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The Effect of CSR on Restaurants' Brand Image and Customers' Brand Attitudes as Evidenced by Their Purchase Intentions

Abstract. This study aims to identify CSR dimensions which affect restaurants' brand image and customers' brand attitudes and assess the impact of these two mediating variables impact on customers' purchase intentions. The study is based on information from 417 questionnaires distributed among restaurant customers in Tehran. Structural equation modelling (SEM) was used to test the conceptual model and results reveal that economic CSR is inversely correlated with brand image and brand attitude, although this relationship is not significant. This means that if customers feel that restaurants pay too much attention to profitability, they may have a negative attitude towards these restaurants. Other CSR dimensions (legal, ethical, philanthropic and environmental) were found to have a positive effect on brand image and customers' brand attitudes, both of which make them more likely to use their services. Therefore, restaurant owners should be aware of different implications of CSR activities and choose those that are likely to improve restaurants' brand image and be positively perceived by customers.

Keywords: corporate social responsibility, brand image, brand attitude, purchase intention

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1. Introduction

Corporate social responsibility (CSR) has been of interest to researchers, companies and institutions. Han et al. (2020) define CSR as a set of specific practices in which companies prioritize the social good over their personal interests. Since business operations are known to affect the external environment and consumer behaviour, CSR is used as a strategic approach to overcome negative impacts of business activity (Islam et al., 2020). Thus, companies carry out activities to positively influence their stakeholders, especially their customers (Rodríguez, Montiel & Ozuna,

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2013), and a growing number of firms have adopted CSR principles (Cramer, Jonker & Heijden, 2004), and they have tried to implement various CSR activities to comply with norms of societies in which they operate. Many of these companies include those that operate in the tourism and hospitality industry (Lee et al., 2020), since operations of these types of businesses can have significant social and environmental effects (Kim et al., 2017; Achmad & Yulianah, 2022). For example, restaurants are one of the most important factors that tourists consider when choosing a holiday destination and play an important role in the development of their local economy (Farsani et al., 2016). According to Severt et al., (2019), when choosing a restaurant customers take into account not only a good choice of meals on the menu but also its CSR performance.

According to Keller and Swaminathan (2019, brand image refers to how customers perceive the brand. CSR is believed to be one of the key factors that affects and can improve brand image (Ramesh et al., 2019). Earlier studies indicate that CSR activities can be used to improve brand image and brand reputation (Freeman, 1984; Gupta, 2002). Examples of these activities include engaging in social affairs and providing fair treatment to employees (David, Kline & Dai, 2005) reducing the consumption of natural resources (Manaktola & Jauhari, 2007) and respecting the environment (Salmones, Crespo & Bosque, 2005). Later on it was found that CSR could also enhance brand image of restaurants, with positive effects on its performance (Tong & Wong, 2016). It was found that when making purchase decisions, customers are not only influenced by tangible factors (such as price), but intangible aspects such as brand image (Cretu & Brodie, 2007; Ramesh et al., 2019).

Early studies suggest that brand attitude, i.e. the reaction of customers towards a brand, is a useful variable in predicting response to marketing activities (Howard, 1994). According to Ramesh et al. (2019), brand attitude can influence consumers' psychological dispositions either positively or negatively towards a specific brand, product or service. This is a basic premise for all service-related industries including the restaurant sector. According to these studies, brand attitude is determined by the level of customer familiarity and trust in the brand, and the higher the level of familiarity and trust, the greater the likelihood of an actual purchase (Ramesh et al., 2019).

Over the last decade studies have investigated the effect of CSR on purchase intentions. Several of these studies concluded that CSR can have a significant impact (Rodrigues & Borges, 2015; Wongpitch et al., 2016; Boccia & Sarnacchiaro, 2018; Luffarelli & Awaysheh, 2018) while some suggested that CSR had no significant impact on customers' purchase intentions (Castaldo, 2009; Chomvilailuk & Butcher, 2010; Ramesh et al., 2019). The aim of this study is to identify which CSR dimensions affect brand image and brand attitude in order to assessing how the mediating

effect of these two variables influences purchase intentions of restaurant customers. Although research in the field of CSR is very extensive, this study includes five additional dimensions of CSR that can affect brand image and attitude. The analysis focuses on the restaurant industry in Iran.

2. Literature Review

2.1. Corporate Social Responsibility

Over the last decades, the concept of CSR has evolved (Anjum, 2016), resulting in the emergence of different definitions (Dahlsrud, 2008) although none has been universally accepted (Garriga & Melé, 2004; Secchi, 2007; Freeman & Hasnaoui, 2011; Zicari, 2014; Anjum, 2016; Asrar-ul-Haq, Kuchinke & Iqbal, 2017). Since companies have their own stakeholders and operate in a particular social context, as a result, they need to respect obligations towards their stakeholders, which can include CSR-related activities considered. According to Sen and Bhattacharya (2001), companies concerned about their CSR should pay special attention to customers, since CSR activities have the greatest impact on customers. Another thing worth noting is that attitudes of customers have also changed: today they are no longer satisfied with the high quality or low price of products and services; they expect more (Bhattacharya & Sen, 2004). As a result, companies must step up their efforts to come up to these expectations. According to recent studies, very often purchase intentions of customers are affected by companies' CSR performance (Cheng et al. 2021; Singh & Verma, 2017).

Studies show that customers tend to buy from companies that show concern for social issues and many of such companies implement CSR-related activities (Bhattacharya & Sen, 2004; Barcelos et al., 2015; Carlucci et al., 2015; Zhao & Zhong, 2015). Studies also show that customers sometimes punish companies by not purchasing their products or services because they ignore social issues or social norms (Sen & Bhattacharya, 2001; Simmons & Becker-Olsen, 2004; Webb, Mohr & Harris, 2008). Hence many companies place emphasis on CSR activities (Cramer, Jonker & Heijden, 2004; Han, Yu, & Kim, 2019). Since CSR activities have been shown to serve as a source of competitive advantage for businesses, the restaurant industry could benefit from greater involvement in CSR (Rhou, Singal & Koh, 2016).

2.2. Dimensions of CSR

Few studies have investigated the effect of CSR dimensions on customers' purchase intentions and they have been relatively simple in some respects. For example, one study showed that a company's philanthropic motivations have a positive effect on attitudes towards the company, which is evident in their purchase intentions (Wongpitch et al., 2016). A later study by Resmi, Begum & Hassan (2018) sought to investigate the impact of CSR on the financial performance of agricultural industries in Bangladesh over a three-year period. Results of this study showed that companies that practiced CSR performed better in terms of return on equity (ROE) and net income.

A year later Ramesh et al. (2019) conducted a study in which they measured the direct or indirect effect of CSR activities on purchase intentions. The study applied structural equation modelling (SEM) to validate the results which showed that CSR activities had a direct positive effect on brand image and brand attitude, while these two factors had a direct positive effect on purchase intentions (Ramesh et al., 2019). However, this study did not find any direct effect of CSR on purchase intentions. In 2020, Lee et al. investigated the role of CSR in maintaining customers in the restaurant industry. Results indicated that except for the economic dimension, other dimensions of CSR play a significant role in increasing brand attitude and service quality. Additionally, the above relationships were found to have a positive effect on customer retention (Lee et al., 2020).

Deegan (2002) argues that improvements in CSR lead to better brand image and help to improve the company's reputation. Wu and Wang (2014) investigated how the perception of CSR affected brand attitude and willingness to buy. Results of their study confirmed a positive effect of CSR activities on consumers' brand attitudes.

2.3. Economic Responsibility

In every society, business units meet the needs of consumers and in this way receive profit from their activity (Carroll, 1991). Companies use their profits to buy raw materials and try to attract investors; their survival depends on profitability. As a result, if these units cannot earn enough profit, their survival will be threatened (Carroll, 2016). Since every company must ensure its continued existence by being profitable, according to Carroll (2016), economic responsibility is the first dimension of CSR to economic responsibility. The main goal of economic responsibility is closely related to economic growth (Palihawadana, Oghazi & Liu, 2016; Han et al., 2020).

2.4. Legal Responsibility

Legal responsibility refers to the company's obligation to observe regulations (Schwartz & Carroll, 2003; Carroll, 2016; Kim et al., 2020; Uhlig, Mainardes & Noss, 2020). Furthermore, in respect of CSR, a responsible company or organisation accepts these rules as fair game (Brin & Nehme, 2019). Although there is limited research with the prime focus on this second level of Carroll's pyramid, both legal and economic responsibility demonstrate favourable influence on a company's financial marketing and organizational performance (Streimikiene & Ahmed, 2021).

2.5. Ethical Responsibility

Every society has unwritten norms and values that go beyond legal frameworks and ethically responsible businesses try to respect these norms and values (Edmondson & Carroll, 1999). In other words, moral responsibilities reflect society's expectations, which have not yet been formulated as law (Wagner-Tsukamoto, 2019). Furthermore, Ramesh et al. (2019) postulates that CSR has a considerable, and positive effect on brand image while researchers Lee et al. (2020) proved that ethical responsibility has a positive and significant effect on brand attitude.

2.6. Philanthropic Responsibility

Philanthropic responsibility refers to voluntary activities undertaken by companies that go beyond ethical considerations (Carroll, 2016; Hossain, Bashar & Noor, 2017) and in addition to helping society, improve the quality of people's lives (Carroll, 1979, 1991, 1999; Chen, Chen & Hussain, 2019). In other words, philanthropic responsibility refers to the degree to which the company's core values meet the philanthropic expectations of society (Lee et al., 2020). A study conducted by Ricks (2005) amongst 293 undergraduate students showed that corporate philanthropic activities maximized the association with corporate brands. Longo, Mura & Bonoli (2005) found that non-financial voluntary activities increased the company's image and reputation. Other studies show that the corporate image created by philanthropic initiatives could generate positive brand attitudes (Sen & Bhattacharya, 2001; Lii & Lee, 2012).

2.7. Environmental Responsibility

Environmental CSR is the effort of a company in relation to the integration of environmental concerns in its business as well as its interaction with stakeholders (Rashid, Khalid & Rahman, 2015). In other words, it is the company's contribution to the responsible environmental development of society without sacrificing its financial performance (Han, Yu & Kim, 2019). Bebbington, Larrinaga-González & Moneva-Abadía (2008) advocates that social and environmental performance is

an important element of the company's reputation. Thus, efforts to develop a positive brand image should be characterised by respect for the environment (Salmones, Crespo & Bosque, 2005). According to Poolthong & Mandhachitara (2009), the use of natural materials and environmentally friendly practices can make a positive connection with the brand. Ha (2017) argues that companies that actively carry out CSR activities, especially concerning their environmental responsibilities, are more likely to increase customer retention rates than other competitors, and also have a greater chance of promoting positive attitudes toward the company.

2.8. Brand Image

According to Kim & Jang (2016), brand image refers to experiences that people have had with the company. Other authors suggest that the term can be understood as the overall impression left in the minds of the customers (Hu, Kandampully & Juwaheer, 2009; Jiang, Ramkissoon & Mavondo, 2016). Early on it was established that the most important assets for restaurant businesses are their brand name and what the brand represents (Kim & Kim, 2004). It can also be said that the image of a brand can be changed through various means (Lee et al., 2017). As a result, customers can be encouraged to choose a given brand over a competing brand (Han, Yu & Kim, 2019). Brand image is a source of brand credibility and reputation that influences consumer's intention to purchase that brand (Tariq et al., 2017). Ongoing studies advocate that brand image has a positive and significant effect on purchase intentions (Jalilvand & Samiei, 2012; Sharifi, 2014; Tariq et al., 2017; Ramesh et al., 2019).

2.9. Brand Attitude

According to Ramesh et al. (2019), CSR can have a powerful impact on brand attitude. Brand attitude is generally used to foresee customers' purchase preferences and is an important factor affecting their willingness to buy products of a given brand and become its loyal customers (Chaudhuri, 1999; Burton et al., 1998). According to Shim et al. (2001), customers' favourable attitudes toward the brand of choice affect their evaluations of the a brand and encourage them choose it above other competing brands (Shim et al., 2001). Studies show that brand attitudes have a significant effect on customers' purchase intentions (Summers, Belleau & Xu, 2006; Wu & Lo, 2009; Lii & Lee, 2012; Abzari, Ghassemi & Vosta, 2014; Kudeshia & Kumar, 2017). Based on these instances, the quality of the service is crucial to influencing the purchase decision process and hereby can have an impact on customer retention particularly in restaurants (Lo, 2020; Slack et al., 2020; Bello, Jusoh & Nor, 2021).

3. The Hypotheses and the Conceptual Model

Based on the theoretical insights from the review of the literature on social responsibility, tourism, services, restaurant industry and consumer behaviour (Mohammed & Rashid, 2018; Ramesh et al., 2019; Lee et al., 2020), a conceptual model was proposed that captures relationships between different dimensions of CSR and brand image and brand attitude and between these two variables and purchase intentions.

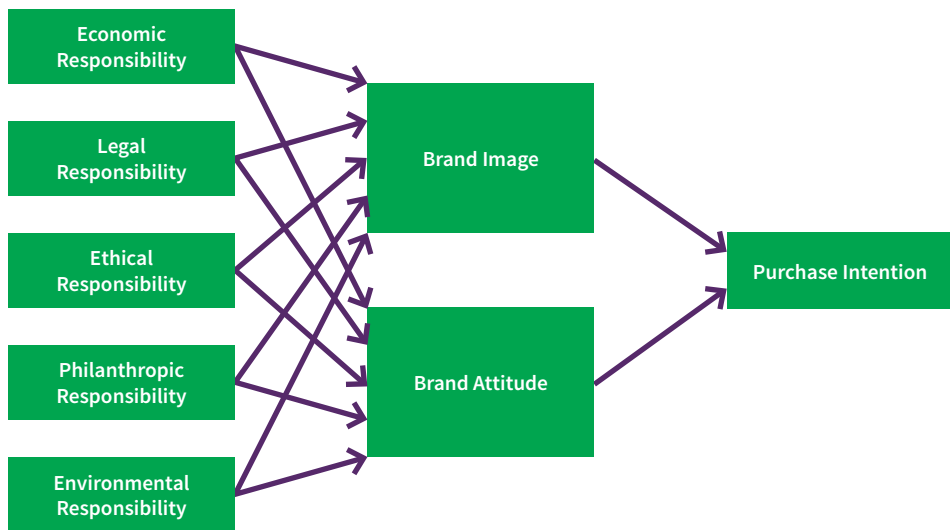


Figure 1. The conceptual model proposed in the study.
Source: Own research

The relationships shown in the model are expressed in the following research hypotheses:

- H1. There is a positive and significant relationship between economic CSR and brand image.
- H2. There is a positive and significant relationship between economic CSR and brand attitude.
- H3. There is a positive and significant relationship between legal CSR and brand image.
- H4. There is a positive and significant relationship between legal CSR and brand attitude.

H5. There is a positive and significant relationship between ethical CSR and brand image.

H6. There is a positive and significant relationship between ethical CSR and brand attitude.

H7. There is a positive and significant relationship between philanthropic CSR and brand image.

H8. There is a positive and significant relationship between philanthropic CSR and brand attitude.

H9. There is a positive and significant relationship between environmental CSR and brand image.

H10. There is a positive and significant relationship between environmental CSR and brand attitude.

H11. There is a positive and significant relationship between brand Image and purchase intention.

H12. There is a positive and significant relationship between brand attitude and purchase intention.

4. Research Method

4.1. Study Design

To measure a construct, multiple items must be used (Kline, 2015). A survey tool based on the existing literature was developed to measure the dimensions of CSR (Lee, Park & Lee, 2013; Palihawadana, Oghazi & Liu, 2016; Han et al., 2020). Most items referring to brand image, brand attitude and purchase intentions were borrowed from existing studies (e.g. Jalilvand & Samiei, 2012; Singh & Banerjee, 2018; Lee et al., 2020). All questionnaire items were evaluated using a five-point Likert scale, where 1 denoted “completely disagree”, 3 — “neither disagree nor agree”, and 5 — “completely agree”.

4.2. Sampling

A self-selected, non-probability sample was used in the study. An online questionnaire was developed, which could be accessed via a URL link. Snow ball sampling was used, whereby the link was distributed via email to friends, family and acquaintances with a request to forward it. E-mail recipients were free to complete

the online questionnaire at their own convenience or opt out. Each respondent needed to have visited a restaurant at least once in the recent months in the city of Tehran, Iran. 417 questionnaires were collected from Iranian customers. Nunkoo and Ramkissoon (2012) and Nunkoo, Ramkissoon & Gursoy (2013) indicated a number of essential aspects that researchers need to take into consideration when using SEM, such as, the two-step approach to SEM, reliability and validity, model fit evaluation indices, multivariate normality, post-hoc modifications, decomposition effects and sample size. The size of the sample is determined in the light of recommendations for SEM (Hair, Anderson & Tatham, 2010; Kline, 2015) and studies further indicated that a sample of larger than 200 is acceptable (Bagozzi & Yi, 2012; Styliadis, Sit & Biran, 2016). Thus, the sample achieved for this study was considered appropriate for the analysis that followed.

4.3. Data Analysis

The statistical analysis consisted of confirmatory factor analysis (CFA) and structural equation modelling (SEM) to test the conceptual model. The data were analysed using SPSS version 21 and AMOS version 24 software. The SPSS program was only used to enter the data into the AMOS program and to calculate Cronbach's alpha. Since the conditions of this study required the use of covariance-based SEM, AMOS is was used for the SEM, path analysis, and confirmatory factor analysis.

The data analysis was conducted in two stages. The first one involved CFA in order to estimate the dimensions. CFA is a statistical technique used to verify the factor structure of a set of observed variables. CFA is often the analytic tool of choice for developing and refining measurement instruments, evaluating the fit of the measurement model and verification of the construct fit indices, assessing construct reliability and validity, and identifying method effects (Anderson & Gerbing, 1988; Jackson, Gillaspay & Purc-Stephenson, 2009; Brown, 2015). The second stage included SEM analysis to test the hypotheses and the model fit.

4.4. The Sample

Table 1 shows the demographic information of survey respondents.

Table 1. Demographic characteristics of respondents

Total (n = 417)		
	Number of respondents	Percentage (%)
Sex		
Male	214	51.3
Female	203	48.7
Age		
Under 20	21	5.0
20–29	181	43.4
30–39	193	34.5
40–49	47	11.3
50 or older	27	6.5
Education		
Diploma	56	13.4
Bachelor's Degree	155	37.2
Master's Degree	189	45.3
Doctorate	17	4.1

Source: Own research

5. Results

5.1. Measurement Model Evaluation

Before evaluating the proposed conceptual framework, the measurement model was evaluated using confirmatory factor analysis. The results of the measurement model test showed a good fit to the data: ($\chi^2 = 554.430$, $df = 230$, $p = 000$, $\chi^2/df = 2.211$, $RMSEA = 0.054$, $PNFI = 0.730$, $GFI = 0.912$, $AGFI = 0.882$, $CFI = 0.941$, $IFI = 0.942$, $TLI = 0.928$). Detailed CFA results are presented in Figure 2.

Table 2 shows factor loadings and values of Cronbach's α , composite reliability (CR) and average variance extracted (AVE). As can be seen, the standardized factor loadings of the measurement model are all statistically significant and higher than 0.5, the threshold value recommended by Hair et al. (2014). Cronbach's alphas

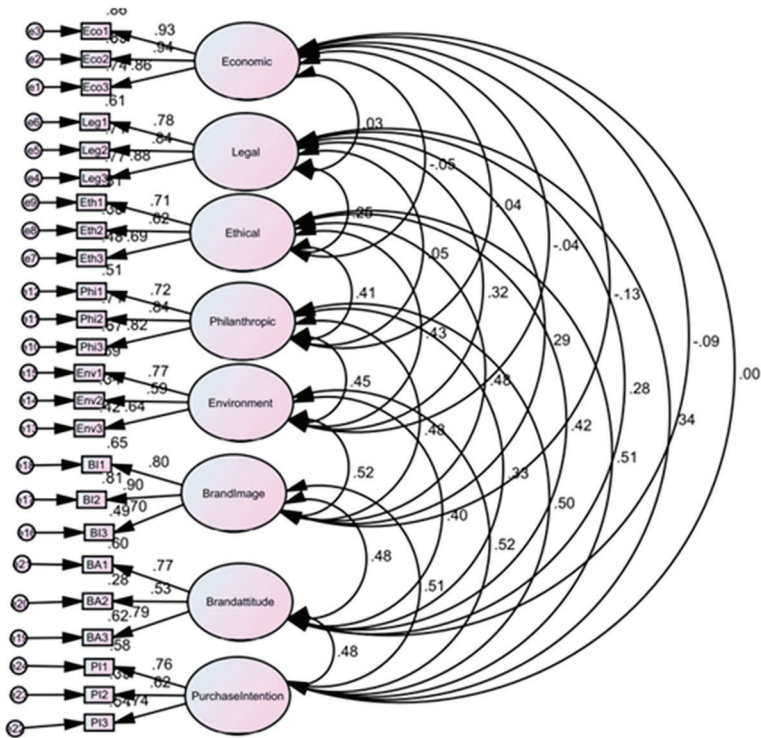


Figure 2. Results of confirmatory factor analysis
Source: Own research

are also greater than 0.70, which are higher than the threshold recommended by Fornell and Larcker (1981). Based on Hair et al. (2014), CR values above 0.7 indicate a high level of internal consistency, which is true for all values in the table. According to Chin (1998) and Hair et al. (2017), to achieve an acceptable level of convergent validity, the AVE of each latent construct should be greater than or equal to 0.50. As can be seen, the AVE of 7 variables are higher than 0.5, except for ethical variable, which is less than 0.5. Based on Fornell and Larcker (1981), if AVE is less than 0.5, but composite reliability is higher than 0.6, convergent validity of the construct is acceptable. So, convergent validity of the construct is acceptable.

Table 2. Properties of the measurement model (n = 417)

Measurement items	Factor loading	α	CR	AVE
Economic responsibility (Han et al., 2020)		0.935	0.987	0.880
It is important for this restaurant to be committed to being as profitable as possible.	0.928			
It is important for this restaurant to maintain a strong competitive position.	0.944			
It is important for this restaurant to be defined as one that is consistently profitable	0.860			
Legal responsibility (Han et al., 2020)		0.872	0.955	0.752
It is important for this restaurant to perform in a manner consistent with the expectations of government and law.	0.779			
It is important for this restaurant to be defined as one that fulfils its legal obligations.	0.843			
It is important for this restaurant to provide goods and services that at least meet minimal legal requirements.	0.880			
Ethical responsibility (Han et al., 2020)		0.715	0.898	0.430
It is important for this restaurant to perform in a manner consistent with expectations of societal mores and ethical	0.714			
It is important for this restaurant to prevent ethical norms from being compromised to achieve corporate goals.	0.618			
It is important for this restaurant to be defined as good corporate citizenship and known as who does what is expected morally or ethically.	0.691			
Philanthropic responsibility (Han et al., 2020)		0.830	0.949	0.675
It is important for this restaurant to perform in a manner consistent with the philanthropic and charitable expectations of society.	0.717			
It is important for this restaurant to allocate some of its resources to philanthropic activities (e.g. fine/performing arts and sports).	0.842			
It is important for this restaurant to assist voluntarily with those projects that enhance a community's "quality of life.	0.816			
Environmental responsibility (Han et al., 2020)		0.709	0.902	0.559
It is important for this restaurant to perform in a manner consistent with protecting the environment.	0.765			
It is important for this restaurant to offer environmentally friendly products/services.	0.585			
It is important for this restaurant to make every effort to protect and preserve the environment.	0.645			
Brand image (Jalilvand & Samiei, 2012)		0.789	0.805	0.329
In comparison to other restaurant, this restaurant has high quality.	0.760			
This restaurant has a rich history.	0.741			
Customers (we) can reliably predict how this restaurant will perform.	0.737			
Brand attitude		0.737	0.923	0.592

Measurement items	Factor loading	α	CR	AVE
For me, eating at this restaurant is valuable (Ajzen, 1991; Lee et al., 2020)	0.774			
For me, eating at this restaurant is very useful (Singh & Banerjee, 2018)	0.533			
For me, eating at this restaurant is very favourable. (Singh & Banerjee, 2018)	0.788			
Purchase intentions		0.752	0.913	0.567
This place will be my first choice when it comes to choosing a restaurant. (Lee et al., 2020)	0.763			
I am willing to recommend eating at this restaurant to others (Jalilvand & Samiei, 2012)	0.623			
I intend to eat at this restaurant in the future (Jalilvand & Samiei, 2012)	0.738			

Source: Author's own compilation

Table 3 presents results regarding the evaluation of discriminant validity. The root AVE of each hidden variable (bold diagonal values) is higher than the correlation of hidden variables (non-bold diagonal values). As a result, according to Fornell and Larcker (1981), discriminant validity is acceptable.

Table 3. Results of discriminant validity evaluation

	ECO	LEG	ETH	PHIL	ENV	BI	BA	PI
ECO	0.938							
LEG	-0.031	0.867						
ETH	0.053	-0.250	0.656					
PHIL	0.038	-0.053	-0.408	0.822				
ENV	0.038	-0.318	-0.426	-0.450	0.748			
BI	0.132	-0.294	-0.481	-0.484	-0.517	0.798		
BA	0.086	-0.284	-0.416	-0.330	-0.404	-0.484	0.770	
PI	-0.002	-0.340	-0.505	-0.504	-0.518	-0.513	-0.482	0.753

Note. ECO = economic CSR; LEG = legal CSR; ETH = ethical CSR; PHIL = philanthropic CSR; ENV = Environmental CSR; BI = Brand Image; BA = Brand Attitude; PI = Purchase Intention

Source: Own research

Table 4 shows results of discriminant validity evaluation using heterotrait-monotrait ratio of correlations (HTMT). According to Henseler, Ringle & Sarstedt (2015), values of HTMT greater than 0.90 indicate a lack of discriminant validity. As can be seen, all values in the table are lower than this threshold.

Table 4. Results of discriminant validity evaluation using heterotrait-monotrait ratio of correlations (HTMT)

	ECO	LEG	ETH	PHIL	ENV	BI	BA	PI
ECO								
LEG	-0.010							
ETH	-0.066	0.518						
PHIL	0.071	0.232	0.392					
ENV	0.042	0.000	0.386	0.379				
BI	-0.118	0.490	0.521	0.364	0.307			
BA	0.009	0.434	0.574	0.401	0.369	0.583		
PI	-0.109	0.259	0.451	0.249	0.329	0.512	0.542	

Note. ECO = economic CSR; LEG = legal CSR; ETH = ethical CSR; PHIL = philanthropic CSR; ENV = Environmental CSR; BI = Brand Image; BA = Brand Attitude; PI = Purchase Intention

Source: Own research

5.2. Hypotheses Testing and the Structural Equation Model

After identifying a suitable measurement model, the relationships between the variables in the proposed model were tested using structural equation modelling. The maximum likelihood estimation results provided a good fit with the data: ($\chi^2 = 554.430$, $df = 230$, $p < 0.05$, $\chi^2/df = 2.211$, $RMSEA = 0.058$, $PNFI = 0.739$, $GFI = 0.902$, $AGFI = 0.872$, $CFI = 0.930$, $IFI = 0.931$, $TLI = 0.916$). The fitting values of these indices are all within an acceptable range based on Hair et al. (2014). The results, shown in Table 5 and Figure 3, indicate that the proposed model is consistent with the experimental data. Absolute model fit was analysed in terms of three main indices: Chi-Square, RMSEA, and GFI.

Table 5. Results of structural equation modelling (n = 417)

Paths	Standardized coefficients	t-value	p-value	Hypotheses
Hypothesis 1. Economic CSR positively and significantly affects brand image	-0.099	-2.235	0.025	Not Supported
Hypothesis 2. Economic CSR positively and significantly affects brand attitude.	-0.061	-1.199	0.231	Not Supported
Hypothesis 3. Legal CSR positively and significantly affects brand image.	0.149	2.927	0.003	Supported
Hypothesis 4. Legal CSR positively and significantly affects brand attitude..	0.169	2.849	0.004	Supported
Hypothesis 5. Ethical CSR positively and significantly affects brand image.	0.240	3.704	0.000	Supported
Hypothesis 6. Ethical CSR positively and significantly affects brand attitude.	0.263	3.487	0.000	Supported

Paths	Standardized coefficients	t-value	p-value	Hypotheses
Hypothesis 7. Philanthropic CSR positively and significantly affects brand image	0.273	4.514	0.000	Supported
Hypothesis 8. Philanthropic CSR positively and significantly affects brand attitude	0.140	2.033	0.042	Supported
Hypothesis 9. Environmental CSR positively and significantly affects brand image	0.264	3.795	0.000	Supported
Hypothesis 10. Environmental CSR positively and significantly affects brand attitude	0.217	2.745	0.006	Supported
Hypothesis 11. Brand image positively and significantly affects purchase intentions.	0.391	6.260	0.000	Supported
Hypothesis 12. Brand attitude positively and significantly affects purchase intentions	0.352	5.337	0.000	Supported

Note. R-square (R^2): Brand Attitude (0.325); Brand Image (0.459); Purchase Intention (0.381)

Source: Own research

Based on values of standardized coefficients, t-values and p-values in Table 5 and Figure 3, economic CSR was not found to have a significant effect on brand image ($\beta = -0.099$, $p < 0.05$), or brand attitude ($\beta = -0.061$, $p > 0.05$), which means that hypotheses 1 and 2 need to be rejected. Legal CSR was found to have a significant effect on brand image ($\beta = 0.149$, $p < 0.05$) and brand attitude ($\beta = 0.169$, $p < 0.05$), which means that hypotheses 3 and 4 can be accepted. Ethical CSR was also found to a significant effect on brand image ($\beta = 0.240$, $p < 0.05$), and brand attitude ($\beta = -0.263$, $p < 0.05$), so hypotheses 5 and 6 can be accepted. Philanthropic CSR was found to have a significant effect on brand image ($\beta = 0.273$, $p < 0.01$), and on brand attitude ($\beta = 0.140$, $p < 0.05$), so hypotheses 7 and 8 can be accepted. Environmental CSR has a significant effect on brand image ($\beta = 0.264$, $p < 0.05$) and brand attitude ($\beta = 0.217$, $p < 0.05$). These results support hypothesis 9 and 10. Brand image has a significant effect on purchase intention ($\beta = 0.391$, $p < 0.05$) and as a result hypothesis 11 is supported. Finally, brand attitude has a significant effect on purchase intention ($\beta = 0.352$, $p < 0.05$), and as a result, hypothesis 12 is supported.

Table 5 above notes that the R-squared value for brand attitude is 0.325, which means that the five dimensions of CSR explain 32.5% of the variance in the brand attitude construct, while the remaining 67.5% can be attributed to the influence of variables not accounted for in this study. The R-squared value for brand image is 0.459, which means that the five dimensions of CSR explain 45.9% of the variance in the brand image construct, while the remaining 54.1% can be attributed to the influence of variables not accounted for in this study. The R-squared value for purchase intention is 0.381, which means that the five dimensions of CSR explain

32.5% of the variance in the purchase intention construct, while the remaining 61.9% can be attributed to the influence of variables not accounted for in this study.

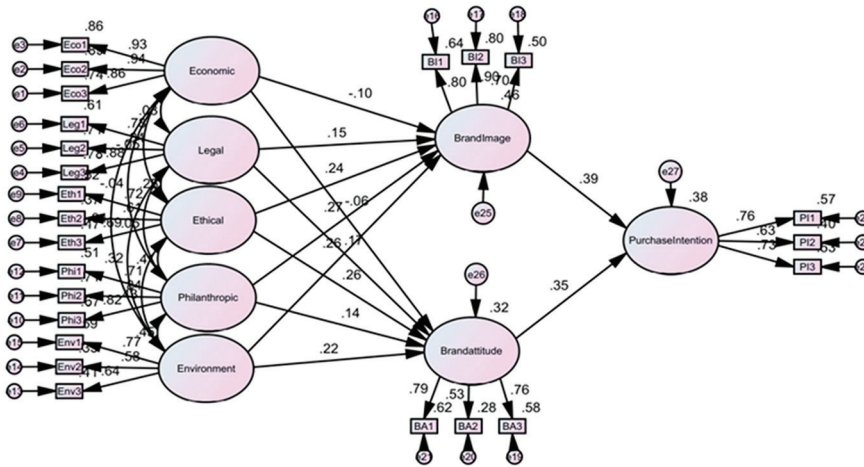


Figure 3. Results of structural equation modelling
Source: Own research

6. Discussion and Conclusion

The purpose of the study was to verify a model representing how the dimensions of CSR affect brand image, brand attitude and purchase intentions. The model is supposed to give a better understanding of the behaviour of customers who have visited restaurants in Iran based on their perceptions of these dimensions of CSR. The findings indicate that economic CSR does not significantly improve brand image and brand attitude. It can be argued that if customers feel that restaurants pay too much attention to profitability, they may have a negative attitude towards these restaurants. As a result, the image of restaurant brands is likely to be damaged, which can ultimately make customers less willing to visit such restaurants. This contradicts the findings of Lee et al. (2020), which showed that economic CSR has a significant impact on brand attitude. In contrast, the other dimensions of CSR were found to significantly improve brand image and brand attitude. With respect to legal responsibility, restaurant customers expect their managers and employees to comply with regulations in their activities. Ethical CSR is the broadest dimension of corporate social responsibility, and customers expect restaurants to actively meet ethical expectations when doing business. This is consistent with the findings of

Lee et al. (2020) which showed that ethical CSR has a significant impact on brand attitude. Results regarding philanthropic CSR indicate that customers show more appreciation for restaurants that are involved in philanthropic activities. This is also consistent with the findings of ongoing research that proved that philanthropic CSR has a significant impact on brand attitude (Sen & Bhattacharya, 2001; Lii & Lee, 2012; Lee et al., 2020).

Results concerning environmental CSR indicate that restaurant customers are also concerned about environmental issues. This is consistent with findings reported in the literature. Today, more people pay attention to environmental issues and expect companies to do the least damage to the environment. This is also consistent with the findings Han, Yu & Kim (2019).

Brand image and brand attitude were also found to significantly increase respondents' purchase intentions, which is consistent with the findings of Lee and Lee (2018) and those reported by Ramesh et al. (2019).

7. Implications

7.1. Theoretical Contribution

This study has the several theoretical implications. It supports the relationship between CSR dimensions (legal, ethical, philanthropic and environmental) on the one hand and brand image and brand attitude on the other. Additionally, the findings support the existence of a mediating relationship between CSR dimensions and purchase intentions. In other words, the results contribute to the literature on CSR and its impact on consumer relationships with the brand.

In addition, recent studies conducted within the restaurant industry that investigated the impact of CSR on brand image and brand attitude excluded the impact of specific CSR dimensions. Therefore, the results of this study provide an indication as to which aspects of CSR can affect brand image and brand attitude and, ultimately, purchase intentions. Moreover, despite having theoretical contributions to the relationship between CSR and brand equity in multiple service contexts, there has been little empirical research on the effects of CSR on brand image and brand attitude and purchase intentions in relation to the restaurant industry.

Furthermore, most studies have included only four dimensions CSR (economic, legal, ethical, and philanthropic) and in most of them, the environmental dimension was analysed and discussed as an element of ethical CSR. In our study, en-

vironmental CSR was treated as a separate dimension, which is a novelty in the literature focused on the relationship between CSR dimensions, brand image, brand attitude, and purchase intentions in the restaurant industry. Finally, the study was conducted in a developing and predominantly Muslim country, so the results can provide new insights.

7.2. Managerial Implications

Given that the study investigated the impact of CSR on customers' purchase intentions, its results provides useful insights for restaurant managers. For example, the study questions the existence of a significant relationship between economic CSR and brand image and brand attitude. It seems that these respondents were not interested in restaurants that pay too much attention to profitability and expected restaurants to focus on other dimensions of CSR. This fact should be taken into account by managers, employees of restaurants.

Secondly, this study shows the importance of compliance with regulations, as legal CSR was found to significantly improve restaurants' brand image and customers' attitudes to the brand.

Thirdly, the respondents expected restaurants to obey social moral norms. Adherence to ethical principles was also found to have a positive effect on the brand image and customers' attitudes and, consequently, on their willingness to eat at such restaurants.

Fourth, restaurants can also benefit from participating in philanthropic activities. Therefore, restaurant managers should use the fact of being involved in such activities as an element of their advertising strategies.

Finally, the study confirms the importance of environmental responsibility. The results of the survey indicated that Iranian respondents are aware of and pay attention to this topic and expect restaurant managers to operate with the least negative effects on the environment.

7.3. Limitations of the Study and Directions of Future Research

The main limitation of the study is the fact it is based on a non-random sample of restaurant customers in Teheran, which means its results cannot be generalised to all Iranian restaurant customers in the capital, let alone in the whole country. Secondly, the study only concerns the restaurant industry, so any attempts to apply these findings to other industries (even those related to tourism and hospitality) should be treated with caution.

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Wpływ działań CSR na wizerunek restauracji i stosunek klientów do marki na podstawie ich intencji zakupowych

Streszczenie. Celem przedstawionego badania było określenie różnych wymiarów społecznej odpowiedzialności biznesu (CSR), które wpływają na wizerunek restauracji i stosunek klientów do danej marki, jak również ocena wpływu tych dwóch zmiennych pośredniczących na intencje zakupowe klientów. Badanie opiera się na danych z ankiet wypełnionych przez 417 klientów restauracji w Teheranie. Do przetestowania zaproponowanego modelu koncepcyjnego wykorzystano modelowanie równań strukturalnych (SEM). Z analizy wynika, że ekonomiczny wymiar CSR jest odwrotnie skorelowany z wizerunkiem marki i stosunkiem klientów do marki, chociaż związek ten nie jest istotny statystycznie. Oznacza to, że jeśli klienci mają wrażenie, że restauracje przywiązują zbyt dużą wagę do rentowności, mogą mieć do nich stosunek negatywny. Stwierdzono, że pozostałe wymiary CSR (prawny, etyczny, filantropijny i środowiskowy) mają pozytywny wpływ na wizerunek restauracji i stosunek klientów do danej marki, co przekłada się na większą skłonność do korzystania z jej usług. Dlatego właściciele restauracji powinni zdawać sobie sprawę z różnych implikacji działań w zakresie społecznej odpowiedzialności biznesu i wybierać te z nich, które mają szansę poprawić wizerunek restauracji i być pozytywnie odebrane przez ich klientów.

Słowa kluczowe: społeczna odpowiedzialność biznesu, wizerunek marki, postawa marki, intencja zakupowa



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