Impact of customers' perceptions regarding corporate social responsibility and irresponsibility in the grocery retailing industry: The role of corporate reputation

Valérie Swaen [a,b,c,*], Nathalie Demoulin [b,c], Véronique Pauwels-Delassus [b,c]

[a] *Université catholique de Louvain, Louvain Research Institute in Management & Organizations (LouRIM), 1 Place des Doyens, L2.01.02, 1348 Louvain-la-Neuve, Belgium*
[b] *IESEG School of Management, 3 rue de la Digue, 59800 Lille, France*
[c] *LEM-CNRS 9221, 3 rue de la Digue, 59800 Lille, France*

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ABSTRACT

Grocery retailers are making significant investments in their corporate marketing through Corporate Social Responsibility (CSR). Yet, this sector has witnessed some of the greatest cases of corporate social irresponsibility (CSiR). The purpose of this study is to investigate the mediating role of corporate reputation on the relationships between CSR/CSiR and customer trust, retailer equity, and share of wallet. As customers may hold a mixed set of positive and negative beliefs about retailers' CSR and CSiR, this paper also explores how customers' CSR and CSiR perceptions interact to impact corporate reputation. Based on a representative sample of 840 French customers surveyed with respect to a grocery retailer, our results show that customers' CSR perceptions positively influence corporate reputation, but that this relationship is negatively moderated by their CSiR perceptions. Our study also highlights the mediating role of corporate reputation between CSR perceptions and customer trust, retailer equity, and share of wallet.

1. Introduction

During the last two decades, corporate marketing has gained prominence in academia and in practice (Balmer & Greyser, 2006). Corporate marketing is an organisational-wide philosophy that has an explicit customer, stakeholder and societal orientation, and that is informed by key organisational concepts such as corporate identity, corporate communication, and corporate reputation (Balmer, 1998, 2009). The main goal of corporate marketing is not just profit maximization, but value creation and satisfaction of societal needs (Balmer & Greyser, 2006; Hildebrand, Sen, & Bhattacharya, 2011). By adopting a corporate marketing logic, companies place their stakeholders, among which customers, along with societal concerns at the centre of their marketing strategy (Balmer, 1998; Powell, 2011) and aim at establishing meaningful, positive and profitable relationships with their stakeholders (Balmer, Fukukawa, & Gray, 2007).

Given this conceptualization of corporate marketing, Hildebrand et al. (2011) position Corporate Social Responsibility (CSR) at the centre of the network of concepts embraced by corporate marketing literature. CSR can be broadly conceptualized as companies' status and activities with respect to their perceived societal obligations and key stakeholders' interests (Brown & Dacin, 1997). The centrality of CSR to corporate marketing serves to differentiate the corporate marketing perspective within the marketing discipline (Leitch, 2017).

By incorporating CSR into their strategic corporate marketing, companies tend to differentiate from each other, to attract stakeholders' support and to improve their corporate reputation (Balmer, 2011; Balmer, Powell, Hildebrand, Sen, & Bhattacharya, 2011). Corporate reputation is a perceptual construct that represents stakeholders' overall evaluation of a company and reflects the degree to which stakeholders perceive a company as "good" or "bad" (Dowling & Moran, 2012; Roberts & Dowling, 2002). Corporate reputation thus emerges over a longer period of time as an assessment of past perceptions or images of the company (Podnar & Golob, 2017).

Research suggests that a positive reputation is essential for the corporate brand (Baalbaki & Guzmán, 2016); that it might build brand

equity (Heinberg, Ozkaya, & Taube, 2018) and that it positively affects firms' relationships with their stakeholders (Cowan & Guzman, 2020). Corporate reputation is particularly important for retailers (the focus of our research), as it has been shown as a key driver of shopping decisions (Page & Fearn, 2005).

The grocery retailing sector in France, in particular, spends a great deal of money, time, and effort on CSR-related activities, as their stakeholders, particularly customers, increasingly expect such practices (Cone Communications and Echo Research, 2015; Walsh & Bartikowski, 2013). Beyond referencing organic or local products, retailers invest in CSR initiatives such as recycling packaging (99% of leaflets are made with recycled paper; FCD, 2017), and reducing CO_2 emissions related to the transport of goods (by 14% in 2017; FCD, 2017). Since 2012, Carrefour has offered chicken that have been raised outdoors, without antibiotic treatment; System U has removed from its offering all controversial substances (including aspartame, bisphenol A, parabens); and Casino has implemented audits to control slaughter conditions and protect animal well-being. Retailers are also the leading contributors to food donations in France, with about 150 million meals offered in 2016.

By adopting CSR practices in their corporate marketing, one of the main objectives of retailers is to influence overall perceptions customers hold about the retail chain, i.e. their corporate reputation (Gupta & Pirsch, 2008; Walsh & Bartikowski, 2013). Indeed studies have highlighted a positive link between CSR and corporate reputation (Fombrun & Shanley, 1990). However, few studies have comprehensively analyzed the role of CSR in this topical area of retailing (Schramm-Klein, Zentes, Steinmann, Swoboda, & Morschett, 2016). Indeed, customer perceptions about CSR activities of retailers depend on their own CSR activities, but also on the CSR behaviors of product manufacturers and other supply chain parties.

At the same time, the retail sector in France has witnessed numerous cases of corporate social irresponsibility (CSiR), such as job cuts linked to automation of lower-skilled tasks (Monde, 2019), or decreased margins offered to suppliers and farmers (Binninger & Robert, 2011). Food scandals have also strongly impacted grocery retailers, especially in France where food accounts for 66% of hypermarket turnover and 82% of supermarket turnover (FCD, 2018). Retailers are thus often subject to negative press in mass media (Wagner, Bicen, & Hall, 2008), and scholars have highlighted the danger of CSiR by illustrating the negative reputational effects of such behaviors (Hoejmose, Roehrich, & Grosvold, 2014).

Firms engage in both CSR and CSiR simultaneously, at different levels of commitment (Cai, Jo, & Pan, 2012). While journalists and social media users often focus on publishing negative stories, companies tend to avoid the negative perspective and try to highlight their CSR activities. Although CSR scholars have often assumed that stakeholders react to CSiR in a manner that is distinct from their reactions to CSR, few studies have considered the joint impact of CSR and CSiR on stakeholders' reactions (Price & Sun, 2017; Rotundo, 2019). As stated by Lin-Hi and Blumberg (2018), there are two largely independent debates going on in the literature: one addresses the reputational benefits of CSR and the other deals with the detrimental effects of irresponsible behaviors on corporate reputation. Thus, CSR and CSiR have scarcely been examined together to determine their magnitude of influence on corporate reputation, whether harmful or beneficial (Rotundo, 2019).

Customers may hold a mixed set of positive and negative impressions about CSR and CSiR, and the impact of these mixed beliefs on corporate reputation remain largely unresolved in the literature (Hull & Rothenberg, 2008; Lin-Hi & Blumberg, 2018; Price & Sun, 2017). While customers' perceptions of CSR and CSiR actions are central to customers' reactions, few studies to date have investigated the effect of customers' perceptions of CSR and CSiR on their evaluation of corporate reputation (Rothenhoefer, 2019). The limited knowledge regarding the relationship between customers' CSR perceptions, CSiR perceptions, and the interaction between these, on corporate reputation constitutes an important research gap in the corporate marketing literature (Murphy &

Schelegelmilch, 2013; Price & Sun, 2017; Rothenhoefer, 2019)—we seek to address this gap in the current paper.

The main goal of the paper is to understand the key role played by CSR in a corporate marketing perspective in a retail context, highlighting how customers perceive CSR and CSiR actions of retailers, and how these perceptions interact to influence corporate reputation and other important marketing outcomes. Since customer responses to CSR and CSiR might be sensitive to the domain of action, we measure customers' perceptions about different types of CSR and CSiR activities (Baskentli, Sen, Du, & Bhattacharya, 2019; Rotundo, 2019). Moreover, we consider customers' overall CSR and CSiR perceptions, because when individuals form impressions of retailers they make a holistic judgment (e.g., "this retailer is doing good for the community"), which drives their behaviors (Lind, 2001).

The contribution of this study to the literature is threefold. First, it extends the literature on corporate marketing by highlighting the mediating role played by corporate reputation in the relationship between CSR perceptions and customer trust, retailer equity, and share of wallet (SOW). The effect of CSR on corporate reputation and brand equity has already been investigated (Hur, Kim, & Woo, 2014; Lai, Chiu, Yang, & Pai, 2010); however, no research has studied the interplay between customers' perceptions of CSR activities on corporate reputation, which in turn influence customer trust, brand equity, and SOW. Therefore, we extend previous studies by taking into account customer trust and SOW as outcome in addition to brand equity.

Second, we contribute to the literature on CSR. We capture both customers' overall and specific CSR and CSiR perceptions as distinct constructs, to analyze their joint influence on corporate reputation. In particular, we investigate both the direct effect of customers' overall CSR and CSiR perceptions on corporate reputation, and the moderating role of overall CSiR perceptions on the link between overall CSR perceptions and corporate reputation. Moreover, by considering customers' perceptions about different CSR and CSiR domains as drivers of their overall CSR and CSiR perceptions, we extend previous findings that focused on a single domain (e.g., reaction to environmental actions) or on customers' reactions to socially responsible companies in general (Baskentli et al., 2019).

Third, we develop literature on the CSR business case in the grocery retailing industry by analyzing the impacts of CSR and CSiR on retailer reputation, customer trust, retailer equity, and SOW. Clarifying how customers perceive CSR and CSiR actions can help retailers determine how their CSR programs and policies, as well as their irresponsible actions, contribute to or damage their corporate reputation.

The remainder of the paper proceeds as follows. Next, we present the conceptual framework and develop hypotheses, before describing our research method and presenting the findings. Finally, we discuss the study's contributions, managerial implications, limitations, and directions for further research.

2. Theoretical background and hypothesis development

The concept of corporate marketing emerges at the end of the nineties, as an outcome of the evolution of firm marketing orientation from production and manufacturing to relationship marketing (Balmer, 1998; Wilkinson & Balmer, 1996). The corporate marketing perspective broaden the marketing area by involving its concern for exchange relationships with multiple stakeholder groups and networks in society (Balmer & Greyser, 2006; Balmer, 1998, 2011). The corporate marketing is a customer, stakeholder, societal and CSR centered philosophy resulting from an organizational-wide orientation and culture (Balmer, 2011). Corporate identity, corporate brands, corporate communications, corporate image and corporate reputation are the building blocks of corporate marketing (Balmer & Greyser, 2006; Balmer, 2009).

Among these concepts, our research focusses on corporate reputation, which is "a cognitive representation of a company's actions and results that crystallizes the firm's ability to deliver valued outcomes to

its stakeholders" (Fombrun, Gardberg, & Barnett, 2000, p. 87). Corporate reputation is the result of "facts, beliefs, images and experiences encountered by an individual over time" (Balmer, 2009, p. 558), a summary assessment of a company's past performance (Fombrun & van Riel, 1997), and it thus differs from corporate image that is the immediate mental picture an individual has of an organization (Balmer, 2009). This explains why, in the case of crises, companies can maintain a rather good reputation despite a potential negative image (Podnar & Golob, 2017). A good reputation can signal the underlying quality of products and services to the firm's customers (Fombrun, 1996), enabling it to charge premium prices (Rindova, Williamson, Petkova, & Sever, 2005), develop brand equity (Heinberg et al., 2018), and sustain competitive advantage and superior financial performance (Gray & Balmer, 1998; Stern, Dukerich, & Zajac, 2014). Furthermore, a good reputation protects the company from negative information conveyed to consumers (Lange, Lee, & Dai, 2011).

Therefore, companies put into place different marketing strategies to develop their corporate reputation and benefit from associated returns. In particular, they engage in CSR practices in their corporate marketing strategy to signal to their external stakeholders the valuable characteristics of their identity and to build an attractive corporate reputation (Balmer et al., 2011; Balmer, 2011). In a meta-analysis of 101 quantitative studies, Ali, Lynch, Melewar, and Jin (2015) highlighted that the top two antecedents with the greatest effect on corporate reputation are indeed CSR and the age of the firm. CSR is defined as an organization's context-specific actions and policies aimed at enhancing stakeholders' welfare by accounting for the triple bottom line of economic, social, and environmental performance (El Akremi, Gond, Swaen, De Roeck, & Igalens, 2018). In recent years, many studies have addressed the link between CSR and corporate reputation (Brammer & Pavelin, 2006; Rothenhoefer, 2019). A common argument for the existence of a positive link between CSR and corporate reputation relates to the signal theory (Spence, 2002). CSR represents a signal that a company is interested in the well-being of stakeholders and society as a whole, and is willing to take care of others (Bhattacharya, Korschun, & Sen, 2009). This positive signal embodied by companies practicing CSR influences consumer opinion and enhances the company's reputation (Agarwal, Osiyevskyy, & Feldman, 2015).

However, most extant studies have measured reactions of customers to CSR "facts and actions," rather than considering customers' perceptions about these actions. Research into the psychology of CSR has highlighted the importance of micro-level phenomena (Morgeson, Aguinis, Waldman, & Siegel, 2013) and the need to consider how stakeholders perceive, and subsequently react to, acts of CSR or CSiR (Rupp, Shao, Thornton, & Skarlicki, 2013). Central to customers' reactions are their *perceptions* of CSR activities, which may be inaccurate (Glavas & Godwin, 2013). Customers' perceptions of CSR actions may actually have more direct and stronger implications for customers' subsequent reactions than actual firm behaviors, of which customers may or may not be aware. The importance of perception and their effects (e.g., images, reputations, attributions) with respect to companies' behaviours has been stressed for some considerable time (Fombrun & Shanley, 1990; Gray & Balmer, 1998). Accordingly, we approach CSR as a perceptual phenomenon, and seek to capture perceived CSR rather than actual CSR/CSiR actions.

Recent publications have considered a stakeholder-based view to define CSR at a micro-level (El Akremi et al., 2018; Öberseder, Schlegelmilch, Murphy, & Gruber, 2014; Turker, 2009), and have organized CSR perceptions according to how the organization treats its stakeholders. The domains considered in this research are those that are perceived as highly or moderately important from the customer's perspective in the retailing sector by Öberseder, Schlegelmilch, and Murphy (2013)—i.e., customers, employees, suppliers, local community, and the environment. These domains are expected to influence customers' overall CSR perceptions (see H2).

Similarly to other concepts measured in the organizational justice literature (i.e., perceived overall justice, Ambrose & Schminke, 2009; Bobocel, 2013) and the marketing literature (i.e., perceived service quality; Parasuraman, Zeithaml, & Berry, 1988), we also consider the overall CSR/CSiR perceptions ("the whole") in addition to the specific perceptions of consumers about different CSR and CSiR domains ("the different parts"). Indeed, according to Gestalt theory, people perceive the whole of an object (i.e., the gestalt) rather than analyzing its separate constitutive elements (i.e., its parts). In the organizational justice literature, recent developments indicate that instead of focusing on specific facets of justice, employees develop an overall perception of their organization's internal fairness (Ambrose & Schminke, 2009; Bobocel, 2013). Even if individuals can distinguish between the sources of their justice experience when asked, their behaviors are driven by an overall sense of fairness (Lind, 2001).

Based on the above discussion, we thus hypothesize that:

> **H1.** *Customers' overall CSR perceptions positively influence corporate reputation.*
>
> **H2.** *Customers' perceptions of different types of CSR (related to customers, employees, suppliers, local community, and the natural environment) positively influence customers' overall CSR perceptions.*

Researchers have called for CSR and CSiR to be captured as distinct concepts (Lange & Washburn, 2012), as opposed to constructing an overall measure that combines the two (Mattingly & Berman, 2006). Because CSiR is distinct from CSR (and not merely a lack of CSR activity; Lin-Hi & Blumberg, 2018; Zyglidopoulos, Georgiadis, Carroll, & Siegel, 2012), it should be theorized and measured as such (Mazzei, Gangloff, & Shook, 2015). Firms can indeed demonstrate CSR and CSiR simultaneously (Lenz, Wetzel, & Hammerschmidt, 2017). For instance, Kotchen and Moon (2012) argued that more CSiR results in more CSR; that is, when companies do more harm, they also do more good. For instance, retailers can offer affordable prices to their customers (CSR) but at the same time put pressure on employees or suppliers (CSiR) (Kim & Woo, 2019).

CSiR has been defined as "those business behaviors and actions that are illegal, or legal but severely unsustainable and/or unethical and thus totally socially unacceptable" (Tench, Sun, & Jones, 2012, p. 9). CSiR reflects situations in which the firm fails to meet a minimum behavioral standard regarding the corporation's relationship with its stakeholders (Campbell, 2007). Based on Lin-Hi and Müller (2013) and Kang, Germann, and Grewal (2016), CSiR can be defined as any corporate actions that result in (potential) disadvantages or harm to stakeholders, or society at large. CSiR may arouse negative public perceptions and thereby harm company reputation (Fombrun et al., 2000; Philippe & Durand, 2011). In general, the consequences of CSiR are damaging to companies because stakeholders are considerably more sensitive to negative incidents than they are to positive ones (Foreman, 2011). Customers are also generally more likely to spread negative than positive information, which, in turn, makes other customers uncomfortable about engaging with the company (Wagner et al., 2008).

Finally, as for H2, we consider a stakeholder-based view to define CSiR at a micro-level, and organize CSiR perceptions according to how the organization treats its stakeholders (Lange & Washburn, 2012; Wagner et al., 2008). We consider CSiR activities related to customers, employees, suppliers, local community, and the environment (Öberseder et al., 2013). We hypothesize that customers' perceptions of retailers' CSiR activities in these domains influence their customers'

CSiR overall perceptions. Based on the above discussion, we hypothesize that:

H3. Customers' overall CSiR perceptions negatively influence corporate reputation.

H4. Customers' perceptions of different types of CSiR (related to customers, employees, suppliers, local community, and the natural environment) positively influence customers' overall CSiR perceptions.

In most studies, CSR and CSiR have been studied in isolation from each other, so that authors have rarely discussed the relationship between them. In particular, only a small number of studies have explored the interaction between CSR and CSiR (Price & Sun, 2017). When customers experience mixed beliefs about a company because they encounter both positive and negative news about a firm's behaviors, they tend to discredit the firm's benevolence (Frooman, 1997). In addition, when consumers are confused by a brand image that contains both positive and negative elements, the positive elements are embraced less (Walsh & Mitchell, 2010). Accordingly, we hypothesize that stakeholders evaluate CSR against the knowledge of other socially relevant actions, including potential irresponsible actions (Schuler & Cording, 2006). Customers may use CSiR as a cue for interpreting and evaluating CSR (Lenz et al., 2017). In the presence of CSiR, stakeholders may interpret CSR activities as insincere (Yoon, Gürhan-Canli, & Schwarz, 2006) reversing their positive evaluation of CSR (Schuler & Cording, 2006) and creating possible damage to firm value (Margolis & Walsh, 2003). As suggested by Lin-Hi and Blumberg (2018), CSR may have a reverse effect and backfire in the case of irresponsible behavior: companies practicing CSR may have a higher decline in corporate reputation compared to companies that do not practice CSR. This backfiring effect may be explained by the fact that customers develop higher expectations from companies practicing CSR actions compared to companies with no CSR strategy. According to expectancy violations theory, when a company that conducts CSR activities starts practicing CSiR, more severe damage may be incurred to its corporate reputation (Lin-Hi & Blumberg, 2018). This backfiring effect has found some support in previous studies about the impact of CSiR on customer attitudes (Sohn & Lariscy, 2015) and corporate reputation (Rothenhoefer, 2019).

In line with the above discussion, we hypothesize that customers' overall perceptions of CSR and CSiR interact, so that the benefits associated with CSR perceptions for corporate reputation are lower when consumers perceive that this retailer is also conducting negative, irresponsible activities. Therefore, we hypothesize that:

H5. Customers' overall CSiR perceptions negatively moderate the link between CSR overall perceptions and corporate reputation.

We further hypothesize that corporate reputation is the mediating variable through which both CSR and CSiR perceptions impact three important marketing outcomes: customer trust towards the retailer, retailer equity, and SOW.

Customer trust is the degree of confidence in the retailer's reliability and integrity, even in situations entailing risk to the customer. It is the belief that the retailer is able to deliver its promises, preserving the interests of consumers without exploiting consumers' vulnerability (Delgado-Ballester & Munuera-Aleman, 2005). When faced with a lack of information about the product or service, consumers rely on corporate reputation to evaluate the company's offer (Schnietz & Epstein, 2005) based on their beliefs about the company's past and future actions (Ponzi, Fombrun, & Gardberg, 2011). Companies with favorable reputation are perceived as more trustworthy (Keh & Xie, 2009), considering that they would not take the risk of compromising their reputation by acting opportunistically (Chiles & McMackin, 1996). Therefore, by reducing the uncertainty for consumers (Heinberg et al., 2018), a good reputation can positivelqy impact customer trust in the company.

Previous literature has also highlighted that customers' CSR perceptions contribute to the establishment of brand credibility (Hur et al., 2014) and customer trust (Torres, Bijmolt, Tribó, & Verhoef, 2012). Indeed, when customers perceive that CSR activities are really at the heart of the company strategy, and that the company's intentions and behaviors are truly honest, they tend to trust that the company will continue to keep its promises (Stanaland, Lwin, & Murphy, 2011). However, in case of CSiR activities, CSR activities may be ineffective in emitting the proper signal (Arli, van Esch, Northey, Lee, & Dimitriu, 2019) and even undermine customer trust (Yoon et al., 2006). Accordingly, we suggest the following hypothesis:

H6. The impact of (a) overall CSR perceptions and (b) overall CSiR perceptions on customer trust is mediated by corporate reputation.

Brand equity is a customer's subjective and intangible assessment that results from the effects of all marketing activities, which are designed to create positive, strong, and unique associations in customers' memory (Keller, 1993). In the case of the retailer, brand equity translates into consumer preference for a retailer's brand over that of competitors (Yoo, Donthu, & Lee, 2000). Based on signaling theory, corporate reputation represents a valuable intangible asset that increases brand equity (Heinberg et al., 2018; Yoo et al., 2000).

Moreover, past research based on customer surveys (Cowan & Guzman, 2020; Guzmán & Davis, 2017) and secondary data (Torres et al., 2012; Wang, Chen, Yu, & Hsiao, 2015) has established that CSR signals can increase brand equity. Specifically, customers' perceptions of the company as engaging in socially responsible activities can enhance positive brand associations and brand awareness (Lai et al., 2010), both of which are widely recognized as components of brand equity (Yoo et al., 2000). Moreover, Hur et al. (2014) highlighted that the relationship between CSR and brand equity is mediated by corporate reputation. Conversely, brand misconduct, which refers to company behavior that disappoints consumers such as CSiR can erode brand–customer relationships (Hsiao, Shen, & Chao, 2015). Misconduct can alter brand reputation and undermine customers' loyal behaviors (Huber, Vollhardt, Matthes, & Vogel, 2010; Rothenhoefer, 2019), potentially resulting in performance loss (Huber, Vollhardt, Matthes, & Vogel, 2010). Therefore, we posit the following:

H7. The impact of (a) overall CSR perceptions and (b) overall CSiR perceptions on the retailer's brand equity is mediated by corporate reputation.

SOW is a measure of behavioral loyalty (Mägi, 2003), and refers to the share of category expenditures spent on purchases at a certain company during a certain time period (Leenheer, Van Heerde, Bijmolt, & Smidts, 2007). Strong reputation reduces the perceived risk for consumers and increases buying intentions (Jeng, 2011); customers becoming less price conscious and reassured in their choice exhibit more loyal behaviors with respect to the company (Du, Bhattacharya, & Sen, 2007). According to the aforementioned literature, corporate reputation is positively linked to customer behavioral loyalty.

Previous research has also highlighted that CSR activities can enhance customers' behavioral loyalty and SOW (Ailawadi, Neslin, Luan, & Taylor, 2014). CSR has a positive effect on reputation, which in turn has positive effects on customer behaviors (Maden, Arikan, Telci, & Kantur, 2012). On the other hand, when consumers realize that a company exhibits irresponsible behaviors, they feel negative moral emotions, which reduce corporate reputation (Grappi, Romani, & Bagozzi, 2013), and customers' purchases from this company (Wagner et al., 2008).

Therefore, CSiR can elicit negative perceptions, causes sales revenue losses (Lange & Washburn, 2012), alters the relationship between consumers and retailers (Sweetin, Knowles, Summey, & McQueen, 2013), and diminishes the SOW. Therefore, we hypothesize that:

Table 1
Sample demographic information.

n = 840	Demographics	%
Gender	Male	50,0
	Female	50,0
Age	18–25	14,9
	26–35	20,7
	36–45	22,1
	46–55	19,0
	56–65	16,1
	66 or above	7,1
Occupation	Farmer	0,5
	Liberal profession	4,8
	Senior or middle manager	20,2
	Employee	31,8
	Worker	4,9
	Retired	13,6
	Unemployed	16,0
	Other	8,3

Table 2
Retail chains selected by the respondents.

Retail chain	n	%
Leclerc	198	23,6
Carrefour	180	21,4
Auchan	121	14,4
Intermarché	103	12,3
Lidl	75	8,9
U	57	6,8
Aldi	26	3,1
Other	80	9,5
Total	840	100,0

H8. The impact of (a) overall CSR perceptions and (b) overall CSiR perceptions on the retailer's SOW is mediated by corporate reputation.

3. Research method

3.1. Data collection procedure and sample

We collected data on customers of the French grocery retail sector, for several reasons. First, France's retail sector has a considerable market size, and French retailers are among the 100 largest retailers in the world (Loussaïef, Cacho-Elizondo, Pettersen, & Tobiassen, 2014). The sector encompasses a supply chain from producers, agri-business, and the food industry, which makes it particularly interesting (Loussaïef et al., 2014). Moreover, grocery retailers have long integrated CSR initiatives into their corporate marketing strategies, and have communicated their CSR commitments internally and externally (Cacho-Elizondo & Loussaïef, 2010). This sector has also suffered a number of scandals that can be perceived as CSiR.

We collected data through an online questionnaire from a sample of 840 French customers (50% female, mean age: 48.8 years) via a reputable data-collection agency. We decided to collect data using a panel company to benefit from the most representative possible sample of the French population, based on the following criteria: age and gender. Table 1 presents the sample demographics. Respondents were asked to choose a grocery retailer they knew well in order to answer questions related to this retailer. Table 2 lists the retail chains chosen by respondents; these include the main grocery retail chains in the French market.

3.2. Measurement instruments

The constructs were measured using multi-item scales adapted from previous research, measured on 7-point Likert scales. To measure customers' CSR and CSiR perceptions, we first identified scales in the literature—i.e., the CSR scales of Öberseder et al. (2014) and El Akremi et al. (2018), and the CSiR scale of Wagner et al. (2008). We adapted these scales by asking master's students to list CSR and CSiR activities of grocery retailers in France and by refining this list with the help of four CSR experts.

We measured customers' overall perceptions of CSR (3 items; Wagner, Lutz, & Weitz, 2009) and customers' overall perceptions of CSiR (2 items). For customers' perceptions about different CSR domains, we considered those domains for which relative importance for customers was high or medium (Öberseder et al., 2013)—i.e., customers (8 items), employees (7 items), local community (4 items), suppliers (5 items), and the natural environment (7 items). Similarly, we measured customer-related CSiR (5 items), employee-related CSiR (3 items), suppliers-related CSiR (4 items), local community-related CSiR (3 items), and natural environment-related CSiR (6 items). In line with the assumption that CSR and CSiR are distinct concepts, we ensured that items measuring CSiR were not reversed items of CSR items. CSR items thus represent 'good' actions whereas CSiR items represented 'bad' (and not 'avoiding good') actions retailers take with respect to society.

Participants were then asked a series of questions to measure retailer corporate reputation (3 items; Newburry, 2010), retailer brand equity (4 items; Yoo et al., 2000), and customer trust (3 items; Gurviez & Korchia, 2002). We also measured SOW by asking respondents to indicate the percentage of their grocery budget spent at the retailer (De Wulf & Oderkerken-Schröder, 2003). Finally, we measured socio-demographics such as age, gender, and occupation.

3.3. Data analysis

AMOS 24 was used to assess the measurement and structural models following a two-step approach: (1) validation of the measurement model, and (2) examination of structural relations among the latent factors.

3.3.1. Measurement model

First, we conducted exploratory factor analyses on the CSR and CSiR items, and identified three factors for CSR (customer-related CSR, employee- and supplier-related CSR, and environment- and community-related CSR) and three factors for CSiR (customer-related CSiR, employee- and supplier-related CSiR, and environment- and community-related CSiR). The internal reliability and validity of the measurement model was then tested (Fornell & Larcker, 1981) with AMOS 24. The model fit factors were $\chi^2 = 4857.364$, $df = 2050$, $\chi^2/df = 2.369$, NFI = 0.930, CFI = 0.958, RMSEA = 0.040, SRMR = 0.042. The model fit indexes indicate an acceptable fit to the data. All items loaded appropriately on their respective constructs, and all loadings reached the recommended level of 0.70 (Hair, Black, Babin, & Anderson, 2010) (see Table 3). Cronbach's alpha and composite reliability (CR) values were higher than the recommended threshold of 0.70 (Nunnally & Bernstein, 1994), and the average variance extracted (AVE) was higher than the suggested threshold of 0.50 (Fornell & Larcker, 1981). To assess discriminant validity among constructs, we checked that the square root of the AVE for each latent variable was higher than its correlation with other variables (Fornell & Larcker, 1981); this requirement was met for

Table 3
Reliability and validity tests.

	Loadings	CR	AVE	Cronbach's Alpha
Overall CSR perceptions (OCSR)				
This retailer is concerned about improving the well-being of society	0,915	0,947	0,857	0,939
This retailer follows high ethical standards	0,943			
This retailer is socially responsible	0,919			
Customer-related CSR (CSR_C)				
This retailer…				
implements fair sales practices	0,835	0,944	0,676	0,946
labels products clearly and in a comprehensible way	0,801			
meets quality standards	0,852			
sets fair prices for products	0,795			
offers safe (not harmful) products	0,789			
showcases seasonal products	0,786			
ensures the quality of products and services delivered to customers	0,854			
fulfills its commitment towards customers	0,861			
Employee- & supplier-related CSR (CSR_ES)				
This retailer…				
provides fair terms and conditions for suppliers	0,841	0,973	0,775	0,974
communicates openly and honestly with suppliers	0,829			
negotiates fairly with suppliers	0,830			
controls the working conditions of its suppliers and subcontractors	0,867			
selects suppliers thoroughly with regard to respecting decent employment conditions	0,930			
provides its employees with decent working conditions	0,882			
treats employees equally	0,895			
offers employees adequate remuneration	0,909			
develops, supports, and trains employees	0,901			
communicates openly and honestly with employees	0,923			
proposes flexible working hours for employees	0,849			
cares about employees' well-being	0,900			
Environment- & community-related CSR (CSR_EC)				
This retailer…				
contributes to hiring people with disabilities	0,780	0,963	0,704	0,966
communicates openly and honestly with the local community	0,868			
gives financial assistance to the poor and deprived in the areas where it operates	0,780			
helps non-governmental organizations and similar associations, such as UNICEF, the Red Cross, and emergency medical services for poor people	0,783			
reduces energy consumption	0,871			
reduces emissions such as CO_2	0,873			
prevents waste (e.g., less packaging, less food waste)	0,851			
uses renewable energy in its stores	0,855			
measures the impact of its activities on the natural environment (e.g., carbon audit, reduction of greenhouse gas emissions, global warming)	0,872			
respects and promotes the protection of biodiversity (e.g., variety and diversity of species)	0,891			
encourages its members to adopt eco-friendly behaviors (sort trash, save water and electricity)	0,791			
Overall CSiR perceptions (OCSiR)				
This retailer is only concerned about its own profit at the expense of society	0,853	0,755	0,755	0,754
This retailer adopts controversial practices that go against ethical standards	0,804			
Customer-related CSiR (CSiR_C)				
This retailer…				
offers false/misleading special offers	0,847	0,919	0,697	0,926
abuses of the weak position of some clients (who lack education or information)	0,872			
does not always know the exact origin of the products it sells	0,870			
sells customers' data files to commercial companies	0,778			
does not ensure the confidentiality of customer data	0,804			
Employee- & supplier-related CSiR (CSiR_ES)				
This retailer…				
puts pressure on suppliers' prices	0,727	0,926	0,633	0,937
contributes to the deterioration of working conditions among its suppliers	0,843			
does not make a long-term commitment to its suppliers	0,824			
imposes excessive payment delays on small and medium-sized suppliers	0,843			
puts its employees under strong pressure (e.g., intense working pace, difficult schedules)	0,820			
contributes to job loss through the development of self-scanning and process automation	0,723			
contributes to job loss by eliminating small grocery stores	0,778			
Environment- & community-related CSiR (CSiR_EC)				
This retailer…				
promotes nonlocal suppliers while local alternatives exist	0,785	0,958	0,715	0,961
weakens small-scale local farmers	0,827			
contributes to outsourcing of supply to countries with a cheaper labor force	0,841			
contributes significantly to environmental pollution	0,841			
sells products whose production is harmful to natural environment	0,871			

Table 3 (*continued*)

produces significant amounts of waste	0,883			
imports products from far away, which creates pollution	0,887			
consumes too much energy (e.g., fridges left open, lights left on all night)	0,834			
uses unnecessary packaging (including plastic)	0,836			
Corporate reputation (CR)				
I have good feelings about this retailer	0,868	0,894	0,744	0,897
I admire and respect this retailer	0,860			
This retailer has a good overall reputation	0,859			
Brand equity (BE)				
It makes sense to shop at this retailer instead of at any another retailer, even if they offer the same products	0,796	0,897	0,684	0,910
Even if the same products and services are available elsewhere, I would prefer to go to this retailer	0,811			
Even if there is another retailer that is as good as this retailer, I prefer to go to this retailer	0,845			
Even if this retailer and another do not differ in any way, it is smarter to go to this retailer	0,854			
Customer trust (TRUST)				
This retailer is sincere with its customers	0,928	0,946	0,857	0,952
This retailer is honest with its customers	0,944			
This retailer shows an interest in its customers	0,904			

Table 4

Descriptive statistics and correlation matrix.

	Mean	Std	BE	CR	TRUST	OCSR	CSR_C	CSR_ES	CSR_EC	OCSiR	CSiR_C	CSiR_ES	CSiR_EC
BE	5,37	1,25	**0,827**										
CR	5,37	1,25	0,814	**0,862**									
TRUST	5,37	1,25	0,746	0,903	**0,925**								
OCSR	3,09	1,50	0,610	0,792	0,802	**0,926**							
CSR_C	5,20	1,10	0,676	0,835	0,868	0,863	**0,822**						
CSR_ES	4,59	1,27	0,479	0,632	0,661	0,776	0,796	**0,880**					
CSR_EC	4,54	1,31	0,541	0,679	0,706	0,838	0,745	0,811	**0,839**				
OCSiR	4,91	1,37	−0,177	−0,265	−0,307	−0,330	−0,293	−0,219	−0,241	**0,829**			
CSiR_C	2,78	1,50	−0,227	−0,333	−0,368	−0,351	−0,396	−0,273	−0,273	0,809	**0,835**		
CSiR_ES	3,57	1,55	−0,215	−0,307	−0,322	−0,358	−0,318	−0,336	−0,336	0,784	0,729	**0,795**	
CSiR_EC	3,52	1,58	−0,249	−0,331	−0,361	−0,415	−0,374	−0,414	−0,414	0,751	0,800	0,705	**0,846**
SOW	72,82	19,90	0,316	0,209	0,204	0,170	0,202	0,126	0,157	−0,052	−0,128	−0,105	−0,099

Note: The diagonal elements in bold are the square roots of the AVE between constructs and their measures.

all latent variables except for corporate reputation and customer trust. Overall, the measures are thus reliable and valid. Table 4 provides descriptive statistics for each construct, as well as their correlations.

Considering that we used single-informant self-reported data, we examined the potential threat of common method bias. We first ran Harman's single-factor test (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003). This test requires loading all measures into an exploratory factor analysis, with the assumption that the presence of common method variance is indicated by the emergence of either a single factor or a general factor that accounts for the majority of covariance among measures (Podsakoff et al., 2003). Using SPSS 24, we performed a factor analysis of all measures included in the model. The results indicated that the total explained variance of a single factor was 27.56%, which suggests that common method bias is not a significant problem in our study.

Multicollinearity between the latent variables could have a small but significant impact that would bias the path coefficients (Kock & Lynn, 2012); we checked for correlation across the independent variables by performing a collinearity test. The results showed minimal collinearity; the variance inflation factors of all constructs ranged from 1 to 4.35, which is well below the recommended threshold of 5–10 (Kock & Lynn, 2012).

3.3.1.1. Structural model. To assess the approximate model fit and the amount of explained variance of endogenous variables for our structural model, we used AMOS 24. Our results for the structural model revealed an acceptable model fit (χ^2 = 5954.822, *df* = 2138, χ^2/df = 2,785, p < 0.0001, CFI = 0.942, NFI = 0.912, RMSEA = 0.042). The determination coefficient (R^2) reflects the level or share of the latent construct's explained variance and measures the regression function's goodness of fit against the empirically obtained manifest items (Hair et al., 2010).

The R^2 values of overall CSR (R^2 = 0.852), overall CSiR (R^2 = 0.651), retailer corporate reputation (R^2 = 0.734), brand equity (R^2 = 0.671), and customer trust (R^2 = 0.894) were relatively high. However, the R^2 for SOW was low (R^2 = 0.052), as other factors related to the retail chain strategy—such as location, assortment, services, and price—might affect this variable.

To test our hypotheses, we looked at the path coefficients (β) and their level of significance (t-values) for direct and indirect effects (see Table 5 and Fig. 1). First, overall CSR perceptions positively impact retailer corporate reputation (β = 0.849, p < 0.001). Customer-related CSR (β = 0.589, p < 0.001), employee- and supplier-related CSR (β = 0.118, p < 0.001), and environment- and community-related CSR (β =

Table 5

Summary of model testing.

	Direct effects			Beta	S.E.	C.R.	p
H1	OCSR	→	Reputation	0,849	0,032	25,301	***
H2	CSR_C	→	OCSR	0,589	0,037	16,874	***
	CSR_ES	→	OCSR	0,118	0,034	3,564	***
	CSR_EC	→	OCSR	0,282	0,041	7,136	***
H3	OCSiR	→	Reputation	−0,024	0,032	−0,967	n.s.
H4	CSiR_C	→	OCSiR	0,616	0,060	9,283	***
	CSiR_ES	→	OCSiR	0,142	0,036	2,936	**
	CSiR_EC	→	OCSiR	0,180	0,037	3,719	***
H5	OCSR * OCSiR	→	Reputation	−0,060	0,017	−2,772	**
	CR	→	BE	0,819	0,037	20,387	***
	CR	→	Trust	0,945	0,034	30,663	***
	CR	→	SOW	0,229	0,042	6,489	***

***p < 0.0001; ** p < 0.01.

Model Fit χ^2 = 5954.822, *df* = 2138, χ^2/df =, 2,785, p < 0.0001, CFI = 0.942, NFI = 0.912, RMSEA = 0.042.

0.282, p < 0.001) positively affect overall CSR perceptions. H1 and H2 are supported by these results. Customer-related CSiR (β = 0.616, p < 0.001), employee- and supplier-related CSiR (β = 0.142, p < 0.001), and environment- and community-related CSiR (β = 0.118, p < 0.001) are positively related to overall CSiR perceptions, which supports H4. However, overall CSiR perceptions do not influence corporate reputation (β = -0.024, p = 0.333)—H3, H6b, H7b and H8b are thus rejected. Moreover, as illustrated in Fig. 2, our results show that overall CSiR perceptions negatively moderate the relationship between overall CSR perceptions and corporate reputation (β = −0.06, p < 0.001), which supports H5. Retailer corporate reputation, in turn, increases customer trust (β = 0.945, p < 0.001), retailer brand equity (β = 0.819, p < 0.001), and SOW (β = 0.229, p < 0.001). Furthermore, indirect effects of overall CSR perceptions on customer trust (β = 0.802, p < 0.05), retailer brand equity (β = 0.695, p < 0.05), and SOW (β = 0.195, p < 0.01) through retailer corporate reputation are positive and significant. H6a, H7a and H8a are therefore supported.

4. Discussion of findings

The objective of this study was to analyze the role played by CSR and CSiR in a corporate marketing perspective in the retail context and more specifically how customers react to mixed beliefs with respect to retailers' CSR and CSiR activities in terms of corporate reputation, and the consequences for the retailer corporate brand. Our data highlights, on the one hand, that customers' overall CSR perceptions influence retailer brand equity, customer trust, and SOW, and that these relationships are mediated by corporate reputation. On the other hand, overall CSiR perceptions do not directly influence corporate reputation, but they do negatively moderate the impact of overall CSR perceptions on corporate reputation. Finally, customers' overall CSR and CSiR perceptions are driven more by their perceptions of customer-related CSR and CSiR than by the other types of CSR and CSiR activities. Our findings have implications for literature on corporate reputation and marketing literature in CSR, as well as for practitioners, as detailed below.
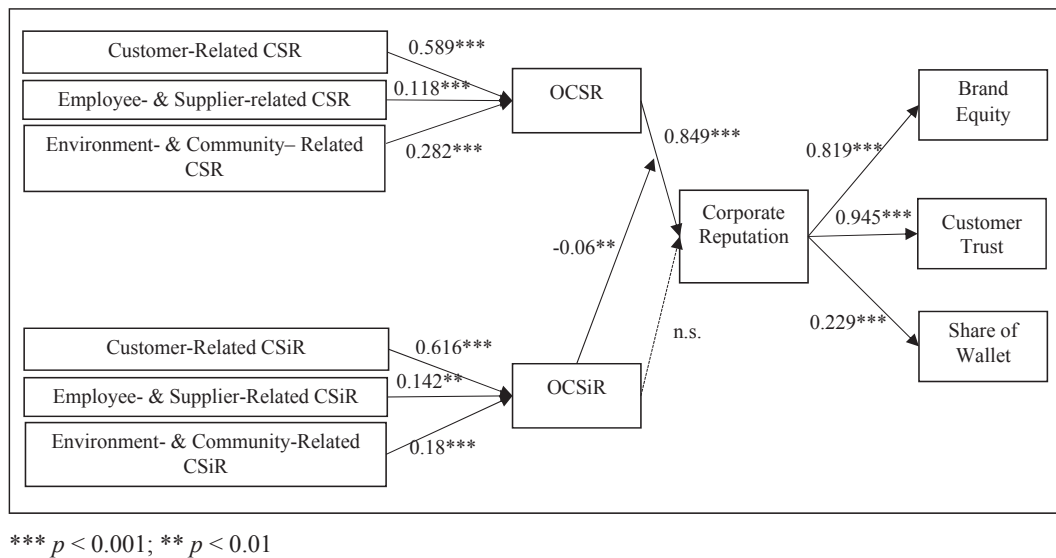

*** p < 0.001; ** p < 0.01

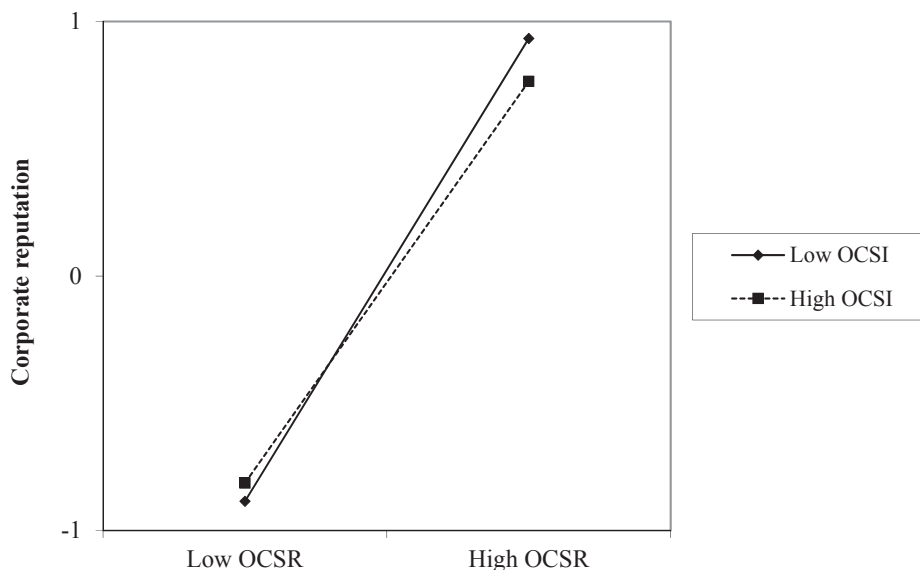**Fig. 1.** Graphical representation of our results.

Fig. 2. The moderating role of OCSiR in the relationship between OCSR and corporate reputation.

4.1. Theoretical contributions

First, this research contributes to the corporate marketing literature in the grocery sector by establishing the link between customers' CSR perceptions and important strategic marketing outcomes, while including corporate reputation as a mediator. In our study, where we measured customers' perceptions of CSR (instead of considering the impact of CSR "actions"), our findings highlight that customers' CSR perceptions positively influence customer trust, retailer equity, and SOW, via their impact on corporate reputation. Although previous studies have suggested that CSR directly influences brand equity (Lai et al., 2010), our analyses address the mediating effect of corporate reputation. Hur et al. (2014) previously tested this mediating role of corporate reputation between CSR and brand equity; our findings in addition show a mediating effect of corporate reputation between CSR and customer trust, and between CSR and SOW. In addition, we consider a different sector of activity, and collect data in a different country than Hur et al. (2014). Our results thus reinforce the importance of considering CSR as a strategic component of corporate marketing efforts (Balmer, 2011).

Second, our research highlights a non-significant direct effect of customers' overall perceptions of CSiR on corporate reputation, but a negative moderating effect on the relationship between customers' overall CSR perceptions and corporate reputation. In doing so, our research responds to recent calls to capture CSR and CSiR perceptions as distinct constructs (Lange & Washburn, 2012) and to test their respective influence. Our findings show that higher customers' CSiR perceptions undermine the benefits associated with customers' overall CSR perceptions. When a firm is perceived as CSR-oriented and not as an irresponsible actor, the firm can have higher corporate reputation, customer trust, retailer equity, and SOW. Our results are aligned with those of Price and Sun (2017) and Rothenhoefer (2019), which suggested that CSR's effectiveness on firm performance is dependent on the presence of CSiR. As their results were based on secondary data, we extend their findings to the case of consumers' perceptions. The non-significant direct effect of customers' CSiR perceptions on customers' reactions could appear contradictory to past findings stating that customers react more extremely to negative information, such as CSiR, than to CSR of an equivalent magnitude (Baumeister, Bratslavsky, Finkenauer, & Vohs, 2001). Further research should be developed to investigate further this outcome, but we can explain this a priori surprising result as follows. In the retailing sector where numerous cases of CSiR have been reported in the media, we can assume consumers' CSiR expectations to be rather high (and consumers' CSR expectations to be rather low). In this case, according to the expectancy violations theory (Lin-Hi & Blumberg, 2018), the potential discrepancy between expected and observed irresponsible corporate behaviors could be so low that it reduces or cancels customers' reactions (Afifi & Burgoon, 2000; Burgoon & Hale, 1988). Practicing CSR enables retailers to positively violate existing customers' expectations, which improves corporate reputation; while practicing CSiR is quite coherent with customers' expectations, and thus does not impact corporate reputation. However, when companies are perceived as CSR-oriented, customers might expect low CSiR practices. Therefore, the impact of customers' CSR perceptions on corporate reputation depends on customers' CSiR perceptions.

Further, we extend marketing literature on CSR by examining the influence of corporate activities targeting different stakeholder groups (Kang et al., 2016). While CSR has typically been examined without accounting for the intended target, our results show that CSR domains targeting different stakeholders do not have the same impact on customers (Mazzei et al., 2015; Schramm-Klein et al., 2016). In particular, our results show that customers consider more CSR/CSiR activities related to their purchase decisions, as these have a stronger impact on their overall CSR/CSiR perceptions than other stakeholder-related domains. A potential explanation could lie in the low level of customer awareness of other stakeholder-related CSR activities (Lee, Kim, Lee, & Li, 2012). In case retailers develop customer awareness about their different types of CSR activities, this could potentially reinforce customers' overall CSR perceptions and thus positively influence the customer–firm relationship.

Third, this study contributes to the business case for CSR in the grocery retailing sector. Existing studies have largely focused on the effects of CSR and CSiR on corporate financial performance, but have paid less attention to their joint effects on customers' perceptions. Customers are one of the main participants in commercial activities, and understanding is incomplete if scholars do not consider customers' opinions on CSR and CSiR and their impacts on companies. Customers' perceptions of a retailer's CSR activities positively drive its corporate reputation, which influences customer trust, brand equity, and SOW, while customers' perceptions of a retailer's CSiR activities negatively moderate this link. CSR activities are thus of considerable importance to develop corporate reputation, and have to be maintained by retailers to ensure continued impact on long-term customer purchasing behavior.

4.2. Managerial implications

This research holds important implications for CSR managers who seek to foster corporate reputation, brand equity, customer trust, and customer behavioral loyalty (SOW). Our results confirms the importance of integrating CSR in the core positioning of the brand (Golob & Podnar, 2019) and as a strategic element of corporate marketing (Hildebrand et al., 2011). Retailers can use CSR as a strategic management tool to increase customers' evaluation of their reputation and to improve their relationships with customers. Following the Balmer's corporate marketing mix (Balmer, 2009; Balmer, Greyser, & Powell, 2006), retailers should identify their distinctive and institutional traits in line with their values and ethical commitments and focus their efforts on a subset of CSR domains that are most relevant to their consumer segments (Baskentli et al., 2019). This is the strategy that Auchan initiated in 2017 by announcing the launch of 100 organic food stores (Auchanbio) in 2017 (Point, 2017), with some difficulties however (up to 2020, Auchan opens only one organic food store), probably due to a lack of coherence with the positioning and values of Auchan.

Retailers should define and manage a clear corporate communication strategy featuring their specific institutional CSR traits to occupy a distinctive place in customers' minds and in turn, enhance their corporate reputation and brand equity. Indeed the link between CSR and reputation is contingent on the stakeholder's awareness of the company's actions, which is often fairly low (Hildebrand et al., 2011). Retailers should proactively disseminate accurate and balanced CSR information in a transparent way (Leitch, 2017), to empower consumers to do better choices according to their values and expectations. This requires retailers to orchestrate all internal and external communications (van Riel & Fombrun, 2007), while taking care to align those different elements to reinforce the CSR communication credibility (Illia & Balmer, 2011).

While CSR is generally communicated via formal communication channels such as company websites or corporate reporting, our results indicate the importance of communicating actions that can be directly perceived by customers, notably at the point of sale. The disappearance of plastic bags is an example of CSR actions that has been witnessed by customers in stores and has given retailers an image as social educators (Loussaïef et al., 2014). These kinds of concrete actions communicated at point of sale enhance the retailer's corporate reputation. Since 2012, for instance, Lidl has regularly communicated its strategy linked to the promotion of local products made in France. In order to increase customer trust, Lidl has involved local producers, having them present in the store and featuring them in its promotional materials (LSA, 2017). Such CSR activities, which are truly at the heart of the Lidl strategy, have been reinforced in communication for several years, and have allowed Lidl to become a preferred French retailer. Moreover, attitudes and behaviors of staff at the point of sales are part of the corporate

communication and as such, they influence consumers' assessments of the credibility of CSR communication (Hildebrand, Sen, & Bhattacharya, 2011; Illia & Balmer, 2011).

Even though retailers communicate their various CSR activities with respect to their employees, suppliers, or the local community, in most cases these activities go unnoticed by consumers. We recommend retailers to connect more the other stakeholders-oriented CSR activities to customers' preoccupations, thereby placing integrated CSR as a pivotal instrument of their corporate marketing strategy (Hildebrand et al., 2011). This strategy may potentially reinforce corporate reputation and brand equity of retailers and help them develop more enduring relationships with their stakeholders and in particular their customers. For instance, in the current context of the coronavirus crisis, some retailers such as Carrefour communicate to their customers that they can ensure the continuity and the quality of their services, notably due to their supplier-oriented CSR activities and the strong relationships they have established with suppliers.

Our results also show that consumers' CSiR perceptions do not directly impact corporate reputation. This result should however not lead retailers to act irresponsibly, as customers' CSiR perceptions diminish the positive impact of consumers' CSR perceptions on corporate reputation. Therefore, we recommend that managers implement a crisis-management process in order to avoid short-term negative impacts linked to CSiR activities, which would alter the effectiveness of CSR actions and prevent enhancing corporate reputation and brand equity in the long term. Indeed, when customers' attitudes are built on conflicting negative and positive evaluations about the company, their attitudinal structure is inherently inconsistent (Sengupta & Johar, 2002). They are thus more susceptible to persuasion attempts by competition. Being perceived as an irresponsible actor may thus impact the retailer in the longer term by weakening its competitive position in consumers' minds. We thus recommend that retailers carefully monitor their performance metrics in all domains, take corrective actions to overcome existing CSiR concerns, and take preventive actions to avoid future lapses (Baskentli et al., 2019), both to avoid doing bad (Price & Sun, 2017) but also to guarantee the effectiveness of CSR actions on corporate reputation.

Finally, individuals are capable of expressing perceptions of specific CSR facets when asked to do so, but they tend to think in terms of overall CSR impressions. This is why in this study we measured both consumers' perceptions about different types of CSR/CSiR activities and customers' overall CSR/CSiR perceptions. However, in practice, companies seek parsimonious measures in consumer surveys, where length is always an issue. In this context, our study highlights that overall measures of CSR and CSiR may allow organizations to assess their customers' perceptions more parsimoniously and to analyze their relations to other important outcomes.

4.3. Limitations and further research

Our work is subject to several limitations that represent some future research opportunities. First, our research is cross-sectional in nature, and questions of causality always arise with this type of research. This study can neither prove nor disprove whether the association between customers' overall perceptions of CSR/CSiR and corporate reputation is causal. The study also cannot rule out that other factors might simultaneously affect both CSR/CSiR perceptions and corporate reputation. A longitudinal study in which customers' perceptions of CSR and CSiR are measured over time would be valuable.

Second, we examined the impact of CSR and CSiR perceptions in the French grocery retail industry only. Moreover, respondents chose the retailer they wanted to rate; this could have been their favorite retailer, which may have biased the results. Future research should replicate our results in other industries and in other countries.

Third, a persisting challenge in the CSR/CSiR literature is the measurement of 'perceived CSR' and 'perceived CSiR', within different

industries that may face different risks or pressures. In particular, further research should design instruments measuring customers', but also other stakeholders', overall and specific perceptions of CSiR (Rotundo, 2019).

Fourth, we did not study on which basis customers form their perceptions of CSR and CSiR actions. Future research can devote more attention to theorizing about the antecedents that are unique to CSR and CSiR perceptions *versus* those factors that may serve as antecedents to both. There is a need to understand how CSR and CSiR judgments are formed, especially when customers lack relevant information and cues with which adequately evaluate all aspects of CSR/CSiR. As in the literature about organizational justice (Qin, Ren, Zhang, & Johnson, 2015), further research should investigate whether consumers rely on other types of CSR/CSiR with clear information to form judgments about CSR/CSiR activites about which relevant information is unclear or missing.

Fifth, future research should consider moderating variables that influence the direction and/or intensity of customers' CSR and CSiR perceptions on their relations with retailers. For instance, we recommend exploring the role of causal attributions, since researchers have emphasized the importance of attributions in explaining how people assess CSR and CSiR initiatives (Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009). Customers question the company's motives to invest in CSR activities and try to identify why they engage in CSR initiatives (Yoon et al., 2006). On the one hand, customers seem to appreciate and reward altruistic-driven company activities that have a positive effect on society in the long term, rather than merely benefiting the company itself (Vlachos et al., 2009). However, on the other hand, our results show that they also appreciate benefiting from customer-related CSR activities themselves, which could be perceived as driven by more strategic motives from the company side.

5. Conclusions

To improve their corporate reputation, companies in the grocery retail industry invest significant amounts in CSR programs as a component of their corporate marketing strategy. Our results show that customers value these CSR programs in their relationships with retailers. By integrating CSR in the heart of their corporate marketing, retailers may benefit from a better corporate reputation and associated returns. However, engaging in CSR and CSiR simultaneously could reduce the positive effect of CSR on corporate reputation due to a backfiring effect. Retailers need to fulfill customers' expectations without disappointing them with CSiR incidents.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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Valérie Swaen is Full Professor of Marketing and Corporate Social Responsibility (CSR) at the Université catholique de Louvain (Louvain School of Management, Belgium) and at IESEG School of Management (France). Since September 2019, she is the president of the Louvain Research Institute in Management and Organizations (LouRIM, UCLouvain). She is also the head of the Louvain CSR network that gathers and supports researchers and practitioners who seek to put responsible leadership and sustainable production and consumption at the heart of their research and strategy. Prof. Swaen's research interests include CSR and more specifically stakeholders' reactions to CSR communication. She has published academic papers in international journals such as Journal of Management, Journal of Management Studies, Journal of Organizational Behavior, Journal of Business Ethics, Journal of Business Research, and Marketing Letters, among others.

Nathalie Demoulin obtained her Ph.D. in Management Science at Louvain School of Management – UCLouvain-Mons (Belgium) in 2001. She is currently Associate Professor of Marketing at IESEG School of Management (Lille, France), member of the LEM-CNRS 9221 and academic director of the Master in Retail Management and Business Development. Her research expertise centers around retailing, whereby the focus is on customer relationship management (CRM), customer loyalty, and customer adoption of technological innovations at the point-of-sale. She has published her work in amongst others Journal of Retailing, Journal of Business Research, Information & Management, Decision Support System, Journal of Retailing and Consumer Services, International Journal of Retail & Distribution Management, and International Journal of Advertising. Besides doing research, Nathalie mainly teaches marketing strategy and CRM courses at IESEG School of Management.

Véronique Pauwels-Delassus is Associate Professor of Marketing and Academic Director of the Msc in Digital Marketing and CRM at IESEG School of Management (LEM-CNRS 9221), part of the Catholic University of Lille in France. Before entering the academic world, Dr Pauwels Delassus was the European Marketing Director for an international company. Her strong experience in strategic marketing across different countries contributes to the pragmatic approach adopted in her publications and teaching in the field of brand management, brand equity and consumer resistance toward brand strategies. She has published in international peer-reviewed journals and is the author of the Handbook of Brand Management Scales.