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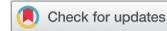
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Corporate social responsibility, customer satisfaction, and trust in the restaurant industry

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ABSTRACT

As well as contributing to society, corporate social responsibility (CSR) initiatives have frequently been utilized by businesses to gain a competitive edge. Nevertheless, despite companies' endeavors to leverage their CSR initiatives, limited stakeholder awareness of these efforts poses challenges to fully realize the strategic value of CSR. Hence, the primary objective of this study was to examine the distinct impact of various components of CSR on satisfaction, trust, and loyalty within the restaurant industry. Data were collected ($n = 239$) from restaurant customers in Tehran, and the results found no significant relationship between the economic dimension of CSR and customer satisfaction and customer trust, while there was a positive and significant relationship between the other aspects of CSR (e.g. legal, ethical, philanthropic and environmental) and customer trust and satisfaction. Finally, there was also a positive and strong relationship between customer trust and customer loyalty in the studied restaurants. This study offers an enhanced comprehension of CSR strategy in the restaurant sector, providing valuable insights by highlighting how specific CSR activities influence customer satisfaction and loyalty.

KEYWORDS

Corporate social responsibility; customer satisfaction; customer trust; customer loyalty

Introduction

As organizations increasingly prioritize ethical and socially responsible practices, corporate social responsibility (CSR) has emerged as a critical aspect of business success (Park et al., 2017). Hence, this shift in perspective has led to a new organizational dynamic in the hospitality sector that stresses CSR as a significant value for both society and clients (Farrington et al., 2017). This implies that the company's commercial success is dependent not only on acquiring new customers but on retaining existing ones (Hwang & Lyu, 2020). Indeed, considering this, CSR has emerged as a strategy for mitigating

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negative external environmental impacts and is gaining attention among corporations and stakeholders (Martinez-Conesa et al., 2017). Therefore, favorable corporate image boosts a company's value and sets it apart through numerous channels. Companies should transparently communicate CSR benefits in reports for consumers to assess their societal commitment (Hwang & Lyu, 2020; Lee et al., 2020).

The concept of CSR has garnered significant research interest, both in the broader business context and specifically within the hospitality industry (Bian et al., 2021). The restaurant sector realizes that success is more than profit, thus representing social responsibility and actively engaging customers is required (E. Kim & Ham, 2016). Indeed, in competitive markets, maintaining a high customer retention rate has become essential for ensuring long-term success (Hwang et al., 2020; Song et al., 2019). Therefore, many restaurants spend a lot of money on CSR activity (Fatma et al., 2015) and participate in various CSR programs to survive in today's competitive market and create and gain a competitive advantage (Farmaki, 2019).

According to Bian et al. (2021), contemporary consumers expect more than low pricing and great quality. When comparing similar products and services, consumers might favor socially and environmentally responsible ones (Khan & Fatma, 2019). Chang (2017) notes that modern companies react to ethical and social issues, which can influence customer purchases. Restaurants' CSR efforts also draw attention from current and prospective consumers and loyal customers (Rhou et al., 2016). Lee et al. (2020) noted that CSR initiatives play a significant role in developing a strong and favorable corporate image. Customers tend to trust and prefer businesses that demonstrate a genuine commitment to social responsibility, leading to increased loyalty and repeat business. Thus, to retain clients, companies must focus on their purchase preferences and expectations.

Many studies have examined the impact of CSR on consumer behavior, including satisfaction, loyalty, and visit intention (H. Han et al., 2020; Lee et al., 2020; Park, 2019). For example, marketing research reveals that customer attitude, service quality, customer satisfaction, loyalty, and CSR initiatives can help companies understand how consumers make decisions and behave for their future decisions (Lee et al., 2020; Lo, 2020; Rivera et al., 2016; Su et al., 2020). However, this research area appears to be less advanced and requires more in-depth investigation (Liu et al., 2022). Thus, it is crucial to examine how restaurants' CSR efforts affected local customers' satisfaction, loyalty, and trust. Furthermore, the majority of this research has focused on developed countries, and limited studies are available to investigate the impacts of CSR on the restaurant sector in developing countries (Ghaderi et al., 2019; Liu et al., 2022). Significantly, Luger et al. (2022) cautioned against extending developed country findings to emerging markets without evidence. Thus, cultural differences should be considered when assessing customers' CSR impressions (Liu

et al., 2022). This study addresses the need for more research on consumer CSR behaviors in multicultural contexts (González-Rodríguez et al., 2019). In addition, in Iran, where this research is based, sanctions have resulted in economic and political difficulties that negatively affected enterprises and consumers' purchasing power (Ghaderi et al., 2022). As a result, many restaurants are struggling financially due to the devaluation of the country's currency, making CSR initiatives difficult. Therefore, the unique socio-political and economic dynamics of Iran offer a valuable lens through which to explore how businesses navigate CSR in a complex and evolving environment.

Carroll's (2016) expanded pyramid model of social responsibility has been used and it is a good fit for this research as this approach provides a sound theoretical platform for our investigation on CSR's impact on restaurant business performance. The framework helps us to analyze the complex consequences of CSR initiatives on organizational outcomes. Furthermore, Carroll's model provides a structured approach to understanding the complex consequences of CSR initiatives. It acknowledges that businesses operate within a broader societal context, and their responsibilities extend beyond mere profitability. In the context of our study, this framework enables us to explore not only the direct financial implications but also the broader socio-economic and ethical ramifications of CSR practices within the restaurant sector.

However, in Carroll's pyramid, the environmental dimension of CSR is unclear; therefore, we have proposed this additional factor to measure this dimension in the restaurant sector. Beside other social and ethical dimensions, the environmental dimension of CSR is also important as it addresses the global demand for sustainable business practices and environmental protection first. Finally, by including environmental CSR, we hope to improve the understanding of CSR frameworks and reflect changing corporate responsibility expectations.

Literature review and hypothesis development

Corporate social responsibility (CSR) in the restaurant sector

There is growing recognition among companies of the detrimental effects on the environment and society caused by different business activities (Kaur et al., 2022). Hence, the rise in consciousness among businesses, coupled with their growing commitment to taking corrective measures, has led to the global adoption and execution of CSR initiatives on a large scale (Bian et al., 2021; Singh & Misra, 2021). Similarly, the restaurant industry is also under considerable pressure to become more sustainable given issues of food waste, packaging waste, and the food supply chain (Gössling & Hall, 2022). Many restaurants are recognizing their environmental and social consequences (Ferrell et al., 2019). Restaurants are also known for their environmental

impact due to food waste during cooking and serving, which is then dumped in landfills (Bridges et al., 2019).

The restaurant industry faces substantial pressure to adopt sustainable practices, primarily caused by the issues related to food and packaging waste, as well as the complexities of the food supply chain (Gössling & Hall, 2022). Given that the essence of the restaurant experience lies in creating memorable interactions, customers are more inclined to view hospitality establishments engaged in CSR initiatives as trustworthy and dependable, in contrast to those that do not partake in such endeavors (Bridges et al., 2019). Consequently, both public opinion and institutional demands exert substantial influence on restaurant companies, compelling them to not only develop but also actively promote their CSR initiatives (Schubert et al., 2010).

Restaurants have increasingly incorporated CSR into their business strategies (Gössling & Hall, 2022; Jung et al., 2018). Their sustainable initiatives decrease waste, save energy, and source responsibly. To reduce waste, numerous restaurants recycle, make food donations, and use energy-efficient appliances (Kaur et al., 2022). Locally grown food and eco-friendly suppliers also support CSR in restaurants. Restaurant CSR is also influenced by labor policies. Consumers increasingly expect fair treatment and pleasant working conditions for restaurant personnel. Companies can offer livable wages, benefits, and safety (Gunawardana & Steel, 2020). Social responsibility and customer satisfaction are strengthened by these actions. Responsible sourcing is another restaurant CSR issue. Many restaurants buy products from local farmers and fair-trade, organic, and sustainably produced products. These restaurants help promote a more sustainable food system, supporting local businesses and the environment (Javed et al., 2021). As a result, CSR projects in restaurants are complicated and balancing financial feasibility and sustainability can be difficult.

Nevertheless, investing in CSR can help address these issues given that it affects internal and external stakeholders (Park et al., 2017). McWilliams (2014) and Singal (2014) also note that leveraging CSR initiatives can be instrumental in setting restaurants apart from their competitors. Lee et al. (2020) argue that CSR can help businesses overcome industry-specific challenges such as high operating costs, market uncertainty, limited profit margins, and environmental impacts. Therefore, this study adds to CSR literature and addresses a crucial issue by incorporating the perspectives of restaurant customers. It also creates the basis for efficient advertising strategies that boost a restaurant's reputation and customer base.

Corporate social responsibility and its impact on customer satisfaction, trust, and loyalty

Customer satisfaction is one of the key metrics for measuring business success. Companies that engage in CSR initiatives tend to enhance customer

satisfaction by demonstrating their commitment to societal well-being. Nevertheless, there is limited understanding of how consumers perceive CSR and how it can be effectively measured (Guzzo et al., 2020). Implementing socially responsible practices can significantly affect businesses by enhancing relationships with customers. By engaging in CSR initiatives companies can improve customer satisfaction, foster trust, and cultivate loyalty (Mohamed et al., 2022). Earlier studies provide evidence for the favorable connection between CSR and customer satisfaction. According to Lee et al. (2020), a positive relationship was observed between CSR and customer satisfaction within the Chinese restaurant industry. This suggests that when customers recognize a company's dedication to social responsibility in its conduct, it tends to result in higher levels of satisfaction with their overall interactions.

Corporate social responsibility plays a crucial role in fostering trust among customers. When companies demonstrate ethical behavior through their CSR initiatives, customers perceive them as trustworthy entities (Ghaderi et al., 2019; S. L. Han & Lee, 2021; S. Kim, 2019). Trust stands as a dynamic element in nurturing enduring connections between businesses and their customers, as it strengthens loyalty toward a brand or company (Limberger et al., 2021). Research has indicated a robust connection between CSR initiatives, trust, and customer loyalty (Lestari & Syah, 2022). Sipayung and Heryjanto (2021) identified that customer engagement serves as an intermediary in the connection between customer satisfaction and intentions of loyalty, with trust-related factors like commitment playing a mediating role. Similarly, Park and S. Kim (2019) applied the concept of CSR to South Korean companies and demonstrated that the CSR process helps increase customer loyalty. The results of their analysis revealed that CSR and service quality led customers to experience greater satisfaction with trust in the service, which in turn encouraged customers to be more loyal to their current service providers. Moreover, trust is built on a firm's reputation in society (Swaen & Chumpitaz, 2008), so to demonstrate their commitment to society, corporations engage in ethical and socially responsible actions (Öberseder et al., 2014). Hence, since CSR is increasingly used by businesses such as restaurants, to generate good consumer responses and produce value (Rhou & Singal, 2020), gaining a deeper understanding of the subject is crucial. By addressing these inadequacies, this study provides major additions to the academic literature.

Economic responsibility (CSR)

A firm's economic responsibility is important in business. According to Carroll's model (1991), economic responsibility emphasizes that a business's main responsibility is to generate money and advance the economy. This includes profitable operations, sustainable financial techniques, and efficient resource utilization. Purwaningwulan and Alfarisi

(2022) noted that CSR is a company's commitment to operating economically responsibly while considering its social and environmental impacts. It is crucial to CSR because profitability and market responsiveness are essential for corporate survival (Carroll, 2016). Thus, businesses can only be socially responsible when they are financially viable and sustainable (Ibrahim, 2017). According to H. Han et al. (2020) and Palihawadana et al. (2016), a company's profitability stimulates economic growth in its community. Due to the association between economic conditions and CSR supply, organizations in poor economic situations have fewer resources for CSR (Park, 2019). In adverse economic times and low consumer confidence, a business may less prioritize socially responsible behaviors (Islam et al., 2021). Forsman-Hugg et al. (2013) assert that economic responsibility serves as the cornerstone for all other components of CSR.

There are numerous reasons why corporations place significant importance on economic responsibility. First, economic responsibility is foundational to a corporation's sustainability (Ghaderi et al., 2019; Park, 2019). By maintaining financial health and profitability, companies safeguard their ability to operate over the long term, weather economic fluctuations, and remain contributors to the overall economy. Second, economic responsibility can foster customer loyalty and employee satisfaction. Puspita and Kartini (2022) found that when businesses prioritize CSR, it creates a sense of trust among customers, leading to increased loyalty. Third, employees tend to be more motivated and engaged when working for organizations committed to economic responsibility (Azimi et al., 2023). Finally, economic responsibility encompasses adherence to legal and ethical standards. Corporations that meet financial obligations and conduct business ethically not only fulfill legal requirements but cultivate a reputation for integrity and responsible business practices (Carroll, 2016; El-Garaihy et al., 2014).

The theoretical link between the economic responsibility of restaurants and customer satisfaction, trust, and loyalty can be understood through several interconnected concepts within the jurisdiction of business ethics and consumer behavior (Islam et al., 2021; Martínez & Del Bosque, 2013; Pérez & Del Bosque, 2015). CSR and consumer behavior theories discuss that businesses' financial accountability, fairness and transparency positively influence customers' satisfaction. Furthermore, economic responsibility fosters a sense of trustworthiness, consequently increase customers' loyalty, and repeat visitation (Chen et al., 2021; Murdiono & Prameka, 2021). Given the above discussions, the following hypotheses are developed:

Hypothesis 1. Economic CSR positively and significantly affects customer satisfaction.

Hypothesis 2. Economic CSR positively and significantly affects customer trust.

Legal responsibility (CSR)

Legal responsibility refers to the set of regulations and laws with which organizations are expected to comply as foundational and guiding principles. Indeed, a social contract is created in which businesses are required to pursue economic objectives within the confines of the law (Ghaderi et al., 2019). When a company is known for its commitment to legal CSR, it is seen as a more responsible and ethical company. This can lead to increased customer trust and satisfaction. Moreover, customers are more inclined to engage in interactions with businesses that they see as having a positive impact on society. Indeed, legal CSR can help companies attract and retain customers who are looking for businesses that share their values (Islam et al., 2021).

Carroll (1991) emphasizes that a company's level of legal responsibility is closely tied to how it is expected to act within the legal framework. According to Carroll's Pyramid hypothesis, legal responsibility sits at the second level of CSR. A corporation that accepts the rules of a fair commercial game is responsible (Carroll, 2016). Adherence to legal CSR will affect a favorable impact on the trust within the organization. This organizational trust, in turn, has a positive effect on job satisfaction, which ultimately plays a significant role in shaping customer orientation (Ghaderi et al., 2019; Wong & Kim, 2020). Legal CSR is essential to customer satisfaction. When corporations respect the law and ethical practice, their reputation and credibility improve (Simon, 2023). Responsible businesses are more trusted and satisfying to customers. Chung et al. (2015) observed that Chinese customers were more satisfied when they thought an organization was involved in CSR. Numerous cases and examples demonstrate how legal CSR initiatives enhance consumer satisfaction. For instance, Ghaderi et al. (2019) discussed that hotel customers were more satisfied when hospitality firms showed supports to the labor laws, customer protection as well as local regulations.

Companies display ethical and responsible behavior by following rules and regulations (El-Garaihy et al., 2014). This builds client trust in transparent and accountable businesses. Investigations add to the notion that legal CSR builds customer trust. Simon (2023) examined how corporate social responsibility affects branding and customer satisfaction across service industries. The findings showed that organizations' compliance with laws/regulations improves brand image and customer trust. Therefore, adherence of companies to the

legal issues of a community of legal responsibilities has a positive and significant effect on customer satisfaction and trust (Chen et al., 2021). In line with previous research, the following hypotheses are proposed:

Hypothesis 3. Legal CSR positively and significantly affects customer satisfaction.

Hypothesis 4. Legal CSR positively and significantly affects customer trust.

Ethical responsibility (CSR)

Ethical CSR is a concept that encompasses a company's commitment to conducting its business in an ethical and socially responsible manner (Klaysung et al., 2022). Ethical obligations involve performing tasks in a manner that is equitable, impartial, and accurate (Sindhu et al., 2017). The fulfillment of these duties demonstrates the degree to which an organization adheres to ethical principles (Lee et al., 2020) and societal norms (Mohammed & Rashid, 2018; Stanaland et al., 2011; Wagner-Tsukamoto, 2019). According to Carroll's model (1991), ethical responsibility represents the organization's commitment to moral conduct and principled decision-making, forming an integral part of its broader social responsibilities. It includes actions and decisions that are morally sound, fair, and align with accepted societal norms and values. The implementation of ethical CSR strategies and activities positively impacts customers' perceptions of the organization's products (Bhattacharya & Sen, 2004) and services, leading to increased customer satisfaction (Liang & Wu, 2022), and trust (Islam et al., 2021). Hence, when an organization engages in ethical endeavors such as CSR, it fosters greater customer satisfaction and loyalty (Islam et al., 2021; Reza et al., 2020).

Customer satisfaction can be improved by ethical CSR initiatives that show a company's social and environmental responsibility. A company that invests in sustainable practices or reduces its carbon footprint attracts environmentally conscious customers and strengthens its brand image (Tulcanaza-Prieto et al., 2020). Ethical CSR can also build client loyalty and recurrent purchases through emotional ties. Customers feel more connected to a brand and are more likely to support it if its CSR initiatives match their values (Klaysung et al., 2022). This emotional connection boosts consumer satisfaction. For long-term success, companies must create consumer trust and satisfaction. Customers trust a company that operates ethically and responsibly in every aspect of its operation (Tran & Nguyen, 2020). Trust is also established through ethical CSR. Corporations can demonstrate their commitment to social well-being beyond profit by

being truthful about their social and environmental initiatives or philanthropy (Klaysung et al., 2022). Therefore, clients are more likely to trust and establish long-term relationships with an enterprise that they believe is committed to improving society (Klaysung et al., 2022). Trust increases customer loyalty and advocacy. Therefore, this study proposes the following hypotheses:

Hypothesis 5. Ethical CSR positively and significantly affects customer satisfaction.

Hypothesis 6. Ethical CSR positively and significantly affects customer trust.

Philanthropic responsibility (CSR)

Philanthropic CSR dimension in Carroll's model (1991) involves voluntary contributions and activities that benefit society, such as charitable initiatives aimed at addressing social issues and improving the well-being of communities (Hossain, 2017; Chen et al., 2019). Due to the voluntary nature of philanthropic CSR, companies that engage in commendable philanthropic CSR initiatives will establish a positive reputation and esteemed standing within society (S. L. Han & Lee, 2021). Furthermore, philanthropic CSR plays a significant role for customers when they make purchasing decisions (S. Wang & Han, 2017). Hence, as a source of competitive advantages for companies, philanthropic activities have gained popularity as intelligent investment strategies (Bai et al., 2006).

Corporate brand image and reputation are significantly enhanced by philanthropic initiatives. Customers trust and care more when companies promote humanitarian endeavors or environmental sustainability (Yilmazel & Karademir, 2022). This positive perception increases customer satisfaction because people prefer brands that share their values (Loureiro & Lopes, 2019). Therefore, companies can boost their brand image, reputation, and customer satisfaction by benefiting society beyond financial gain (Loureiro & Lopes, 2019). Corporate social responsibility indicates ethical conduct and commitment to society, which builds customer trust (Tulcanaza-Prieto et al., 2020). Customers view philanthropic organizations as trustworthy partners who value more than profit. Research demonstrates that philanthropic and trust enhance customers' perceptions of an organization (Pérez & Del Bosque, 2015). Philanthropic CSR programs develop customer trust, which leads to long-term loyalty and improved corporate performance (Tulcanaza-Prieto et al., 2020). Based on the above, we propose the following hypotheses:

Hypothesis 7. Philanthropic CSR positively and significantly affects customer satisfaction.

Hypothesis 8. Philanthropic CSR positively and significantly affects customer trust.

Environmental responsibility (CSR)

Environmental CSR refers to the commitment of businesses toward sustainable practices and minimizing their environmental impact (H. Han et al., 2019). As H. Wang et al. (2016, p. 538) noted, “Companies in developed countries may be faced with higher demands for environmental and natural resource management standards.” The absence of environmental CSR from Carroll’s framework initiates a significant discussion about the progressive transformation of corporate responsibilities. The inclusion of environmental factors enriches the framework, bringing it in line with contemporary societal demands, practical business situations, and the necessity to address environmental issues. This expansion assists to improve existing components while also establishing the framework as a comprehensive and progressive tool for companies as they navigate the complex environment of CSR.

Consequently, environmental CSR is of the utmost importance. It includes a wide range of initiatives, including reducing carbon emissions, conserving resources, and promoting eco-friendly products and services. Adopting environmental CSR offers several benefits to companies. Firstly, it enhances their reputation among stakeholders such as customers, employees, investors, and communities at large (Azimi et al., 2023). Cristobal-Cipriano et al. (2022) found that consumers prefer ecologically responsible enterprises because they share their sustainability beliefs. Second, environmental CSR can set organizations apart from competitors (Pérez & Del Bosque, 2015). Hence, in today’s rapidly changing world, companies are increasingly recognizing the significance of incorporating environmental responsibility into their business strategies. This recognition stems from growing concerns about climate change, resource depletion, and pollution (H. Han et al., 2019).

Numerous studies have explored the link between environmental CSR activities undertaken by companies and customer satisfaction levels (Al Hawamdeh et al., 2022). Shi (2020) states that the adherence of companies to issues related to environmental aspect of CSR can have a positive effect on the minds of customers and thereby affect customer satisfaction. Indeed, highlighting the significance of customer satisfaction as an outcome of CSR highlights the crucial role it plays in understanding the ambiguous link

between CSR and a company's market value (Latif et al., 2020). Therefore, customers tend to develop positive perceptions toward companies that prioritize sustainable practices due to a sense of shared responsibility for protecting the environment (Cristobal-Cipriano et al., 2022). Similarly, Kaur et al. (2022) and Lee et al. (2020) regarded customer satisfaction and trust as key elements contributing to a restaurant's competitive advantage, which can be attained by their social and environmental initiatives.

Moreover, transparent communication about a company's environmental initiatives builds trust among customers. By openly sharing information about their sustainability practices, companies demonstrate their commitment to transparency and accountability in addressing environmental challenges (Hafeez et al., 2023). This communication helps create a sense of trustworthiness between the company and its customers (Zhang, 2022). Hence, when businesses engage in environmentally friendly actions such as reducing waste or using renewable energy sources in production processes, customers perceive them as environmentally responsible entities committed to making a positive difference for society (Zhang 2022).

Based on the above, the following hypotheses are proposed:

Hypothesis 9. Environmental CSR positively and significantly affects customer satisfaction.

Hypothesis 10. Environmental CSR positively and significantly affects customer trust.

Customer satisfaction and customer loyalty

Customer satisfaction and customer loyalty are critical concepts in marketing and business management, often studied from various theoretical perspectives (Lee et al., 2020). Theoretical frameworks often emphasize the interrelationship between customer satisfaction and loyalty, illustrating that satisfied customers are more likely to exhibit loyalty, and loyal customers, in turn, contribute to sustained business success (Leninkumar, 2017; Tariq & Mat, 2018). Consumer satisfaction is the overall evaluation that consumers make after consuming a product or service (Eisyami et al., 2022). In the context of the tourism industry, it refers to how satisfied tourists are with their travel experiences. Measuring consumer satisfaction involves gathering feedback from customers through surveys and interviews (Karki et al., 2022). Hence, meeting the desires and requirements of customers has become a fundamental principle in hospitality, aimed at retaining current customers (Kim et al., 2020; Lee et al., 2020). Nevertheless, customer satisfaction encompasses various

dimensions and is influenced directly by factors such as product and service quality, as well as after-sales service (Ing et al., 2020). Customer satisfaction refers to whether a product or service meets a customer's expectations (Wu & Mursid, 2019). Contented customers often exhibit behaviors such as making repeat purchases, actively seeking information, displaying resistance to switching, and fostering loyalty (Suhaily & Soelasih, 2017) and customer satisfaction is an important predictor of client loyalty (Kim et al., 2020; Shokouhyar et al., 2020; Tariq & Mat, 2018).

Indeed, high levels of consumer satisfaction led to increased customer loyalty, which is reflected in repeat visits, positive word-of-mouth recommendations, and willingness to recommend a destination or service provider to others (Kim et al., 2020). Several studies have shown that there is a strong correlation between consumer satisfaction and customer loyalty. For example, Eisyami et al. (2022) conducted a case study on McDonald's and found that high levels of customer satisfaction resulted in increased brand loyalty among customers. Similarly, Moliner-Velázquez et al. (2019) explored the role of information and communication technology (ICT), electronic word-of-mouth (eWOM), and guest characteristics on customer loyalty in hotels. They found that higher levels of consumer satisfaction led to greater guest loyalty. Lee et al. (2020) evaluated the influence of CSR on chain restaurant customer retention. Where economic, ethical, and philanthropic CSR on brand mindset results in loyalty and consumer satisfaction. Ing et al. (2020) assessed customer loyalty in full-service restaurants in Sabah and identified the connections between transactional features, consumer satisfaction, and customer loyalty. Therefore, satisfaction is regarded as the primary determinant of client loyalty. Hence, we hypothesize:

Hypothesis 11. Consumer satisfaction positively and significantly affects customer loyalty.

Customer trust and customer loyalty

The establishment of trust is crucial in fostering a strong connection between service providers and customers. Hence, trust leads to customers maintaining long-term, committed relationships with the brand (S. Kim, 2019; So et al., 2016). Trust in the relationship based on the beliefs, feelings, and expectations of consumers toward the company is of particular importance to the company's reputation (Punyatoya, 2018). According to social exchange theory, customers are more inclined to engage with service providers they trust (Cheng et al., 2017; Li et al., 2020). Indeed, customers who exhibit high levels of engagement tend to maintain a trusting relationship with the sellers (Vivek

et al., 2012). As a result, customer engagement has a positive impact on fostering customer trust (So et al., 2016). Many studies suggest that trust plays a vital role in influencing consumer loyalty (Ahn et al., 2021; Haron et al., 2020; Leninkumar, 2017; Li et al., 2020; Palacios-Florencio et al., 2018; Park & Kim, 2019). According to Huang (2017), customers who place trust in a brand are more likely to exhibit stronger brand loyalty. W. Kim and Han (2008) and Lee et al. (2020) provided evidence in the restaurant sector to illustrate how trust influences customer loyalty. Similarly, Setó-Pamies (2012) discovered that customer loyalty in tourism is positively influenced by the trust customers place in their travel services provider. Therefore, we hypothesize:

Hypothesis 12. Customer trust positively and significantly affects customer loyalty.

The proposed conceptual model

The conceptual structure of this article is derived from several studies on CSR, marketing, branding, and consumer behavior (Barcelos et al., 2015; Choi & La, 2013; Chung et al., 2015; Cuesta-Valiño et al., 2019; Leninkumar, 2017; Martínez & Del Bosque, 2013; Park & Kim, 2019; Park et al., 2017; Servera-Francés & Piqueras-Tomás, 2019). The proposed conceptual model is developed to meet the research aims of this paper. The conceptual model consists of five elements of corporate social responsibility (economic, legal, ethical, philanthropic, and environmental), customer satisfaction, customer trust, and customer loyalty. To evaluate the conceptual model, 12 hypotheses were formulated. [Figure 1](#) depicts our proposed framework.

Methodology

A quantitative research approach was adopted in this study because we examine the relationships between each dimension of CSR and customers' satisfaction, trust, and loyalty in the restaurant sector. A quantitative approach is more appropriate for this research because it involves a large sample size, data are more efficient, and it allows testing hypotheses.

Data and sample

The target population of this study was customers of standard restaurants in Tehran, Iran. There are over 740 official restaurants (Restaurants and self-service Association, 2022) (excluding street food catering services and

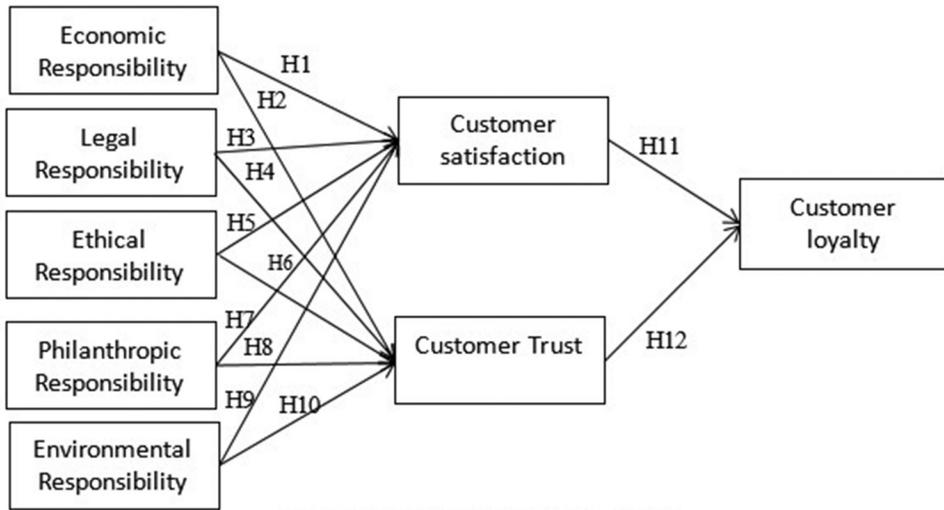


Figure 1. Research Framework.

in-house kitchens most of which are not officially registered). These restaurants are both classic and modern properties in different parts of the city. We have targeted customers who have used one of these restaurants in recent months. We first asked the potential respondents if they have used one of these official restaurants in recent months; if their answer was positive, then we invited them to complete the online survey via the submitted link to the questionnaire. Data were collected during the summer 2022 and a total number of 239 valid questionnaires were collected and analyzed. The questionnaire was originally drawn in Farsi which subsequently was translated into English for analysis. It should be noted that for translation of the original items into Farsi, the double-blind back-translation process was used.

Measurement

For this study, a survey instrument was developed. The measurement scales of the constructs were derived from the literature and adapted to the current research context of Iran. For example, some questions were not immediately understandable for Iranian customers after translation, or they used terms that were unknown to most Iranian people (e.g., good corporate citizenship). These questions were slightly modified to be understandable to all potential respondents. In this research, three items were used to measure the research constructs for each variable. For each of the economic, legal, ethical, philanthropic, and environmental CSR areas three items were used based on Haron et al. (2020) study. Three items were applied to measure customer satisfaction based on Hennig-Thurau (2004); Leninkumar (2017); and

Servera-Francés and Piqueras-Tomás (2019). Customer trust and loyalty were also measured based on these studies (Leninkumar, 2017; Servera-Francés & Piqueras-Tomás, 2019). All items were evaluated using a seven-point Likert scale (“Strongly disagree” [1]- neither disagree nor agree [4] - “Strongly agree” [7]).

Data analysis

Data analysis was undertaken using AMOS version 24 and developed in two stages. In the first phase, CFA was run to estimate and evaluate the dimensions. Confirmatory factor analysis is a statistical technique used to verify the factor structure of a set of observed variables. It is also 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 (Brown, 2015). In the second phase, a SEM analysis was conducted to test the hypotheses and the model fit.

Results

Descriptive data

Table 1 shows the demographic information of the study respondents. From 239 responses, 52.3% (125 people) were men and 47.7% (114 people) were women. Most respondents (77%) were between 20–39 years, with only 4.2% over 50 years old. In terms of educational qualification, 15.1% of the respondents had a diploma, 36.8% with bachelor’s degree, 44.8% had a Master’s degree, and 3.3% had a doctorate.

Table 1. Demographic characteristics of respondents.

Factor	N	Total (N = 239) Percentage (%)
Gender		
Male	125	52.3
Female	114	47.7
Age		
less than 20 years old	14	5.9
20–29 years	103	43.1
30–39 years	81	33.9
40–49 years	31	13
50 years or older	10	4.2
Education		
Diploma	36	15.1
Bachelor’s degree	88	36.8
Master’s degree	107	44.8
Doctorate	8	3.3

Measurement model

Before assessing the proposed conceptual framework, the measurement model was evaluated using confirmatory factor analysis (CFA) (Figure 2). The result of the measurement model test showed a good fit to the data set: $\chi^2 = 395.770$, $df = 224$, $p = .000$, $\chi^2/df = 1.767$, $RMSEA = 0.057$, $PNFI = 0.700$, $GFI = 0.880$, $AGFI = 0.839$, $CFI = 0.934$, $IFI = 0.935$, $TLI = 0.918$).

As Table 2 shows, all Cronbach's alpha are greater than 0.70, which is higher than the suggested threshold by Fornell and Larcker (1981). Table 2 also shows the Composite Reliability (CR) and Average Variance Extracted (AVE). Based on Hair et al. (2019), CR above 0.7 indicates a high level of internal consistency, and as shown, all the numbers related to CR are higher than 0.7. According to Table 2, the AVE of 7 variables is higher than 0.5, but the AVE of 1 variable is less than 0.5. Based on Fornell and Larcker (1981), if AVE is less

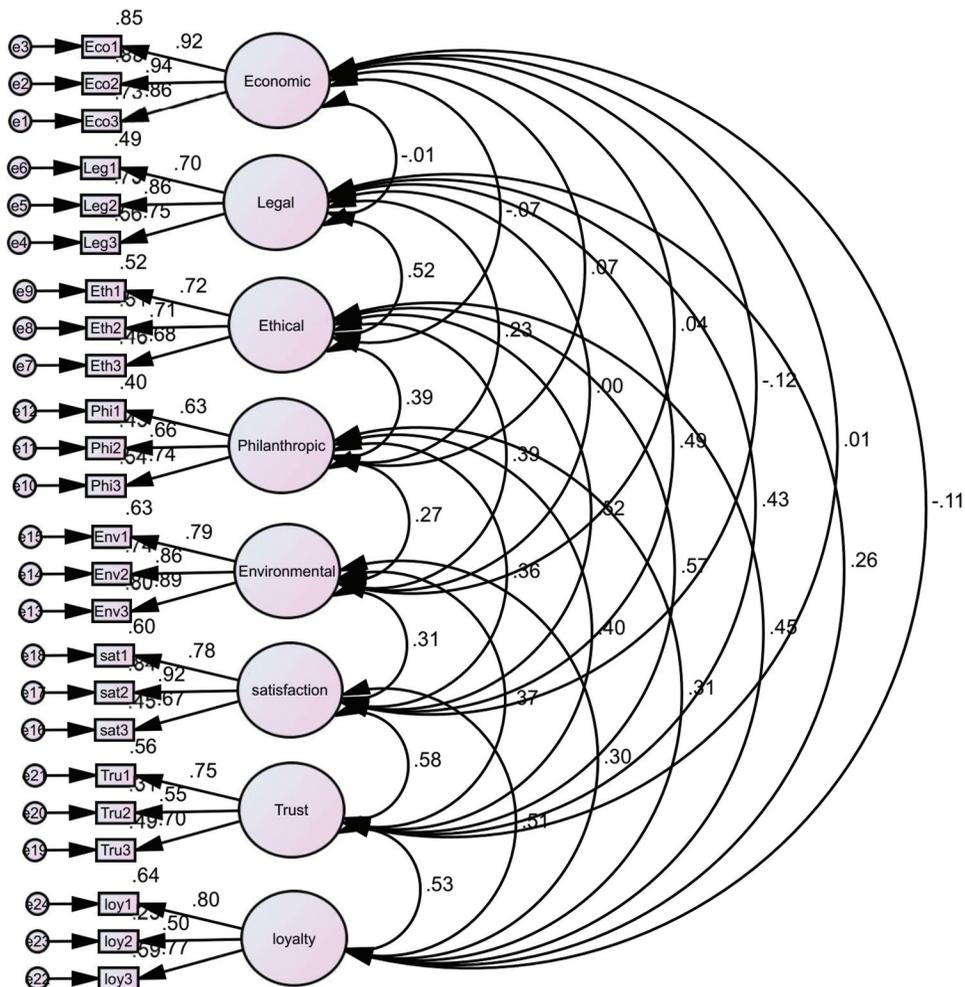


Figure 2. Measurement Model Test

Table 2. Properties of the measurement Model (N = 239).

Measurement items	Factor loading	Cronbach's α	CR	AVE
Economic Responsibility (H. Han et al., 2020)		0.930	0.986	0.868
It is important for this restaurant to be committed to being as profitable as possible.	0.920			
It is important for this restaurant to maintain a strong competitive position.	0.935			
It is important for this restaurant to be defined as one that is consistently profitable	0.857			
Legal Responsibility (H. Han et al., 2020)		0.809	0.947	0.660
It is important for this restaurant to perform in a manner consistent with the expectations of government and law.	0.698			
It is important for this restaurant to be defined as one that fulfills its legal obligations.	0.856			
It is important for this restaurant to provide goods and services that at least meet minimal legal requirements.	0.747			
Ethical Responsibility (H. Han et al., 2020)		0.747	0.892	0.469
It is important for this restaurant to perform in a manner consistent with expectations of societal mores and ethical	0.722			
It is important for this restaurant to prevent ethical norms from being compromised in order to achieve corporate goals.	0.711			
It is important for this restaurant to be defined as good corporate citizenship and known as who does what is expected morally or ethically.	0.677			
Philanthropic Responsibility (H. Han et al., 2020)		0.710	0.905	0.588
It is important for this restaurant to perform in a manner consistent with the philanthropic and charitable expectations of society.	0.633			
It is important for this restaurant to allocate some of its resources to philanthropic activities (e.g. fine/performing arts and sports).	0.656			
It is important for this restaurant to assist voluntarily with those projects that enhance a community's "quality of life.	0.736			
Environmental Responsibility (H. Han et al., 2020)		0.885	0.957	0.763
It is important for this restaurant to perform in a manner consistent with protecting the environment.	0.792			
It is important for this restaurant to offer environmentally friendly products/services.	0.861			
It is important for this restaurant to make every effort to protect and preserve the environment.	0.894			
Customer satisfaction		0.823	0.924	0.602
My choice to buy from this restaurant was a wise one (Leninkumar, 2017)	0.775			
Based on my experience with this restaurant, I am very satisfied with this company (Servera-Francés & Piqueras-Tomás, 2019)	0.919			
This restaurant has never disappointed me so far (Hennig-Thurau, 2004).	0.674			
Customer Trust		0.706	0.901	0.534
This restaurant always keeps the promises it makes (Servera-Francés & Piqueras-Tomás, 2019)	0.745			
Overall, I have restaurant trust in this company (Leninkumar, 2017)	0.553			
This restaurant is reliable (Pivato et al., 2008)	0.698			
Customer loyalty		0.730	0.923	0.581
What is the probability that you will buy from this restaurant? (Marin et al., 2009)	0.797			
I say positive things about this restaurant to other people (Leninkumar, 2017)	0.505			
I consider this restaurant as the first choice to buy (Leninkumar, 2017)	0.769			

than 0.5, but composite reliability is higher than 0.6, the convergent validity of the construct is acceptable. In the case AVE is less than 0.5, but composite reliability is higher than 0.6, the convergent validity of the construct is still adequate. As Table 2 indicates, the standardized factor loadings of the measurement model were all statistically significant and higher than 0.5, the recommended threshold value (Hair et al., 2019). Given the results, there is

Table 3. Discriminant validity.

	ECO	LEG	ETH	PHIL	ENV	SAT	TRU	LOY
<i>ECO</i>	0.932							
<i>LEG</i>	-0.01	0.812						
<i>ETH</i>	-0.066	0.517	0.685					
<i>PHIL</i>	0.071	0.231	0.391	0.767				
<i>ENV</i>	0.042	-0.001	0.386	0.273	0.873			
<i>SAT</i>	-0.118	0.487	0.519	0.362	0.306	0.776		
<i>TRU</i>	0.009	0.431	0.572	0.4	0.367	0.578	0.730	
<i>LOY</i>	-0.108	0.256	0.447	0.31	0.301	0.505	0.535	0.763

Note. *ECO* = economic CSR; *LEG* = legal CSR; *ETH* = ethical CSR; *PHIL* = philanthropic CSR; *ENV* = Environmental CSR; *SAT* = Customer Satisfaction; *TRU* = Customer Trust; *LOY* = Customer Loyalty.

evidence of the reliability and validity of the constructs that compose the model.

In [Table 3](#) (discriminant validity evaluation), it is found that the square 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), [Table 3](#) shows acceptable discriminant validity.

Hypotheses testing and structural equation model

After identifying a suitable measurement model, the relationships between the variables in the proposed model were tested using structural equation modeling. The maximum likelihood estimation results provided a good fit with the data) $\chi^2 = 409.886$; $df = 230$; $\chi^2/df = 1.782$, $p = .000$, $RMSEA = .057$, $PNFI = 0.714$, $GFI = 0.876$; $AGFI = 0.838$, $IFI = 0.932$, $TLI = 0.917$, $CFI = .931$). As it is clear from the numbers, the fitting values of these indices are all within an acceptable range based on (Hair et al., 2019). These results show that the proposed model fits well with the experimental data. It should also be considered that in SEM, there are several fit indices that indicate how well the model fits the available data. There are three model fit categories namely absolute fit, incremental fit, and parsimonious fit. In the current study, absolute model fit is considered by three main indices Chi-Square, RMSEA, and GFI. Their values are supported by literature (Rigdon, 1996). [Table 3](#) and [Figure 3](#) show the result of structural equation modeling (SEM).

According to the standardized coefficients, t-value and p-value illustrated in [Table 4](#) and [Figure 3](#), economic CSR has a significant negative effect on consumer satisfaction ($\beta = -0.124$, $p < .05$), but does not have a significant positive effect on customer on customer trust ($\beta = -0.001$, $p > .05$). These results reject hypothesis 1 and 2. The result has found that legal CSR has a significant and positive effect on consumer satisfaction ($\beta = 0.342$, $p < .01$) and customer trust ($\beta = 0.224$, $p < .05$). These results support hypotheses 3 and 4.

In addition, the ethical CSR has a significant and positive effect on consumer satisfaction ($\beta = 0.221$, $p < .05$), and customer trust ($\beta = 0.333$,

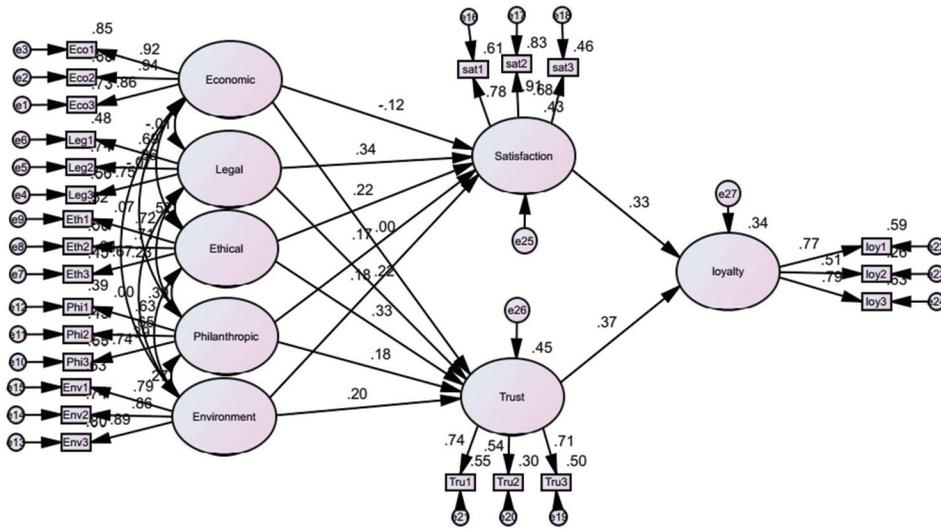


Figure 3. The result of structural equation modeling (SEM).

Table 4. Results of the structural equation modeling (n = 239).

Paths	Standardized coefficients	t-value	p-value	Hypotheses
H1. Economic CSR positively and significantly affects customer satisfaction.	-0.124	-2.064	0.039	Not Supported
H2. Economic CSR positively and significantly affects customer trust.	-0.001	0.019	0.985	Not Supported
H3. The legal CSR positively and significantly affects customer satisfaction.	0.342	3.857	0.000	Supported
H4. Legal CSR positively and significantly affects customer trust.	0.224	2.304	0.021	Supported
H5. Ethical CSR positively and significantly affects customer satisfaction.	0.221	2.115	0.034	Supported
H6. Ethical CSR positively and significantly affects customer trust.	0.333	2.746	0.006	Supported
H7. Philanthropic CSR positively and significantly affects customer satisfaction.	0.174	2.215	0.027	Supported
H8. Philanthropic CSR positively and significantly affects customer trust.	0.185	2.079	0.038	Supported
H9. Environmental CSR positively and significantly affects customer satisfaction	0.184	2.479	0.013	Supported
H10. Environmental CSR positively and significantly affects customer trust	0.203	2.409	0.016	Supported
H11. Customer satisfaction positively and significantly affects Customer loyalty.	0.329	3.900	0.001	Supported
H12. Customer trust positively and significantly affects customer loyalty	0.365	3.898	0.001	Supported

$p < .01$), therefore H5 and H6 are supported. Similarly, the philanthropic CSR has a significant and positive effect on consumer satisfaction ($\beta = 0.174$, $p < .05$), and customer trust ($\beta = 0.185$, $p < .05$), supporting H7 and H8. The results also showed that environmental CSR has a significant and positive effect on consumer satisfaction ($\beta = 0.184$, p

<.05) and customer trust ($\beta = 0.203$, $p < .05$), thus confirming H9 and H10. Moreover, customer satisfaction has a significant and positive effect on customer loyalty ($\beta = 0.329$, $p < .01$) which confirmed H11. Finally, customer trust has a significant and positive effect on customer loyalty ($\beta = 0.365$, $p < .01$), and as a result, H12 is also supported (Table 4).

Discussion and conclusion

This study provides a basis to explain how the five dimensions of CSR affect consumer satisfaction, customer trust, and the impact of CSR's dimensions on customer loyalty through the mediating role of consumer satisfaction and customer trust in restaurant industry. This understanding helps recognize restaurant customers' behaviors based on the five dimensions of CSR activities.

The findings confirmed that the economic dimension of CSR has negative and significant effect on customer satisfaction, but it does not have a significant effect on customer trust. This finding is inconsistent with earlier studies which found a positive relationship between economic dimension of CSR and customer satisfaction and trust (Chen et al., 2021). This could be explained that customer satisfaction and trust is more a function of service quality and is a multidimensional concept that can be affected by many internal and external factors, rather than only economic dimension (Jap, 2001). The recent economic crises in Iran could influence the impacts of CSR on customer satisfaction and trust. The economic environment, including factors like income levels, economic inequality, and market dynamics, can form customer perceptions of the economic dimension of CSR (Ghaderi et al., 2019). For example, in an economically challenging setting, restaurant customers might place more emphasis on the direct benefits they receive from a restaurant rather than broader CSR initiatives, leading to a negative relationship with satisfaction. On the other hand, trust is a concept that is linked with long-term relationships (Pratminingsih et al., 2013). Reichheld and Scheffer (2000) also noted that trust is a prerequisite for establishing and maintaining a long-term relationship. For customers to trust restaurants and have a long-term relationship with them, they need to be ensured that restaurants care for their environment, because focusing only on high rates of profitability may have an undesired effect on consumers' trust.

The research findings also show that legal CSR has a significant impact on consumer satisfaction and customer trust. This could be because compliance with regulations is very important to consumers. It should be noted that consumers consider legal compliance to be an essential condition for a company's performance (Yilmazel & Karademir, 2022). Therefore, restaurants should pay more attention to the legal dimension of CSR and also it is

important for restaurants to adhere to food hygiene (Kim et al., 2020, 2020). This result is consistent with Chen et al. (2021) who argued that legal responsibilities have a significant and positive influence on customer satisfaction and trust.

Ethical CSR has a significant impact on customer satisfaction and consumer trust. Lee et al. (2020) noted that ethical CSR prominently represents restaurants' CSR practices which is the strongest dimension of service quality; and considering that consumer satisfaction is highly related to service quality. Therefore, restaurants should actively satisfy the ethical expectations of the consumers and society when promoting their CSR activities and conducting business. These results are consistent with the research of Ramlugun and Raboute (2015) that ethical CSR has a significant impact on customer satisfaction.

Philanthropic CSR significantly affects consumer trust and satisfaction. Contemporary customers prefer restaurants to participate in philanthropic endeavors (Kim et al., 2020, 2020). According to Ramlugun and Raboute (2015) and Chen et al. (2021), altruistic CSR drives customer satisfaction. While our study does not directly compare CSR components' strengths, it endorses earlier research's observations. Ramlugun and Raboute (2015) and Chen et al. (2021) show that altruistic CSR affects customer satisfaction. Our findings support this, showing that philanthropy strengthens customer satisfaction and trust. This sentiment aligns with the escalating consumer expectation for restaurants to actively address social issues, including active involvement in charity events (Kim et al., 2020, 2020).

Finally, we have identified that the environmental dimension of CSR wields significant influence over both customer satisfaction and trust. This shows restaurant guests' increased attention for environmental issues and their importance to corporate responsibility. Furthermore, our research confirms the well-established link between customer satisfaction and loyalty. This finding verifies a body of prior literature, including studies by Martínez and Del Bosque (2013), Barcelos et al. (2015), Servera-Francés and Arteaga-Moreno (2015), Leninkumar (2017), and Park and S. Kim (2019), which consistently demonstrate the essential role customer satisfaction plays in fostering long-term customer loyalty within the restaurant sector. Equally as crucial is the relationship between trust and customer loyalty. This illustrates how important trust is for developing long-term relationships and keeping restaurant customers because of such interactions. These findings lend credence to earlier studies by Barcelos et al. (2015), Leninkumar (2017), and Park and S. Kim (2019) that found a positive correlation between customer trust and brand loyalty.

Theoretical contribution

The research findings have several theoretical implications that contribute to the understanding of CSR dimensions, customer satisfaction, and customer loyalty. First, our results introduce new theoretical insights to the literature by revealing an inverse association between the economic dimension of CSR and customer satisfaction. The findings also challenge previous research that predominantly supported a positive relationship between economic CSR and customer satisfaction. Through uncovering this inverse relationship, the study adds complexity and nuance to our understanding of how CSR dimensions influence customer satisfaction within different cultures and countries. Second, the research emphasizes the significance of considering the contextual factors when examining the relationship between CSR dimensions and customer outcomes. Studying the impacts of CSR dimensions in the specific context of Iran, the findings highlight the importance of socio-cultural and economic factors in shaping customer perceptions and evaluations. This expands understanding of how CSR operates within different national and cultural settings. Third, this research provides insights into the mediating role of customer satisfaction and trust in the relationships between CSR dimensions and customer loyalty.

From a theoretical perspective, this study adds insights to Carroll's (2016) Pyramid of Social Responsibility. In most research, the CSR dimensions considered included economic, legal, ethical, and philanthropic dimensions, but the environmental dimension has usually not been considered separately and is often discussed as a part of ethical CSR. However, in this research, environmental CSR has also been added to these dimensions. The dimensional composition of restaurant CSR was verified by examining the range of validity and reliability examinations. Therefore, this scale might be utilized to describe additional variables, including customers' pro-social conduct, and post-purchase conduct.

Managerial implications

This study provides valuable information to restaurant managers. First, the results of this research show that economic responsibility has a negative effect on consumer satisfaction and trust, and that this negative relationship with customer satisfaction is significant. Although profitability is essential to survive in highly competitive markets, the restaurant operators should focus on customer trust and satisfaction as a long-term pathway to restaurant profitability. As a result, it is suggested that restaurant managers should not only focus on profitability but also show their attention to other aspects of social responsibility to customers such as environmentally friendly practices like using

recyclable to-go containers, installing energy-efficient appliances, using LED lighting, and optimizing heating, ventilation, and air conditioning (HVAC) systems to reduce energy consumption.

Second, the results also showed the special attention of Iranian customers to businesses complying with the law. As a result, restaurant managers' non-adherence to legal requirements can cause a decrease in satisfaction and a decrease in trust, which ultimately leads to a decrease in their loyalty. Therefore, ensuring business compliance with legal frameworks is of utmost importance. This includes adhering to labor laws, local support systems, and customer protection regulations. Restaurant management must comply with labor rules, including employment regulations, regarding fair compensation, working hours, and a safe and comfortable workplace. Given that Iran faces political, economic, and sociocultural difficulties (Ghaderi et al., 2023), adhering to legal frameworks becomes even more crucial. Thus, a comprehensive approach that accounts for socio-political aspects is required to navigate the legal framework in such a complicated context and encourage restaurant managers to foster trust in the workplace.

Restaurant sustainability also depends on local support systems. This involves supporting the local community by obtaining produce from local suppliers, attending community events, and even sponsoring local initiatives. Restaurant managers may build customer loyalty and boost local economies by integrating with the community. Furthermore, customer protection laws are also crucial to legal compliance. This involves protecting customers' rights and providing safe, high-quality goods and services. This includes food safety, hygiene, and menu labeling. In summary, Iran's political, economic, and socio-cultural difficulties make legal compliance a strategic necessity as it protects all stakeholders and helps the restaurant sector survive.

Finally, the results show that philanthropic activities can lead to an increase in customer trust. Customers expect restaurants to participate in philanthropic activities in addition to their main business, and if restaurant managers involve themselves in philanthropic activities, they can meet this expectation of customers and increase levels of trust. As result, managers should allocate a part of their profits to public affairs and participate in social activities such as charity organizations and local events. However, what stands out in the results of this research is the impact of environmental responsibility on customer satisfaction and trust. Customers pay special attention to the environment and expect restaurant managers to operate in such a way that their activities have the least negative effects. Restaurant managers should pay special attention to environmental issues and keep in mind that adherence to environmental issues can increase customer satisfaction, trust and loyalty, and their non-adherence to these issues can reduce customer satisfaction, trust and loyalty.

Limitations and future research

This research is not without limitations. First, the findings of this study are limited to the restaurant industry, therefore, our findings should be interpreted with caution and the generalization of the findings to other service industries requires careful attention. Secondly, this research was conducted in Tehran, the capital of Iran. To achieve more general results, the research should be conducted in other localities and food cultures. Also, in this research, we have investigated the impact of CSR dimensions on consumer satisfaction, trust, and loyalty. Therefore, future research can examine these dimensions on issues such as repeat visits or issues related to the restaurant brand, such as company image and brand attitude.

Disclosure statement

No potential conflict of interest was reported by the author(s).

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