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The Impact of Corporate Social Responsibility on Customer Behaviour and Corporate Image

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Abstract:
This paper aims to examine the impact of corporate social responsibility (CSR) on customer behaviour and corporate image. A descriptive approach was used to identify key concepts related to the topic, alongside a review of previous research. Our study's findings suggest that CSR can positively influence consumer behaviour, particularly with respect to purchase-related behaviour. The relationship between CSR and consumer behaviour is affected by firms' effective commitment to and transparency in the field of CSR, as well as by customers' perceptions of companies' CSR activities.
CSR may also have a positive effect on the company's image. Furthermore, corporate image can play a mediating role in the relationship between CSR and customer satisfaction. Corporate image has a significant positive effect on customers' purchase intentions. Customers' perceptions of a company's image may be influenced by the experiences of other consumers.
Based on these results, the study recommends that companies commit to being effective and transparent in their CSR activities, implement them at a high level and communicate them effectively to customers. Additionally, our study contributes to the field by identifying trends in previous research on this topic, thereby helping to bridge the research gap between CSR, consumer behaviour and corporate image. It also opens avenues for researchers to address aspects that still require empirical confirmation. Finally, this article enriches the literature and provides valuable insights for researchers and organisations alike.
Keywords: Corporate social responsibility, consumer behaviour, corporate image.

Introduction

The term 'stakeholders' was first used by multinational corporations in the late 1960s. Stakeholders were defined as individuals or groups affected by the activities of organisations. The term 'corporate social responsibility' soon became widespread. This concept involves taking responsibility for all of a company's actions and creating a positive impact on its environment, employees, consumers and other stakeholders (Bashar, 2012, p. 2).
Carroll developed a corporate social responsibility model, proposing the integration of four responsibilities: economic (providing required products and services), ethical (adopting ethical conduct), legal (complying with policies) and philanthropic (participating in voluntary activities). Furthermore, Carroll emphasised that the benefits that companies derive from corporate social responsibility may also affect stakeholders. A stakeholder can be defined as 'an entity or group that can affect or be affected by the achievement of an organisation's objectives' (Wang, 2020, p. 3).
In recent years, there has been a growing global interest in corporate social responsibility. Organisations that adopt CSR recognise that it involves two goals: pursuing benefits for society and gaining commercial benefits through these initiatives. One of the main reasons corporate social

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responsibility is considered so important is that it helps to build an attractive company image, enabling organisations to gain a competitive advantage. This positive image creates a favourable perception among consumers and influences their decision-making process. Furthermore, corporate social responsibility gives consumers satisfaction in choosing the right product (Barkakati, Patra & Das, 2016, p. 279).

Organisations seek to determine how they are perceived by customers, suppliers and others, whether near or far, and how these groups may influence their image. Companies also recognise that corporate image can have positive and negative effects on business objectives and goals (Lukas, Martina & Jana, 2022, p. 2).

A company's competitive capability influences its reputation. Institutional trust arises from individuals' initial, often spontaneous, associations with a company. In contrast, reputation is built over time and depends on belief in a company's ability to act in a particular way. Corporate social responsibility positively affects organisations' economic performance, including revenue growth, improved institutional trust and reputation, customer loyalty and relationships with all stakeholders (Maruf & Afeez, 2014, p. 66).

Marketing scholars and practitioners emphasise the importance of corporate social responsibility in the consumer decision-making process. As corporate social responsibility has become more popular worldwide, it has been recognised as a key factor in establishing an appealing corporate image, offering a competitive advantage and differentiation, and ultimately leading to business success (Virvilaite & Daubaraite, 2011, p. 534).

It appears that the application of corporate social responsibility initiatives to achieve successful business performance is increasing. Consumers support this shift and theorists suggest that consumers' attitudes towards and perceptions of brands differ significantly depending on the extent to which organisations are involved in corporate social responsibility (Kraus, Cane & Soriano, 2022, p. 584).

Does corporate social responsibility affect customer behaviour and corporate image?

Study hypotheses:

Corporate social responsibility affects customer behaviour.

Corporate social responsibility affects corporate image.

Corporate social responsibility affects customer behaviour through corporate image.

Sub-questions

Based on the study problem, the following sub-questions can be proposed:

What is corporate social responsibility?

What is meant by 'customer behaviour'?

What is meant by 'corporate image'?

Does corporate social responsibility affect customer behaviour?

Does corporate social responsibility affect corporate image?

Does corporate social responsibility affect customer behaviour through corporate image?

Objectives of the study

The objectives of this study are as follows:

- To identify corporate social responsibility as an opportunity for organisations to achieve their objectives.
- To determine the impact of CSR on customer behaviour.

- To identify the impact of corporate social responsibility on corporate image.
- To draw conclusions that can be used by organisations and in future research.

Research methodology

This study adopts a literature review approach, examining previous studies to understand the relationship between corporate social responsibility, customer behaviour and corporate image. A set of research studies on the same topic were analysed.

The concept of corporate social responsibility (CSR)

The term 'corporate social responsibility' (CSR) first emerged in 1953 with the publication of Social Responsibilities of Businessmen by Bowen, which discusses the responsibilities of business leaders towards society. A key idea behind CSR is that managers must understand their social responsibilities. However, the concept's scope has expanded significantly since its inception (Barkakati, Patra & Das, 2016, p. 281).

Carroll (1991) proposed a pyramid of four levels of corporate social responsibility: economic, legal, ethical and philanthropic. He defined economic responsibility as the expectation that the company will maximise profit per share for shareholders. Legal responsibility refers to adherence to laws and regulations. Ethical responsibility relates to fulfilling what is expected to be ethically right, while philanthropic responsibility reflects society's expectation that companies will engage in charitable activities. Based on these four components, a socially responsible company should therefore aim to be profitable, comply with the law, behave ethically and act as a good corporate citizen (Rahim, Jalaludin & Tajuddin, 2011, p. 122).

Man (1972) argued that people feel satisfied when they know that organisations have a personal responsibility towards them that extends beyond the market. This gives individuals a sense of strength and comfort when they cannot fully understand the complex, multifaceted market system. Similarly, Beyer (1972) viewed the future relationship between organisations and society as a bold endeavour, supported by the concepts of social responsibility, wealth redistribution, environmental protection, positive work promotion, and organisational self-regulation.

According to Drucker (1974), organisations are expected to give something back to society, and many have already begun to address this issue. Carson (1977) discussed the new concept of corporate social responsibility adopted by many organisations, emphasising that it encourages companies to identify the need for social and economic change, and to develop action programmes that align with society's needs.

Many other researchers have also contributed to the field of CSR, including Porter and van der Linde (1995), Hart (1995), Klassen and McCloughlin (1996) and Javid Jaddeh and Douglas (1998). These authors have argued that environmental awareness can enhance business performance, as environmentally friendly organisations can gain a competitive advantage by reducing costs, setting themselves apart from competitors, and cultivating a positive corporate image (Ali, Rehman, Yilmaz, Nazir & Ali, 2010, p. 477).

Furthermore, David Gallego (2009) states that a socially responsible company not only meets legal requirements, but also exceeds expectations by investing in human resource management, environmental protection technologies, and other initiatives. These investments not only strengthen CSR but also provide the company with competitive benefits (Virvilaite & Daubaraite, 2011, p. 535).

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In his most recent article, published in 2015, Carroll stated that ‘the pyramid is viewed as unified and integrated as a whole’. Spencer (2016) shared this view of corporate social responsibility, stating that ‘there may be at least four pyramids of CSR for small businesses: towards the self and family; towards employees; towards the local community; and towards work partners’.

This definition is also consistent with that of Tang et al. (2018), who defined corporate social responsibility as an organisation’s duty to act in accordance with the interests of various stakeholders, not just customers. Therefore, these definitions demonstrate that business organisations must consider CSR practices towards both direct and indirect stakeholders in order to ensure their long-term sustainability (Thomas & Tahir, 2019, p. 9).

Hingeburon et al. (2022) define CSR as a company operating according to ethical principles and sound management, guided by social and environmental responsibility. Li (2023) defines CSR as ‘a concept in which companies voluntarily integrate social and environmental concerns into their business operations and interactions with stakeholders’ (Retno & Widyasari, 2026, p. 207).

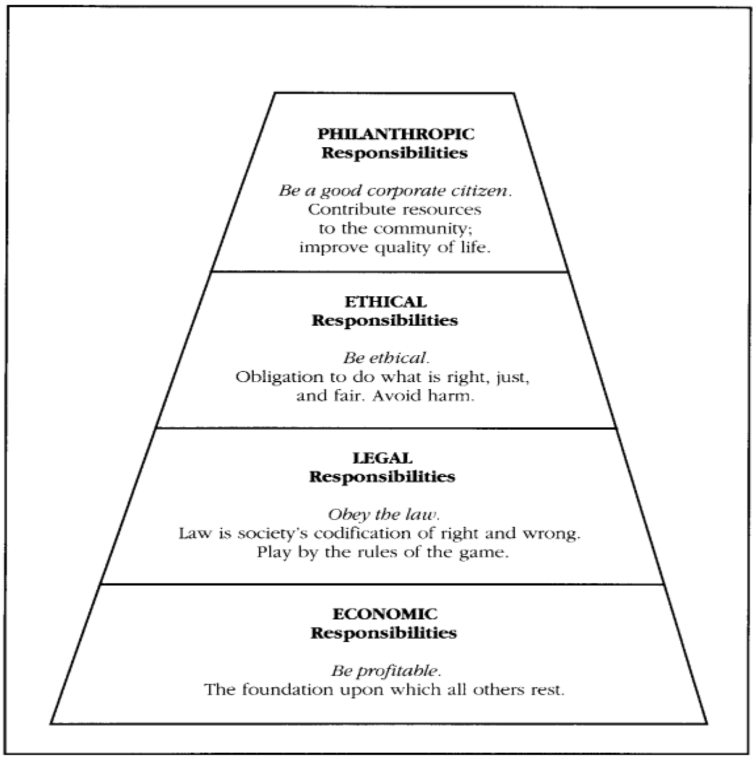

Fig. 1: The pyramid of CSR (Archie, 1991, p. 42)

The concept of corporate image

Corporate identity plays a crucial role in shaping consumers’ perceptions of specific purchasing behaviours. When consumers develop a positive attitude towards a product or service, they also develop a positive interest in the company, strengthening the relationship between customer and firm (Barkakati, Patra & Das, 2016, p. 281).

Worcester (2009), Pina et al. (2006), Meehan et al. (2006), Flavian, Guinalıu and Torres (2005), Abratt and Mofokeng (2001), Ting Fu et al. (2000), Stewart (1997) and others emphasise the importance of building and managing corporate identity and the positive effect of corporate social responsibility on corporate identity.

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Lizaraga (2010), Pina et al. (2006) and Van Heerden (Booth) indicate that a positive competitive identity gives a company unique characteristics that enhance brand awareness, improve consumer and employee loyalty and strengthen its reputation. Christensen and Aeskiagard (2001), Flavian, Guinaliu, and Torres (2005), and Chatananon and Loley (2007) further state that competitive identity reflects how different stakeholders understand the company. It is determined by elements provided by controllable and uncontrollable information sources. Worcester (2009) notes that competitive identity consists of product image, brand image and consumer-perceived brand image (Virvilaite & Daubaraite, 2011, p. 536).

Corporate image, or corporate reputation, refers to stakeholders' overall perception of a company, whether positive or negative. It is a collective judgement of the firm based on ongoing evaluations of its financial, social, and environmental impacts. In today's unstable and challenging business environment, we recognise the importance of corporate image. It is essential for a company's long-term sustainability, emergence in a competitive market and relationships with stakeholders (Retno & Widyasari, 2026, p. 209).

Christensen and Askegaard (2001), Flavian, Guinaliu and Torres (2005) and Shathananon and Løille (2007) state that the concept of corporate image refers to how stakeholders understand a firm. This concept is determined by controllable and non-controllable sources of information. Worcester (2009) indicates that the company's concept consists of the product image, brand image, and consumer brand image. Furthermore, Yu and Yusuf (2010) argue that the company's concept is a source of competitive advantage since it takes a long time to develop and is therefore difficult to imitate. Furthermore, it enhances consumer trust and deters competitors from entering the market. Binate et al. (2006) confirm that a positive corporate image can increase sales, strengthen customer loyalty and attract new investors and employees (Maruf & Afeez, 2014, p. 64).

The corporate image is not merely a display façade, but also a key indicator of the firm's ability to sustain itself in the future. Stakeholders' perceptions of the company concerning matters such as its philosophy, vision, mission, policies, employees' behaviours and styles of dress, and its relationships with customers, employees and the state together constitute the corporate image. The corporate image can be said to be created by the stakeholders with whom the company interacts and by the extent to which products or services promised to stakeholders are delivered through employees' efforts. If these efforts are realised, they can generate a positive impression among stakeholders (Adiguzel & Yazici, p. 937).

Corporate Social Responsibility and Corporate Image

The concept of corporate social responsibility (CSR) is generally linked to a firm's corporate image and/or its financial or social performance. Accordingly, CSR is considered a potential means of improving a company's image among its stakeholders (Fosu et al., 2024, p. 3). Virvilaite and Daubaraite found that CSR has a positive effect on corporate image.

Retno and Widyasari reported that the social and environmental aspects of CSR significantly impact corporate image positively, whereas the economic aspect has little to no effect. Chen et al. found that economic, legal and ethical CSR significantly influence corporate image, whereas philanthropic CSR does not. However, economic, legal and philanthropic CSR were found to be closely associated with customer trust, whereas ethical CSR was not.

Finally, customer trust was found to fully mediate the relationship between economic and legal CSR and corporate image, and to partially mediate the relationship between ethical and philanthropic CSR. In a study by Chung et al., the moderating effect of corporate image on the relationship between CSR and customer satisfaction was identified. Additionally, CSR factors were ranked in order of importance as follows: consumer protection, philanthropic responsibility, legal responsibility, ethical responsibility, economic responsibility, and environmental contribution.

Kim et al. concluded that CSR (economic, ethical, legal and philanthropic) positively impacts corporate image and consumer citizenship behaviour.

Mubarak et al. found that customers view corporate social responsibility (CSR) activities as a key element in their dealings with banks. The corporate image is enhanced when banks adopt these activities, and statistically significant positive relationships were found between CSR activities and corporate image. The importance of these activities differs according to customers' perspectives of the banks.

Al Mubarak and Brettel found that CSR facilitates the process of building the company's image, and that its relationship with business success varies substantially depending on the company size, industry, and marketing budget. Fosu et al. concluded that CSR improves corporate image.

Gürlek et al. found that CSR partially contributes to strengthening customer loyalty by improving corporate image in independent hotels. In addition, the study showed that the hotels included in the research practice CSR activities at a moderate level.

Corporate Image and Customer Behavior

The findings of Lukas et al. indicate that there is a relationship between the structure of opinions held by hypothetical customers and the formation of a mental image (corporate image). The results also show that negative customer opinions have a stronger effect on forming a negative mental image than the effect of positive comments has on forming a positive mental image. Accordingly, the company's mental image and the company's efforts to manage it are of critical importance.

Personal experience alone does not determine the formation of a company's image. Rather, consumers can also develop an image of a company based on the experiences of others through the secondary flow of information about the company, such as verbal recommendations. Negative reviews are the decisive influencing factor.

Teng concluded that all dimensions of corporate image have a significant positive effect on customers' purchase intentions regarding local brands. Andreassen and Lindestad found that corporate image has a substantial, albeit indirect, impact on customer loyalty. Barkakati and Özkaya reported that all the variables that constitute corporate image positively influence customer satisfaction, and that customer satisfaction positively influences brand loyalty. Therefore, having a distinctive corporate image enhances customer satisfaction and builds brand loyalty.

Esmaeilpour and Barjoei demonstrated that corporate image has a tangible, positive effect on brand equity and customer satisfaction, and that brand equity has a strong positive effect on customer satisfaction. Zhu and Chang found that perceived harm severity, advertising intensity and recovery performance are all predictive factors of a positive corporate image; perceived harm severity has a negative effect on the corporate image, while advertising intensity and recovery performance have a positive effect. Furthermore, the founders' image mediates the relationship between these three factors and the positive corporate image. Additionally, consumers' initial impression of a company's founders positively affects its corporate image.

A socially conscious consumer who drives social change through socially responsible purchasing behaviour is engaged in a form of ethical shopping that has existed for a long time. However, consumers have only become aware of this behaviour in recent years. As socially responsible consumers, they seek more information about products or services, purchase them, use them and dispose of them in ways that maximise benefits and minimise harmful effects on society (Min et al., 2012, p. 10).

Kraus et al. identified a theoretical link between corporate social responsibility (CSR) and consumer behaviour. They also argued that consumers will support brands that participate in CSR initiatives when they are sufficiently aware of them. Furthermore, adopting CSR initiatives improves feelings of doing good and creates value, trust and loyalty for the brand, thereby leading to repeat purchases. However, the relationship between intended and actual behaviour is less clear.

Abd Rahim et al. concluded that all components of CSR are strongly related to consumers' purchasing behaviour. Deetchana et al. reported that firms that are committed to effective and transparent CSR efforts are more likely to see positive changes in consumer behaviour. Meanwhile, Hejase et al. found that 74.3% of participants were aware of CSR activities and believed them to be beneficial to society, firms and individuals. Furthermore, 83.5% of participants stated that CSR affects their decision to purchase products, 60.3% said it could encourage them to buy products they had not previously planned to purchase, and 46.2% indicated that they would buy larger quantities. Furthermore, 76% said they might replace their current products with others due to CSR. Finally, 75.2% of participants stated that CSR could influence their feelings towards products and increase their loyalty to firms that implement CSR.

Kannaiah and Jayakumar concluded that CSR has a positive effect on consumers, who take it into account when evaluating purchases and attach great importance to CSR-related products.

Popa et al. found positive relationships between corporate social responsibility (CSR) and purchase intention, as well as customer loyalty — two dimensions of consumer behaviour. This can be explained by the fact that CSR activities may encourage consumers to buy products from firms that engage in CSR.

Dogar et al. concluded that CSR has a significant positive effect on consumers' purchase preferences. Rodrigues and Borges (2015) found that knowledge of CSR practices and consumers' perceptions of CSR dimensions influence the purchase of a company's products.

Wang reported that CSR can affect consumers' behavioural intentions. Barkakati et al. found that participants in the younger age group were more inclined towards CSR than those in other age groups. While most consumers emphasised the importance of companies that implement social responsibility, their prior purchasing behaviour showed that they were not sufficiently aware of the CSR activities carried out by brands or companies when purchasing products. Therefore, a company's corporate identity is built on the quality of its products and services rather than its CSR activities. Other factors, such as customer relationship management and advertising, are less important to consumers.

Meanwhile, Bashar's results confirmed the existence of a positive relationship between perceived CSR activities and consumers' purchasing behaviour.

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Results:

This research paper aimed to compile a wide range of scholarly references and studies related to corporate social responsibility (CSR), consumer behaviour and corporate image. Particular focus was given to research examining the relationships and effects between these variables. The aim was to gather studies that approached the topic from different angles and reached different conclusions, in order to derive an overall conclusion. Our study provides clear, systematic evidence that contributes to closing the research gap on this subject. The study reached the following results:

1. CSR can positively influence consumer behaviour, particularly with regard to purchasing behaviour and customer loyalty. This is because it fosters positive feelings, creates value and trust, and fosters brand loyalty, leading to repeat purchases.
2. Secondly, the relationship between corporate social responsibility (CSR) and consumer behaviour is influenced by firms' effective and transparent CSR practices, as well as by customers' awareness of and perception of companies' CSR activities.
3. Thirdly, CSR can have a positive effect on corporate image.
4. Fourthly, the strength of CSR's influence on corporate image may be directly proportional to the level of CSR activities practised by the firm.
5. Fifthly, company image may play a mediating role in the relationship between CSR and customer satisfaction.
6. Sixthly, consumers' perceptions of company image may be based on the experiences of other consumers. Additionally, corporate image has a significant positive effect on customers' purchase intentions. A positive corporate image enhances customer satisfaction and builds brand loyalty.

Recommendations

Based on these findings, our study provides the following recommendations:

1. First, firms should commit to effective and transparent CSR practices.
2. Second, firms should implement CSR with a high level of commitment and quality.
3. Third, firms should communicate the CSR activities they carry out to customers.

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