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# The Mediating Role of Customer Satisfaction Between Dimensions of CSR and Customer Loyalty

**Abstract.** Customer satisfaction and customer loyalty are essential attributes of corporate social responsibility (CSR) which build up competitive advantage. While existing research emphasizes the importance of these attributes, few studies explore how customer loyalty is affected by various dimensions of CSR. This study examines the mediating role of customer satisfaction between the CSR dimensions identified by Carroll as well as environmental responsibility and customer loyalty in the restaurant industry. The conceptual model representing these relationships was tested using a structural equation model and data collected from 247 customers visiting restaurants in the city of Tehran. Four dimensions of CSR — economic, legal, ethical and environmental — were found to significantly affect customer satisfaction. Results also show that customer satisfaction plays a mediating role in the relationship between economic responsibility, environmental responsibility and customer loyalty. This study adds the dimension of environmental responsibility to Carroll's pyramid of CSR and gives a clearer guidance to restaurant managers as to which environmental responsibilities can increase the customer satisfaction.

**Keywords:** corporate social responsibility, environmental responsibility, customer satisfaction, customer loyalty, restaurant industry

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## 1. Introduction

Customer satisfaction has been the subject of much research (Pizam et al., 2016; Leninkumar, 2017; Ardani et al., 2019; Otto et al., 2020), especially within tourism and hospitality industry (Oh & Kim, 2017; Sanchez-Redbull et al., 2018; Deen, 2022; Rather et al., 2019). In today's competitive market and as a result of the

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Covid-19 pandemic, restaurants must focus on improving customer satisfaction to gain competitive advantage and ensure sustainability (Uslu & Eren, 2020; Biswas & Verma, 2022). Studies indicate that in order to achieve commercial success, restaurants should not only focus on attracting first time customers, but should also provide superior service quality that exceeds customer expectations in an effort to maximise repeat visits (Hwang & Lyu, 2019; Lee et al., 2020). Researchers believe that in order to survive and maintain a long-term presence, restaurants should direct their attention to customer retention (Han et al., 2018; Hwang et al., 2020). This can be achieved by prioritizing patrons' preferences and factors they find relevant when making their purchasing decisions. For example, it is important for restaurants to be attentive to customer needs (Yilmazdogan et al., 2015; Youn & Kim, 2017), which tend to change over time (Rădulescu & Hudea, 2018). Thus the primary goal for restaurants is to win their customers' loyalty (Cuesta-Valiño et al., 2019; Singh et al., 2021), which plays a vital role in achieving success today's competitive landscape. When consumers are loyal, they tend to resist offers from competitors (Servera-Francés & Piqueras-Tomás, 2019; Ing et al., 2020).

## 2. Literature Review

Studies have shown that customer expectations have shifted in recent times and simply offering products and services of superior quality or at lower prices is no longer sufficient to satisfy customers (Bhattacharya & Sen, 2004; Omidvar & Deen, 2024). Research indicates that customers are more likely to buy from businesses that are committed to social causes and support them (Golob et al., 2008; Omidvar & Deen, 2023; 2024), which should motivate companies to engage in activities related to corporate social responsibility (Barcelos et al., 2015; Chen et al., 2015; Sen et al., 2016).

Researchers emphasize that how companies address ethical and social concerns can play a significant role in customers' purchasing decisions (Lee et al., 2017). According to a study by Ozdemir et al. (2020), 62% of customers expect restaurants to adhere to CSR-related issues. Lo (2020) found that adherence to CSR and involvement in CSR activities attract a lot of attention from existing and potential customers of restaurants; Rhou et al. (2016) also demonstrated how CSR was linked to customer loyalty. Moreover, early research shows that consumers tend to avoid businesses that disregard social issues, laws, and societal norms when making purchases (Sen & Bhattacharya 2001; Webb et al., 2008). For example, in the early 90's, a popular shoe company faced a consumer boycott after reports of

worker mistreatment at some of its suppliers in Indonesia were published (Porter & Kramer, 2006). Therefore, it is advisable that companies spend amply on CSR-related activity (Fatma et al., 2015) and engage in various CSR activities (Han et al., 2019). It can therefore be concluded that to stay competitive and gain advantage companies need to engage in CSR activities and projects.

Restaurants are part of the hospitality industry, which has a significant impact on cultural, social, economic, and environmental issues. As a result, social responsibility is becoming increasingly important for restaurants (Kim et al., 2017); many companies in the hospitality industry, including restaurants, have started to get involved in CSR activities and projects (Park et al., 2019; Han et al., 2020; Lee et al., 2020). In recent years, many studies have explored how corporate social responsibility affects consumer behaviour (Nguyen & Johnson, 2020; Oe & Yamaoka., 2020; Rathore et al., 2022). However, despite the abundance of research in this field, further investigation is necessary to understand the connection between CSR actions and customer satisfaction and loyalty (Moisescu & Beracs, 2015; Ali et al., 2021; Salam et al., 2022).

It should be emphasized that most studies exploring the effects of CSR on consumer behaviour have been carried out in developed countries (Barkakati et al., 2016; Civero et al., 2017; Popa et al., 2022), while there are relatively few studies regarding developing countries, particularly in the Middle East (Khan et al., 2013; Fatma & Rahman, 2016; Al-Ghamdi & Badawi, 2019). In addition, the topic of CSR in Iran has not been thoroughly studied, creating a research gap in terms of theory and practice (Saeidi et al., 2015). Furthermore, in general, most studies concerning the restaurant industry have focused on the overall effect of CSR on consumer loyalty (Xu, 2014; Asad & Abid, 2018; Lee et al., 2020). There is, however, a shortage of studies that have explored how each dimension of CSR affects customer loyalty. It is, therefore, unclear which aspect of CSR has a greater impact on this construct. To bridge this gap, the following study examines each dimension of Carroll's pyramid of CSR and its effect on customer loyalty. Additionally, given the growing importance of environmental responsibility and the limited research on CSR and customer loyalty in restaurants, the authors of this study extend their analysis to account for how this additional dimension of corporate responsibility impacts customer loyalty in addition to the four dimensions identified by Carroll.

Since the start of the 21<sup>st</sup> century, ensuring customer satisfaction has become a crucial aspect of marketing and has been extensively studied by researchers (Leninkumar, 2017; Sudari et al., 2019; Otto et al., 2020; Ilyas et al., 2021; Gunawan, 2022). Achieving customer satisfaction is a complex task, which encompasses various aspects influenced by multiple factors, including the quality of products and services, after-sales support, and other elements (Jap, 2001). Therefore, to ensure

customer satisfaction companies must continually assess and analyse multiple factors and respond to complaints in order to be able to meet customer needs. If any issues arise in these areas, they should be promptly addressed and improved upon (Shokouhyar, Shokoohyar & Safari, 2020).

There are various classifications of CSR, but one of the most important ones is Carroll's social responsibility pyramid, consisting of four levels (Carroll, 1991; Yilmazdogan et al., 2015; Jamali & Karam, 2018; Hamid et al., 2020; Lu et al., 2020). This model has been used as the basis of many studies (Aupperle et al., 1983; Aupperle et al., 1985; Baden, 2016; Hamid et al., 2020; Lee et al., 2020; Lo, 2020; Lu et al., 2020). Currently, there is a significant focus on environmental issues and consumers now prefer to purchase from companies that try to minimise their impact on the environment (Han et al., 2019). In recent years, there has been a surge in research focused on the environmental impact in the tourism industry (Han & Hwang, 2015; Han et al., 2019; Han et al., 2020), and several studies have explored how consumers respond to companies that accept their environmental responsibility and how their commitment to protecting the environment affects customer perceptions (Aro et al., 2018; Han et al., 2019; Han et al., 2020; Han & Hwang, 2015).

### **2.1. Corporate Social Responsibility (CSR) and Its Effect on Customer Loyalty**

#### **2.2. Economic Responsibility**

All companies need to be profitable. This enables them, for example, to purchase necessary materials and attract new investors. Furthermore, as a fundamental condition or requirement of existence, businesses have an economic responsibility to the society that has permitted them to be created and sustained (Carroll, 2016). When companies make profits, they also boost the local economy (Palihawadana et al., 2016; Han et al., 2020). Hsu (2018) demonstrated that economic responsibility has a significant effect on customer satisfaction, while Chung et al. (2015) showed that CSR has a significant impact on customer loyalty.

#### **2.3. Legal Responsibility**

Companies' legal responsibility refers to their obligation to comply with societal and governmental rules and regulations (Mohammed & Rashid, 2018). Companies are expected to observe the laws of the society in which they operate (Schwartz & Carroll, 2003; Carroll, 2016; Kim et al., 2020; Uhlig et al., 2020). Saeidi et al. (2015) show that CSR has a significant and positive influence on customer satisfaction. Hsu (2018) provide evidence confirming that the degree to which companies meet their legal obligations has a positive impact on customer loyalty.

#### 2.4. Ethical Responsibility

Companies' ethical responsibility stems from societal expectations that businesses adhere to ethical principles or moral obligations that have not yet been established as legal requirements. (Wagner-Tsukamoto, 2019). Park and Kim (2019) showed that companies' involvement in CSR activities can enhance customer loyalty by improving consumer satisfaction and trust.

#### 2.5. Philanthropic Responsibility

Philanthropic responsibility is motivated by societal expectations that companies are good corporate citizens (Mohammed & Rashid, 2018). This is why companies engage in philanthropic activities that go beyond ethical considerations (Hossain et al., 2017) and improve the quality of people's lives (McCain et al., 2019). In their study, Martínez & del Bosque (2013) demonstrated that customer trust and satisfaction were mediating factors in the relationship between perceived CSR and customer loyalty (Martínez & del Bosque, 2013).

#### 2.6. Environmental Responsibility

Companies' environmental concerns have been the subject of tourism research for a number of years (Han & Hwang, 2015; Rashid et al., 2015; Han et al., 2019; Kim & Hall, 2020). More and more companies want to demonstrate their commitment to environmental progress and involvement in environmental activities is increasingly becoming a factor that customers taken into consideration when making their purchasing decisions (Han et al., 2019). Al-Ghamdi and Badawi (2019) showed that CSR activities have a strong and positive impact on customer satisfaction and loyalty.

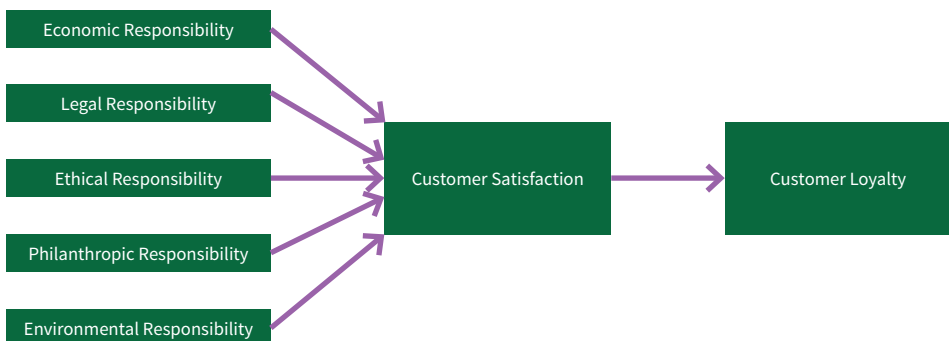


Figure 1. The proposed conceptual model of the relationships between CSR dimensions and customer loyalty

Source: Own research

In the light of the above and building on the existing literature on CSR, the authors proposed the conceptual model shown in Figure 1. The model describes the relationships between the different dimensions of CSR and its influence on customer satisfaction and customer loyalty. The model includes five dimensions of CSR (economic, legal, ethical, philanthropic, and environmental), customer satisfaction and customer loyalty. To test the validity of the model, 5 hypotheses were formulated:

**H1.** Customer satisfaction mediates the relationship between economic responsibility and customer loyalty.

**H2.** Customer satisfaction mediates the relationship between legal responsibility and customer loyalty.

**H3.** Customer satisfaction mediates the relationship between ethical responsibility and customer loyalty.

**H4.** Customer satisfaction mediates the relationship between philanthropic responsibility and customer loyalty.

**H5.** Customer satisfaction mediates the relationship between environmental responsibility and customer loyalty.

### **3. Research Method**

#### **3.1. Study Design and Sampling**

The above hypotheses about the relationships between five dimensions of CSR, customer satisfaction and loyalty were tested using quantitative data collected from a convenience sample of restaurant customers in the City of Tehran, which is known as a major centre of the fast-food industry with a large population of restaurants.

The analysis involved the use of structural equation modelling. According to Nunkoo et al. (2013), SEM is a statistical procedure used for testing measurement, functional, and predictive hypotheses which approximate world realities. It is used to assess hypothesized relationships between variables (Hair et al., 2012).

According to Kline (2011), a typical sample size in studies that use structural equation modelling (SEM) should include at least 200 respondents. 247 valid questionnaires were collected in the study. According to Kline (2011), 15 observations for each predictor variable in multiple regression analysis with the standard least square method is a good rule of thumb. Given seven variables used in the study

(Figure 1), the minimum sample size, according to Kline (1990), should be 105, which means that the realised sample size was sufficient.

### 3.2. Questionnaire and Data Collection

Following Kline's suggestion (2015) that several questionnaire items should be used to measure one variable, the authors developed a questionnaire for the survey, relying on insights from the existing literature of CSR (Veal, 2011; Kline, 2015; Han et al., 2020). Three questionnaire items were used to measure each dimension of CSR, namely Economic CSR, Legal CSR, Ethical CSR, Philanthropic CSR and Environmental CSR. Following the works of Hennig-Thurau (2004), Leninkumar (2017) and Servera-Francés and Piqueras-Tomás (2019), three statements were used to measure the level of customer satisfaction. The last variable, i.e. customer loyalty, was measured using three questionnaire items formulated on the basis of Leninkumar (2017) and Marin et al. (2009). The entire questionnaire consisted of 21 items, listed in Table 2. Respondents were asked to express their degree of agreement with each statement on a five-point Likert scale, where 1 = strongly disagree, 2 = disagree, 3 = neither disagree nor agree, 4 = agree, 5 = strongly agree. Responses from restaurant customers were collected during face-to-face interviews conducted between February and March 2023. Editor respondents were Iranian. The original questionnaire was in Farsi and was later translated into English for the purpose of analysis. The quality of the translation was verified using blind back translation.

## 4. Analysis of Results

Prior to testing the conceptual model, a measurement model was evaluated using confirmatory factor analysis (CFA). The purpose of the CFA is to verify the structure of factors (21 items) within the set of variables presented Figure 1. Once CFA had been completed, SEM was applied to test the conceptual model using SPSS version 21 and the AMOS version 24 software.

### 4.1. Sample Description

Table 1. Demographic characteristics of the respondents

		Total (N = 247)
	N	Percentage (%)
<b>Gender</b>		
Male	134	54.3
Female	113	45.7
<b>Age</b>		
less than 20 years old	13	5.3
20–29 years	94	38.1
30–39 years	91	36.8
40–49 years	38	15.4
50 years or older	11	4.5
<b>Level of education</b>		
Diploma	34	13.8
Bachelor’s degree	95	38.5
Master’s degree	101	40.9
PhD	17	6.9

Source: Own research

### 4.2. Confirmatory Factor Analysis

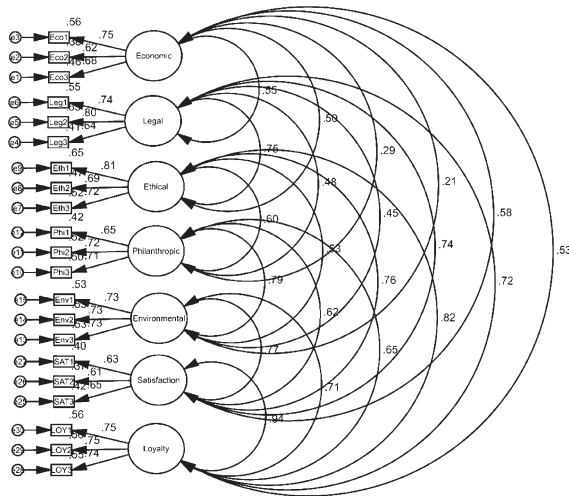


Figure 2. Results of confirmatory factor analysis (CFA)

Source: Own research



Results of CFA for the measurement model in Figure 2 showed a good fit to the data:  $\chi^2 = 270.791$ ,  $df = 168$ ,  $\chi^2/df = 1.612$ , RMSEA = 0.042, PNFI = 0.730, GFI = 0.932, AGFI = 0.906, CFI = 0.964, IFI = 0.965, TLI = 0.955). This is demonstrated below in Figure 2.

Table 2 shows factor loadings of all items and values of Cronbach's  $\alpha$ , composite reliability (CR) and average variance extracted (AVE) for the study variables. As shown in Table 2, the standardized factor loadings of the measurement model are all statistically significant and higher than 0.5, the recommended threshold value by Hair et al. (2019).

Table 2. Properties of the measurement model (N = 247)

Measurement items	Factor loading	Cronbach's $\alpha$	CR	AVE
Economic responsibility (Han et al., 2020)		0.753	0.943	0.557
It is important for this restaurant to be committed to being as profitable as possible.	0.748			
It is important for this restaurant to maintain a strong competitive position.	0.618			
It is important for this restaurant to be defined as one that is consistently profitable	0.676			
Legal responsibility (Han et al., 2020)		0.847	0.878	0.444
It is important for this restaurant to perform in a manner consistent with the expectations of government and law.	0.742			
It is important for this restaurant to be defined as one that fulfills its legal obligations.	0.796			
It is important for this restaurant to provide goods and services that at least meet minimal legal requirements.	0.641			
Ethical responsibility (Han et al., 2020)		0.841	0.892	0.560
It is important for this restaurant to perform in a manner consistent with expectations of societal mores and ethical	0.807			
It is important for this restaurant to prevent ethical norms from being compromised in order to achieve corporate goals.	0.688			
It is important for this restaurant to be defined as good corporate citizenship and known as who does what is expected morally or ethically.	0.719			
Philanthropic responsibility (Han et al., 2020)		0.807	0.904	0.532
It is important for this restaurant to perform in a manner consistent with the philanthropic and charitable expectations of society.	0.649			
It is important for this restaurant to allocate some of its resources to philanthropic activities (e.g. fine/performing arts and sports).	0.721			
It is important for this restaurant to assist voluntarily with those projects that enhance a community's "quality of life.	0.707			
Environmental responsibility (Han et al., 2020)		0.752	0.831	0.368

Measurement items	Factor loading	Cronbach's $\alpha$	CR	AVE
It is important for this restaurant to perform in a manner consistent with protecting the environment.	0.731			
It is important for this restaurant to offer environmentally friendly products/services.	0.731			
It is important for this restaurant to make every effort to protect and preserve the environment.	0.730			
Customer satisfaction		0.662	0.817	0.357
My choice to buy from this restaurant was a wise one (Leninkumar, 2017)	0.630			
Based on my experience with this restaurant, I am very satisfied with this company (Servera-Francés & Piqueras-Tomás, 2019)	0.608			
This restaurant has never disappointed me so far. (Hennig-Thurau, 2004)	0.650			
Customer loyalty		0.853	0.794	0.322
What is the probability that you will buy from this restaurant? (Marin et al., 2009)	0.748			
I say positive things about this restaurant to other people (Leninkumar, 2017)	0.746			
I consider this restaurant as the first choice to buy (Leninkumar, 2017)	0.742			

Source: Own research

Values of Cronbach's  $\alpha$  were greater than 0.70, i.e. higher than the threshold suggested by Fornell and Larcker (1981). The lowest value of Cronbach's  $\alpha$  was 0.662, which is higher than the threshold of 0.6 recommended by Cronbach (1951) and Hajar (2018) when assessing reliability.

Table 2 also shows values of composite reliability (CR) and average variance extracted (AVE). According to Hair et al. (2019), CR above 0.7 indicates a high level of internal consistency. Since all CR values in Table 2 exceed this threshold, the items relating to particular indicator variables can be regarded as sufficiently consistent. Furthermore, to achieve an acceptable level of convergent validity, the AVE of each latent construct should be greater than or equal to 0.50 (Bagozzi & Yi, 2012; Nunkoo & Smith, 2013). As can be seen, AVE values of 3 variables (economic responsibility, ethical responsibility, philanthropic responsibility) are higher than 0.5, while those of the remaining 4 variables (legal responsibility, environmental responsibility, customer satisfaction, customer loyalty) are less than 0.5. Fornell and Larcker (1981) recommend that if AVE is less than 0.5, but composite reliability is higher than 0.6, the construct's convergent validity can be considered acceptable.

Table 3. Heterotrait-Monotrait Ratio (HTMT)

	ECO	LEG	ETH	PHIL	ENV	LOY
ECO						
LEG	0.550					
ETH	0.505	0.756				
PHIL	0.294	0.486	0.786			
SAT	0.208	0.449	0.584			
ENV	0.378	0.484	0.646	0.801		
LOY	0.535	0.715	0.786	0.707	0.884	

Note. ECO = economic CSR; LEG = legal CSR; ETH = ethical CSR; PHIL = philanthropic CSR; ENV = Environmental CSR; SAT: Customer Satisfaction; LOY = Customer Loyalty  
Source: Own research

Table 3 shows values of Heterotrait-Monotrait Ratio, which a measure of similarity or distinction between latent variables. According to recommendations given by Henseler et al. (2016), values above 0.90 indicate that variables are similar to each other. Since all values in Table 3 are less than 0.90, it can be concluded that the variables are sufficiently distinct and discriminant validity is established.

### 4.3. Hypotheses Testing and SEM

After identifying a suitable measurement model, the relationships between the variables in the model (Figure 1) were tested using structural equation modeling. Results of maximum likelihood estimation confirmed a good fit of the model to the data)  $\chi^2 = 270.791$ ;  $df = 168$ ;  $\chi^2/df = 1.612$ , RMSEA = .042, PNFI = 0.730, GFI = 0.932; AGFI = 0.906, IFI = 0.965, TLI = 0.955, CFI = 0.964). The fitting values of these indices are all within an acceptable range.

Table 4. Hypothesis 1 testing

Relationship	Direct effect	P-value			Result
ECO → CS	0.260	0.001			statistically significant
ECO → CL	-0.079	0.619			not statistically significant
	Indirect effect	P-value	Standardized Interval		
ECO → CS → CL	0.244	0.019	Lower	Upper	H1 confirmed
			0.032	1.500	

Source: Own research

As can be seen in Table 4, the relationship between economic responsibility and customer satisfaction is positive and significant ( $\beta = 0.260$ ,  $p < 0.001$ ), while the relationship between economic responsibility and customer loyalty is negative but not statistically significant ( $\beta = -0.079$ ,  $p > 0.05$ ). Customer satisfaction mediates the effect between economic responsibility and customer loyalty ( $p < 0.001$ ), which means that hypothesis 1 is confirmed.

Table 5. Hypothesis 2 testing

Relationship	Direct effect	P-value			Result
LEG $\rightarrow$ CS	0.228	0.044			statistically significant
LEG $\rightarrow$ CL	-0.071	0.658			not statistically significant
	Indirect effect	P-value	Standardized Interval		
LEG $\rightarrow$ CS $\rightarrow$ CL	0.214	0.103	Lower	Upper	H2 rejected
			-0.051	1.537	

Source: Own research

As can be seen in Table 5, the positive relationship between legal responsibility and customer satisfaction is statistically significant ( $\beta = 0.228$ ,  $p < 0.001$ ), while the relationship between legal responsibility and customer satisfaction is not statistically significant ( $\beta = -0.071$ ,  $p > 0.05$ ). In addition, customer satisfaction does not mediate the relationship between legal responsibility and customer loyalty ( $p > 0.05$ ), which means that hypothesis 2 has to be rejected.

Table 6. Hypothesis 3 testing

Relationship	Direct effect	P-value			Result
ETH $\rightarrow$ CS	0.249	0.040			statistically significant
ETH $\rightarrow$ CL	0.208	0.228			not statistically significant
	Indirect effect	P-value	Standardized Interval		
ETH $\rightarrow$ CS $\rightarrow$ CL	0.233	0.099	Lower	Upper	H3 rejected
			-0.040	1.376	

Source: Own research

As can be seen in Table 6, the positive relationship between ethical responsibility and customer satisfaction is statistically significant ( $\beta = 0.249$ ,  $p < 0.001$ ), but its relationship with customer loyalty is not statistically significant ( $\beta = 0.208$ ,  $p > 0.05$ ). In addition, customer satisfaction does not mediate the relationship between ethical responsibility and customer loyalty ( $p > 0.05$ ), which means that hypothesis 3 has to be rejected.

Table 7. Hypothesis 4 testing

Relationship	Direct effect	P-value			Result
PHIL → CS	-0.269	0.073			not statistically significant
PHIL → CL	0.168	0.381			not statistically significant
	Indirect effect	P-value	Standardized Interval		
PHIL → CS → CL	-0.247	0.071	Lower	Upper	H4 rejected
			-2.149	0.021	

Source: Own research

As can be seen in Table 7, the negative relationship between philanthropic responsibility and customer satisfaction is not statistically significant ( $\beta = -0.269$ ,  $p > 0.05$ ); the same is true about relationship between philanthropic responsibility and customer loyalty ( $\beta = 0.168$ ,  $p > 0.05$ ). In addition, customer satisfaction does not mediate the relationship between philanthropic responsibility and customer loyalty ( $p > 0.05$ ), which means that hypothesis 4 has to be rejected.

Table 8. Hypothesis 5 testing

Relationship	Direct effect	P-value			Result
ENV → CS	0.598	0.000			statistically significant
ENV → CL	-0.221	0.622			not statistically significant
	Indirect effect	P-value	Standardized Interval		
ENV → CS → CL	0.650	0.017	Lower	Upper	H5 confirmed
			0.143	3.741	

Source: Own research

As can be seen in Table 8, the relationship between environmental responsibility and customer satisfaction is positive and statistically significant ( $\beta = 0.598$ ,  $p < 0.001$ ), but its relationship with customer loyalty is neither positive nor statistically ( $\beta = -0.221$ ,  $p > 0.05$ ). However, customer satisfaction mediates the relationship between environmental responsibility and customer loyalty ( $p < 0.001$ ), which means that hypothesis 5 is supported.

## 5. Discussion and Conclusion

This study has shown how five dimensions of CSR and affect customer satisfaction and customer loyalty and how customer satisfaction plays a mediating role in the relationship between CSR dimensions and customer loyalty. The results provide

a better understanding of how the five dimensions of CSR affect restaurant customers' behaviours.

It was shown that customer satisfaction mediates the relationship between economic responsibility and customer loyalty. These results confirm the fact that profitability is important to restaurants. Additionally, restaurant customers expect restaurants to be competitive since those that are more profitable are likely to attract more customers (Chung et al., 2015). Furthermore, economic responsibility was found to have a positive and significant effect on customer satisfaction but its effect on customer loyalty was found to be positive or statistically significant. These results are consistent with Hsu (2018), who found economic responsibility had a significant impact on customer satisfaction.

It was also shown that customer satisfaction does not mediate the relationship between legal responsibility and customer loyalty and legal responsibility does not have a significant effect on customer loyalty. However, legal responsibility was found to have a statistically significant effect on customer satisfaction. This means that it is important for customers that restaurants follow social rules. This finding is consistent with the results obtained by Saeidi et al. (2015).

Although customer satisfaction was not found to mediate the relationship between ethical responsibility and customer loyalty and ethical responsibility was not found to have a statistically significant effect on customer loyalty, legal responsibility was found to have a statistically significant effect on customer satisfaction. This means it matters to customers that restaurants respect ethical standards and regulations. These results are consistent with the findings of Bello et al. (2020) who found that engaging in CSR activities can increase customer satisfaction.

Customer satisfaction was not found to mediate the relationship between philanthropic responsibility and customer loyalty and ethical responsibility was not found to have a statistically significant effect on customer satisfaction or customer loyalty. One possible explanation is that Iranian customers may not have a correct understanding of humanitarian responsibility and cannot distinguish between this aspect of CSR and other aspects. These results are inconsistent with previous studies for example, Park and Kim (2019), who found that CSR had a positive effect on customer satisfaction.

Finally, while customer satisfaction was not found to mediate the relationship between environmental responsibility or customer loyalty and legal responsibility was not found to have a statistically significant effect on customer loyalty, environmental responsibility was found to have a statistically significant effect on customer satisfaction. This means that customers expect restaurants to ensure that their activities cause the least damage to the environment. This finding is in line with the results of the study by Al-Ghamdi and Badawi (2019).

### 5.1. Theoretical Contributions

There are several theoretical implications from this study. Firstly, it investigated the impact of CSR dimensions on customer loyalty. While previous studies, particularly those concerned with the restaurant industry, have examined the impact of CSR on aspects such as customer loyalty, few studies have investigated the effect of each CSR dimension separately. Therefore, the results of this study help to understand which dimension of CSR can affect customer satisfaction and customer loyalty respectively.

Secondly, previous studies that have investigated the relationship between different aspects of CSR and consumer behaviour variables, only focused on Carroll's four dimensions of CSR, namely economic, legal, ethical, and philanthropic. This study, however, additionally accounted for environmental responsibility as the fifth dimension of CSR, which is becoming increasingly important from the perspective of research and business. These findings support the existence of a relationship between CSR dimensions, customer satisfaction and customer loyalty, and contribute to the literature on the impact of CSR on consumer behaviour.

Lastly, it should be emphasized that this study was conducted in a developing country with a unique economy and a predominantly Muslim population, which means the findings can provide new perspectives into CSR activities within the restaurant industry.

### 5.2. Managerial Implications

This study provides useful information to restaurant managers, such as the fact that economic responsibility directly and significantly affects customer satisfaction and mediates the relationship between economic responsibility and customer loyalty. This means that restaurants should focus their attention on economic CSR. Additionally, results indicate that customers pay special attention to environmental matters and expect companies to operate in an environmentally friendly manner. Thus, restaurants should consider implementing environmentally friendly practices to improve their customer satisfaction.

### 5.3. Limitations and Future Research

Although this study provides theoretical insights and has managerial implications for the restaurant industry, it should be interpreted with caution given its limitations. The first one has to do with the cross-sectional research design. As a result, it cannot account for changes in customers' attitudes over time. A longitudinal study

could solve this problem. The second limitation is the fact the study only analysed opinions of restaurant customer, so its results may not be true for other sectors. The last limitation is that the survey was only conducted in the capital city, Tehran, so its findings do not necessarily reflect opinions of residents of other Iranian cities. To obtain more general results, similar studies would have to be conducted in a number of countries.

## CRediT Authorship Contribution Statement

**Mohammadsadegh Omidvar:** conceptualization, data curation, formal analysis, funding acquisition, investigation, methodology, project administration, resources, software, supervision, validation, visualization, writing — original draft, writing — review & editing. **Anisah Deen:** conceptualization, formal analysis, methodology, validation, visualization, writing — original draft, writing — review & editing.

## Declaration of Competing Interest

None.

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## Pośrednicząca rola zadowolenia klienta w relacji między wymiarami CSR a lojalnością klienta

**Streszczenie.** Zadowolenie i lojalność klienta to podstawowe elementy społecznej odpowiedzialności biznesu (CSR), które przyczyniają się do budowania przewagi konkurencyjnej. Choć dotychczasowe badania podkreślają znaczenie tych czynników, niewiele uwagi poświęcono kwestii tego, w jaki sposób lojalność klienta jest uzależniona od różnych wymiarów CSR. Celem niniejszego badania była analiza sposobu, w jaki zadowolenie klientów w branży restauracyjnej pośredniczy w relacji między wymiarami CSR wymienionymi przez Carrolla oraz odpowiedzialnością środowiskową a ich lojalnością. Relacje między badanymi zmiennymi zostały przetestowane za pomocą modelowania równań strukturalnych w oparciu o dane zebrane od 247 klientów odwiedzających restauracje w mieście Teheran. Stwierdzono, że cztery wymiary CSR, tzn. odpowiedzialność ekonomiczna, prawna, etyczna i środowiskowa, znacząco wpływają na zadowolenie klientów. Wyniki wskazują również, że w przypadku odpowiedzialności ekonomicznej i środowiskowej zadowolenie odgrywa rolę pośredniczącą w związku tych zmiennych z lojalnością klienta. Nowością badania jest uwzględnienie wymiaru odpowiedzialności środowiskowej oprócz czterech wymiarów CSR zawartych w piramidzie Carrolla. Uzyskane wyniki mogą dostarczyć menedżerom restauracji wskazówek co do tego, jakie działania wpływają na poprawę zadowolenia klientów.

**Słowa kluczowe:** społeczna odpowiedzialność biznesu, odpowiedzialność środowiskowa, zadowolenie klienta, lojalność klienta, branża restauracyjna



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