firm that they consider to be socially responsible (Iglesias et al., 2020). Corporate commitment to social responsibility is an essential aspect of the building of consumer trust and plays a vital mediation role between CSR and both customer perception and product choice (Martinez and del Bosque, 2013; Lombart and Louis, 2014; Diallo and Lambey-Checchin, 2017; Iglesias et al., 2019).

A number of studies, covering a range of different industry sectors, have demonstrated the importance of the link between credible CSR and customer trust. For example, Kennedy et al. (2001) found that, in the field of manufacturing, firms' ethical concerns influenced customer trust positively. Lagace et al. (1991) showed that the ethical behaviour of salespeople in the pharmaceutical industry influenced trust positively. In

addition, in the services sector, Perez and del Bosque (2009) discovered that trust is enhanced by ethical behaviour.

Similar links have been identified in other sectors. Choi and La (2013) found this to be the case for airlines, restaurants and financial services. Empirical evidence has been provided by Martínez and del Bosque (2013) indicating that CSR impacts trust in the hotel sector positively. Moreover, CSR as perceived by customers correlates positively with customer trust in retailers of products which are fairly traded (Castaldo et al., 2009), as it does in the organic food industry (Pivato et al., 2008). Lin et al. (2011) identified a reduction in trust resulting from negative perceptions of social responsibility in the car industry. These examples demonstrate the importance of a positive CSR-trust correlation (e.g., Martínez and del Bosque, 2013).

However, CSR activities must not be perceived as lacking integrity. Recently, these activities have become institutionalised (Shabana et al., 2017), and critics have questioned their nature and whether they are simply symbolic (Crilly et al., 2012; Bowen and Aragon-Correa, 2014). Stakeholders become sceptical about CSR activities if deceptive communication practices such as greenwashing are used, i.e. when firms' environmental claims are misleading (Lyon and Montgomery, 2013). MNCs and other organisations have been criticised for hiding fraud behind or greenwashing with disclosure (Lyon and Maxwell, 2011), creating negative public attitudes.

Zhang et al. (2020) have shown that, if firms are to be engaged in CSR initiatives effectively, they need to find an ideal disclosure level, which includes avoiding provoking scepticism among stakeholders by acting in ways which are interpreted as promotional attempts. CSR requires self-disclosure and transparency because businesses must show that they are not trying to conceal anything. In addition, self-disclosure involves dialogue and frankness, and has genuine implications on a social level because it is non-hierarchical and encourages listening without pre-conceptions or assumptions. However, disclosure could have the opposite effect if firms fail to find the appropriate disclosure level and behaviour fails to live up to claims. The use of digital media also empowers users, facilitating the identification of greenwashing and other deceptive communication activities (Lyon and Montgomery, 2013).

To sum up, trust is a key aspect of CSR, but little research has been conducted into the full range of factors by which trust is developed, that is its antecedents. Trust involves each partner having confidence in the other's reliability and honesty, so customers need to know that firms are behaving responsibly and are accountable for their actions. Trust can be fostered by communicating specific rather than vague information, and messages must be credible. Any discrepancies between communication and action are detrimental to trust, and customers may become sceptical if they suspect hidden fraud or greenwashing in the CSR disclosure.

### **2.2.6 CSR and Engagement**

Customer engagement (CE) is of great importance in the marketplace and a major concern for numerous firms. Terms used for CE include customer brand engagement, consumer engagement, CE behaviour and more general engagement (Hollebeek, 2011b; Pansari and Kumar, 2017; Dessart and Pitardi, 2019; Hollebeek et al., 2020). CSR initiatives can develop and widen the existing definitions and frameworks of CE. Different definitions exist for the overall concept, indicating that this is a behaviour which exceeds simple purchasing, participation and being involved (Van Doorn et al., 2010; Dolan et al., 2019).

A study by Marketo.com (2016), involving 438 marketing managers, found that 63% regarded engagement as representing products or services sold and as well as repeat sales. 15% saw engagement in terms of customer impact on revenue, while 22% defined it as how much love customers have for a particular brand. Despite these variations in definition, over 80% of marketers aimed to foster trust and advocacy, over the coming three to five years, by communicating regularly with customers. A Gallup (2013) study demonstrated that, compared with average customers, fully-engaged customers account for an average premium of 23% on revenue, profitability and relationship growth. Conversely, for the same measures, a customer who is actively disengaged represents a 13% drop. Thus, the importance of customer engagement is widely applicable across the whole range of industries, as the statistics from various Gallup studies in 2013 indicated.

Engagement refers to the various dimensions of interaction between the consumer and the firm, which allow end-users to engage in the firm's decision-making process and gives them the opportunity to be heard (Pansari and Kumar, 2017). Van Doorn et al. (2010, p. 254) defined CE as "a customer's behavioural manifestations that have a brand or firm focus, beyond purchase, resulting from motivational drivers". Kumar (2013) perceived CE as incorporating four dimensions: customer purchases, customer referrals, customer influence and customer knowledge. It is now well-documented that good CE is related to increased sales, customer retention and a powerful brand image (Carlson et al., 2019). Therefore, firms are looking for ways to boost CE to enhance their relationships with customers (Kumar et al., 2010). If customers are engaged, they will be committed to supporting the firm (Dessart et al., 2015; Harrigan et al., 2017).

Companies need to develop relationships with customers which encourage loyalty and engagement (Brodie et al., 2013). In the 1990s and the first part of the 2000s, companies endeavoured to earn the trust and commitment of their customers. Initially, the relationship with customers focused solely on purchases, but this has now developed as a result of changes in customer needs and the evolution of technology. Currently, it is much easier for customers to engage with a firm, and social media provides a platform for them to express their views. Firms have now begun to assess their customers' needs through evaluation of their transaction data and enhancing their customer relationship management (CRM) methods (Pansari and Kumar, 2017).

Digital customer engagement (DCE), defined as “consumers' online, behavioural manifestations of engagement that go beyond purchase” (Eigenraam et al., 2018), This concept recently developed, since digital platforms are being used increasingly to develop CE (Goh et al., 2013; Harmeling et al., 2017; Hanson et al., 2019; Sheng, 2019). The use of DCE initiatives in marketing is also growing (Meire et al., 2019). By definition, DCE initiatives are activities which encourage interactions between customers and the firm, and develop bonds between them on an emotional or psychological level (Kumar and Pansari, 2016; Gill et al., 2017).

On digital platforms, engagement initiatives of this kind mean that marketers post information and updates about events which are experiential and can be defined as time-specific firm-customer interactions (Nicolao et al., 2009). Their results suggest that when experiential events occur, marketers can influence the feelings expressed in the digital engagement of customers, over and above the impact of objective performance. Moreover, informational marketer-generated content (MGC) is a better way of improving customer digital engagement sentiment than is emotional content when adverse events occur (Meire et al., 2019). The development of on-line brand communities (OBCs) has led to a growth of interest in CE from both academics and marketing practitioners. OBCs provide a means for customers to engage with brands through ‘liking’ and/or commenting on their posts (Hausman et al., 2014; Helme-Guizon and Magnoni, 2019).

Firms are now using CSR to enhance corporate value (Morsing, 2006) and as a strategy to engage stakeholders. According to Lii and Lee (2012), engagement has a part to play in CSR initiatives. Similarly, Bhattacharya et al. (2011) and Du et al. (2011) emphasised the importance of selecting social initiatives which engage customers by appealing to them and dealing with the issues that concern them. These initiatives offer plenty of scope for firms, so that they need to focus on those activities that appeal to their customers' preferences. For O'Brien et al. (2015), both loyalty and engagement are improved when an internet service provider initiates CSR activities in line with customer preferences. Firms must discover which social issues to espouse as attributes and on which platforms, in order to engage with their customers in a meaningful way to enhance outcomes (e.g., Bhattacharya et al., 2011; Du et al., 2011).

Empirical studies have demonstrated that customer engagement is increasingly important to a firm's CSR activities and practices (Mattila and Hanks, 2012; Casado-Díaz et al., 2014; O'Brien et al., 2015; Zhang and Mattila, 2015). A case study conducted by Jaakkola and Alexander (2014), of ScotRail's 'Adopt a Station' programme, highlighted the applicability of CE to a wider stakeholder community. There is a wealth of evidence in the CSR literature demonstrating the types of activities that improve the relationship between a firm and its customers. Peer communication may influence how customers engage with DCSR communication, because peers can help further the spread of information and ideas (Men and Muralidharan, 2017).

Digital platforms have empowered customers' engagement with information provided by firms because they are user-centred, co-operative and widespread (Fernando et al., 2014; Men and Muralidharan, 2017). Du and Vieira (2012) favoured using digital platforms when communicating CSR, because they enable customers to comment and share their views about a firm's activities. This allows for dialogue, providing an effective means of communication and thus reducing customer scepticism. However, the reasons behind customers' engagement with CSR communication on digital platforms have not been thoroughly researched.

CE takes various forms, including repeat sales, like for a company and involvement, and is crucial for the profitability and growth of a firm. It allows customers to interact with and influence the firm and, with the advent of digital platforms, it has become easier to evaluate customer needs and enhance engagement. DCE is becoming increasingly important, in particular through the development of such phenomena as online brand communities, and DCE and DCSR are closely linked.

## **2.3 Conceptual Model and Theoretical Foundation**

### **2.3.1 Model Description**

The model for this study begins with a set of constructs which focus on firms' digital CSR disclosure (DCSRD) (see Figure 2). These constructs are divided into two groups: those having an internal perspective, namely human resource disclosure (HRD) and product and

customer disclosure (PCD), and those having an external perspective, comprising environmental disclosure (ED) and community involvement disclosure (CID).

This study proposes that DCSR is an antecedent to customer trust, which is a pivotal construct in the model. The relationship between the internal and external DCSR constructs and customer trust is moderated by customer obedience to law and customer deontological status (i.e. customers' moral actions as governed by the rules on which the focus of their actions is based). The outcome of customer trust is digital customer engagement, which is a second order construct comprising four dimensions, namely customer knowledge, customer influence, customer referrals and customer purchase. Digital customer engagement is also expected to be controlled by the demographic profile of the customer and the type of digital platform used.

### **2.3.2 Theoretical Bases**

This model is grounded on two theoretical perspectives which underpin specific parts of it. The first is Voluntary Disclosure Theory (VDT) which is relevant to the first part of the model, while the second is Customer Engagement Theory (CET) which is connected to the second part of the model. This section examines each of these theories, how they have been used in previous work, how relevant they are to the current study.

#### **2.3.2.1 Voluntary Disclosure Theory**

According to VDT (Verrecchia, 1983; Dye, 1985), companies demonstrate their commitment to external parties by using social and environmental disclosure. Clarkson et al. (2011) suggested that companies that have a high CSR-related performance (e.g.,

environmental) will be more incentivised to make disclosures about their activities. This will distinguish them from competitors whose CSR performance is inferior or who try to hide their poor practices. Some studies (e.g., Reverte 2009; Bouten et al., 2012; Mura et al., 2018) suggest that VDT is driven by such factors as the size and strategic approach of the company, governance and ownership, country, type of industry and media exposure.

Early work on VDT focused exclusively on disclosures related to financial matters, but, importantly for the current study, the theory has now been extended to include information other than financial issues (Li et al., 1997; Bewley and Li, 2000; Clarkson et al., 2008; Guidry and Patten, 2012). Three major studies, going back almost four decades, have provided the basis for applying VDT to environmental disclosure (although little work has so far been conducted applying the theory to other aspects of CSR). Verrecchia (1983) and Dye (1985) both examined the decision to disclose or withhold information voluntarily by means of formal analytical modelling. Verrecchia (1983) suggested that non-disclosure was not always given a negative interpretation, because there are proprietary costs connected to the disclosure of information.

Lang and Lundholm (1993) concluded that companies whose CSR-related performance (e.g., environmental) activities reached a certain level would disclose while those below that level would make their actions public. Guthrie and Parker (1990), and later Waddock and Graves (1997), showed that if a company performs well via disclosure, it can enhance the company's reputation and consequently improve the competitive

advantage. However, all these studies were conducted a long time ago and this current study therefore makes an important contribution to knowledge by applying VDT to firms' DCSR disclosure in the current situation, in which CSR issues are pressing and in which digital communication has become increasingly important.

Clarkson et al. (2008) developed arguing that companies performing better environmentally will use disclosure to demonstrate this. Non-financial information can be disclosed to increase a company's potential market value by demonstrating superior sustainability performance (Clarkson et al., 2008). That sustainability disclosure can increase value was subsequently demonstrated by various studies, focusing on different aspects, such as lower costs of equity capital, higher stock prices, etc. (e.g., Dhaliwal et al., 2011; Clarkson et al., 2013; Plumlee et al., 2015; De Villiers and Marques, 2016). For example, Al-Tuwajri et al. (2004) showed that environmental disclosure has a positive correlation with both financial and environmental performance.

It has been suggested that any weaknesses firms may have, in terms of their CSR, will be offset by the advantages gained from disclosure and from information provided about mitigation (Clarkson et al., 2008). The current study applies VDT specifically to the relationship between DCSR and customer trust because less information is expected to be disclosed by inferior performers (Sutantoputra, 2009). For example, those companies with poor environmental records will not disclose much information, in order to minimise negative exposure (Dawkins and Fraas, 2011). This connection between CSR performance

and disclosure suggests that customers might be more likely to trust such disclosures made by companies.

CSR disclosure differs from other information of a non-financial nature (Guidry and Patten, 2012). Some studies revealed considerable discrepancies between claims of CSR disclosure and how CSR programmes are implemented (Baumann-Pauly et al., 2013). VDT suggests that companies whose sustainability performance is superior are more likely to reveal sustainability information. Moreover, Clarkson et al. (2008) found a positive link between environmental performance and disclosure. Using the example of Australian mining, Herbohn et al. (2014) also revealed that sustainability disclosure is positively associated with sustainability performance. Clarkson et al. (2006), who were responsible for developing the Global Reporting Initiatives (GRI) 2002 Guidelines, posited that companies whose environmental performance was good would wish to be identified as “Green Companies”, and would therefore disclose such information. This is useful in terms of the current study because it suggests that such information as is disclosed may be considered trustworthy by customers.

Many studies have acknowledged that numerous stakeholders may be influenced by such information disclosure. For example, Cormier and Magnan (1999) examined the role of reporting in the management of public perception of a company’s environmental CSR-related performance. Hooghiemstra (2000) argued that environmental disclosure is just one aspect of social disclosure which can be applied as a tool to influence public

perception of a company's image and reputation. Elkington (1997b) also suggested that some companies regard social reporting as a public relations tool, while Reverte (2012) found that high CSR performers may anticipate financial market benefits from disclosing more information. According to VDT, reporting on sustainability engagement is a way of decreasing information asymmetries and boosting how confident customers are as to how environmental and social risks are dealt with (Botosan and Plumlee, 2005; Dhaliwal et al., 2011; Husted et al., 2016).

In summary, the literature to date has examined the benefits and disbenefits of CSR disclosure and the factors affecting the likelihood of a company making full and honest disclosure. It also demonstrates how VDT can underpin our understanding of what drives companies to disclose or withhold such information. However, no research has yet used VDT to deepen our understanding of customer trust as an outcome of genuine digital CSR disclosure. The majority of studies previously using VDT as their theoretical framework focused on social and environmental disclosure. However, the current study contributes to the literature by considering all four CSR disclosure dimensions, namely human resources, customer and product, environmental and community involvement.

### **2.3.2.2 Customer Engagement Theory**

The second theoretical perspective upon which the model for this study is based is CET. This theory is relevant to the link between customer trust and digital customer engagement and builds upon on Pansari and Kumar's (2017) CET framework. The theory

suggests that customers' emotional and/or affective states are influenced by experiences connected to a brand or a company. This in turn has an impact on the nature of their indirect engagement with the company, which, for example, includes any positive word-of-mouth (WOM) on digital platforms (Pansari and Kumar, 2017). CE comprises customers' interactions with both a company and their fellow customers, in terms of both transactional and relational exchanges (Pansari and Kumar, 2017), which makes it suitable for the study of DCSR.

CE has been defined "as a second-order construct consisting of four dimensions: customer purchases, customer referrals, customer influence, and customer knowledge/feedback" (Kumar and Pansari, 2016, p. 505), and concerns the two major ways in which customers can contribute to organisations: directly or indirectly. Direct contribution refers to actual purchases made by customers, whereas indirect contributions include such activities as referrals/WOM from customers, customer knowledge and customer influence, which may eventually lead to advocacy (Gupta et al., 2004). Two clear benefits result from CE: (1) customer purchases assist companies in having an efficient resource allocation; and (2) growth in revenue could occur without a commensurate rise in marketing spending. For example, Kumar (2008) found that when companies reallocate resources, based on customer purchases, revenue can grow by approximately \$20 million, without increasing marketing expenditure.

As mentioned, indirect contribution involves three key dimensions: customer referrals, customer influence, and customer knowledge or feedback. *Customer referrals* are important because current customers attract new customers whom it would be difficult for a company to reach by means of standard approaches to marketing (Kumar et al., 2010; Kumar, 2013). In fact, Schmitt et al. (2011) have demonstrated that referred customers are more profitable than those who have not been referred (Lee and Grewal 2004; Trusov et al., 2009). With regard to *customer influence*, this now extends to digital platforms which are used extensively by customers sharing information about brands and products (Kumar, 2013, 2019). Digital platforms have been shown to influence brand communities directly and encourage more customer engagement than traditional marketing, thus impacting significantly on a company's profits. Finally, *customer knowledge* involves the active participation of a customer in helping to enhance the products/services a company offers. This occurs by means of feedback or suggestions. Customers who assist companies in improving the ways in which they understand what their customers prefer and who engage in the process of developing knowledge, can add value to the company (Joshi and Sharma, 2004). Customer knowledge/feedback may also help companies enhance their products or services and promote novel product development ideas (Kumar and Bhagwat, 2010).

In brief, the literature concerning CET stresses the value of CE and how those companies that fail to account for CE will either over-compensate for or undervalue their

customers. This is because engaged customers contribute to the firm's performance, both directly through purchases and indirectly through customer referrals, exerting social influence, sharing knowledge and feedback, enhancing reputation and helping retain customers. CET is therefore a useful framework with which to conceptualise CE and to understand its complexity (Kumar and Pansari, 2016). It is particularly helpful for grounding this study's model theoretically, since it shows that the relationship between customers and companies is based on satisfaction, trust and commitment, all of which encourage increased CE through more frequent interactions and support (Pansari and Kumar, 2017). The current study, which is underpinned by CET, focuses specifically on trust.

Overall, the conceptual model builds on both VDT and CET, taking customer trust as the central construct, affected by digital CSR disclosure and impacting on customer engagement. Applying a dynamic combination of two theories in the context of this study was particularly effective given the dual aspect of the study which examined both responsible ethical practice and consumer behaviour. No single theory appropriately supported these two concepts on its own, but together VDT and CET provided the optimum type of framework to support the study, balancing the two sides of the study model, complementing one another. If customer see that firm's voluntarily disclose their practice on digital platforms, they are more likely to trust the firm and its CSR practice, which will lead to increased engagement of customers with the firm. It demonstrates that

to foster customer trust, digital disclosure needs to be seen as voluntary and part of a company's willingness to be open and honest, rather than as an action taken simply because it is a legal requirement imposed upon firms by government legislation. Customer trust is often regarded as being amongst the essential outcomes of DCSR disclosure. It affects the ways in which consumers engage with the company. Providing a positive association between various DCSR disclosure types and consumer behaviour. This theoretical combination thus provides the foundation for a unique way of understanding the dynamic connections between DCSR disclosure, customer trust and customer digital engagement. In addition, by combining the two theories, the study developed a novel theoretical perspective, thus making a useful contribution to the knowledge in this field.

## **2.4 Research Hypotheses**

### **2.4.1 DCSR and Customer Trust**

Branco and Rodrigues's (2006) four major disclosure dimensions focused on human resources, product and customer, environment and community involvement. This study has adapted this classification, categorising these dimensions into internal and external aspects. The internal dimensions are digital human resources disclosure and digital product and customer disclosure, while the external dimensions are digital environmental disclosure and digital community involvement disclosure.

### **2.4.1.1 Internal CSR Disclosure and Customer Trust**

#### **2.4.1.1.1 Human Resources Digital Disclosure and Customer Trust**

The nexus around the disclosure of HR-related CSR issues has been explored extensively. Guadamillas-Gómez and Donate-Manzanares (2011) identify human resources initiatives as an important dimension in firms' responsible approaches to human well-being. Eight categories of disclosure related to human resources were examined in previous studies, namely employing women or members of minority groups, health and safety, assistance/benefits for employees, employee profiles, workers' morale, training initiatives and industrial relations (Abeysekara and Guthrie, 2004; Brown et al., 2005; Vuontisjarvi, 2006). It has also long been accepted that good HR-related CSR disclosure influences trust positively across a wide range of stakeholders, including customers, as demonstrated by Woodward et al.'s (1996) study. Companies, whose practices are conducted in a socially responsible manner, tend to treat their employees fairly and provide a safe workplace (Öberseder et al., 2013). Swimberghe and Wooldridge's (2014) study, set in the restaurant sector, indicated a positive correlation between CSR (which includes the human resources aspect) and consumers' trust. Other researchers have indicated that CSR activities related to employees correlate positively with customer trust (McDonald and Rundle-Thiele, 2008; Marquina and Vasquez, 2013).

Empirical research has shown that company initiatives benefiting employees, such as those related to fair pay or health and safety, have relevance for customers when they assess a company's social behaviour (Marquina and Vasquez, 2013; Pérez and Rodríguez

del Bosque, 2015). Examples from the hotel industry indicated that the human-resources aspect of CSR influences customer trust positively (Martínez and del Bosque, 2013). Similarly, company CSR activities focusing on human resources were found to be positively associated with customer trust in the organic food industry (Pivato et al., 2008). Similar findings are expected to be found in the case of human resources disclosure and customer trust in a digital context. Hence, the following hypothesis can be advanced:

***H<sub>1</sub>: The firm's disclosure of human-resources-related CSR activities has a positive influence on customer trust.***

#### **2.4.1.1.2 Product and Customer-related DCSR and Customer Trust**

In this study, product -and customer-related CSR disclosure concerns such matters as product quality and safety, the satisfactory handling of customer complaints about CSR activities and provisions made for physically challenged customers (Branco and Rodrigues, 2006; Hinson et al., 2010). Several researchers (e.g., McDonald and Rundle-Thiele, 2008; Marquina and Vasquez, 2013) determined product responsibility to be a major theme which demonstrates responsible behaviour as perceived by customers. Performance in this area refers to the firm's responsibility toward its customers and to procedures adopted by the firm to guarantee the quality and safety of products and services, which directly affect its customers (GRI, 2013).

Trust has been shown to be seriously affected by product-related responsibility issues, as shown by a large body of empirical evidence (Chuah et al., 2022). For example, customer trust can be earned when the products offered by firms are manufactured and supplied using socially responsible methods (Jalilvand et al., 2017). Park et al. (2017) showed that customer trust is enhanced when firms commit to CSR involving product practices, in particular product or service quality, compliance with customer requirements and adherence to set standards, as well as giving guarantees and providing appropriate information about their products or services (Maignan and Ferrell, 2001).

In addition, Castaldo et al. (2009) and Choi and La (2013) showed that CSR related to customer aspects is positively associated with customers' trust in the retailer. Similar results have been produced taking examples from various service industries, such as airlines, restaurants, and financial services. For instance, a study conducted by Nikbin et al. (2016) in the airline sector indicated that CSR involving customer practices impacts customer trust. In the restaurant sector, Kim and Ham (2016) indicated that CSR initiatives of this kind are positively associated with trust when nutritional information is disclosed. Research conducted by Swaen and Chumpitaz (2008) also revealed that consumers' opinions of CSR activities affect trust positively, in terms of customer and product issues. Given that customer trust is enhanced by customer-related aspects of CSR, this study also expects this to be the case in product- and customer-related DCSR disclosure. We can hypothesise the following:

***H<sub>2</sub>: The firm's disclosure of product- and customer-related CSR activities using digital means has a positive influence on customer trust.***

#### **2.4.1.2 External CSR Disclosure and Customer Trust**

##### **2.4.1.2.1 Environmental Digital Disclosure and Customer Trust**

Digital environmental disclosure encompasses a company's environmental concerns, as well as how these affect its policy on lending and investment, taking into consideration conservation of energy, water or other resources (Branco and Rodrigues, 2006; Hinson et al., 2010). Samy et al. (2010) and Menassa (2010) suggested that, because of CSR, firms currently place more emphasis on how they act in relation to the environment. These activities include avoiding environmental pollution, responsible attitudes in terms of waste disposal, conservation of energy and other related environmental matters.

Multiple scholars have focused on CSR, the responsibility of companies concerning environmental issues and how this may be positively associated with customer trust (Lin et al., 2011). Martínez and Del Bosque (2013) indicated that greater levels of trust are generated amongst customers if environmentally friendly principles are integrated into corporate strategy. According to Fatma et al. (2020), companies have a greater likelihood of winning customer trust if they satisfy people's environmental concerns. A study by Niu et al. (2016) found that airline passengers choose those airlines which address environmental protection, which concurs with a Taiwanese study revealing that

passengers trust airlines whose mission statement includes sensitivities to environmental issues (Lin and Ryan, 2016).

Cho et al. (2009) showed that media richness affects the CSR perception and trust of users, and could influence the perceptions customers have of content. Swaen and Chumpitaz (2008) also found that, in the field of cosmetics and sportswear, trust is fostered by consumers' positive perceptions of the company's CSR activities, including those relating to environmental issues. A similar positive link is expected in the case of environmental digital disclosure and customer trust, leading to the following hypothesis:

***H<sub>3</sub>: The firm's disclosure of environment-related CSR activities using digital means has a positive influence on customer trust.***

#### **2.4.1.2.2 Community Involvement Digital Disclosure and Customer Trust**

Community involvement concerns the impacts that an organisation has on society and local communities through various initiatives, such as donations to charities, funding for education, subsidising leisure activities, attainment of skills, helping to train members of the community, supporting health and medical care and sponsoring water provision (Branco and Rodrigues, 2008; Hinson et al., 2010). Corporate community involvement, also known as 'corporate community program' (Rehbein and Schuler, 2015), concerns the way businesses become involved with their local community initiatives. A company's image is reflected in its altruistic activities, for example, its financial support for social or cultural

ventures or the assistance it provides to projects supporting the underprivileged. Such work demonstrates that the organisation espouses unselfish principles, which can create strong customer connections and enhance trust (Sen et al., 2014).

Empirical research has revealed that companies' community initiatives, for example their sensitivity concerning social issues, are important to customers when assessing a firm's social behaviour (Marquina and Vasquez, 2013; Pérez and del Bosque, 2013, 2015). If a company is seen as socially responsible with regard to community issues, customers are more likely to show greater trust in it (Swaen and Chumpitaz 2008). Martínez and del Bosque (2013) found a positive effect of community-related aspects of CSR on customer trust in the hotel sector. Likewise, Pivato et al. (2008) showed a direct link between community and customer trust in the service industries. Lamberti and Lettieri (2009) also found that customers who are aware of firms' socially responsible practices have enhanced levels of trust. Based on the above, similar results are expected with regard to the effect of community involvement digital disclosure on customer trust, and the following hypothesis can be proposed:

***H<sub>4</sub>: The firm's disclosure of community-involvement-related CSR activities using digital means has a positive influence on customer trust.***

## **2.4.2 Customer Trust and Digital Customer Engagement**

Trust is among the most important drivers of Customer Engagement Behaviour (CEB) (de Matos and Rossi, 2008). Customer trust in a company leads to recommendations as well as use of its products and services (Luk and Yip, 2008; Eggers et al., 2013; Bhandari and Rodgers, 2018). Conversely, where there is no consumer trust, a company will not be recommended and its products not considered when consumers decide what they wish to purchase. There is a widely established recognition that customer trust is the determinant of customer engagement. Bowden (2009) suggests that trust is a necessary aspect in building customer engagement. This view is supported by Van Doorn et al. (2010). They suggest that customer trust forms part of customer-based antecedents, and thus determines behaviour, namely individual CE. Customer trust is thus a necessary precursor to CEB (Van Doorn et al., 2010; Brodie et al., 2011).

Higher levels of trust in a company lead to more customer engagement (De Matos and Rossi, 2008), and this is also true in the case of digital platforms (Kim et al., 2008). Conversely, low levels of trust in a company deter customers from shopping online. Trust has been identified as one of the basic drivers of engagement between firms and their customers (Gambetti and Graffigna, 2010). Shaheen et al. (2019) stressed that the importance of online customer trust reflects the extent to which an individual is dependent on others, which in turn makes trust more of a necessity. Conversely, low levels of trust may lead to disappointing experiences or to the perception that the exchange

partner is opportunistic. Customer trust and customer engagement are foundations upon which favourable interactions between firms and their customers are built. Customers' expectations that their digital interactions will be positive underpin and enhance their trust in digital platforms. Academics focusing on customer engagement (e.g., Brodie et al., 2011; Jaakkola and Alexander, 2014) suggest that customers will have a high level of engagement when trust is strengthened. Thus, a customer who has had numerous interactions with a firm and formed a strong trust in it is more likely to engage with the firm. Hence, the following hypothesis can be proposed:

***H<sub>5</sub>: Customer trust derived from digital CSR disclosure has a positive impact on customer engagement.***

### **2.4.3 Moderation Hypotheses**

#### **2.4.3.1 Customer Law Obedience as a Moderator**

A person's law obedience concerns how respectful they are of the law and other regulations (Gaski, 1999; Leonidou et al., 2010; Leonidou et al., 2015). CSR involves how a business behaves to ensure economic profitability, while working within the confines of the law and supporting ethical and social concerns. Law-obedient customers require this aspect of social responsibility in the firms they patronise. Therefore, law obedience is important when considering the ethical character of a firm and how much support, finance and time it gives to the society which provides its context. In many countries, a growing

body of legislation regulates the behaviour of firms (e.g., providing special parking for the disabled and equal salary between males and females) and individuals (e.g., avoiding littering) with regard to ethical practices (e.g., environment, product and community) (Gaski, 1999). A law obedient person respects ethical laws and is likely to sacrifice personal convenience for their principles and to encourage others to become more ethical (Gaski, 1999). Such a person will probably not associate with those who fail to respect social responsibility. They may also be inclined to criticise organisations who fail to meet external and internal CSR standards set by legislation.

Several studies confirmed the positive relationship between social responsibility practices and customer trust (Maignan and Ferrell, 2001; Jalilvand et al., 2017). This relationship may be moderated by customer law obedience. For example, when customers have a high degree of law obedience, the effect of the firm's socially responsible actions on trust will be higher than with those who do not abide by the law. This is especially true when the company discloses its external and internal CSR activities. For example, Leonidou et al. (2010, 2015) demonstrated that law-obedient consumers will, as a result of their attitude, attempt to minimise their detrimental impact on the environment by purchasing products which are eco-friendly. Hence, it will also be expected that law obedient customers are more likely to trust the digital CSR disclosures made by companies. Thus:

***H<sub>6</sub>: Customer law obedience strengthens the customer trust generated by the digital disclosure of the firm's CSR activities with regard to: (a) human resources; (b) product and customers; (c) environment; and (d) community involvement.***

#### **2.4.3.2 Customer Deontological Status as a Moderator**

Deontology involves a set of moral rules which form the basis for deciding whether an action is right or wrong, irrespective of its consequences (Brennan and Lo, 2002). Deontological principles can support the idea that all beings on the Earth, including soil, plants, animals and water, have an intrinsic value which should be inviolable. Hunt and Vitell (1992, 2006) constructed a model which highlights deontological assessments as one of the two major aspects of ethical judgment. These are sub-divided into norms which are generally relational and community-based. A deontological individual has a high level of sensitivity to any infringements of their ethical rights and duties, and they expect other people to respect these (Sparks and Merenski, 2000).

Deontological attitudes affect perceptions, social relations and co-operation. As a result, they are a key aspect of enhancing the relationship between companies and their customers (Kotler and Armstrong, 2010). In addition, deontologically-orientated customers tend to live according to their ideals (Chakrabarty and Bass, 2015). In terms of CSR, this suggests that the motives of a firm influence purchase intention whether or not the customer perceives the CSR initiative to be beneficial. As an example, it is probable

that a deontological customer, being affected by CSR activities, will denounce any actions which are detrimental to the community, and may in addition retaliate by such behaviours as boycotting the company's products or services (Sparks and Merenski, 2000). This is a field of study which can improve the understanding companies have about the attitudes of their customers to the issues of corporate ethics and social responsibility (Chatzopoulou and de Kiewiet, 2021). It can therefore be posited that customer trust may also be affected by their deontological standpoint, especially with regard to internal and external digital CSR disclosure. Thus, the following hypothesis can be proposed:

***H<sub>7</sub>: Customer deontological status strengthens the customer trust generated by the digital disclosure of the firm's CSR activities with regard to: (a) human resources; (b) product and customers; (c) environment; and (d) community involvement.***

## **2.5 Research Methodology**

### **2.5.1 Research Design**

This study employs a conclusive research design because its aim is to produce results which can lead to conclusions and aid decision-making (Malhotra, 2012; Bell et al., 2022). The data requirements for this research are clear and the data source is well-defined, allowing for a structured type of data collection. A conclusive research design is also appropriate because the sample needs to be large and chosen objectively in order to allow for generalisations to be made. The data collection follows a structured procedure

and the data gathered is analysed using quantitative methods, leading to definite conclusions and recommendations.

### **2.5.2 Research Scope**

The United Kingdom (UK) was chosen as the focus of this study due to its large population of 66 million, its industrialisation and its gross domestic product of the sterling equivalent of 2.63 trillion, making it the world's tenth largest economy (Stasistica, 2021a). In addition, studies indicate that there is a high level of awareness of CSR issues among UK customers (Internetretailing, 2021). A recent survey found that, in 2020, 92% of adults in the UK were internet users and 99% of 16-44-year-olds use the internet (Office for National Statistics, 2021). Given this high level of internet use, alongside the awareness of CSR issues, and the UK's sophistication in terms of both companies and their customers, it is an ideal country in which to study the impact of DCSR disclosure on trust and DCE.

### **2.5.3 Sampling Procedures**

To test the conceptual model, a survey was conducted with a nationwide sample of male and female British consumers in the UK, aged 18 and above, with an interest in socially responsible matters and using digital platforms. The target sample size was 675 individuals, using a stratified random sampling technique. This involved ensuring that the proportions within the study sample of individuals with specific characteristics, such as gender, income, age, level of education and location, mirrored their proportions in the

national population. Such stratification ensures that the study sample is representative of the population as a whole (Cresswell, 2014).

It was felt to be important to apply sample stratification to the study sample for two main reasons. Firstly, it was necessary to ensure that the results were truly generalisable and representative of the population as a whole. Secondly, the methodological approach had not previously been applied in the context of research of this kind. To achieve stratification, the national statistics were examined to identify the proportions of each demographic grouping, such as gender, income and age in the population of the UK as a whole. When the study sample was selected, the researcher ensured that the overall percentage of each group mirrored to within 4% their proportions in the national population so that when the data was collected each category was accurately represented. According to Cresswell (2014), this ensures that the study sample is representative of the population as a whole. The size of the study population was partly to fulfil the requirements of the structural equation modelling which was to be used in the analysis of the results. This analytical approach needs in excess of 300 participants. Most studies which use structural equation modelling use fewer than 500 participants, so having 675 participants was more than is generally used and thus enhanced further the generalisability and robustness of the results.

#### **2.5.4 Construct Operationalisation**

Appropriate measurement scales for the constructs included in the conceptual model were developed following a meticulous review of the relevant literature in the marketing field. Scales were derived only from reputable sources and modified to meet the needs of the present study. These were further refined with inputs from academics in the field. The scales for the four constructs covering the area of CSR disclosure were derived from Branco and Rodrigues (2006) and included six items pertaining to human resources, four items concerning customers and products, five items covering environmental issues and five items referring to community involvement.

Customer trust was measured on a five-item scale adapted from Tian et al. (2011) and Osterhus (1997). For the deontological status scales, four items developed by Chan et al. (2008) were utilised. Four items were also used to measure law obedience, derived from Leonidou et al. (2015). Four-item scales were also used for each of the four sub-constructs in digital customer engagement, namely customer purchases, customer referrals, customer influence and customer knowledge, which are based on the work of Kumar and Pansari (2016). Appendix 3.1 shows the operationalisations of the constructs and scales used in the study.

### **2.5.5 Research Instrument**

The research instrument was a structured questionnaire, which incorporated questions based on the items previously identified to represent the constructs. The questionnaire comprised six major sections. The first section covered questions related to socially responsible matters and digital platform use. The second section focused on the company's disclosure of socially responsible activities on digital platforms. The third section comprised questions about customers' personal aspects, namely trust, law obedience and deontological status. The fourth section referred to digital customer engagement. Section five covered social desirability issues, while the final section sought the respondent's demographic information.

Each of the items representing the constructs in the model was measured using a seven-point Likert scale, where 1 = strongly disagree and 7 = strongly agree. Prior to launching the full-scale survey, the questionnaire was tested with twenty British consumers to ascertain its workability and identify any issues relating to length, comprehensibility and flow that needed to be resolved. This ensured the validity of the questions used and eliminated any ambiguities or potential misunderstandings, which might have adversely affected the reliability of the study.

### **2.5.6 Data Collection**

Qualtrics, a reliable research agency adhering to high-quality data collection, was used to gather the data. This agency is commonly used in current business research to recruit participants and collect data, because it allows participants to answer questions in their own time and at their own pace, which makes error and untruthful answering less likely to occur (DeCelles et al., 2012; Courtright et al., 2016). Qualtrics covers numerous countries worldwide and was considered to offer the best means to collect the data required from a large sample of participants both quickly and cost effectively (Ward and Dahl, 2014; Kumar and Pansari, 2016; Merz et al., 2018; Gillani et al., 2019). Data collection was undertaken in February 2020 and took approximately one month to complete. The agency sent the questionnaire electronically to 1500 potential respondents and the response rate was 45%. The stratification process reduced the number of usable responses to 675. A test for non-response was carried out for both early and late respondents using Armstrong and Overton's (1977) procedure, which did not reveal any bias.

### **2.5.7 Sample Profile**

Table 12 illustrates the demographic profile of the respondents, which is comparable to that of the whole UK population. The gender split was 49.18% male to 50.81% female. With regard to age group, 13.62% of participants were between 18 and 24 years, 16.88% between 25 and 34 years, 18.07% between 35 and 44 years, 18.37% between 45 and 54

years, 14.66% between 55 and 64 years, and 8.37% over 65. In terms of educational level, 1.77% had received primary school education only, 17.33% had attended only as far as secondary school, 26.66% had been to college, 33.77% had bachelor degrees, 13.18% had post-graduate degrees and 6.37% had some other qualification. With regard to annual income, 7.55% earned less than £14,999, 26.22% between £15,000 and £24,999, 39.70% between £25,000 and £49,999, 15.55% between £50,000 and £74,999, 7.85% between £75,000 and £99,999, and 3.11% over £100,000 annually. Finally, 17.77% of the sample lived in a rural area, while 82.22% were residents of urban areas.

The respondents were asked which social media platforms they used. The commonest was Facebook, at 57.48%, followed by Instagram at 37.63%. Lower frequencies applied to WhatsApp (19.70%), LinkedIn (17.78%), YouTube (17.43%) and SnapChat (14.81%), probably because WhatsApp and SnapChat are more orientated towards mobile phones, whereas Facebook and Instagram are commonly used across devices, LinkedIn is more business-orientated, and YouTube is used more for viewing videos than as social media. Twitter and Pinterest were used less (7.85% and 2.37%), perhaps due to being less flexible and more restrictive than other platforms. 1.48% of participants made use of other platforms.

**Table 2.1:** Sample size and structure

<b>Control Variables</b>			
<b>A. Demographic Variables</b>	<b>Scale</b>	<b>Size</b>	<b>%</b>
<b>Gender</b>	Male	332	49.18
	Female	343	50.81
<b>Age group</b>	18-24	92	13.62
	25-34	114	16.88
	35-44	122	18.07
	45-54	124	18.37
	55-64	99	14.66
	+65	124	8.37
	<b>Educational level</b>	Primary School	12
Secondary School		117	17.33
College		180	26.66
Bachelor		228	33.77
Postgraduate		89	13.18
Other Qualifications		43	6.37
<b>Income group</b>	Under £14,999	51	7.55
	£15,000-£24,999	177	26.22
	£25,000-£49,999	268	39.70
	£50,000-£74,999	105	15.55
	£75,000-£99,999	53	7.85
	£100,000 and above	21	3.11
<b>Residence</b>	Rural	120	17.77
	Urban	555	82.22
<b>B. Type of Platforms:</b>	<b>Scale</b>	<b>Size</b>	<b>%</b>
<b>Type of Digital Platforms used</b>	Facebook	388	57.48
	Instagram	254	37.63
	LinkedIn	120	17.78
	Pinterest	16	2.37
	SnapChat	100	14.81
	Twitter	53	7.85
	WhatsApp	133	19.70
	YouTube	117	17.33
	Other	10	1.48
<b>Total</b>		<b>675</b>	<b>100.00</b>

### **2.5.8 Controlling for Respondent Bias**

Qualtrics' recruitment of participants has measures in place to guard against the risk of self-selection bias which might otherwise adversely affect the accuracy of the results. In order to qualify to take part in the study, it was important for participants to have a good level of awareness surrounding the concept of socially responsible practices. It was also essential that they gave satisfactory answers to the questions which tested the genuineness of their interest in social responsibility issues. It was also necessary that participants were aware of and actively used digital platforms, otherwise they were not permitted to continue.

Smith et al. (2016) and Gillani et al. (2019) provided suggestions for avoiding the inclusion of unsuitable respondents, which were adopted in this study, as follows. (a) The use of Qualtrics made it possible to detect IP addresses in order to screen out ineligible participants, for example those living outside the UK, and also prevented any respondents from taking part in the survey more than once; (b) to avoid issues related to over-rapid response, any questionnaires which were completed in considerably less time than average were also excluded; and (c) the quality of responses was ensured by the addition of screening questions; (d) the use of items which were reverse coded for certain constructs meant that inappropriate answers could be eliminated. Finally, the social desirability of participants was tested using the scale developed by Stober (2001), because it was important that participants were honest and straightforward, and had a high level

of awareness of and sensitivity to social and ecological issues. It was also important not to lead customers, so a variety of CSR issues was presented to them to check their sincerity. Only if they demonstrated that they were honest about their interest in these CSR issues could they continue to fill in the rest of the questionnaire.

## **2.6 Research Findings**

### **2.6.1 Data Analysis**

The data collected from the survey were initially checked for missing values and then analysed by Structural Equation Modelling (SEM), using SPSS and Analysis of Moment Structures (AMOS) version 26 software. There are three significant advantages in using SEM analysis for the purposes of this study (Hair et al., 2021); (1) it allows for conducting a simultaneous and thorough analysis of the hypothesised connections between the constructs; (2) rather than analysing the data in an exploratory way, it takes a confirmatory approach; and (3) it estimates measurement error explicitly, taking into consideration the model fit.

Anderson and Gerbing's (1988) two-step SEM procedure was used. This involves two models: the measurement model and the structural model. A measurement model was established first and this was then tested by means of confirmatory-factor analyses (CFAs). This made it possible to assess the validity of the measurement and highlight any errors, ensuring a high level of both reliability and validity. A structural model was then

built and tested to identify the linear relations between those constructs which were needed to test the research hypotheses developed (Lin et al., 2010).

### **2.6.2 Construct Reliability and Validity**

All the constructs had Cronbach's alphas above 0.70, which is the critical value to demonstrate the satisfactory reliability of the constructs (Nunnally and Bernstein, 1994). Composite reliability was shown to be satisfactory, since coefficients had values above 0.70. This implies that the measurement of the theoretical construct as an element of the structural model was reliable (Bagozzi and Yi, 1988). Convergent validity was investigated and confirmed, since each item had a significant t-value. The lowest value was 13.26, which was high and significant. There were low levels for all the estimated coefficients' standard errors. For each construct, the average variance extracted was equal to or higher than the 0.50 threshold (Hair et al., 2021). Discriminant validity was confirmed because, for each pair of constructs, the confidence interval around their correlation estimate did not include 1.00 at any point (Anderson and Gerbing, 1988). In addition, for each pair of constructs, the average variance extracted always remained higher than the squared correlation (Fornell and Larcker, 1981). (See Table 13.)

**Table 2.2:** Correlation Matrix

Variable	1	2	3	4	5	6	7	8	9	10	11
<b>1</b> Human Resource Disclosure	1.00										
<b>2</b> Product and Customer Disclosure	.08*	1.00									
<b>3</b> Environmental Disclosure	.05	.10*	1.00								
<b>4</b> Community Involvement Disclosure	.06	.15**	.08*	1.00							
<b>5</b> Customer Trust	.21**	.19**	.18**	.25**	1.00						
<b>6</b> Customer Purchases	.09*	.15**	.11**	.15**	.48**	1.00					
<b>7</b> Customer Referrals	.16**	.10**	.14**	.13**	.43**	.38**	1.00				
<b>8</b> Customer Influence	.07	.15**	.19**	.14**	.44**	.48**	.47**	1.00			
<b>9</b> Customer Knowledge	.16**	.10*	.14**	.09*	.40**	.47**	.59**	.54**	1.00		
<b>10</b> Deontological Status	.09*	.04	.10*	.11**	.35**	.47**	.15**	.29**	.31**	1.00	
<b>11</b> Law Obedience	.08*	.03	.01	.08*	.14**	.24**	-0.05	.05	.03	.48**	1.00

\* Correlation is significant at the 0.05 level (2-tailed)

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

### 2.6.3 Common Method Bias

Common method bias was also checked, using three *post-hoc* statistical tests. *First*, Harman's single-factor test (Podsakoff and Organ, 1986) was used. Here, the principal component analysis was conducted for all items in the questionnaire and a varimax rotation was used. As a result of the unrotated factor solution, eleven separate factors emerged. These had eigenvalues above 1.0. These factors explain 72.50% of the total variance, with 19.25% of the total variance explained by the first factor which is human resources disclosure. *Second*, a confirmatory factor approach was applied. This technique involves each of the items which comprise the measurement model being restricted such that they load on a single factor (Venkatraman and Prescott, 1990). If the values are low, as in this case, this indicates a good fit for the model indices. The values fell below the cut-off points which are normally held to be satisfactory (i.e.,  $\chi^2 = 4251.80$ ,  $p = 0.000$ ;  $df =$

501; NFI = 0.76; NNFI = 0.75; CFI = 0.78; RMSEA = 0.10). *Third*, the partial correlation technique (Lindell and Whitney, 2001) was applied, using the unrelated theoretical construct of customisation as a marker variable. The analysis indicated that there was no significant correlation between this construct and the other constructs of the model. The outcome of these three tests indicates that common method bias is not a problem in this study.

#### **2.6.4 Results of Measurement Models**

Confirmatory factor analysis was used to make an initial assessment of the validity of the study constructs. Each item was restricted so that it loaded on its *a priori* specified factor. Meanwhile the underlying factors were permitted to correlate (Anderson and Gerbing, 1988). Elliptical-reweighted least squares was the technique used to estimate the models, as this is considered to be the best estimation procedure (Stump and Heide, 1996). Two measurement models were estimated due to constraints arising from the size of the sample (Hair et al., 2021). The first model included five constructs, namely human resources disclosure, product and customer disclosure, environmental disclosure, community involvement disclosure, law obedience and deontological status.

The second model incorporated customer trust along with the higher-order construct of customer engagement, comprising customer purchases, customer referrals, customer influence and customer knowledge. An acceptable fit to the data was

demonstrated by the outputs of these two models. In particular, for the first model, the goodness-of-fit estimates were:  $\chi^2 (357) = 656.434$   $p < 0.000$ ;  $\chi^2/df = 1.84$ ; Normed Fit Index (NFI) = 0.94; Non-Normed Fit Index (NNFI) = 0.97; Comparative Fit Index (CFI) = 0.97; Goodness-of-Fit Index (GFI) = 0.94; Standardized Root Mean Square Residual (SRMR) = 0.03; and Root Mean Square Error of Approximation (RMSEA) = 0.04 (see Table 14). For the second model, the goodness-of-fit indexes were:  $\chi^2 (145) = 395.621$   $p < 0.000$ ;  $\chi^2/df = 2.72$ ; NFI = 0.95; NNFI = 0.96; CFI = 0.97; GFI = 0.93; SRMR = 0.05; RMSEA = 0.06 (see Table 15).

**Table 2.3:** Results of Measurement Model A

<b>Model A</b>							
<b>Constructs</b>	<b>Scale Items</b>	<b>Standardised Loadings</b>	<b>t-value</b>	<b>AVE</b>	<b>Cronbach <math>\alpha</math></b>	<b>Mean Score</b>	<b>Standard Deviation</b>
<b>Human Resources Disclosure</b>	HRD1	0.68	*	0.61	0.90	4.69	1.12
	HRD2	0.71	20.29				
	HRD3	0.81	18.96				
	HRD4	0.82	19.06				
	HRD5	0.82	18.60				
	HRD6	0.83	18.66				
<b>Product and Customer Disclosure</b>	PCD1	0.64	*	0.58	0.88	4.74	1.11
	PCD2	0.67	17.04				
	PCD3	0.73	16.34				
	PCD4	0.89	17.71				
	PCD5	0.85	17.67				
<b>Environmental Disclosure</b>	END1	0.75	*	0.56	0.85	4.79	0.95
	END2	0.64	16.16				
	END3	0.73	17.59				
	END4	0.83	21.21				
	END5	0.78	18.95				
<b>Community Involvement Disclosure</b>	CID1	0.73	*	0.55	0.86	4.76	1.02
	CID2	0.74	17.95				
	CID3	0.65	15.67				
	CID4	0.79	18.39				
	CID5	0.78	18.17				
<b>Deontology</b>	DEO1	0.79	*	0.67	0.88	5.59	1.12
	DEO2	0.91	25.76				
	DEO3	0.87	24.61				
	DEO4	0.68	18.37				
<b>Law Obedience</b>	LAW1	0.77	*	0.64	0.86	5.33	1.16
	LAW2	0.93	24.66				
	LAW3	0.81	21.93				
	LAW4	0.66	17.33				

Goodness-of-Fit Statistics:  $\chi^2$  (357) = 656.434  $p < 0.001$ ;  $\chi^2/df=1.84$ ; NFI=0.94; NNFI=0.97; CFI=0.97; GFI=0.94; SRMR=0.03, RMSEA= 0.04

**Table 3.4:** Results of Measurement Model B

<b>Model B</b>							
<b>Constructs</b>	<b>Scale Items</b>	<b>Standardised Loadings</b>	<b>t-value</b>	<b>AVE</b>	<b>Cronbach <math>\alpha</math></b>	<b>Mean Score</b>	<b>Standard Deviation</b>
<b>Customer Trust</b>	CTR1	0.76	*	0.63	0.90	3.38	1.41
	CTR2	0.81	24.30				
	CTR3	0.86	22.88				
	CTR4	0.83	21.94				
	CTR5	0.71	18.25				
<b>Customer Purchases</b>	CUP1	0.78	*	0.63	0.83	4.55	1.45
	CUP2	0.85	21.59				
	CUP4	0.75	19.11				
<b>Customer Referrals</b>	CUR1	0.87	*	0.76	0.94	3.67	1.37
	CUR2	0.89	32.10				
	CUR3	0.93	34.65				
	CUR4	0.89	32.01				
<b>Customer Influence</b>	CUI2	0.73	*	0.53	0.88	2.56	0.95
	CUI3	0.63	28.23				
	CUI4	0.81	25.92				
<b>Customer Knowledge</b>	CUK1	0.81	*	0.77	0.93	4.61	1.43
	CUK2	0.92	29.87				
	CUK3	0.89	27.98				
	CUK4	0.89	28.01				
<b>Second-order Customer Engagement</b>	CUP	0.69	*	0.57	0.83	4.73	1.08
	CUR	0.73	13.26				
	CUI	0.81	15.88				
	CUK	0.79	14.01				

Goodness-of-Fit Statistics:  $\chi^2$  (145) = 395.621 p < 0.000;  $\chi^2$  /df= 2.72; NFI=0.95; NNFI=0.96; CFI=0.97; GFI=0.93; SRMR=0.05, RMSEA= 0.06

### 2.6.5 Results of the Structural Model

The estimation method used for this study was the elliptical-reweighted least squares. The chi-square ( $\chi^2 = 1608.875$ ) for this model was statistically significant (p < 0.000) with 1008 degrees of freedom. This was as anticipated due to the sensitivity of the test statistic to both the complexity of the model and the size of the sample (Kline, 2004). An acceptable model fit was indicated by all the other fit indices. In particular, a favourable normed chi-

square ( $\chi^2/df = 1.6$ ) was shown by the results and the values for the alternative fit indices (NFI = 0.91; NNFI= 0.96; CFI= 0.96; GFI= 0.91; AGFI = 0.90; SRMR= 0.04; RMSEA =0.03). All standardised path coefficients are set out in Table 16, which includes each hypothesis' corresponding *t*-values. It is noteworthy that all the hypotheses were confirmed.

**Table 2.5:** Results of Structural Model

H	Hypothesised Association	Expected Sign	Standard Estimate	t-value	p-value
H1	Human Resources Disclosure → Customer Trust	+	0.15	4.31	<b>0.000</b>
H2	Product and Customer Disclosure → Customer Trust	+	0.09	3.08	<b>0.002</b>
H3	Environmental Disclosure → Customer Trust	+	0.14	3.49	<b>0.000</b>
H4	Community Involvement Disclosure → Customer Trust	+	0.22	5.46	<b>0.000</b>
H5	Customer Trust → Customer Engagement	+	0.75	12.54	<b>0.000</b>

Fit indexes: ( $\chi^2$ ) = 1608.875,  $p < 0.001$ ;  $df = 1008$ ; ( $\chi^2/df$ ) = 1.6; (NFI) = 0.91; (NNFI) = 0.96; (CFI) = 0.96; (GFI) = 0.91; (AGFI) = 0.90; (SRMR) = 0.04; (RMSEA) = 0.03

The results support H<sub>1</sub>, which associates human resources digital disclosure with customer trust ( $\beta = 0.15$ ,  $t = 4.31$ ,  $p < 0.001$ ), and H<sub>2</sub>, linking customer and product digital disclosure with customer trust ( $\beta = 0.09$ ,  $t = 3.08$ ,  $p < 0.01$ ). H<sub>3</sub>, concerning the connection between environmental digital disclosure and customer trust, was also supported ( $\beta = 0.14$ ,  $t = 3.49$ ,  $p < 0.001$ ), as was H<sub>4</sub>, indicating that community involvement digital disclosure has a positive effect on customer trust ( $\beta = 0.22$ ,  $t = 5.46$ ,  $p < 0.001$ ). Customer trust was also shown to have a positive impact on customer engagement ( $\beta = 0.75$ ,  $t = 12.54$ ,  $p < 0.001$ ), thus verifying H<sub>5</sub>.

### 2.6.6 Results of Moderation Analysis

The moderating effects of deontological status and law obedience were evaluated using split-group analysis. For each moderating construct, the data were separated into two groups by means of a median split (i.e., low versus high deontology and low versus high law obedience). Two separate models were then used. The first was a free model, where, the estimates for all the parameters were permitted to differ between the two groups. The second was a restricted model, where an equality constraint was used on the hypothesised moderated connection between the two groups.

The results for customer **deontological status**, demonstrated that there was a strong moderating effect on the connection between customer trust and the four DCSR disclosure dimensions (see Table 17). In particular, the effects of human resources disclosure and customer trust were shown to be stronger in cases where the customer indicated higher levels of deontology ( $\beta = 0.28$ ,  $t = 4.87$ ,  $p = 0.000$ ) than when they had lower levels ( $\beta = 0.10$ ,  $t = 1.72$ ,  $p = 0.09$ ), ( $\Delta \chi^2 = 4.28$ ,  $p < 0.05$ ), thus confirming  $H_{6a}$ . In addition, there was a marginally higher effect between customer and product disclosure and customer trust where the customer showed that their deontology was high ( $\beta = 0.23$ ,  $t = 3.78$ ,  $p = 0.000$ ) than when their deontology was low ( $\beta = 0.01$ ,  $t = 0.11$ ,  $p = 0.92$ ) ( $\Delta \chi^2 = 5.75$ ,  $p < 0.05$ ), which provides support for  $H_{6b}$ . Significant moderating effects by deontological status were also observed on the link between environmental digital disclosure and customer trust. Results indicate that environmental disclosure had a strong

link to customer trust for those customers who showed higher levels of deontology ( $\beta=0.29$ ,  $t = 4.22$ ,  $p= 0.001$ ) than for those whose deontology was lower ( $\beta = 0.08$ ,  $t = 0.96$ ,  $p= 0.34$ ), ( $\Delta\chi^2 = 3.51$ ,  $p < 0.10$ ), thus verifying H<sub>6c</sub>. Finally, there was a greater effect of community involvement disclosure on customer trust when the customer indicated a high deontology ( $\beta = 0.16$ ,  $t = 3.03$ ,  $p= 0.002$ ) than when their stated levels of deontology was low ( $\beta = 0.30$ ,  $t = 4.60$ ,  $p= 0.001$ ) ( $\Delta\chi^2 = 2.96$ ,  $p < 0.10$ ), which supports H<sub>6d</sub>.

**Table 2.6:** Results of Moderation Analysis for Deontological status

<b>A. Deontological status as a moderator</b>					
Main effect		Hypothesised moderating effect	Low deontological status group (n <sub>1</sub> =259)	High deontological status group (n <sub>2</sub> =416)	$\Delta \chi^2(\Delta \text{ d.f. } =1)$
Human Resources Disclosure	→ Customer Trust	H <sub>6a</sub> : Effect is stronger when deontological status is higher	$\beta= 0.10$ $t= 1.72$ $p= 0.09$	$\beta= 0.28$ $t= 4.87$ $p= 0.000$	4.28 $p<0.05$
Product and Customer Disclosure	→ Customer Trust	H <sub>6b</sub> : Effect is stronger when deontological status is higher	$\beta= 0.01$ $t= 0.11$ $p= 0.92$	$\beta= 0.23$ $t= 3.78$ $p= 0.000$	5.75 $p<0.05$
Environmental Disclosure	→ Customer Trust	H <sub>6c</sub> : Effect is stronger when deontological status concern is higher	$\beta= 0.08$ $t = 0.96$ $p = 0.34$	$\beta= 0.29$ $t= 4.22$ $p= 0.001$	3.51 $p<0.10$
Community Involvement Disclosure	→ Customer Trust	H <sub>6d</sub> : Effect is stronger when deontological status is higher	$\beta= 0.30$ $t= 4.60$ $p= 0.001$	$\beta= 0.16$ $t= 3.03$ $p= 0.002$	2.96 $p<0.10$

**Law obedience** was also shown to have a moderating role in the relationship between three of the DCSR disclosure dimensions and customer trust. The effect of human resources disclosure and customer trust was found to be stronger for customers in the high law-obedience group ( $\beta = 0.23$ ,  $t = 4.86$ ,  $p = 0.000$ ), in contrast with customers those with low levels of law obedience ( $\beta = 0.06$ ,  $t = 1.02$ ,  $p = 0.31$ ), ( $\Delta \chi^2 = 4.82$ ,  $p < 0.05$ ), thus supporting H<sub>7a</sub>. It was also revealed that the relationship between customer and product digital disclosure and customer trust is lower when customer indicated higher levels of law obedience ( $\beta = 0.19$ ,  $t = 3.58$ ,  $p = 0.000$ ) as opposed to lower law-obedience levels ( $\beta = -0.09$ ,  $t = -0.88$ ,  $p = 0.38$ ), ( $\Delta \chi^2 = 4.44$ ,  $p < 0.05$ ), which verifies H<sub>7b</sub>. In addition, environmental digital disclosure and customer trust had a more marked effect when customers indicated higher levels of law obedience ( $\beta = \beta = 0.27$ ,  $t = 4.22$ ,  $p = 0.000$ ) than when their levels of law obedience were lower ( $\beta = 0.06$ ,  $t = 0.59$ ,  $p = 0.56$ ), ( $\Delta \chi^2 = 3.22$ ,  $p < 0.10$ ), lending credibility to H<sub>7c</sub>. Lastly, there was no support for the impact of community involvement digital disclosure on customer trust when the customer indicated law obedience at higher levels ( $\beta = 0.21$ ,  $t = 3.76$ ,  $p = 0.000$ ) and when their law obedience was at a lower level ( $\beta = 0.32$ ,  $t = 4.33$ ,  $p = 0.000$ ), ( $\Delta \chi^2 = 1.34$ ,  $p > 0.10$ ).

**Table 2.7:** Results of Moderation Analysis for Law Obedience

<b>B. Law obedience as a moderator</b>					
Main effect		Hypothesised moderating effect	Low law-obedience group (n <sub>1</sub> =417)	High law-obedience group (n <sub>2</sub> =258)	$\Delta \chi^2(\Delta \text{ d.f. } =1)$
Human Resources Disclosure	→	Customer Trust	H7a: Effect is stronger when law obedience is higher $\beta = 0.06$ $t = 1.02$ $p = 0.31$	$\beta = 0.23$ $t = 4.86$ $p = 0.000$	4.82 $p < 0.05$
Product and Customer Disclosure	→	Customer Trust	H7b: Effect is stronger when law obedience is higher $\beta = -0.09$ $t = -0.88$ $p = 0.38$	$\beta = 0.19$ $t = 3.58$ $p = 0.000$	4.44 $p < 0.05$
Environmental Disclosure	→	Customer Trust	H7c: Effect is stronger when law obedience is higher $\beta = 0.06$ $t = 0.59$ $p = 0.56$	$\beta = 0.27$ $t = 4.22$ $p = 0.000$	3.22 $p < 0.10$
Community Involvement Disclosure	→	Customer Trust	H7d: Effect is stronger when law obedience is higher $\beta = 0.32$ $t = 4.33$ $p = 0.000$	$\beta = 0.21$ $t = 3.76$ $p = 0.000$	1.34 $p > 0.10$

### 2.6.7 Results of Control Analysis

The impact of customer demographic characteristics was controlled for in this study, but, with the exception of income ( $\beta=0.09$ ,  $t=2.36$ ,  $p=0.02$ ), none had any effect on digital customer engagement: gender ( $\beta=0.02$ ,  $t=0.22$ ,  $p=0.82$ ), age ( $\beta=-0.005$ ,  $t=-0.18$ ,  $p=0.86$ ), education ( $\beta=-0.01$ ,  $t=-0.40$ ,  $p=0.69$ ) and type of digital platform used ( $\beta=0.02$ ,  $t=1.48$ ,  $p=0.14$ ). (See Table 18.)

**Table 2.8:** Control Analysis Results

<b>Control Variables</b>	<b>Standard estimate</b>	<b>t-value</b>	<b>p-value</b>
Gender	0.02	0.22	0.82
Age	-0.005	-0.18	0.86
Education	-0.01	-0.40	0.69
Income	0.09	2.36	<b>0.02</b>
Type of digital platform used	0.02	1.48	0.14

## **2.7 Discussion**

This study has explored CSR disclosure on digital platforms and examined the association between this disclosure, customer trust and customer engagement. Earlier studies (e.g., Choi and La, 2013; Park et al., 2017; Iglesias et al., 2020) have pointed to the existence of an association between perceived CSR and customer trust. According to Paine (2000) maintaining high social responsibility serves as a foundation for consumer trust in companies. Also, the current research gives a good overview of the theoretical process and the way in which CSR disclosure on digital platforms affects the shaping of customer trust and engagement. Overall, it can be said that commitment to CSR activities and their digital disclosure enhances customer trust in a company. In turn, when customers experience high levels of trust, this will result in a greater engagement with the company. As Stanaland et al. (2011) suggested, customer trust is very closely connected to CSR disclosure activities.

From a theoretical perspective, the results of this research validate the influential role of DCSR disclosure in increasing customer trust. More specifically, this research has produced evidence that human resource disclosure on digital platforms has a positive effect on customer trust. This concurs with current research in the field, such as the work of Pivato et al. (2008), which explores the effect of CSR, including that involving human resources, on customer trust in the case of organic food. Similarly, disclosure of human resources CSR has been found to influence customer trust positively in such service industries as restaurants, airlines and financial services (Castaldo et al., 2009; Choi and La 2013; Park et al., 2017).

The results of the current research also demonstrated that CSR related to products and customers strengthens customer trust in the company (Arendt and Brettel, 2010). Thus, it is important for firms to develop long-term, trust-based relationships with customers. This finding concurs with earlier conceptual works suggesting that CSR including the areas of product and customer disclosure has a significant impact on customer trust (Stanaland et al., 2011). It is also in harmony with the results of previous work (e.g., Kang and Hustvedt, 2014; Nyadzayo et al., 2016) underscoring the role of product and customer disclosure in building customer trust.

The finding on environmental digital disclosure suggests that, when a company discloses thorough and objective information about its environmental practices, this will help to develop of a good reputation and enhance customer trust (Benlemlih et al., 2018).

This is consistent with prior research showing that environmental disclosure enhances customer trust in companies (Zhang et al., 2016). Studies (e.g., Amran et al., 2015) also revealed that disclosing environmental information impacts customer trust positively.

This study also supports the evidence from previous research (e.g., Pivato et al., 2008; Vlachos et al., 2009; Hong and Rim, 2010; Azmat and Ha, 2013; Swimberghe and Wooldridge, 2014; Lin and Ryan, 2016; Niu et al., 2016), showing a positive association between community disclosure and customer trust. Customers are increasingly searching digital platforms to read and evaluate companies' information with regard to their CSR activities. To the extent that customers perceive these actions to be beneficial to the community, trust in companies will be enhanced.

This study also confirms prior study results (e.g., Dean, 2002; Román, 2003; DeWitt et al., 2008) stressing the important role of customer trust in promoting customer engagement. Earlier studies have shown there to be an association between customer trust in general and customer engagement (Van Doorn et al., 2010; Brodie et al., 2011). The present research concurs with previous work to the extent that it indicates that customer trust, in CSR specifically, impacts customer engagement on digital platforms positively.

This study confirmed the positive impact of the deontological status of the customer on the relationship between both internal and external CSR disclosure and customer trust. As previous research (e.g., O'Neil and Spash 2000; Chan et al., 2008 and

Leonidou et al., 2015) has demonstrated, deontological people are more mature and responsible, so appreciating the importance and usefulness of a firm's CSR activities.

Finally, the positive moderation effect exerted by customer law obedience on the link between DCSR disclosures and customer trust concurs with the findings of earlier studies showing that law obedient people tend to have more environment-friendly attitudes (Leonidou et al., 2015). This study also revealed that law obedience helps to strengthen customer trust as a result of disclosing information about additional CSR activities of the firm, such as those relating to human resources and products/customers.

## **2.8 Summary**

Theoretically founded on VDT and CET, this study has aimed to enhance our understanding of various aspects of DCSR, that is disclosure of socially responsible behaviour made by firms using digital platforms to foster customer trust and improve DCE. It also explored the moderating role played by deontological status and law obedience on the links between DCSR disclosure and customer trust. The study findings, based on an online survey of 675 British consumers, revealed that all aspects of DCSR disclosure, whether internal or external, have a significant positive impact on customer trust. These findings suggest that if firms use digital platforms to disclose their CSR practices properly, this will benefit the levels of customer trust in the firm (Lopatta et al., 2016). In turn, customer trust in DCSR helps to achieve higher levels of DCE. The results

also indicate that both the deontological status and law obedience of customers play an important role in strengthening the association between internal and external DCSR disclosure and customer trust.

The results of this, the first empirical study, demonstrate that there is a complex interplay of responsible practices of which firms need to aware. While DCSR disclosure is important to customers, it is only part of what they require of the firms they engage with. Firms' attention to their apps ethics is also needed, as they foster e-trust, e-satisfaction and hence the positive e-WOM which is essential to firms' success. Thus, firms need to focus on two important tactics, the type of disclosure they use and their ethical practices when using digital platforms in order to gain customer trust, which is an antecedent of e-satisfaction, engagement and e-WOM.

## **2.9 Study Implications**

### **2.9.1 Theoretical Implications**

The research makes a number of important theoretical contributions. This is the first study to examine digital disclosure, going beyond traditional print media by exploring the effect of CSR initiatives and outcomes, in order to increase understanding of how DCSR disclosure affects customers trust. The study findings also make a contribution to the field of CSR by widening the application of Voluntary Disclosure and Customer Engagement Theories to the context of DCSR.

This study offers a meaningful extension of our understanding of DCSR by examining the impacts of different types of DCSR disclosure on customer trust and subsequently DCE. Convincing firms of the importance of active digital disclosure of their CSR activities is particularly crucial to gaining customer trust and engagement. By applying Voluntary Disclosure Theory to DCSR, this study enhances understanding of the way consumers respond to CSR disclosures.

It demonstrates that to foster customer trust, digital disclosure needs to be seen as voluntary and part of a company's willingness to be open and honest, rather than as an action taken simply because it is a legal requirement imposed upon firms by government legislation. Customer trust is often regarded as being amongst the essential outcomes of DCSR disclosure. It affects the ways in which consumers engage with the company. Providing a positive association between various DCSR disclosure types and consumer behaviour, this study develops managerial and practitioner understanding of the link between CSR disclosure and customer trust.

This study also provides support to the view that trustworthiness is an important driver of customer engagement. The results of the current study concur with those of Kumar (2013) who highlights the importance of making use of social media for this purpose. Engaging customers is all the more imperative given the increase in customer interaction as a result of digital platforms. Although multiple channels are important in fostering customer

engagement, the current study stresses the role of DCSR as one significant channel which may affect DCE.

### **2.9.2 Managerial Implications**

There are also a number of implications for business managers which arise from the findings of this study. First, it is important for managers to be aware that, although there are expenses involved in embracing DCSR disclosure strategies, these will ultimately prove beneficial. It has already been shown in prior research that CSR is an important precursor of the reputation of companies and associated with improved financial performance and enhanced stock value. Hence, it is vital for firms to adopt these DCSR disclosure strategies.

Managers need to focus increasingly on CSR and express their intentions accordingly. Their activities need to reflect customers' growing desire to be socially responsible consumers. In the digital context, which was investigated in the current study, the findings indicate that ethical and socially responsible business practices must be deployed in a sensitive manner, in line with customers' requirements and in ways which will best foster increased trust and, as a result, better DCE. They also need to consider that different types of digital platforms have a different impact on DCE.

Today's markets are highly competitive and managers must therefore be more proactive in terms of addressing social responsibility issues which are of concern to their current and potential customers. Making long-term commitments to improving

environmental, ethical and social standards throughout their businesses, and voluntarily being open with customers on appropriate digital platforms, will enhance DCE, which is vital to the enhancement of their competitive edge. Managers should therefore make effective use of internal and external aspects of DCSR disclosure to gain customer trust.

It is also important to focus on the type of information required to be disseminated to customers. For example, they should pay attention to delivering messages showing that the firm cares about employee health and safety, product safety and consumer health, that it safeguards the natural environment and that it is involved in actions that benefit the community. These types of DCSR can enhance trustworthiness, which is an important prerequisite for enhanced customer engagement.

## **2.10 Limitations and Future Research Directions**

The findings of this research should be seen within the context of several limitations. *First*, since the findings are confined to a sample of British consumers, no global generalisations can be made. There is a need therefore to replicate this study in other countries, with different degrees of digital penetration and sensitivity to CSR practices. Cross-cultural comparisons would be beneficial in this respect.

*Second*, this study used a cross-sectional survey to investigate the relationships between the constructs. Caution should therefore be applied when interpreting causal relationships between antecedents and outcome variables since both the digitalisation

phenomenon and the CSR concept are changing dynamically. Hence, future studies should apply a longitudinal approach to allow developments in the relationships between constructs to be charted over an extensive time period.

*Third*, future research could investigate the role played by other factors which may act as moderators, such as consumer scepticism and involvement with social issues. This would enhance our understanding of the association between DCSR disclosure and customer trust. Moreover, the model could be enriched with additional outcome constructs (e.g., loyalty).

*Fourth*, it would be useful to use multi-level studies, which collect data from both customers and companies, to test both perspectives and provide more in-depth insights. This would develop understanding of the extent to which the appreciation of DCSR issues by company managers and staff coincides with the values and requirements of their current and potential customers.

*Finally*, the current study considers digital platforms in general, covering such media as Facebook, Instagram, YouTube, Snapchat, and Tik Tok. Given that the various platforms appeal to different user groups, testing the impact of DCSR disclosure through each of these platforms would provide a wealth of information which may help firms to decide where best to focus their DCSR disclosure strategies.

**Chapter Three**  
**Retailer's Ethical Practices in Apps: Their Impact on  
Customer Trust (Study Two)**

### **3.1 Introduction**

Online shopping has increased dramatically over recent decades. With the rise in the popularity of smart phones, individuals have become more versatile when they buy or sell online (Harrisson et al., 2017; Nielsen, 2018; UNCTAD, 2019a, 2019b; Jocevski et al., 2020). Chawla and Kumar (2021) have highlighted the extent to which online purchasing has increased. By July 2020, 90% of consumers globally had used an online shopping site and 74% had made an online purchase, with 52% using a mobile. Furthermore, consumers' learning, working, shopping and leisure activities have been further altered as a result of the coronavirus pandemic, which has fostered a "stay-at-home" economy, with a greater than ever emphasis on e-commerce, nearly 1 trillion GBP in 2021.

However, this intensification in the use of online retailing has raised serious ethical concerns linked to these forms of shopping, where consumers may feel vulnerable because their personal information is required and could be used for other purposes (Dillahunt and Malone, 2015). Moreover, consumer information about products, shopping habits and experiences can be accessed and even misused by platform providers and companies. One widely publicised example was the extraction by the data mining firm, Cambridge Analytica, of up to 87 million users' profiles without their consent (Anderson, 2018). Thus, digital platform uses for shopping challenges conventional ideas about privacy and ethics, raising serious concerns by users (Cheung and To, 2020; Wang et al., 2020).

These have given rise to significant research focusing on ethical issues related to online retailing (e.g., Román, 2007; Lu et al., 2013; Agag and El-Masry, 2016b). This is because Consumer Perceptions of the Ethics of Online Retailers (CPEOR) are key for the latter's survival and growth. The ethical standards of online retailers as well as those of their products are important, with a survey of 2257 UK shoppers indicating that they matter "a fair amount" or "a great deal" to 49% of participants. 39% of the participants said that ethical standards of retailers and their suppliers had influenced their purchase choices during the past year (UK Department for Business, Innovation and Skills (UKDBIS), 2014).

### **3.1.1 Research Gap**

Despite growing academic interest in ethical aspects of online retailing, there remain important issues which are still under-researched. Aboul-Dahab et al. (2021) highlighted a number of gaps in the literature and called for more research to be conducted into the part played by ethics in online retailing since, although their research examined ethical perceptions as a high-order construct, it was limited to three factors. They specified the importance of testing whether more aspects of retailer ethical practice can be included in this construct. They highlighted the importance of including, in future research, the role of non-deception, since this had previously been shown to be significantly associated with ethical perceptions in other areas of e-retail (e.g., Román, 2007). The current study

therefore addresses Román's (2007) call for more research by examining various dimensions of retailer ethical practice separately, including non-deception.

One neglected dimension in online retailing is that of customer trust, as it is key to encouraging consumer use of mobile apps and influencing their future behaviour (Nisar and Prabhakar, 2017). Trust is an evolutionary concept, as it develops in steps before, during and after buying a product (Lin et al., 2014; Talwar et al., 2020). However, there is still a lack of clarity as to how e-retailers should sustain their relationships with their customers through trustworthy ethical practices (Chang and Guo, 2021). In addition, there are inconsistent research results regarding the links between trust and other behavioural outcomes, such as satisfaction (Wu et al., 2011; Groß, 2016; Marinkovic and Kalinic, 2017; Cao et al., 2018). This lack of clarity, which may relate to differences in digital technology and infrastructure, has proven confusing for academics and practitioners in the field of mobile commerce alike (m-commerce) (Sarkar et al., 2020).

Although online commerce has been studied extensively in the past, there remains a paucity of literature in the area of app use in commerce. Some researchers have begun to consider these issues, as it is important to encourage the identification of what drives the success of mobile shopping apps and continued use of them by consumers (Sheth, 2020). Nevertheless, understanding consumer use of mobile shopping apps and its drivers and outcomes is relatively under-researched (Marriott et al., 2017). Few studies have considered consumer trust and how to encourage continued app use to fosters consumer

satisfaction (Thakur, 2016, 2018; Sarkar and Khare, 2019). Previous research (e.g., Thakur, 2016; Sheth, 2020) shed light on the use of business apps on only one type of electronic device: the smart phone. This study extends coverage of literature gaps to include all other devices (e.g., PCs, tablets), because, according to Lauren (BuildFire, 2022), customers download and make use of apps in similar ways on all types of device. For instance, while people use six apps per month on their smart phones, they use almost four apps on tablets. Thus, app use on tablets almost reaches the extent of their use on smart phones.

This study fills some of these gaps in the literature, by combining both information-related and purchase-related factors. For example, while Román's (2007) model uses only four dimensions, namely security, privacy, non-deception and reliability, to conceptualise CPEOR, the current study incorporates four additional dimensions, namely transparency, information accuracy, ease of use and credibility. Also, while Román (2007) linked CPEOR directly to word-of-mouth (WOM), this study considers trust and satisfaction as two important intervening variables between CPEOR and electronic word-of-mouth (e-WOM).

### **3.1.2 Research Aim and Study Objectives**

The aim of this study is to fill the void in the literature by highlighting the effects of retail firms' ethical practices on customer trust in the context of apps, and the subsequent effect on satisfaction and positive e-WOM. Specifically, this study has four objectives to accomplish: (1) to investigate the effect of firms' ethical practices in the context of apps

in enhancing customer trust; (2) to examine the impact of customer trust on satisfaction; (3) to examine the impact of customer satisfaction on positive e-WOM; and (4) to explore the moderating role of peer communication on the link between retailers' ethical practices in the context of apps and customer trust.

### **3.1.3 Study Contributions**

This study makes three important contributions to the field of retailer's ethical practices in the context of apps. *First*, it provides evidence for the impact of retail ethical practices related to the use of apps, which is an area currently lacking research. It also investigates e-trust in ethical practices and its impact on e-satisfaction. While some studies (e.g., Tran and Strutton, 2020; Ruiz-Alba et al., 2021) have regarded trust and satisfaction separately as antecedents of e-WOM, this study examines the effect of e-trust on e-satisfaction and e-WOM as an outcome of e-satisfaction in the context of retailer's ethical practices in respect of apps.

*Second*, while previous studies tested aspects of retailer ethics as a higher order construct, this study tests each dimension separately, thus providing more detailed information about the specific impact on customer trust without mixing the results with the other dimensions. In addition, it provides further insights by showing how customer peer communication as moderator affects the relationship between each of the ethical dimensions and customer trust.

*Third*, this research provides an in-depth theoretical understanding of online retailers' ethical practice by combining aspects of Contract Theory with those Signalling Theory. Contract Theory involves the assumption of an implicit social contract between companies and customers who use apps to make retail purchases. On the other hand, Signalling Theory helps to explain the ways in which information is transmitted and the effect it has on the decisions and behaviour of those receiving the signals. These theories provide useful explanations of why companies send signals to their customers via their apps, and how these affect their perceptions of the social contract between them.

#### **3.1.4 Study Organisation**

Following this introduction (section 1), the remainder of this chapter is organised as follows. Section 2 presents a critical review of the relevant literature on firms' ethical practices evident in app use and customer behaviour. Section 3 discusses the conceptual model of the study and its theoretical justification. Section 4 develops the research hypotheses. Section 5 explains the methodology adapted for carrying out the research. Section 6 presents and explains the results. Section 7 discusses the finding of the study. Section 8 summarises the findings of the study and draws conclusions. Section 9 sets out the study implications for theory and practice. Section 10 details the study's limitations and makes suggestions for future research.

## **3.2 Literature Review**

This section reviews the literature relevant to the current study and is divided into four parts. The first part discusses the literature on ethical issues within retailing. The second part examines ethical issues with a specific focus on digital retailers. The third part refers to ethical issues concerning digital retailers and how affect customer behaviour. The final part focuses on ethical issues specifically related to digital retailers' apps.

### **3.2.1 Ethical Issues in Retailing**

Marketing researchers have investigated issues surrounding unethical marketing practices, including their antecedents and outcomes, in the context of traditional retailing (e.g., Ingram et al., 2005; Román and Ruiz 2005 Diallo and Lambey-Checchin 2015). It is not unusual for deceptive practices to be used in a business context or for various untruthful methods, such as misleading advertisements or product information, to be applied. Such issues may even arise unintentionally, when advertisers are not deliberately deceiving their customers but nevertheless convey ambiguous messages (Burke et al., 1988). Previous retailing research in the context of personal selling has also highlighted the ways in which the advantages of a product may be exaggerated or items sold using methods which pressurise the consumer (e.g., Román and Ruiz 2005; Ramsey et al. 2007). Examples of such techniques involve using product features, price and warranties to make goods appear more attractive and increase the likelihood of making a sale (Román 2010).

This poses a number of ethical questions for firms, customers and policy-makers (Mujtaba and Jue 2005).

Kumar and Mokhtar's (2016) research into the ethics of cosmetics retailers found that there are two main dimensions to retailer ethics: product fairness and price fairness. Consumers' ethical perceptions may focus on fair trade principles and the importance of valuing appropriately the labour of the workers in developing countries involved in producing the goods (De Pelsmacker et al. 2005). A further area of research is the growing significance of green products and how they are labelled. Whether or not retailers sell green products may influence consumers' ethical perceptions, but labelling indicates retailers' adherence to high standards and allows them to be known globally for their compliance, signalling that they invest in green products. This fosters consumer confidence that the goods really are environment-friendly (Cheung and To, 2020).

Retail ethical practices have attracted much research interest in a variety of contexts. McClaren (2000) claimed that, in North America, salespeople's ethical perceptions vary according to the activities in which they are engaged. Ergeneli and Arikan (2002) identified gender differences in salespeople's ethical perceptions in a Turkish context. Retailers' ethical standards have also been extensively studied in Asia (Lu et al., 2013; Kumar 2014; Kumar and Mokhtar 2016). The ethics of marketing methods by cosmetics firms in Malaysia were investigated by Kumar and Mokhtar (2016), who

revealed that consumers' opinions of companies were influenced by how they perceived product and price fairness.

### **3.2.2 Ethical Issues for Digital Retailers**

With the increasing prevalence of e-commerce, and especially the tremendous growth in mobile device and smart phone usage, new complexities have emerged around online ethics. Roman (2007) created a scale to evaluate CPEOR, including four dimensions: security, privacy, non-deception, and fulfilment/reliability. His definition of CPEOR is "consumers' perceptions of the integrity and responsibility of online retailers, in an attempt to protect online consumers' interests in a secure, confidential, fair and honest manner". He revealed a significant behavioural discrepancy between consumer perceptions of ethical business and their responses, with demographic factors playing an important role in consumers' ethical choices of online supermarket purchases. Román's (2007) four dimensions provide a measure of how consumers perceive the ethics of online retailers' transactions.

*Privacy*, the first dimension, concerns doubts about personal information or purchasing behaviour being revealed to those without authorisation (Bart et al., 2005). Consumers need to reveal personal and financial information to online retailers for almost all internet interactions, so confidentiality is both necessary and expected (Schomakers et al., 2019; Yu et al., 2020). In the case of privacy, consumers may find difficulties in

distinguishing between ethical and unethical e-retailers, mainly because they lack knowledge when their information is gathered, and companies or platform providers may collect information about consumers in undetectable ways, which consumers cannot avoid (Grewal et al., 2004; Ashworth and Free, 2006). As a result, firms acquire consumers' information for their own benefit, but consumers do not receive anything of equivalent value (Caudill and Murphy, 2000). It is therefore important that companies establish transparent privacy policies setting out what consumer information will be gathered and how it will be utilised, with consumers choosing whether or not to provide such information (Wang et al., 2020).

The second dimension, *security*, involves both financial (e.g., authentication for payments) and non-financial (e.g., protection of personal information) aspects (Racine et al., 2020). E-commerce security involves storing and transmitting personal information throughout the payment methods (Román, 2007). Prior research has shown that security is a crucial aspect which may deter consumers from purchasing online (Shah et al., 2014; Soomro, et al., 2016), hence providing security to consumers must be of paramount importance (Chawla and Kumar, 2021).

The third dimension, *non-deception*, concerns consumers' belief that devious practices will not be used by an e-retailer to inveigle consumers into buying something unintentionally and that false or misleading information will not be given (Limbu et al., 2011). Deliberate misrepresentation, misleading information and lack of reliability of

delivered products are all fraudulent practices (Miyazaki and Fernandez, 2001; Román, 2010).

The fourth dimension according to Román (2007) is *fulfilment*. This refers to the consistency between the digital information about the advertised products and what the consumer actually receives. Once consumers believe that there is no discrepancy between their perception and what they receive, or that any difference is small enough to be acceptable, the degree of fulfilment is improved (Wolfenbarger and Gilly, 2003). Online consumers want to receive products in the correct quantity and on time, as claimed by the website. The price paid should also be as stated on the website (Parasuraman et al., 2005; Bauer et al., 2006).

Some researchers have added a fifth dimension, *service recovery*, when studying e-retailers' ethics. This concerns the way in which e-retailers address consumer complaints and solve problems. According to Cheng et al. (2014), service recovery involves the fairness of sellers' responses to such issues. Consumer judgements about retailer ethics and fairness will be based on how well retailers satisfy consumers who complain during or after the purchase process (Elbeltagi and Agag, 2016).

### **3.2.3 Ethical Issues, E-retailing, and Customer Behaviour**

Although the growth rate of e-commerce is unprecedented, standards of online ethical behaviour have not been entirely consistent (Freestone and Mitchell, 2004; Yang et al.,

2020). While in physical retail contexts consumers use physical means to judge retailers (e.g., whether they charge the full price for a sale item without the customers' knowledge), the physical remoteness of e-retailers creates psychological distance and thus insecurity among buyers, because they interact with unknown firms by means of a technical interface (Grewal et al., 2004). Because these firms may lack an established reputation, consumers have to find cues to ascertain their trustworthiness (Román, 2007). The measurement for CPEOR has been validated in various aspects, which include consumers' trust, satisfaction, and WOM (Adam et al., 2008; Limbu et al., 2011).

Cheung and To (2020) emphasised that customer ethical beliefs are crucial when customers choose their retailers. However, most businesses lack a clear knowledge of these beliefs because customer ethical ideas might diverge from how the management of a firm sees them. Attracting new customers takes more time and money than simply retaining those a company already has, so it is essential that e-retailers earn and retain consumers' trust in order to encourage them to make further purchases (Sullivan and Kim, 2018).

One line of research in this area concerns the link between ethical issues such as privacy and behaviour, which have been shown to depend on the context or kind of service provided (e.g., Young and Quan-Haase, 2013; Dienlin and Trepte, 2015; Choi et al., 2018). Privacy and concerns about security are key to consumers' attitudes to online shopping, and trust is negatively impacted when such concerns are high (McCole et al.,

2010). Pavlou (2003) found that behavioural uncertainties of retailers occur when they make use of the e-commerce environment in an opportunistic manner, such as misrepresenting products and leaking private information. Information privacy concerns featured prominently among these online transaction uncertainties (Grabner-Kräuter and Kaluscha, 2003; Pavlou et al., 2007). Since issues of privacy and customer perception of deceptive practices in e-retailing are so important, and their negative impact on online loyalty so great, it is essential that retailers seek ways to address these ethical issues (Román and Cuestas, 2008).

The majority of studies have considered matters of privacy and deception in terms of online retailer ethical issues, which may not adequately tackle the uncertainties connected with e-transactions (Pavlou, 2003). Specifically, retailers do not all have the same level of customer trust, and this asset takes time to establish (Darke et al., 2016). Consumers' perceptions about deception also indicate concerns about risk and poor understanding of online information about products (Riquelme and Román, 2014). Factors such as these can lower consumers' intention to remain loyal to online shopping companies (Kwon and Lennon, 2009). Conversely, when consumers do not perceive CPEOR issues, they anticipate greater benefits and are more likely to maintain their relationship with the e-retailer (Román, 2010; Xu et al., 2011).

### **3.2.3.1 Ethical Issues for Digital Retailers and Trust**

An important aspect of companies' ethics and consumer behaviour is trust, with research showing that this is increasingly difficult for online companies to gain (Nielsen, 2018). Prior research has shown that the features which impact directly on consumer trust are online ethical practices, which include credibility, security concerns, privacy matters and the kind of information provided on the website (Kim et al., 2008). Some studies support the negative influence of the risk of unethical practices on consumer trust. For example, Dinev and Hart (2006) showed that trust decreases when risk perception increases. Hong and Cha (2013) suggested that risks arising from uncertainties may make the online environment appear untrustworthy in consumers' eyes (Pavlou, 2003).

Some research into digital ethics and customer trust has considered the use of mobile technologies, which may be regarded as risky. This leads to customer reluctance when there is insufficient information about data security (Liébana-cabanillas et al., 2015). Gao and Waechter (2017) investigated some of the CPEOR issues, taking as the variables for their study, loss of privacy, security and perceived uncertainty. If customers perceive there to be a lack of security in a mobile environment their behaviour will be affected (Chin et al., 2018) and trust is affected by perceived risk (Malaquias and Hwang, 2016; Khalilzadeh et al., 2017; Chin et al., 2018).

When transactions are cross-border, developing sufficient online trust is even more challenging, especially if the jurisdiction involved lacks legal regulation or has a high

incidence of forgeries (Lianos et al., 2019). Orendorf's (2019) survey on trust-building produced interesting results about payment methods, language preferences and data protection, showing that the mode of payment is important to trust-building. Consumers will trust a retailer if it provides secure, confidential and honest services, and prioritises the protection of consumers' interests, and this will increase consumers' likelihood of purchasing (Elbeltagi and Agag, 2016; Chang and Lu, 2019). In contrast, the trust of consumers will decrease if e-retailers deceive them or present dishonest information to entice consumers to purchase their goods, or if consumers suspect the information to be inauthentic or unreliable (Román, 2007; Román and Cuestas, 2008).

### **3.2.3.2 Ethical Issues for Digital Retailers and Satisfaction**

A further area of research in this field has considered consumer satisfaction as an aspect of digital retailer ethics. Limbu et al.'s (2011) work showed that internet retailers whose ethical standards are high should perform better due to the increase in concern amongst online consumers about ethical issues linked to websites, particularly around transaction security and order fulfilment. They demonstrated that good ethical standards should lead to trust and hence to satisfaction, and that security, fulfilment and non-deception positively impact consumer satisfaction with e-retailers' websites. This satisfaction can be regarded as an aspect of the inter-relationship between consumers' expectations of websites and how they perceive or assess the services supplied. Satisfaction with the

website will be adversely affected if an e-retailer gives consumers the impression that it may be deceptive or that it may not fulfil their expectations (Limbu et al., 2011).

Limbu et al. (2011) indicated that satisfaction is a mediator for CPEOR and loyalty. However, according to Cheung and To (2020), there is a paucity of research investigating the relationship, online, between CPEOR and satisfaction. Earlier studies suggested that e-retailing ethics have a significant influence on customer satisfaction (e.g., Kurt and Hacioglu, 2010; Cheng, 2011), which has also been confirmed by many other studies (e.g., Román, 2007; Román and Cuestas, 2008; Elbeltagi and Agag, 2016).

Customer satisfaction has been demonstrated to have a direct, positive relationship with repeat purchase intention (e.g., Tsai et al., 2006; Zhang et al., 2012; Rose et al., 2012). Studies have also found trust and commitment to exert a mediating influence, at least in part, on the association between retailing ethics, in an online context, and consumer satisfaction, while trust and commitment also seem to be antecedents to satisfaction (e.g., Göran et al., 2010). Many studies have highlighted an association between e-satisfaction and a number of other factors, such as information quality, security, privacy, e-retailer ethics, trust and loyalty (Lin et al., 2017; Nisar and Prabhakar, 2017). At the same time, some studies shed light on the relationship between service quality and satisfaction (Chen et al., 2014; Nisar and Prabhakar, 2017). A meta-analysis of 89 empirical articles revealed that e-service quality has various underlying dimensions, such as fulfilment, security, privacy and ease of use (Blut et al., 2015). Thus, the quality of both the information and

the service itself have a role to play in satisfaction with regard to e-commerce platforms (Lin et al., 2017).

Laumer et al. (2017) found online service and information quality to be key determinants for both user satisfaction and platform sustainability. Nisar and Prabhakar (2017) found e-service quality to have a significant association with e-satisfaction and e-loyalty, which fostered greater levels of e-commerce purchasing. Moreover, according to Hamidi and Moradi (2017), e-retailers' ethics have a positive impact on consumer satisfaction. Similarly, consumer retention has a positive association with e-satisfaction by means of e-service quality. A connection has been highlighted between e-satisfaction and trust and e-loyalty by considering them as mediators, alongside such factors as system quality, comprising information quality and service quality, which includes security, privacy and reliability (Chen et al., 2014).

Since outcomes and situations in e-commerce platforms vary so greatly, the antecedents of e-satisfaction, which include trust and CPEOR (e.g., perceived security or privacy), have been considered not merely subtle and complex, but also idiosyncratic (Kim and Peterson, 2017). For example, Chou et al.'s (2015) research, focusing on female online shoppers, found correlations between e-trust, online-related issues (e.g., security) and e-satisfaction. Empirical studies suggested that better consumer satisfaction fosters more trust in social media, leading to improved social-commerce intentions (Sheikh et al., 2018).

### **3.2.3.3 Digital Retailers' Ethical Issues and WOM**

Ethical issues in a digital context have also been shown to affect WOM, which is defined as "informal communication between private parties concerning evaluations of goods and services" (Anderson, 1998, p. 6). E-WOM refers to all such informal communications, via online technology, between retailers and their customers and between customers (Litvin et al., 2008). According to Vorderer et al. (2016) and Cheung and To (2020), e-WOM is crucial for retailers since if consumers are unhappy about their unethical practices, such as feeling misled, deceived or overcharged, they use WOM to share their poor experiences with others. This is currently of great importance since social media and mobile devices give consumers the opportunity to communicate good and bad experiences, emotions and views with their friends and the general public, at any time or place. Valuable tools for enhancing interaction with users include social platforms and e-WOM, which can also help attract new customers and manipulate the choices made by consumers (Wolny and Mueller, 2013).

In terms of e-WOM, Liu et al. (2005) identified retailers' ethical practices as key aspects when considering online media usage. If, for example, a company provides a suitable, dedicated platform to protect online service users' privacy, this increases the likelihood that they will use e-WOM to recommend the services provided. This then enhances the relationship between the provider of online services and its customers (Hussain et al., 2018). Thus, customers who perceive their treatment by an online retailer

to be fair, as a result of its ethical practices, will recommend this retailer to others (Huppertz et al., 1978). Data security, privacy, and reliability are key to improving e-WOM in the context of CPEOR and global social networking (Román and Cuestas, 2008).

An important driver of e-WOM is perceived e-service quality (Blut et al., 2015). Tucker (2014) found that when consumers are in control of their confidential information on digital media, they have a greater sense of security and privacy and will click double as often on personalised advertisements. It is therefore evident that if personal information is vulnerable, the effect on WOM will be negative (Martin et al., 2017). Riquelme et al. (2016) found a stronger negative effect on WOM communication for perceived deception in traditional situations, such as physical shops, than for e-retailers. Limbu et al. (2011) found the CPEOR dimensions to have a positive impact on consumer satisfaction and WOM.

#### **3.2.4 Ethical Issues for M-Commerce**

Some researchers have considered how the increase in mobile technologies and their popularity has given rise to the new business phenomenon of m-commerce (Zheng et al., 2019), which refers specifically to business activities carried out by means of mobile devices connected to the internet (Ko et al., 2009). M-commerce has advantages over other e-commerce, in that it is instantaneous, personalised and can be conducted anywhere (Wang et al., 2015). It also fosters spontaneous purchasing behaviour,

improving sales (Marriott and Williams, 2018). However, this comes with a greater risk and lack of certainty when purchasing online, due to the inherent nature of mobile technology through which the consumer is distanced from the service provider (Gao and Waechter, 2017). The transmission of transaction data by wireless communication brings increased risks regarding the privacy and security of consumers (Wei et al., 2009; Ismagilova et al., 2020).

Consumer trust has therefore been regarded as a crucial predictor of m-commerce adoption because success relies upon it (Koksal, 2016; Rana et al., 2019). Liébana-Cabanillas et al. (2017) saw low levels of trust as a major reason for consumer hesitancy about purchasing online. It is essential, therefore, that providers understand what affects consumers' trust. They could then develop appropriate marketing strategies which would increase m-commerce adoption rates (Wang et al., 2015; Liébana-Cabanillas et al., 2017). M-commerce differs from traditional e-commerce with regard to user interface and risk, due to its interactivity and ubiquity, its localisation services and patterns of use (Wang et al., 2019). M-commerce has the disadvantages of the inherently small size of the screen and information display, and the security of transactions, but has the advantage of allowing transactions to be made on-the-go (Rana et al., 2019).

Li and Yeh (2010) found that website aesthetics enhance the pleasure of m-commerce and trust, and that design elements can strengthen trust in m-commerce by improving perceived usefulness, customisation and usability. Nilashi et al. (2015) found

the design, security and content of a website to be critical factors in fostering trust and encouraging consumers to utilise m-commerce websites. In an example from m-banking, perceived levels of privacy and security have been found to be associated with WOM (Trabelsi-Zoghalmi et al., 2018). Hartono et al. (2014) posited that there are lasting advantages to be gained for companies who succeed in protecting their consumers against potential security threats.

### **3.3 Conceptual Model and Theoretical Foundation**

#### **3.3.1 Model Description**

The conceptual model of this study considers the effects of app-using retailers' ethics on obtaining customer trust, satisfaction and positive e-WOM. This model is theoretically based on Signalling Theory (ST) and Social Contract Theory (SCT). The works of Román (2007), Sinkovics et al. (2012), Kang and Hustvedt (2014) and Yang et al. (2013) have been used as the basis for developing the categories of retailer ethics, which are divided into information-related (i.e. security, privacy and transparency) and purchase-related (i.e. credibility, non-deception and reliability) aspects. Each of these ethical aspects is hypothesised to influence consumer trust, which, in turn helps to increase customer satisfaction, and generate positive e-WOM. Customer peer communication is also considered as a moderator of the association between app-using retailers' ethics and customer trust.

### **3.3.2 Theories**

#### **3.3.2.1 Social Contract Theory**

Social Contract Theory (SCT), as expounded by Donaldson (1989), explains a crucial perspective in western philosophical thinking. The basic concern is to justify the morality of commercial activities and to analyse social relations between a company and the society from which its moral legitimacy and social responsibility arise. Key to understanding the theory are the social actions which legitimise the existence and behaviour of companies. The basic premise of this theory is that society, companies and other economic organisations should, through informal, implicit relations, constitute a moral community, are limits which permit a definition of all areas of implicit morality (Secchi, 2007).

According to this theory, consumers make the assumption that there exists an implicit social contract when sharing information during transactions (Pan and Zinkhan, 2006). The three features of SCT are individual consent, agreement between moral agents and an agreement-making approach, be that actual or hypothetical (Dunfee et al., 1999). This theory has been used in various contexts concerning ethics in business generally and specifically in marketing (Dunfee and Donaldson, 1995; Dunfee et al., 1999), and to understand risk-taking, privacy and trust (Pan and Zinkhan, 2006).

When personal information is exchanged between customers and a company, an implied social contract is established, whereby customers and firms both have various

unspoken or implied rights and obligations concerning the consumer's privacy and personal information, which creates expectations for both parties about the way in which consumer data will be gathered, used and safeguarded (Milne and Gordon, 1993; Milne, 1997, 2000; Miyazaki, 2008; Okazaki et al., 2009). If, for example, consumers feel that their data has been misused or gathered by fraudulent means, thus undermining their rights, this social contract is regarded as breached (Milne and Gordon, 1993; Phelps et al., 2000; Pan and Zinkhan, 2006). Such a breach may have adverse consequences for consumer opinions of the company and the prospect of them sharing their information in future (Gabisch and Milne, 2014).

From the perspective of public policy, it has long been assumed that consumers have rights to the protection of their information when making online transactions and can limit access to their personal information. Thus, if control is lost or lessened due to a marketing transaction, it is an infringement of customer rights (Milne and Gordon, 1993). According to SCT, consumers make a careful consideration of CPEOR procedures before committing to a relationship with retailers. This includes issues of security and reliability (Limbu et al., 2011). Retailers must have ethical protocols (e.g., for privacy) if consumers are to trust them, so ethical policies are part of the contract terms and affect consumer choices as to whether or not to trust and purchase from that company (Pan and Zinkhan, 2006). In the world of online retailing, personal information sharing may be regarded as a direct social contract between the online retailer and the customer, with the consumer

sharing information with the retailer and the retailer presenting the consumer with an incentive.

SCT provides a conceptual basis for the suggested relationship between overall perceived ethics and trust, as it defines the rules which companies and customers follow (along with other stakeholders) (Dunfee et al., 1999). If the assumed ethical standards protecting consumers are breached, this is detrimental to both parties in the long term. Therefore, in the e-retailing context, consumers may expect certain standards of ethical behaviour and investigate this thoroughly before trusting the e-retailers' website.

### **3.3.2.2 Signalling Theory**

Signalling Theory (ST) explains the communication of information between individuals in uncertain situations (Spence, 1973). Signals are used by senders to transmit information to impact on the cognition, decision-making processes and behaviour of recipients (Wells et al., 2011). ST has been used in e-commerce to explain how extrinsic cues are utilised by companies to communicate information about the quality of products and services to decrease perceived uncertainty (Li et al., 2015). Signals, including reputation (Chu and Chu, 1994), price (Erdem and Swait, 1998), store environment (Bloom and Reve, 1990), brand (Pecot et al., 2018), advertising (Bagwell and Ramey, 1988) and warranties (Balachander, 2001), may influence consumer perceptions, attitudes and behaviour (Pecot et al., 2018).

In a CSR context, signals can be used to develop trust and a positive reputation amongst consumers and within a community (Nguyen and Pervan, 2020). This is because CSR is a signal to society (Öberseder et al., 2014), indicating the socially responsible attitudes and behaviour of retailers, which act in the interest of both their consumers and society as whole (Vlachos et al., 2009). As a result, if consumers place their trust in socially responsible retailers, there is a greater likelihood of their being good citizens, since they care about and support ethical and moral behaviour (Mohr et al., 2001). In an online context, similar signals as in a traditional context can enhance customers' trust and satisfaction, but in addition include the website's security and privacy policies (Belanger et al., 2002; Bart et al., 2005).

E-service quality, which includes privacy, security, ease of use and reliability, has been studied as a signal which affects consumer purchasing decisions. The application of ST has helped to explain, in this context, how information may be sent between parties to allow the completion of a transaction or exchange (Wells et al., 2011). E-service quality indicates that a seller is competent and genuinely interested in its customers, which will influence consumers' trust and enhance customers' relationships with the online service (Xu and Du, 2018). For example, the fulfilment and ease of use dimensions, which function as a signal, are the e-retailers' ethical strategy to help consumers to evaluate a website accurately and can improve customer trust (Martin and Camarero, 2009; Punyatoya, 2019). This is because consumers deciding whether to purchase, or purchase again, from online

retailers without reputations, are looking for technical interface signals to inform their choice. They require something which indicates that it is safe to deal with the online retailer (Cai et al., 2009; Wan and Nakayama, 2014).

SCT and ST work in combination to provide the theoretical base of this study. A company fulfils its social contract, in line with the theory, by such means as safeguarding customer privacy, ensuring transparency of pricing and non-deception. However, this must also be communicated to app users, through such means as a clearly-expressed ethical practices which signals to potential customers that they can trust the company, as explained by ST. The two theories work in parallel as consumers expect, for example, the use of personal information to be conducted in accordance with the implied social contract and require clear signals that this is the case. In particular, those consumers who perceive apps to be high risk will take notice of ethical practices which signal that the retailer's apps are in line with the social contract.

The concept of retailer's ethical practices in relation to apps is central to the model used in the current research. It is built upon eight constructs: security, privacy, transparency, credibility, information accuracy, non-deception, reliability and ease of use. If a company fulfils the expectations of the social contract implied by these ethical dimensions, and signals them appropriately, this will foster customer trust, which will subsequently enhance satisfaction and will lead to positive e-WOM. Thus, these

dimensions act as signals and the retailers' apps take the role of sender. The message consists of the firm's ethical practices, while the receivers are the consumers who interpret the message. A favourable consumer perception of the various ethical dimensions indicates a high level of retailer ethicality expressed through their apps. This means that consumers, having received positive signals, perceive the online retailer to be ethical. It might also be assumed that consumers' levels of trust and satisfaction would be higher, leading to a greater likelihood of positive e-WOM.

### **3.4 Development of Research Hypotheses**

Eight major retailer apps ethics dimensions are considered here, four being information-related (i.e. security, privacy, transparency and credibility) and four being purchase-related (i.e. reliability, information accuracy, non-deception and ease of use). These are investigated in the context of their links to customer e-trust. The association between customer e-trust and customer e-satisfaction is also explored, along with the impact of e-satisfaction on e-WOM. The moderating role of customer peer communication on the association between retailers' ethical practices in the context of app and customer e-trust is also evaluated.

### **3.4.1 Retailers Ethical Practices in Apps and Customer E-Trust**

#### **3.4.1.1 Information-Related Ethical Issues and Customer E-Trust**

##### **3.4.1.1.1 Security and Customer E-Trust**

*Security* refers to consumers' ethical perceptions of online financial transactions (Sharma and Lijuan, 2014; Matemba and Li, 2018) and the risks of theft of financial information, viruses or malware (Sarel and Marmorstein, 2006; Agag et al., 2016). Financial security during the purchasing process is a serious issue for internet purchasers (Román, 2007). Consumers expect apps to be adequately secured to prevent malware and viruses, or misuse of financial details used in a transaction. Negative ethical perceptions in m-commerce would arise if customers' financial data were dealt with negligently (Limbu et al., 2011), and this would have a detrimental impact on trust (Sarkar et al., 2020). In addition, in m-commerce transactions, trust plays a crucial part in countering the problems of security (Ozturk et al., 2017; Zoghlami et al., 2018).

Fam et al. (2004) suggested that buyers' perception of security is an important aspect of trust in online services providers. Kim et al. (2011) identified a positive association between security and buyer trust, which is also supported by substantial empirical evidence (e.g., Eastlick et al., 2006; Flavián and Cuinaliu 2006; Mukherjee and Nath, 2007; Kim et al., 2009; Ponte et al., 2015; Agag, 2016; Agag and El-Masry, 2016b). Udo's (2001) research found that concerns about security deter consumers from internet shopping, because protection of financial customer information influences online trust

directly (Bart et al., 2005; Pollach, 2005). Perceived security control has also been found to be an important antecedent of trust in a website (Bart et al., 2005).

Security helps encourage the acceptance of new information technology (Rouibah et al., 2015). For instance, Laforet and Li (2005) found that good maintenance of digital transaction security could facilitate the adoption of mobile banking by Chinese consumers. Likewise, perceived security has a significant positive impact on the trust levels of internet customers buying tourism products and services (Kim et al., 2011). A perception of security helps customers develop trust in online transaction systems. Conversely, poor trust levels hinder the growth of e-commerce (Lee and Turban, 2001), and a lack of perceived security deters customers from shopping online (Ponte et al., 2015). Hence, we can hypothesise that:

***H<sub>1</sub>: Providing security in a retailer's apps has a positive influence on customer e-trust.***

#### **3.4.1.1.2 Privacy and Customer E-Trust**

The concept of *privacy* covers concerns about the provision of information on websites, but also the extent to which information is sold to or shared with third parties (Miyazaki and Fernandez 2001). Providers of online services seek to develop long-term connections with their customers, so trust has become a key issue (Doney and Cannon, 1997; Garbarino and Johnson, 1999). The success of the relationship depends on businesses setting out their information gathering processes and policies on their websites (Agag and EL-Masry,

2016c). Customer trust is enhanced by a higher perception of privacy. A range of studies has supported the direct positive relationship between privacy and customer trust (e.g., Eastlick et al., 2006; Mukherjee and Nath, 2007; Wu et al., 2012; Lu et al., 2013; Agag and El-Masry, 2016b).

Privacy concerns may be reduced if control over individuals' data is increased (Milne and Boza, 1999) and confidence in the website is established (Pavlou, 2003). Much research has concentrated on analysing the details of privacy features in online relationships because consumers do not feel secure when using the internet to make transactions. A number of websites have applied consumer privacy policies to provide protection against fraud and the risk of financial loss from credit card use or the provision of other financial information (Malhotra and Segars, 2005).

Privacy in online selling influences the readiness of consumers to make themselves potentially vulnerable to a company, trusting the company not to exploit this for their own benefit and to keep its promises (Parasuraman et al., 2005). The privacy of a website is best indicated by its privacy policy, which explains how personal data is used in the provision of its services. Consensus has not been reached among researchers concerning the role of privacy assessment of a web-site (Al-dweeri et al., 2019). Kim et al. (2009b) found that privacy fosters e-trust, leading to customer e-satisfaction. Ribbink et al. (2004) found privacy to have a greater impact on customer trust in an online context. Based on the above, the following hypothesis can be advanced:

***H<sub>2</sub>: Ensuring privacy in a retailer's apps has a positive influence on customer e-trust.***

### **3.4.1.1.3 Transparency and Customer E-Trust**

Information *transparency* has been defined as how available website information is to customers and how accessible it is (Zhu, 2002). Zhou et al., (2018) define transparency as how easy it is for consumers to access and understand information about price, quality and product features. It has been demonstrated that transparency in organisational information impacts trust positively (Lam et al., 2020; Lwin et al., 2007; Meinert et al., 2006).

Relationships between consumers and companies are strengthened by transparency (Waddock, 2004). Greater transparency influences links between companies and consumer perceptions (Kang and Hustvedt, 2014). This concurs with earlier research which suggests that there is a positive association between transparency and the development of trust (Medina and Rufín, 2015). Empirical research, such as that conducted by Gainey and Klaas (2003), has demonstrated a positive correlation between transparency, trust and satisfaction. Transparency has a positive association with the behavioural intentions of customers (Liu et al., 2015).

Miyazaki (2008) demonstrated that giving customers information about how their data is used enhances trust in a website. Transparency is required if a sense of trust is to be fostered, and trust would thus arise as a result of transparency (Lazarus and McManus, 2006). However, Boerman et al. (2017), in reviewing research on digital behaviour, suggested that it is necessary to re-evaluate the association between transparency and

trust in the context of digitalisation. Nevertheless, most research regards transparency as having the potential to reduce information asymmetry and foster trust in the company (Grossman, 1981). A direct and positive effect of transparency on fostering trust has also been identified (Nilashi et al., 2016). Hence, the following hypothesis can be proposed:

***H<sub>3</sub>: Providing transparency in a retailer's apps has a positive influence on customer e-trust.***

#### **3.4.1.1.4 Credibility and Customer E-Trust**

Herbig and Milewicz (1995) define *credibility* as the extent to which an organisation can be depended upon to act in accordance with what it has said it will do. Credibility may be seen as a key driver of trust because it underpins what Mayer et al. (1995) refer to as "a person's willingness to be vulnerable in order to obtain benefits from someone or something". To some extent, trust is developed over time and gradually gains stability (Blumberg et al., 2012). However, credibility also involves an immediate perception of how relevant and reliable the information is. Thus, user perceptions of a source's credibility are an outcome of the attribution process, and credibility is vital to trust-building under any circumstances. In addition, there is an assumption that a user's trust develops when they consider the medium to be credible (Kohring and Matthes, 2007).

Users' perceptions of s-commerce sites, i.e., those which are social-media based vary, as does their belief and trust in the information they find there. Thus, information and message credibility, as well as such issues as service quality, have been shown to have

a positive association with user trust (Bianchi et al., 2017). According to Attar et al. (2020), there is a lack of research about credibility, despite their positive links to trust. For example, the provision of high-quality information, interactivity and good digital platform design features are ways of engaging users. However, establishing trust may rely on the users' experience of the platform, while credibility involves instant perceptions of the platform gained from glancing at it, not through using it on a long-term basis. Thus, it may be just as important to understand the influence of short-term, surface credibility on trust, because it could in turn affect long-term use and purchase intentions. Credibility is thus associated with trust. In addition, in s-commerce, credibility also positively affects user trust, in conjunction with many other factors, including information quality, service, reliability and efficiency (Attar et al., 2020). The following hypothesis can be proposed:

***H<sub>4</sub>: Ensuring credibility in a retailer's apps has a positive influence on customer e-trust.***

### **3.4.1.2 Purchase-Related Ethical Issues and Customer E-Trust**

#### **3.4.1.2.1 Information Accuracy and Customer E-Trust**

Information *accuracy* makes it possible for customers to record their personal shopping history, retaining favourite products and services for possible future use. For example, it allows price comparisons to be made and helps customers review their past purchases and recombine the selections in their shopping basket (Fang, 2019). According to Herrera-Viedma et al. (2006), accuracy of information is the major attribute of overall information

quality, and the system's reputation will suffer if consumers perceive a website's information to be inaccurate, resulting in a decrease in usage. Zhou (2013) also highlights the importance of accuracy of information, alongside its completeness, its relevance and whether it is adequate and timely. For example, when using a caller ID app, customers expect it to be able to identify and seek unknown caller numbers. Hence, inaccurate, incomplete, irrelevant or even outdated information will reduce user trust in the app and may give rise to suspicions that the company ignores their requirements or even try to cheat them (Zhou, 2013).

In the case of mobile banking, research has shown that good information quality fosters trust (Lee and Chung, 2009; Zhou, 2014). Furthermore, customer trust will also be adversely affected by poor information quality, on caller ID apps and in the field of mobile banking (Kim et al., 2009a). Information accuracy also positively affects trust in social network services (Lee and Kim, 2017), while there is empirical evidence stressing the importance of information accuracy in shaping user trust in the service industry (Kim et al., 2011). Information accuracy is also important to users searching for administrative information via mobile government services (MGS), while high-quality information with a good accuracy level enriches the user's experience of an app and enhances trust in it (Xiong et al., 2021).

Information accuracy is also an essential aspect of fostering trust. Inaccurate, irrelevant or out-of-date information undermines trust in the service provider's ability to

offer a high-quality service (Lee et al. 2015). For example, m-payment needs to be synchronous with on-line payment, otherwise users may obtain incorrect information about their account balances if online payments have been made. Lee and Chung (2009) and Gao and Waechter (2017) also demonstrated the importance of information accuracy on customer trust in the field of mobile banking. Zhou (2011) indicated that trust in mobile websites is also adversely affected by poor information quality. Hence, it can be posited that:

***H<sub>5</sub>: Ensuring information accuracy in a retailer's apps has a positive influence on customer e-trust.***

#### **3.4.1.2.2 Non-Deception and Customer E-Trust**

Non-deception is the buyer's belief that the provider of an on-line service will not employ deceptive means to entice them to purchase products or services (Limbu et al., 2011). Earlier research around deceptive retailer activities concentrated mainly on recognising which kinds of claims encourage buyers to make faulty judgments and the results of this on the beliefs and the behavioural intentions of consumers. For example, a study focusing on deceptive advertising suggests that this activity gives rise to distrust on the part of purchasers (Darke and Ritchie, 2007). Other research (e.g., Ingram et al., 2005; Ramsey et al., 2007; Riquelme and Román, 2014; Agag and El-Masry, 2016b) has demonstrated that deceptive selling tactics reduce customer trust.

The work of Limbu et al. (2011) underlined the importance of non-deception as a fundamental issue in on-line retailing. They demonstrated that consumers need to trust the retailer not to manipulate or deceive them for the purpose of enticing them to purchase from a website. Moreover, fraud is a specific type of misdirection which online businesses can easily do and often involves 'phishing' or tricking buyers into disclosing their secret data, such as a password or credit card PIN, or other financial matters. Román (2007) highlighted the strong impact of non-deception on trust with o-line retailers' websites among Spanish consumers. Deceptive practices occur when the e-retailer convinces purchasers of something they would not normally accept and which is false, misleading or manipulative (Limbu et al., 2011).

Previous research in both retailing and personal selling has highlighted frequently used manipulative or deceptive activities, such as exaggerating a product's characteristics and advantages and using high pressure sales tactics to sell items (Ingram, et al., 2005; Román and Ruiz, 2005; Ramsey et al., 2007). This runs parallel to comparable results with Riquelme and Román (2014), who also found that deception in sales tactics reduces customer trust in online retailing. Thus, research results from various related streams consistently demonstrate that, in any field, deception decreases consumers' trust (Gillespie et al., 2016). Hence, the following hypothesis is presented:

***H<sub>6</sub>: Ensuring non-deception in a retailer's apps has a positive influence on customer e-trust.***

### **3.4.1.2.3 Reliability and Customer E-Trust**

Reliability, used interchangeably with fulfilment, concerns accuracy in the way goods and services are described and presented to purchasers, so that what they receive concurs with their understanding of what they have bought. The concept also includes timely delivery of the purchased items (Wolfenbarger and Gilly, 2003; Parasuraman et al., 2005). Reliability/fulfilment is a fundamental dimension of online service quality and how buyers perceive it (Parasuraman et al., 2005). The reliability of retailers' responses has a key impact on customer trust (Kalakota and Whinston 1996; Bart et al., 2005).

To develop customer trust, it is essential for retailers to keep their promises and fulfil customer expectations resulting from the information presented to them about a product or service (Kim et al., 2009b; Agag and El-Masry, 2016b). Agag (2019) also found that product or service providers earn customer trust when they deliver the correct product or service in a timely fashion and fulfil customer expectations of quality according to promises made online. Harris and Goode (2004) examined the association between the quality of e-services and e-trust, revealing that both fulfilment and site availability are key to fostering trust in a site.

Regular fulfilment of promises made on a website is essential if customers are to risk using it. Thus, improved customer perception of fulfilment has a significant positive relationship to trust (Sahadev and Purani, 2008). Kim et al. (2009b) also found that reliability is the greatest predictor of e-trust. Given the importance of the association

between reliability and trust in online shopping, it may be assumed that the same relationship exists in the specific case of retailer apps. The following hypothesis can therefore be proposed:

***H<sub>7</sub>: Ensuring reliability in a retailer's apps has a positive influence on customer e-trust.***

#### **3.4.1.2.4 Ease of Use and Customer E-Trust**

*Ease of use* refers to "the degree to which a person believes that using a particular system will be effort-free" (Davis, 1989, p.320). Perceived ease of use also concerns whether or not using a system requires effort over and above a user's knowledge and competence (Liébana-Cabanillas et al., 2017; Hajiheydari and Ashkani, 2018; Ismagilova et al., 2020). A positive, significant association exists between perceived ease of use and consumer trust in e-commerce and online services (e.g., Chen, 2006; Flavián et al., 2006; Beldad et al., 2010; Fesenmaier et al., 2011).

Trust can be enhanced by the perception of ease of use when buyers realise that a company is prepared to make investments and sacrifices while developing the exchange relationship (Chen and Teng, 2013). Therefore, if effort is made to ensure that a website is usable and navigable, customers will believe in the good faith of the e-retailer, which will enhance their trust perception, signalling trustworthy, caring motives (Chau et al., 2007). On the other hand, poor usability raises consumer suspicions of deceit or concealment through unnecessary complication and reduces trust (Kim et al., 2011; Chen

and Teng, 2013). Bart et al. (2005) demonstrated that it is easy for online retailers to establish customer trust if their websites are easy to use.

In the context of e-commerce, research has tried to elucidate and to predict the association between user perceptions, perceived ease of use of websites and behavioural responses, while usability has been demonstrated to impact on trust significantly (Cyr, 2008). Zhou (2018) suggests that it is possible to mitigate the problems posed by any mobile system by improving its perceived ease of use. Earlier research has suggested that when consumers perceive a mobile system to be user-friendly, this enhances trust (Nel and Boshoff, 2017; Kumar et al., 2018). Based on the above, it can be hypothesised that:

***H<sub>8</sub>: Ensuring ease of use in a retailer's apps has a positive influence on customer e-trust.***

### **3.4.2 Customer E-Trust and Customer E-Satisfaction**

Mayer et al. (1995) defined trust as occurring when an individual or group expects another party to act as anticipated in an important matter and so is willing to place themselves in a vulnerable position whether or not they are able to check or control that party's actions. High levels of consumer satisfaction, derived from trust in the way a firm conducts its business, will foster positive exchange relationships between consumers and companies (Macintosh et al., 1992; Ramsey and Sohi, 1997).

Singh and Sirdeshmukh's (2000) circular trust model confirmed that trust improves consumers' satisfaction. The direct and positive association between trust and satisfaction

is supported by empirical research (Göran et al., 2010; Martín et al., 2011; Leonidou et al., 2013). In an e-commerce context, customer trust is an important concept because it is an important driver of satisfaction both in the company and of intention to make e-commerce transactions in future. Therefore, customer satisfaction reflects customer trust in an e-retailer (Elbeltagi and Agag, 2016).

In risky situations, trust refers to consumer confidence in those who are party to it and may contribute to a positive feeling arising from perceived levels of honesty in a website, which directly influence consumer satisfaction (Flavián et al., 2006). Moreover, satisfaction is developed through customers' experiences during the entire transaction process and is connected to the expectation fostered by trust. Thus, trust can be seen as both facilitating and influencing customer satisfaction (Shirazi et al., 2020) and this has also been verified in the context of internet purchases (Kim and Park, 2013). This is also the case in m-commerce, where research has found trust to have a significant positive impact on user satisfaction (e.g., Akter et al., 2013; Berraies et al., 2017; Marinkovic and Kalinic, 2017; Kumar et al., 2018; Ofori et al., 2018). Hence, we may posit the following:

***H<sub>9</sub>: Customer e-trust will have a positive impact on customer e-satisfaction.***

### **3.4.3 Customer E-Satisfaction and E-WOM**

Customer satisfaction has been defined as the comparison between customer expectations prior to buying a product or service and the post-purchase fulfilment of such

expectations through the company's performance (Oliver, 1980). In a retail context, satisfaction is a major antecedent of positive WOM (Jones et al., 2006). If consumers are satisfied, there is a greater chance of them recommending the company or its products to other people (Ha and Im, 2012).

In the context of traditional retailing, the positive effects on WOM of customer satisfaction with the retailer have been confirmed (e.g., Anderson 1998) and the same effect has been noted in the online context (e.g., Holloway et al., 2005). It is therefore expected that consumer satisfaction with the retailer will have a more marked impact on WOM in the online environment than in traditional retail because a satisfied consumer is more likely to share his/her favourable experience with a specific retailer out of a wish to assist other consumers with their purchase choices (Riquelme et al., 2016). Moreover, since buying online is less certain and regarded as riskier than physical shopping (Biswas and Biswas, 2004), online WOM is probably perceived as being of greater use. Furthermore, consumers may wish to share a satisfactory shopping experience to improve their own image and present themselves as intelligent customers. This has been made easier by online sites providing consumer feedback opportunities (Danaher et al., 2003; De Matos and Rossi, 2008; Chu et al., 2010).

Companies generally expect satisfied customers to express positive e-WOM (Lii and Lee, 2012). E-WOM arises from satisfaction or dissatisfaction with a product or service. Satisfaction depends on the extent to which the performance of the product or service

equals or surpasses customers' expectations, and may produce positive e-WOM. Conversely, a company's failure to meet customer expectations produces dissatisfaction and potentially negative e-WOM, including the denigration of products, relation of disagreeable experiences, expression of negative feelings, rumour and private complaints (Dolnicar et al., 2015). Thus, companies need to reduce e-WOM from dissatisfied customers and increase e-WOM from customers who are very satisfied with them.

Ha (2006) suggested that customers will only recommend a company to other people if they have high perceptions of satisfaction with the e-retailers, confirming the opinion that positive WOM results from e-satisfaction. It is to be expected that the greater the level of customer satisfaction with their web-site experience, the more chance there is that they will engage in positive WOM. High levels of satisfaction indicate that customers have confidence that their needs will be met effectively by the e-retailers and that they feel comfortable about making recommendations (Yu et al., 2017). This study can hypothesise the following:

***H<sub>10</sub>: High levels of customer e-satisfaction will have a positive impact on e-WOM.***

### **3.4.4 Moderation Hypothesis**

#### **3.4.4.1 Customer Peer Communication as a Moderator**

Peer communication involves obvious, public interactions between people (Churchill and Moschis, 1979). In an online context, peers, such as friends and colleagues, are considered

to be more believable and authoritative information sources (Chu and Choi, 2011). Peers are important facilitators of socialisation, so this exchange of information and opinions may colour people's attitudes and decision-making processes (Churchill and Moschis, 1979). Likewise, adverse perceptions of a company may result from peers expressing negative attitudes about it (Malthouse et al., 2013).

There are subtle differences between peer communication and e-WOM. While e-WOM content can be accessed easily on-line and outside the company's control (Hennig-Thurau et al., 2004), peer communication focuses on people's engagement with their peers, where people engage proactively in interactive discussions. Also, while WOM information tends to be received passively (Qin and Men, 2019), peer communication is linked to consumption, positively affecting attitudes toward products (Taylor et al., 2011).

Peers take the role of socialisation agents when interacting and communicating online among themselves about consumption and spreading information about social norms to fellow consumers (Wang et al., 2012). According to Racherla and Fiske (2012), when considering product reviews on the internet, peer recognition and reputation are key factors in retaining trust in the honesty of communications and the sharing of information. According to Sun et al. (2015), social relationships of this kind effectively improve the system of online recommendation, and this is particularly true in the case of consumers' social networks (Viridi et al., 2020). Their results indicated that reviewers

influence consumers more when they are known to be trustworthy, which significantly boosted the reviews' perceived usefulness.

Peer-to-peer communication has grown in importance as online communities have expanded (Yu et al., 2010; Wang et al., 2012). Thus, peer communication has been demonstrated to be a strong predictor of attitudinal outcomes including customer behaviour (Kim et al., 2004; Grappi and Montanari, 2011). When customers share their thoughts about ethical activities such as CSR with their peers, this can influence behavioural communication from peers. This is because the information provided by peers is perceived to be more believable, reliable, and credible (Churchill and Moschis, 1978). In addition, peers help to spread information and communicate their ideas and experiences online (Men and Muralidharan, 2017), by means of 'likes', posts and comments, conveying what they expect of a company and their opinions of the ethical activities a company undertakes (Chu et al., 2020). Consistent with these findings, strong peer communication is expected to have a positive moderating effect on the association between e-retailers' ethical practices and customer trust, which leads to the following hypothesis:

***H<sub>11</sub>: High levels of peer communication strengthen the effect on customer e-trust of (a) security, (b) privacy, (c) transparency, (d) credibility, (e) information accuracy, (f) non-deception, (g) reliability, and (h) ease of use.***

## **3.5 Research Methodology**

### **3.5.1 Research Design**

The research design for this study mirrors that of Study 2, in which the data was collected by Qualtrics, using an online survey among British consumers. Thus, the design is conclusive and the results produced allow generalisations and conclusions to be made for decision-making purposes. The study's clear data requirements and sources are well-defined and suited to a structured data collection method. A single cross-sectional survey was therefore chosen as the research tool and the data analysed using quantitative methods.

### **3.5.2 Research Scope**

The choice of the UK as the focus for this study was based on the characteristics of the national population and the high numbers of residents using apps. In January 2021, the number of social media users was 53 million (i.e. 77.9% of the overall population). This represents an increase of 2.3 million (+4.4%) over the preceding year. Moreover, 99.4% of the population has mobile connections and 70.6% of this group uses apps to shop (Datareporta, 2021). In 2020, the equivalent of 83 billion GBP is estimated to have been spent in the UK on e-commerce conducted via mobile devices. By 2024, this figure is forecast to rise to almost 130 billion GBP, with overall UK e-commerce turnover, via mobile and desktop, set to reach *circa* 342 billion GBP (Statista, 2022b).

As is the case for numerous industries, retail has experienced huge changes over the last year, with millions of UK citizens remaining at home to avoid spreading the Coronavirus, and therefore turning to shopping via online platforms. Businesses have concentrated more on digital platforms and there has been a change in consumer behaviour. According to research conducted by Natwest Bank, the intention of 32% of its study participants was to carry on shopping by digital means in the future (Hardcastle, 2021). Thus, British consumers were judged to be a suitable study population to survey in order to analyse the effects of online retailer ethical practices on e-trust, e-satisfaction and e-WOM.

### **3.5.3 Sampling Procedures**

To test the conceptual model, an online survey was conducted with a nationwide sample of British consumers, aged 18 and above, who use retailer apps. Based on a stratified random sampling procedure, the total sample size achieved was 570 individuals. The procedure involved checking that the proportions of individuals with specific characteristics within the sample, such as gender, age, level of education, income and whether they live in urban or rural areas, mirrored the proportions of those characteristics in the national population. Stratification thus ensures that the study sample is representative of the national population as a whole (Cresswell, 2014).

It was felt to be important to apply sample stratification to the study sample for two main reasons. Firstly, it was necessary to ensure that the results were truly generalisable and representative of the population as a whole. Secondly, the methodological approach had not previously been applied in the context of research of this kind. To achieve stratification, the national statistics were examined to identify the proportions of each demographic grouping, such as gender, income and age in the population of the UK as a whole. When the study sample was selected, the researcher ensured that the overall percentage of each group mirrored to within 4% their proportions in the national population so that when the data was collected each category was accurately represented. According to Cresswell (2014), this ensures that the study sample is representative of the population as a whole. The size of the study population was partly to fulfil the requirements of the structural equation modelling which was to be used in the analysis of the results. This analytical approach needs in excess of 300 participants. Most studies which use structural equation modelling use fewer than 500 participants, so having 675 participants was more than is generally used and thus enhanced further the generalisability and robustness of the results.

#### **3.5.4 Construct Operationalisation**

Appropriate measurement scales and constructs were used for the survey following a meticulous review of the relevant literature within the field of marketing. Scales derived

from reputable sources were modified and refined with input from academics in the field. Eleven constructs were selected. The scales for four constructs were based on Román's (2007) work: six items for security, four items for privacy, five items covering non-deception and four items pertaining to reliability. Transparency was measured with four items developed by Kang and Hustvedt (2013), credibility was a four-item scale derived from Kim and Han (2014), the ease of use scale used four items derived from McLean et al. (2018) and information accuracy used five items adapted from Fang (2019). The seven-item scale for trust and the five-item scale for satisfaction were derived from Martin et al. (2011), while e-WOM was measured on a seven-item scale adapted from Eelen et al. (2017). Finally, the customer peer communication construct was measured with five items based on Wang et al.'s (2012) work. Appendix 4.1 sets out the study's operationalisations of the constructs and scales.

### **3.5.5 Research Instrument**

Data were collected by means of a structured questionnaire, which incorporated questions based on the items previously identified in construct operationalisation. The questionnaire comprised six parts. The first part covered questions related to customer purchasing habits and app usage. The second part focused on retailer's ethical practices. The third part comprised questions about customers' personal aspects. The fourth part covered customer e-trust, e-satisfaction and e-WOM. The fifth part incorporated social

desirability criteria. The final part focused on the demographic characteristics of the respondents.

The various items were measured using a seven-point Likert scale, where '1' means 'strongly disagree' and '7' means 'strongly agree'. Prior to launching the full-scale survey, a pilot study was conducted in which the questionnaire was tested with twenty British consumers to ascertain its workability and to identify any issues regarding its length, comprehensibility and flow that needed to be addressed. This ensured the validity of the questions used and eliminated any ambiguities or potential misunderstandings, which might have adversely affected the reliability of the study.

### **3.5.6 Data Collection**

Qualtrics was used to recruit participants and gather the data because it offers an optimum data collection approach (Ward and Dahl 2014; Kumar and Pansari 2016; Merz et al., 2018; Gillani et al., 2019). This data collection procedure enabled the researcher to reach a large sample of participants both quickly and cost effectively. It also allowed participants to answer questions in their own time and at their own pace, which makes errors and untruthful answers less likely (DeCelles et al., 2012; Courtright et al., 2016). Qualtrics sent the questionnaire electronically to all customers who had agreed to participate in the survey. Altogether, 1225 potential respondents were contacted, but the stratification process reduced this to 570. Data collection was undertaken in February

2021 and took approximately one month to complete. The response rate was 47%, with 45 responses having to be removed as a result of the quality control processes undertaken.

### **3.5.7 Sample Profile**

The respondents' demographic profile represented that of the national population. The gender split was 49.12% male to 50.87% female. 12.45% of participants were between 18 and 24 years of age, 17.87% between 25 and 34 years, 17.02% between 35 and 44 years, 17.19% between 45 and 54 years, 14.91% between 55 and 64 years, and 20.35% over 65. 5.79% had only received a primary school education, 19.30% had attended only as far as secondary school, 19.82% had been to college, 26.66% were bachelor, 16.32% had postgraduate qualifications, while 2.11% had some other qualification. In terms of annual income, 7.19% earned less than £14,999, 30.18% between £15,000 and £24,999, 37.89% between £25,000 and £49,999, 13.68% between £50,000 and £74,999, 7.54% between £75,000 and £99,999, and 3.51% earned over £100,000. Finally, 16.49% of the sample lived in a rural area, while 83.51% were residents in urban areas. (See Table 19.)

**Table 3.1:** Sample Size and Structure

<b>Demographic Variable</b>	<b>Scale</b>	<b>Number</b>	<b>%</b>
<b>Gender</b>	Male	280	49.12
	Female	290	50.87
<b>Age</b>	18-24	71	12.45
	25-34	102	17.89
	35-44	97	17.02
	45-54	98	17.19
	55-64	85	14.91
	+65	117	20.53
<b>Education</b>	Primary School	33	5.79
	Secondary School	110	19.30
	College	113	19.82
	Bachelor	152	26.66
	Postgraduate	93	16.32
	Other Qualifications	69	12.11
<b>Income</b>	Under £14,999	41	7.19
	£15,000-£24,999	172	30.18
	£25,000-£49,999	216	37.89
	£50,000-£74,999	78	13.68
	£75,000-£99,999	43	7.54
	£100,000 and above	20	3.51
<b>Residence</b>	Rural	94	16.49
	Urban	476	83.51
<b>Total</b>		<b>570</b>	<b>100.00</b>

### 3.5.8 Controlling for Respondent Bias

Qualtrics' recruitment of survey participants has measures in place to guard against the risk of self-selection bias, which might otherwise adversely affect the accuracy of the results. In order to qualify to take part in the study, it was also important that participants used retail apps. Participants had to be not only aware of apps, but also be active users of them. If this were shown not to be the case, it was not possible for them to continue with the remaining parts of the questionnaire. The social desirability of participants was

tested because it was important that they were honest and straightforward and had a high level of personal ethics. It was also important not to lead customers, so a range of ethical issues was presented to them to check their sincerity, as people who take an ethical approach to life are more likely to be aware of and take into consideration the dimensions covered in this study's model. Only if they demonstrated that they were honest about their interest in these ethical issues could they continue filling in the rest of the questionnaire.

The recommendations of Smith et al. (2016) and Gillani et al. (2019) were followed for this study. Using Qualtrics meant that: (1) ineligible participants, such as non-UK respondents, could be eliminated by means of their IP addresses, which also avoided the problem of participants completing the survey multiple times; (2) if participants completed the survey more rapidly than the average time required, their responses were excluded; (3) screening questions were used to guarantee response quality; and (4) certain items were included to check participant concentration, and reverse coded items guarded against random answers which could then be eliminated. Finally, a non-response test, that compared the answers of early versus late respondents using Armstrong and Overton's (1977) procedures, did not identify any bias.

## **3.6 Research Findings**

### **3.6.1 Data Analysis**

The data collected from the survey were initially checked for missing values and then analysed by applying Structural Equation Modelling (SEM), using SPSS and Analysis of Moment Structures (AMOS) version 26. The adoption of the SEM approach allowed testing of the proposed conceptual model and of the hypotheses for how the constructs relate to one another. Three significant advantages of SEM made this possible: (1) it facilitates the conduct of a simultaneous and thorough analysis of the hypothesised connections between the constructs; (2) rather than analysing the data in an exploratory way, it takes a confirmatory approach; and (3) SEM estimates measurement error explicitly, taking into consideration the model fit (Hair et al., 2021).

Anderson and Gerbing's (1988) two-step SEM procedure was used. This involved two models: one for measurement and the other structural. A measurement model was first established and this was then tested by means of a confirmatory factor analysis (CFA). This made it possible to assess the validity of the measurement and to highlight any errors, ensuring a high level of both reliability and validity. A structural model was then built and tested to identify the linear relationships between those constructs which were needed to test the hypotheses (Lin et al., 2010).

### **3.6.2 Construct Reliability and Validity**

All the constructs had Cronbach's alphas above 0.70, which is the critical value to demonstrate the satisfactory reliability of the constructs. Composite reliability was also shown to be satisfactory since coefficients had values above the threshold level of 0.70. Convergent validity was also confirmed, since each item had a significant t-value (with the lowest value being 11.17, which was high and significant), there were low estimates for all the coefficients' standard errors and, for each construct, the average variance extracted was 0.50 or greater (Hair et al., 2021). Discriminant validity was confirmed because, for each pair of constructs, the confidence interval around their correlation estimate did not include 1.00 at any point (Anderson and Gerbing, 1988). In addition, for each pair of constructs, the average variance extracted always remained higher than the squared correlation (Fornell and Larcker, 1981). (See Table 20.)

**Table 3.2:** Correlation Matrix

Variable	1	2	3	4	5	6	7	8	9	10	11	12
1 Security	1.00											
2 Privacy	.02	1.00										
3 Transparency	-.01	.02	1.00									
4 Credibility	.03	-.01	.04	1.00								
5 Information accuracy	.04	-.10*	-.10*	.04	1.00							
6 Non-deception	-.04	-.03	.01	.02	.12**	1.00						
7 Reliability	-.01	-.04	.02	.09*	.15**	.10*	1.00					
8 Ease of use	-.02	-.07	-.06	.05	.02	-.01	.03	1.00				
9 Customer e-Trust	.12**	.05	.09*	.17**	.24**	.20**	.20**	.04	1.00			
10 Customer e-Satisfaction	.08*	.01	.13**	.23**	.16**	.18**	.25**	.01	.29**	1.00		
11 E-WOM	-.01	-.04	.00	.09*	-.04	.02	.04	-.01	.10*	.18**	1.00	
12 Peer communication	.04	.03	-.02	.03	.16**	.03	.08*	.00	.14**	-.04	.02	1.00

\* Correlation is significant at the 0.05 level (2-tailed).

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

### 3.6.3 Common Method Bias

Common method bias was checked using three different approaches. Harman's single-factor test was used first (Podsakoff and Organ, 1986). The principal component analysis was conducted for all items and a varimax rotation used. As a result of the unrotated factor solution, nine factors had eigenvalues above 1.0, which explained 70% of the total variance. 12.20% of the total variance was explained by the first factor. A confirmatory factor approach was also used, with each of the items comprising the measurement model restricted to load on a single factor (Venkatraman and Prescott, 1990). Low values were shown for the model fit indices. These fell below the cut-off points which are normally held to be satisfactory (i.e.  $\chi^2$  (15221) = 3112.06,  $p = 0.001$ ,  $\chi^2/df = 4.89$ , NFI = 0.77, NNFI = 0.78, CFI = 0.81, GFI = 0.59 and RMSEA = 0.16). Lastly, the partial correlation technique was used (Lindell and Whitney, 2001) using customisation as a marker variable. This is an

unrelated theoretical construct. The analysis indicated that there was no significant correlation between this construct and the other constructs of the model. Taking the outcome of these three tests into consideration, common method bias is not considered an issue.

### **3.6.4 Results of Measurement Models**

Two measurement models were estimated due to constraints arising from the size of the sample (Hair et al., 2021). The elliptical-reweighted least squares technique was used to estimate the models, as this is considered to be the best estimation procedure (Stump and Heide, 1996). The first model had nine constructs, namely security, privacy, transparency, credibility, information accuracy, non-deception, reliability, ease of use and customer e-trust, while in the second model e-satisfaction, electronic word-of-mouth, and customer peer communication were included. A good fit to the data was demonstrated by the outputs of these two models. Table 21 and Table 22 show that the factors loaded highly on their assigned constructs. Specifically, the goodness-of-fit estimates for the first model were acceptable, as indicated by the following values:  $\chi^2(743) = 1228.597$   $p < 0.000$ ;  $\chi^2/df = 1.65$ , Normed fit index (NFI) = 0.90, Non-Normed Fit Index (NNFI) = 0.96, Comparative Fit Index (CFI) = 0.96, Goodness-of-Fit Index (GFI) = 0.90, Standardised Root Mean Square Residual (SRMR) = 0.03 and Root Mean Square Error of Approximation (RMSEA) = 0.03. For the second model, the indices were  $\chi^2(85) = 142.326$   $p < 0.000$ ;  $\chi^2/df =$

1.67, NFI= 0.98, NNFI= 0.99; CFI= 0.99; GFI= 0.97, SRMR= 0.03 and RMSEA= 0.03, which also demonstrate an acceptable fit.

**Table 3.3:** Results of Measurement Model A

<b>Model A</b>							
<b>Constructs</b>	<b>Scale Items</b>	<b>Standardised Loadings</b>	<b>t-value</b>	<b>AVE</b>	<b>Cronbach <math>\alpha</math></b>	<b>Mean Score</b>	<b>Standard Deviation</b>
Security	SEC1	0.69	*	0.61	0.90	3.38	1.41
	SEC2	0.72	20.56				
	SEC3	0.82	22.40				
	SEC4	0.86	21.02				
	SEC5	0.80	17.96				
	SEC6	0.79	17.27				
Privacy	PRI1	0.66	*	0.52	0.82	4.55	1.45
	PRI2	0.75	15.68				
	PRI3	0.78	15.87				
	PRI4	0.71	13.71				
Transparency	TRA1	0.76	*	0.64	0.88	3.67	1.37
	TRA2	0.81	20.46				
	TRA3	0.81	20.38				
	TRA4	0.81	19.06				
Credibility	CRE1	0.75	*	0.74	0.92	4.61	1.43
	CRE2	0.90	30.06				
	CRE3	0.89	31.22				
	CRE4	0.89	22.07				
Information accuracy	INA1	0.70	*	0.59	0.87	2.56	0.95
	INA2	0.81	16.71				
	INA3	0.83	17.95				
	INA4	0.77	17.54				
	INA5	0.71	15.32				
Non-deception	NDE1	0.73	*	0.54	0.86	4.73	1.08
	NDE2	0.74	16.98				
	NDE3	0.77	16.65				
	NDE4	0.79	16.03				
	NDE5	0.71	15.93				
Reliability	REL1	0.73	*	0.59	0.85	5.14	1.05
	REL2	0.83	16.88				
	REL3	0.80	17.22				
	REL4	0.70	15.63				

Ease of use	EOU1	0.82	*	0.71	0.91	4.64	1.26
	EOU2	0.85	23.62				
	EOU4	0.84	23.26				
	EOU5	0.85	23.75				
Customer e-trust	ATR2	0.70	*	0.50	0.83	4.76	1.16
	ATR3	0.77	16.04				
	ATR4	0.81	16.75				
	ATR5	0.52	11.17				
	ATR6	0.69	14.70				

Goodness-of-Fit Statistics:

$\chi^2(743) = 1228.597$   $p < 0.000$ ;  $\chi^2/df=1.65$ ; NFI=0.90; NNFI=0.96; CFI=0.96; GFI=0.90; SRMR=0.03, RMSEA= 0.03

**Table 3.4:** Results of Measurement Model B

<b>Model B</b>							
<b>Constructs</b>	<b>Scale Items</b>	<b>Standardised Loadings</b>	<b>t-value</b>	<b>AVE</b>	<b>Cronbach <math>\alpha</math></b>	<b>Mean Score</b>	<b>Standard Deviation</b>
Customer e-satisfaction	ASA2	0.94	*	0.91	0.98	3.57	2.14
	ASA3	0.97	54.53				
	ASA4	0.96	50.83				
	ASA5	0.95	47.79				
e-WOM	EWO1	0.62	*	0.60	0.91	3.67	1.42
	EWO2	0.76	17.09				
	EWO3	0.80	15.05				
	EWO5	0.85	15.53				
	EWO6	0.80	14.90				
	EWO7	0.81	15.06				
Peer communication	PEC1	0.70	*	0.54	0.80	4.56	1.16
	PEC2	0.81	12.66				
	PEC3	0.83	13.87				
	PEC4	0.77	13.77				
	PEC5	0.71	12.76				

Goodness-of-Fit Statistics:

$\chi^2(85) = 142.326$   $p < 0.000$ ;  $\chi^2/df= 1.67$ ; NFI=0.98; NNFI=0.99; CFI=0.99; GFI=0.97; SRMR=0.03, RMSEA= 0.03

### 3.6.5 Results of Structural Model

The hypothesised associations between constructs were tested using the structural model.

The chi-square ( $\chi^2 = 1717.424$ ) for this model was statistically significant ( $p < 0.000$ ) with 1336 degrees of freedom. A good overall model fit was indicated by the satisfactory normed chi-square ( $\chi^2/df = 1.3$ ) and the acceptable values for the other fit indices (NFI = 0.91, NNFI= 0.98, CFI= 0.98, GFI= 0.90, AGFI = 0.89, SRMR= 0.04 and RMSEA =0.02). All standardised path coefficients are set out in Table 5, indicating that all hypotheses were confirmed, with the exception of H<sub>8</sub> connecting ease of use with customer e-trust.

**Table 3.5:** Results of the Structural Model

H	Hypothesised Association	Expected Sign	Standard Estimate	t-value	p-value
H1	Security → e-Trust	+	0.04	2.80	<b>0.005</b>
H2	Privacy → e-Trust	+	0.03	3.13	<b>0.002</b>
H3	Transparency → e-Trust	+	0.03	2.12	<b>0.030</b>
H4	Credibility → e-Trust	+	0.06	3.95	<b>0.000</b>
H5	Information accuracy → e-Trust	+	0.03	4.37	<b>0.000</b>
H6	Non-deception → e-Trust	+	0.05	4.72	<b>0.000</b>
H7	Reliability → e-Trust	+	0.05	3.89	<b>0.000</b>
H8	Ease of use → e-Trust	+	0.04	1.01	0.310
H9	E-trust → e-Satisfaction	+	0.10	8.44	<b>0.000</b>
H10	E-satisfaction → e-WOM	+	0.02	4.78	<b>0.000</b>

Chi-squared ( $\chi^2$ ) = 1717.424,  $p < 0.000$ ;  $df = 1336$ ; ( $\chi^2/df$ ) = 1.3; (NFI) = 0.91; (NNFI) = 0.98; (CFI) = 0.98; (GFI) = 0.90; (AGFI) = 0.89; (SRMR) = 0.04;(RMSEA) =0.02

The results of the study confirm H<sub>1</sub>, which connects security with customer e-trust ( $\beta = 0.04$ ,  $t = 2.80$ ,  $p < 0.01$ ) and H<sub>2</sub>, where a positive association was found between privacy and customer e-trust ( $\beta = 0.03$ ,  $t = 3.13$ ,  $p < 0.01$ ). The results also confirmed H<sub>3</sub>, by revealing a positive link between transparency and customer e-trust ( $\beta = 0.03$ ,  $t = 2.12$ ,  $p < 0.05$ ). There was also a validation of H<sub>4</sub>, linking credibility with customer e-trust ( $\beta = 0.06$ ,  $t = 3.95$ ,  $p < 0.001$ ) and H<sub>5</sub>, connecting information accuracy with customer e-trust ( $\beta = 0.03$ ,  $t = 4.37$ ,  $p < 0.001$ ). H<sub>6</sub> was also confirmed, indicating that non-deception affects customer e-trust positively ( $\beta = 0.05$ ,  $t = 4.72$ ,  $p < 0.001$ ), and the same is true for H<sub>7</sub>, since reliability was shown to improve customer e-trust ( $\beta = 0.05$ ,  $t = 3.89$ ,  $p < 0.001$ ). However, H<sub>8</sub>, which links ease of use with customer e-trust, was not supported ( $\beta = 0.04$ ,  $t = 1.01$ ,  $p > 0.05$ ). The results also confirmed that customer trust has a positive effect on customer e-satisfaction ( $\beta = 0.10$ ,  $t = 8.44$ ,  $p < 0.001$ ), thus confirming H<sub>9</sub>. Finally, a positive impact of customer e-satisfaction on e-WOM was also found ( $\beta = 0.02$ ,  $t = 4.78$ ,  $p < 0.001$ ), verifying H<sub>10</sub>.

### **3.6.6 Results of Moderation Analysis**

The moderating effects of customer peer communication were assessed by means of spilt-group analysis. The data for the construct was divided into two groups using a median split (i.e. low versus high peer communication). Two separate models were then applied. The first was a free model, in which the all the parameter estimates were allowed

to vary between the two groups. The second model was a restricted one, which used an equality constraint on the hypothesised moderated association between the two groups.

The results indicate that indeed there is a strong moderating effect of peer communication on the association between the various ethical dimensions, related to retailer apps, and customer trust (see Table 17). Specifically, the effect of security on customer e-trust is stronger when there are higher levels of customer peer communication ( $\beta = 0.20$ ,  $t = 3.65$ ,  $p = 0.000$ ) than when these are lower ( $\beta = 0.03$ ,  $t = 0.52$ ,  $p = 0.60$ ), thus confirming  $H_{11a}$  ( $\Delta\chi^2 = 5.32$ ,  $p < 0.05$ ). Also, when peer communication is higher, there is a slightly higher effect between privacy and customer e-trust ( $\beta = 0.22$ ,  $t = 4.01$ ,  $p = 0.000$ ) than when the level of peer communication is lower ( $\beta = 0.05$ ,  $t = 1.05$ ,  $p = 0.30$ ), which supports  $H_{11b}$  ( $\Delta\chi^2 = 6.21$ ,  $p < 0.01$ ). Peer communication also has a significant moderating influence on the association between transparency and customer e-trust for those with a higher level of peer communication ( $\beta = 0.14$ ,  $t = 2.83$ ,  $p = 0.005$ ) than for those with a lower level ( $\beta = 0.003$ ,  $t = 0.07$ ,  $p = 0.94$ ), thus confirming  $H_{11c}$  ( $\Delta\chi^2 = 4.35$ ,  $p < 0.05$ ). The findings also show that, for customers who have a high level of peer communication, credibility has a stronger impact on e-trust ( $\beta = 0.36$ ,  $t = 4.08$ ,  $p = 0.000$ ) than for those with a lower level ( $\beta = 0.06$ ,  $t = 0.84$ ,  $p = 0.40$ ), thus confirming  $H_{11d}$  ( $\Delta\chi^2 = 6.96$ ,  $p < 0.01$ ). Peer communication is also shown to have a stronger moderating effect between information accuracy and customer trust, when levels of peer communication are higher ( $\beta = 0.19$ ,  $t = 4.68$ ,  $p = 0.000$ ) than when they are lower ( $\beta =$

0.06,  $t = 1.37$ ,  $p = 0.17$ ), which supports  $H_{11e}$  ( $\Delta\chi^2 = 4.73$ ,  $p < 0.05$ ). The moderating effect of peer communication is demonstrated to be stronger between non-deception and customer trust, when levels of peer communication are higher ( $\beta = 0.34$ ,  $t = 4.31$ ,  $p = 0.000$ ) than when they are lower ( $\beta = 0.16$ ,  $t = 2.66$ ,  $p = 0.01$ ), thus confirming  $H_{11f}$  ( $\Delta\chi^2 = 3.63$ ,  $p < 0.05$ ). However, the results of the study do not suggest that peer communication has a moderating effect on the link between reliability and customer trust, irrespective of whether levels of peer communication are higher ( $\beta = 0.19$ ,  $t = 2.89$ ,  $p = 0.004$ ) or lower ( $\beta = 0.19$ ,  $t = 2.45$ ,  $p = 0.01$ ), thus not supporting  $H_{11g}$  ( $\Delta\chi^2 = 0.001$ ,  $p > 0.10$ ). In addition, there is no evidence to support  $H_{11h}$  ( $\Delta\chi^2 = 0.04$ ,  $p > 0.10$ ), indicating that no link exists between ease of use and customer trust, regardless of whether levels of peer communication are higher ( $\beta = 0.01$ ,  $t = 0.26$ ,  $p = 0.80$ ) or lower ( $\beta = 0.03$ ,  $t = 0.52$ ,  $p = 0.60$ ).

**Table 3.6:** Results of Moderator Analysis

<b>Customer Peer Communication as a Moderator</b>				
Main effect	Hypothesised moderating effect	Low Peer Communication group (n=272)	High Peer Communication group (n=298)	$\Delta\chi^2(\Delta d.f. =1)$
Security → E-trust	H <sub>12a</sub> : Effect is stronger when peer communication is higher	$\beta = 0.03$ $t = 0.52$ $p = 0.60$	$\beta = 0.20$ $t = 3.65$ $p = 0.000$	5.32 $p < 0.05$
Privacy → E-trust	H <sub>12b</sub> : Effect is stronger when peer communication is higher	$\beta = 0.05$ $t = 1.05$ $p = 0.30$	$\beta = 0.22$ $t = 4.01$ $p = 0.000$	6.21 $p < 0.01$
Transparency → E-trust	H <sub>12c</sub> : Effect is stronger when peer communication is higher	$\beta = 0.003$ $t = 0.07$ $p = 0.94$	$\beta = 0.14$ $t = 2.83$ $p = 0.005$	4.35 $p < 0.05$
Credibility → E-trust	H <sub>12d</sub> : Effect is stronger when peer communication is higher	$\beta = 0.06$ $t = 0.84$ $p = 0.40$	$\beta = 0.36$ $t = 4.08$ $p = 0.000$	6.96 $p < 0.01$
Information accuracy → E-trust	H <sub>12e</sub> : Effect is stronger when peer communication is higher	$\beta = 0.06$ $t = 1.37$ $p = 0.17$	$\beta = 0.19$ $t = 4.68$ $p = 0.000$	4.73 $p < 0.05$
Non-deception → E-trust	H <sub>12f</sub> : Effect is stronger when peer communication is higher	$\beta = 0.16$ $t = 2.66$ $p = 0.01$	$\beta = 0.34$ $t = 4.31$ $p = 0.000$	3.63 $p < 0.05$
Reliability → E-trust	H <sub>12g</sub> : Effect is stronger when peer communication is higher	$\beta = 0.19$ $t = 2.45$ $p = 0.01$	$\beta = 0.19$ $t = 2.89$ $p = 0.004$	0.001 $p > 0.10$
Ease of use → E-trust	H <sub>12h</sub> : Effect is stronger when peer communication is higher	$\beta = 0.03$ $t = 0.52$ $p = 0.60$	$\beta = 0.01$ $t = 0.26$ $p = 0.80$	0.04 $p > 0.10$

### 3.6.7 Results of Control Analysis

The effect of the controlled variables was also assessed, with the results indicating that gender exerts a positive effect on customer e-trust ( $\beta=0.08$ ,  $t=3.92$ ,  $p=0.00$ ), but not on customer e-satisfaction ( $\beta=0.17$ ,  $t=-1.04$ ,  $p=0.30$ ) or e-WOM ( $\beta=0.08$ ,  $t=-0.40$ ,  $p=0.70$ ). Age was shown to have an impact on customer e-trust ( $\beta=0.03$ ,  $t=3.88$ ,  $p=0.00$ ) and customer e-satisfaction ( $\beta=0.05$ ,  $t= 5.36$ ,  $p=0.00$ ), but not on e-WOM ( $\beta=0.03$ ,  $t=1.23$ ,  $p=0.22$ ). Education was found to influence customer e-satisfaction ( $\beta=0.06$ ,  $t=2.28$ ,  $p=0.02$ ), but not e-trust ( $\beta=0.03$ ,  $t=0.50$ ,  $p=0.62$ ) or e-WOM ( $\beta=0.03$ ,  $t=0.31$ ,  $p=0.76$ ). Finally, no significant control effect was found for income on customer e-trust ( $\beta=0.03$ ,  $t=0.27$ ,  $p=0.78$ ) or customer e-satisfaction ( $\beta=0.07$ ,  $t=-0.75$ ,  $p=0.46$ ), but support was revealed for the effect of income on e-WOM ( $\beta=0.04$ ,  $t=-1.85$ ,  $p=0.06$ ). (See Table 25.)

**Table 3.7:** Control Analysis Results

<b>Control Variables for e-trust</b>	<b>Standardised Estimate</b>	<b>t-value</b>	<b>p-value</b>
Gender	0.08	3.92	<b>0.000</b>
Age	0.03	3.88	<b>0.000</b>
Education	0.03	0.50	0.620
Income	0.03	0.27	0.780
<b>Control Variables for e-satisfaction</b>	<b>Standardised Estimate</b>	<b>t-value</b>	<b>p-value</b>
Gender	0.17	-1.04	0.300
Age	0.05	5.36	<b>0.000</b>
Education	0.06	2.28	<b>0.020</b>
Income	0.07	-0.75	0.460
<b>Control Variables for e-WOM</b>	<b>Standardised Estimate</b>	<b>t-value</b>	<b>p-value</b>
Gender	0.08	-0.40	0.700
Age	0.03	1.23	0.220
Education	0.03	0.31	0.760
Income	0.04	-1.85	<b>0.060</b>

### 3.7 Discussion

The study findings confirmed ten of the eleven hypotheses set. Only the relationship between ease of use and trust was not supported by the evidence. Thus, the study provides strong evidence supporting the idea that customer perception of retailer ethics leads to an increase in customer trust, which in turn influences customer satisfaction. It also shows that to boost positive e-WOM, it is crucial to enhance customer e-trust and e-satisfaction by increasing customers' sense of ethical practice in using retailer's apps.

The confirmed positive relationship between security in retailer's apps and customer e-trust is in line with the findings of previous studies by Ponte et al. (2015) and Becerra et al. (2017), which stressed the issue of security as the main barrier to growth in

e-commerce. They are also in line with the results of research conducted by Román (2007) and Agag (2017), who confirmed that security concerns, such as leaking credit card information or attempting to hack an app, are responsible for reducing consumers' trust in retail websites.

The study finding that privacy has a positive effect on customer e-trust supports the work of Román (2007), who stressed the role of privacy for gaining online consumers' trust in retail websites. It is also in harmony with Agag's (2017) findings, which also highlighted the instrumental role of privacy in gaining customer trust by e-retail companies.

The fact that non-deception was found to have an impact on customer e-trust confirms earlier findings by Román (2007), Agag (2017) and Agag et al. (2019), that consumers' perceptions of non-deception improve their trust in retail websites. It is also in line with Alam and Bansal's (2015) research, which indicated that problems with refunds, returns, replacements, delivery, faulty products and poor customer care in online purchases reduce trust and readiness to purchase. It is also consistent with the findings of Darke and Ritchie's (2007) study, which showed that deceptive promotional activities are detrimental to consumer trust, as well as with the findings of other studies (e.g., Ingram, et al., 2005; Ramsey, et al., 2007) focusing on the negative effect of deceptive selling on customer trust.

The positive impact of the reliability of retail apps on customer e-trust found in this study is in line with the results of the studies of Román (2007), Agag (2017) and Agag et al. (2019), which demonstrated that reliability positively influences customer trust in online retailing. In fact, several studies (e.g., Wolfinbarger and Gilly, 2003; Parasuraman et al., 2005; Román, 2007) stressed the fact that online customers require the correct quality and quantity when ordering online, receipt of goods within the promised timeframe and appropriate charging.

The positive impact of transparency on customer e-trust supports the findings by Kang et al. (2014), Nilash et al. (2016) and Yang and Battocchio (2020) who also identified a strong, significant and valid role for company transparency in building customer trust. This implies that if information provided by an e-retailer is easy to find, sincere and nothing suspicious to hide, customers feel confident using its app and their trust in the seller will be enhanced.

The fact that information accuracy was found to have a positive impact on customer e-trust concurs with the findings of studies conducted by Lee and Kim (2017) and Yang and Battocchio (2020), which also demonstrated the significant role of accuracy in the information provided in order to gain customer trust. If information provided on an app by the retailer, regarding prices, products and discount information, is accurate, this will reduce uncertainty regarding the purchasing and enhance customer trust.

This study confirmed that the credibility of retailer apps has a direct positive association with e-trust and plays a key role when building it. This supports the views of Bianchi and Andrews (2012), Kim and Park (2013), Li and Suh (2015), Go et al. (2016) and Attar et al. (2020), that it is necessary for e-retailers to pay attention to information credibility on their apps (e.g., to be convincing, believable, and plausible), if they want to gain customer trust.

The fact that ease of use of retailer app was not found to have a positive relationship on e-trust contradicts the results of the studies by Vance et al. (2008) and Zhang et al. (2009), which confirmed such a relationship. One possible explanation for this result can be attributed to the fact that customers may not consider this factor as being directly relevant to ethics, but rather having to do with operational aspects of the apps used. Hence, further work is needed to provide a better understanding of the role of this dimension.

This study confirmed that e-trust is an important driver of e-satisfaction, supporting the findings of previous studies (e.g., Jin et al., 2008; Kim et al., 2009b; Elbeltagi and Agag, 2016; Faraoni et al., 2018). This finding stresses the need for e-retailers to enhance customer trust (by providing information on their apps that is truthful, reliable, and honest) if they want to satisfy customers and secure repeat business from them.

The fact that customer satisfaction with retailer apps was found to have a positive impact on e-WOM concurs with the findings of Ha and Im (2012) and Komunda and

Osarenkhoe (2012), who also found that a satisfactory experience of the service provided by e-retailers generates positive WOM. This means that if customers are satisfied with their experience with a retailer's app, they are likely to give favourable comments and post constructive reviews about the retailer.

Finally, the positive moderating role of customer peer communication on the relationship of each of the eight ethical dimensions, in respect of retailer apps, to customer trust found in this study is in harmony with the research findings of Bapna et al. (2017) and Liu et al. (2018), which also revealed that peer communication is supportive of the development of trust. It also lends support to the results of both Men and Muralidharan (2017) and Harrigan et al. (2021), which showed that customers are more likely to trust companies if they engage in more peer discussions about them.

### **3.8 Summary**

The aim of this study was to enhance our understanding of various aspects of retailer's ethical practices and their effect on consumer behaviour. This has filled a gap in the literature which to date had given scant empirical attention to these issues. The analysis was founded on the theoretical perspectives offered by SCT and ST, which provided the platform to explain the impact of retailer ethics, as applied in the context of apps, on customer e-trust, e-satisfaction and e-WOM. The study findings, which were based on an online survey of 570 British consumers, demonstrated that there is a strong association

between retailers' ethical practices in using apps and customer e-trust, which subsequently increases customer e-satisfaction and generates positive e-WOM. They also underscored the role of customer peer communication in strengthening the positive association between e-retailer's ethical practices in respect to apps and customer e-trust.

In addition, the study used demographic factors as control variables on customer e-trust, customer e-satisfaction and e-WOM. The study findings overall provide strong empirical evidence suggesting that if e-retailers enhance their ethical practices in terms of their apps, this will have a beneficial impact on customer e-trust, which will increase customer e-satisfaction and lead to more positive e-WOM.

Overall, this thesis has provided different directions and research areas that require academic focus. It has demonstrated the importance of DCSR disclosures for firms and shown how they impact customer trust and hence engagement. However, DCSR disclosure is only part of what customers require of the firms they engage with. While disclosure in such areas as human resource practices, customer and products and community involvement are a vital aspect of building customer trust with its valuable outcome of customer engagement, more is needed to foster real success for the firm. The second empirical study has clearly demonstrated that firms must also address their practices in terms of apps ethics, particularly where such issues as privacy, security non-deception information accuracy are concerned. Where these apps ethics fulfil customer requirements in this respect, they foster e-trust, e-satisfaction and hence the positive e-

WOM which are all necessary to developing and maintaining a successful business. Thus, the two empirical studies complement each other and clearly demonstrate the range of firm's practices which comprise genuinely socially responsible digital marketing and produce a favourable impact on customer behaviour.

### **3.9 Study Implications**

#### **3.9.1 Theoretical Implications**

The current study makes a valuable contribution by showing how SCT and ST can provide a useful basis for enhancing our understanding of the relationship between e-retailers and their customers in the context of retailers' ethical practices in relation to apps. According to SCT, whether customers and companies will undertake commercial transactions depends on the way in which customers perceive the ethical practices of e-retailers as revealed through their apps. As explained by ST, these perceptions are formed by the manner in which businesses use signals to communicate with their customers. In an e-retail context, everything functions as a signal, including information about products and services. This study employed ST to analyse the ways in which retailers' ethical practices in relation to apps may send signals to customers and influence their behaviour.

The empirical approach taken in this study has made it possible to examine how customers respond to apps in the light of various kinds of ethical practices. In addition, apps, in which ethical practices are clear, signal to customers that they can trust the

company. Such ethical practices form an important element of the social contract between companies and customers, and thus influence customers' e-trust in the apps and, in turn, their e-satisfaction and e-WOM.

ST operates on the basis of a relationship between a signal and the receiver, which in the context of this study are ethical practices and customer, respectively. This study makes an important contribution to this theory by demonstrating that customer peer communication is a variable which affects the relationship between the signal and its recipient. In other words, this study has shown that peer communication changes the level of receiver reaction when they receive the signal.

### **3.9.2 Managerial Implications**

This study underlines the requirement for e-retailer companies to ensure that their apps have the highest possible ethical standards if they want to gain their customers' trust. Managers need to insist on stricter interpretations of their current ethical practices regarding security, privacy, transparency, credibility, information accuracy, reliability, non-deception and ease of use. If retailer apps are to be used successfully, retailers must provide safe payment methods, security of personal information, accuracy about product ordering, honesty in information and flexibility to interact with the apps.

It is important for e-retailers to understand that managing their apps in an ethical manner helps transmit positive signals that improve customers' ethical perceptions,

thereby enhancing trust and satisfaction in their retail activities. All these will help to develop positive e-WOM, which is essential to building and maintaining long-lasting relationships with their customers, with all the benefits that this may entail (e.g., repeat purchases, new customer generation, market share increase, etc.).

This study has also demonstrated the necessity for managers to be aware of the importance of customer peer communication, since it has a moderating effect between retailers' ethical practices and customer e-trust. Managers therefore need to endeavour to find ways to foster good customer peer communication, as this will enhance the trust impact of their efforts to convey favourable signals concerning their ethical practices.

### **3.10 Limitations and Future Research Directions**

The findings of this study should be seen within the context of certain limitations, which could provide the basis for future research. *First*, the data used in this study were derived exclusively from British consumers, thus offering a relatively restricted perspective on ethical issues around retailer apps as a global phenomenon, because it does not include cross-cultural comparisons. Future research can broaden the scope of this investigation by finding, for example, potential differences between customers in developed and developing countries, as well as by ascertaining the extent to which culture might affect e-trust.

*Second*, this study considered the influence of a single moderator, namely customer peer communication. It would also be useful for future studies to incorporate additional moderators, such as community influence or previous customer experience. Community influence might act similarly to peer communication in enhancing trust, but in a slightly different manner, given that it sets a wider context of influence and is societal rather than personal. Previous customer experience is also likely to moderate the effect on trust of e-retailer ethics as a good impression from a previous purchase might provide a pre-existing foundation level of e-trust in the company.

*Third*, it would be interesting to examine the control effect of additional factors on customer e-trust. In particular, it would be useful to examine whether the types of retailer apps used affect consumers' ethical perceptions and whether the reasons for using these apps, such as browsing or shopping, influence customer e-trust in different ways.

*Finally*, conducting multi-level studies, using data gathered from both customers and companies, would provide greater insights by testing both perspectives in conjunction with one another. This would enhance appreciation of the complex issues surrounding e-retailer ethics and how these foster trust and lead to positive e-WOM. It would help guide company managers and staff in considering how best to communicate their ethical messages.

## **Chapter Four**

### **Conclusions**

## 4.1 Conclusions

This thesis has explored ethical issues in digital marketing and their impact on customer behaviour in order to identify the factors which help firms encourage customers to behave in positive ways towards the company. Two studies have focused on different aspects of this overall topic, allowing a clear progression of knowledge gathering and understanding.

**Study One** used a survey of 675 British consumers, applying a stratified sampling technique to ensure that the sample was representative of the national population as a whole. The aim of the study was to gather data to increase our understanding of a range of aspects of DCSR and the ethical disclosures firms make via digital platforms. The types of DCSR disclosure that can foster customer trust and improve DCE were explored, specifically how DCSR disclosure influences customer trust and the impact it has on customer engagement. The moderating role played by customer law obedience and customers' deontology on the links between DCSR disclosure and customer trust were also examined. The study findings demonstrated a strong association between DCSR disclosure and customer trust and indicated that customer trust enhances digital customer engagement.

A significant positive impact on customer trust was demonstrated for all aspects of DCSR disclosure, both internal and external. The results also showed that the moderators,

customer deontological status and law obedience, significantly affected the association between internal and external DCSR disclosure and customer trust. Customer trust in DCSR was also shown to lead to higher levels of DCE. Of the demographic factors used as control variables, only income had a significant impact on DCE, as did the other control variable, the type of digital platform used. The study made an important contribution to the theoretical knowledge, by combining the theoretical perspectives of both VDT and CET within the same overall model to provide a dynamic and fluid approach to the complex issues involved. By applying VDT to the context of DCSR, this study clarifies how the customer responds to internal and external CSR disclosure, while using the standpoint of CET in the consideration of how customer trust in DCSR leads to increased digital customer engagement, confirmed the value of the theory.

It is important for managers to appreciate that customers have expectations of firms and increasingly require them to commit to improved CSR standards and to willingly make voluntary disclosures via digital platforms. Such business practices are beneficial to firms as they help gain customer trust and foster engagement. This is vital in the context of the competitive world of business today, where it is challenging for a company to make itself sufficiently distinctive to attract customer attention. However, businesses can win customers when they show themselves to be serious about social responsibility.

**Study Two** involved a survey of 570 British consumers, applying a stratified sampling technique in order to consider the influence of retailers' ethical practices in apps

upon of customer e-trust development, e-satisfaction and positive e-WOM, an area which has received scant empirical attention in the past. Customer e-trust was demonstrated to be an antecedent of customer e-satisfaction and a positive association between e-satisfaction and e-WOM, was confirmed. The study also considered customer peer communication as having moderating role on the association between retailers' ethical practices in apps and customer e-trust. Information-related dimensions (privacy, security, transparency and credibility) and purchase-based dimensions (non-deception and information accuracy) in retailers' ethical practices in apps were all shown to affect customer e-trust, an association which was moderated by customer peer communication.

The theoretical contribution of the study arises from the combination of SCT and ST as a framework within which to examine the impact of retailers' ethical practices in apps on customer e-trust, e-satisfaction and e-WOM. Furthermore, apps communicate ethical signals to potential customers as an aspect of the terms of their social contract, which influences customers' e-trust in the apps and hence their e-satisfaction and e-WOM. Thus, combining ST and SCT provides valuable insights and enhances our understanding of how retailer ethical practices affect consumer behaviour.

From a managerial perspective, since the results of study two indicate that ethical aspects of firms' interaction with their customers via apps have a considerable impact on e-trust. It might therefore be suggested that firms should prioritise the ethics of their apps during the course of their interactions with customers. This is of particular importance

given recent revelations about data breaches and other failures of confidentiality, which have had a detrimental effect on customer trust. Fostering e-trust is essential if customer e-satisfaction is to be ensured and positive e-WOM promoted. Given the increase in the use of apps for retailers, this knowledge is of the greatest importance.

Overall, this thesis has provided different directions and research areas that require academic focus. It has demonstrated the importance of DCSR disclosures for firms and shown how they impact customer trust and hence engagement. However, DCSR disclosure is only part of what customers require of the firms they engage with. Firms' attention to their app ethics is also needed, as they foster e-trust, e-satisfaction and hence the positive e-WOM which is essential to firms' success. Thus, firms need to focus on two important tactics, the type of disclosure they use and their ethical practices when using digital platforms in order to gain customer trust, which is an antecedent of e-satisfaction, engagement and e-WOM.

This thesis has extended the work conducted by earlier scholars in this field. For example, the work of Kumar (2017) has provided a good understanding of trust and engagement, but the present research makes the link between responsible practice and customer engagement. This is a major contribution because it demonstrates how DCSR practices encourage customers to trust a firm and then to engage with it. Previously, five dimensions of ethical practice have been tested and linked to trust (Roman, 2007) but this thesis has added three more dimensions and made the link with e-satisfaction e-trust and

e-word of mouth, thus providing more detailed information for researchers and practical guidance for managers who may wish to apply these findings to foster greater success for their firms.

This thesis shows that firms need to have ethical practices but that e-trust must first be established. Once these conditions are in place, customers are more likely to recommend the goods or services offered by the firm. Although the study was conducted in the context of the UK, its findings and implications are generalisable if two conditions are met. Firstly, the country must operate within a digital context and, secondly, customers must care about social responsibility and about the ethical practices of the firms they use. Managers need to be aware of disclosure in general generalisable if two conditions are met. Foirsttly and secondly if they have the digital concept.

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