

Est.
1841

YORK
ST JOHN
UNIVERSITY

Subhani, inayat ul haq, Fan, Jun,
Asdullah, Muhammad Ashar ORCID logoORCID:
<https://orcid.org/0000-0003-1256-1158>, Watto, Waqas and Nigar,
Fareeha (2024) The relationship between dimensions of corporate
social responsibility and consumer's buying intentions in a cross-
cultural context. *Future Business Journal*, 10 (129).

Downloaded from: <https://ray.yorks.ac.uk/id/eprint/11604/>

The version presented here may differ from the published version or version of record. If
you intend to cite from the work you are advised to consult the publisher's version:
<https://doi.org/10.1186/s43093-024-00418-1>

Research at York St John (RaY) is an institutional repository. It supports the principles of
open access by making the research outputs of the University available in digital form.
Copyright of the items stored in RaY reside with the authors and/or other copyright
owners. Users may access full text items free of charge, and may download a copy for
private study or non-commercial research. For further reuse terms, see licence terms
governing individual outputs. [Institutional Repository Policy Statement](#)

RaY

Research at the University of York St John

For more information please contact RaY at ray@yorks.ac.uk

RESEARCH

Open Access



The relationship between dimensions of corporate social responsibility and consumer's buying intentions in a cross-cultural context

Inayat ul Haq Subhani¹, Jun Fan¹, Muhammad Ashar Asdullah^{2*} , Waqas Ahmad Watto³ and Fareeha Nigar⁴

Abstract

This study investigates the cross-cultural relationships of corporate social responsibility (CSR) factors, culture dimensions, and consumer's buying intentions in China and Pakistan. Moreover, this study also reveals the moderating effect of national culture values on these relationships. Data from 239 respondents from each sample group were collected through a questionnaire survey. Structural equation modeling was used to test the hypothesis. The results from the Chinese sample group showed that ethical CSR and philanthropic CSR has a significant impact on buying intention, while economic CSR and legal CSR have an insignificant impact on buying intention. Moreover, data from Pakistan found that legal, ethical and philanthropic CSR have a significant impact, while economic CSR has an insignificant impact on buying intentions of consumers. Significant moderation impact of national cultural values is observed on the relationship of economic CSR and buying intention, however, the insignificant impact of national culture values proved on the relationship of legal, ethical, and philanthropic CSR and buying intention. This study provides substantial insights for the industry that strong improvement and appropriate communication of philanthropic and ethical CSR stimulates the consumers' motivation to alter their buying intentions and help them to retain loyalty.

Keywords Corporate social responsibility, National culture values, Buying intention, Cross-culture, Structural equation modeling

Introduction

Corporate social responsibility (CSR) refers to the social responsibility of the business that incorporates the economical, lawful, financial, and moral support which describes that society has desires of organizations at a given purpose of time [26, 35]. CSR exercises of firms

influence customer's buying choices [164] found that customers neglect to see the inadmissible social conduct of a firm while settling on purchase selections. Thus, the emphasis on CSR was ignored in the past. However, the concept of CSR has progressed substantially in the 1990s when the firm's contribution to society has also been considered to define a firm's value [37, 142, 156]. In industries like technology and financial services, where consumers have very high expectations for ethical standards, recent studies have emphasized the significance of corporate social responsibility (CSR) in influencing consumer trust and brand loyalty. In order to improve competitive positioning and cultivate enduring customer relationships,

*Correspondence:

Muhammad Ashar Asdullah
asharuos@hotmail.com

¹ Zhejiang Gongshang University, Hangzhou, China

² Norwich Business School, University of East Anglia, Norwich, UK

³ Department of Accountancy, Superior University of Lahore, Rahim Yar Khan, Pakistan

⁴ UVAS Business School, UVAS, Lahore, Pakistan



© The Author(s) 2024. **Open Access** This article is licensed under a Creative Commons Attribution 4.0 International License, which permits use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons licence, and indicate if changes were made. The images or other third party material in this article are included in the article's Creative Commons licence, unless indicated otherwise in a credit line to the material. If material is not included in the article's Creative Commons licence and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder. To view a copy of this licence, visit <http://creativecommons.org/licenses/by/4.0/>.

diverse industries must implement customized strategies to address their distinct CSR problems [154].

The city of Wuhan in Hubei province saw a new coronavirus-driven pandemic (COVID-19) at the start of 2020. Because of this, a number of businesses are working quickly to help Hubei. Together, more than fifty businesses have contributed more than 100 million yuan to the fight against the disease, which is a small portion of the estimated 4000 businesses in the country that, had contributed more than 35.1 billion yuan [94]. These companies work in a variety of industries, such as healthcare, real estate, education, and home goods. Additionally, numerous businesses have adopted the social welfare path through "one donation" strategy, received a high appreciation from the social fabric [50]. However, financial obligations have outnumbered social initiative on multiple occasions recently, for instance, Foxconn employee leaping incident, Fake vaccine and contaminated milk powder controversies have raised serious questions about the organizations to raise their social, legal and ethical standards higher along with monetary benefits [45, 118, 172].

The telecommunication industry is facing various societal and operative challenges such as technological development, health, and safety issues, and environmental protection. Due to the growing number of mobile users, the telecommunication industry is a fast-growing industry globally. Firms are keen to create sustainability by using different tools beyond profit maximization. CSR is the main marketing tool to build brand images for the companies, giving social benefits to society that has directly influenced consumer behavior [59]. CSR describes the commitment to individuals and groups which perform business practices to achieve organizational objectives [99].

CSR does not have any impact on consumer's buying intention if it will not be communicated to its customers carefully [41]. A company's social and moral behavior would impact their acquiring choice be that as it may, organizations have not unequivocally conveyed their CSR activity. Research suggests positive cognitive intentions can be created by well awareness campaign of CSR activities to its consumers [17, 22]. Looking at issues as a linking among CSR and economic performance, administration, and kindness, and accepting the unrivaled currency-related performance, as well as a firm can accomplish the CSR favorable circumstances as notoriety in the long run.

A few examinations have opined that buyers are not particularly keen on the company's CSR exercises since they concentrate more on self-advantage [176]. It is critical to see how CSR activities were taken in different nations and social settings, particularly in China,

influencing buyer intentions [108]. Although there is a substantial amount of research on corporate social responsibility (CSR) in individual countries, there are still few cross-cultural comparisons, which indicates a serious knowledge vacuum on the ways in which cultural variations affect CSR efficacy. This study intends to address the understudied question of how consumer responses to various CSR characteristics are influenced by developed and emerging economies cultural contexts, a topic that has not yet been thoroughly examined [88, 126].

In China, CSR has progressively been a need recently, somewhat because of the emerging enthusiasm for development. This is a positive advancement due to China's critical part in overall creation chains. CSR themes are connected to the idea of an amicable society which narrates a socio-political awareness backpedals to the lessons of Confucius, is utilized to underline the significance of strength and congruity in the Chinese advancement. This knowledge assumes a conspicuous part in the present thirteenth five-year design (2016–2020). The government and administration are working consistently on the laws to enhance the security of items and individuals, supporting the greening of the economy. Since 2008, state-possessed organizations have been obliged to distribute yearly CSR reports. These can be utilized to begin the discourse with state-possessed organizations about CSR. International organizations can reinforce their market position by incorporating CSR themes, which will ultimately participate in China's development. Progressively, CSR is a business situation, however, with regards to upholding existing enactment and direction, it keeps on being a test. Learning of the nearby social and societal setting is basic for a decent corporate social responsibility method.

The term CSR was introduced in 1994 in Pakistan. It was discussed in some article which was published in a newspaper with the title of "social responsibility of business organizations." Speckled opinion about the existence of CSR in Pakistan is found in the literature [6, 9, 15, 64, 131, 175, 189, 190]. It was generally seen among experts and scholastics alike in Pakistan that business was in the matter of "earning benefits." The above obstruction of the 1990s regardless, CSR is presently an ordinarily utilized term in Pakistan. It picked up money in Pakistan basically because the Securities and Exchange Commission of Pakistan (SECP) made it a part of corporate governance changes initially presented in the nation in 2002. In March 2002, the SECP published the code of corporate governance with a view of accomplishing esteem creation and supportability [138]. CSR was, therefore, made mandatory for open recorded organizations in Pakistan. It was required for organizations to present an appropriately examined declaration of consistency with the

accepted procedures of corporate governance alongside the yearly reports [137, 138].

Nonetheless, Researchers have worked on the phenomenon how financial performance have been impacted by CSR, There is paucity of research on the consumer and market perspective, does the consumers make pivot point about organizations's decisions about social welfare projects [19, 46, 49, 153]. On the bottom of pyramid, consumers buying intentions can force companies to make their CSR obligations priority rather focusing solely on monetary benefits [52, 107, 109]. In addition to the above gap, there is a concerning loop about that customers from various cultures have unique lens to see the organization's approach toward CSR four components i.e., Financial, Legal, Ethical, and Philanthropic responsibilities. To which degree culture differentiates the buying behavioral intentions among the masses, and which culture dimension by Hofstede have more moderation impact on consumer purchase intention [54, 100]. Are the companies advertising and marketing budget the sole factor to alter the consumer minds or consumers understanding about CSR activities of firms are the game changer among cross-cultural settings? [90, 104].

The current research investigates the influence of CSR on consumer buying intentions and moderating effect between CSR and purchase intention, and whether CSR can contribute positively to build loyalty and hence profitability, and therefore justify the huge investment of financial and human resources by corporations. And if CSR is helping corporations earn more profit, which aspect of CSR contributes more significantly to profitability, and hence would demand more attention and investment to make it a sustainable competitive advantage. Furthermore, this study will find the answers to three main questions; firstly, does corporate social responsibility contribute positively to customer buying intentions, secondly, do the corporate social responsibility activities give the chance to create competitive advantage, and finally do the national culture values moderate the relationship of CSR and consumer buying intentions? The knowledge of such a distinction will help businesses better allocate their resources. Previous studies have shown the role of CSR in a company's money-making process and most of these studies are either from a single country perspective or from Anglo-Saxon countries. Therefore, this study will show the results in the cross-cultural aspect of two distinctive Asian countries as both countries have high power distance, collectivistic, and uncertain societies, it is essential to take together, this study proposes that the perceived importance of CSR activities in terms of economic, legal, ethical, and philanthropic dimensions can be explained by consumer's cultural characteristics. This is the gap that this research addresses in

a telecom industry context in Pakistan and China, and hopefully clarifies the importance of the different aspects of CSR. This paper fulfills an identified need to study how CSR-supportive behavior can be enabled to enhance buying intention in a cross-cultural aspect, likewise, national culture values as a moderator provide novel cognizance to the literature [150]. This research provides a significant theoretical contribution by enhancing the understanding of cross-cultural CSR and consumer buying patterns research, advances, challenges and future directions, focusing specifically on China and Pakistan. Additionally, this study contributes to the discourse on ethical consumerism, examining how CSR initiatives are perceived in two culturally distinct Asian markets, thus broadening the applicability of CSR theories in non-Western contexts [2]. "Given the globalization of marketplaces, it is imperative for multinational corporations to understand and integrate cultural nuances in their CSR strategies to better meet the ethical expectations of diverse consumer bases." In order to provide strategic insights for global marketing strategies, this study is driven by the need to investigate how cultural variations influence the relationship between CSR initiatives and consumer purchasing intentions [89]. The need for businesses to create flexible CSR strategies that complement industry-specific issues and customer values is highlighted by the disparity in consumer expectations across various industries [127, 154].

Companies can make reference to the research results in prioritizing their investment in monetary and human resources in the various areas of CSR, and also determine how to integrate CSR into their corporate strategy to contribute to building their competitive advantages. Therefore, the research aim is to assess if, how, and why corporate social responsibility positively contributes to customer buying intentions of companies in a comparative context of China and Pakistan.

To do so, the paper presents a literature review of CSR dimensions, consumer buying intention, and the main antecedents of national cultural values. Then, in materials and methods, we present the research model, the measurement scales, and the description of the sample and procedure used. The results present the main findings of the research, and for last, discussion and conclusions also present implications for academy and practice.

Literature review, research framework and hypothesis development

Buying intention of consumers

Consumer purchase intention refers to the "possibility of consumers' willingness of purchasing some specific products" [58]. Consumer attitudes, norms, and intentions themselves are used in an attempt to understand

people's intention to involve directly or indirectly in several activities such as willingness to vote, giving, and buying decisions [85]. In the perspective of this study, the influence of national values on purchase intention has become the main highlighted issue. It believed that the customer attitude of the product's origin has a relationship to purchase intention. Although, the relationship of CSR and consumer buying intention have been discussed in the previous literature, however, there is a question on the meaningful generalizability of these findings in the cross-cultural setting [193]. This has established the case for current study about examining how cultural values and norms affect consumer buying decisions in response to CSR initiatives by firms [96, 105]. There is a unanimity among the researcher about the lack of CSR definition, and measurement in cross-cultural context, making it a vulnerable to generalize finding across nations [88].

Firms use CSR-related activities as a long-term approach to enhancing their corporate image in the customer's mind [71, 125, 185]. Kuokkanen and Sun [102] proved in their research that consumers do indeed take into account whether or not businesses fulfill their social responsibility and reward or punish enterprises through their actual purchase behavior. Enterprises are therefore willing to shoulder more corporate responsibilities to respond to consumer demands due to their awareness of the connection between consumer behavior and CSR. CSR is therefore the primary factor in the relationship between consumers and the brand, which in turn affects consumer behavior. The research of and indicates that the fulfillment of CSR has a positive impact on the evaluation of corporate activities by consumers, which in turn has a positive effect on the current purchasing behavior and future purchase intention of consumers. This also signals that consumers who are more aware of CSR are more likely to purchase the products of a certain company, which is the main reason why companies have to implement CSR-related activities. The impacts of CSR on the buyer are predominantly revealed in three perspectives: CSR has overflow impact which influences offbeat utilization, for example, upgrading buyers assessment of new items, CSR consequences for shoppers on the obtaining practices, and empowers buyers to take contemplations past financial and some other reasons, corporate social responsibility is the protection for the organization when in crisis [136]. Our hypotheses are rooted in stakeholder and social identity theories: stakeholder theory indeed supports our investigation of CSR dimensions, and according to it, organizations will have better performances and consumer trust by meeting the expectations of stakeholders like consumers, employees, and the community [68, 119], thus enlightening our hypotheses that financial, legal, ethical, and philanthropic

responsibilities influence consumer buying intentions. While social identity theory posits that consumers identify and commit themselves more with, and potentially purchasing from, those brands with defined practices in the area of CSR that aligns closely with their own value system and ethical standard [28]. This theoretical basis strengthens our proposition that such responsibilities of ethics and philanthropy influence buying intentions." Hence it is believed that the practices of CSR will eventually elevate customers' eagerness to buy the items.

CSR dimensions

The society with profit as an incentive financial obligation of companies transforms into the resource of goods and services by a business to the community. Therefore, the key economic responsibilities of firms are the maintenance of business functions utility, maximizing profit stability, indispensable tools to maintain a strong competitive position, pledge profitability commitment, and maximizing their market share prices. Firms are facing various types of systematic and residual risks, which are related to the market portfolio [8]. It is believed that if CSR is synchronized with advertising, research, and development, it can reduce both risks faced by the firms [117]. The result will be more capital gain by the firms, which will be sufficient to reduce the negative assessment of stakeholders. Recent studies have begun to investigate how consumers in different cultures perceive and value the financial aspects of CSR, such as ethical sourcing and fair trade practices. However, the relationship between financial performance and customer behavioral patterns toward CSR needs to be probed more extensively. Customers may find financial aspect of CSR more attractive in emerging markets [167, 173]. Thus, these preferences can be influenced by cultural aspects [42]. On the other hand, Businesses needs to consider the financial implications of CSR initiatives to make cost-benefit analysis providing the grounds for customers to evaluate the trade-offs between monetary value and ethics [115]. However, the relationship between financial performance and customer buying behavioral patterns toward CSR needs to be probed more extensively.

Researchers were taken the perspective of perpetual profitability or sustainable shareholder returns into consideration when looking at how to use CSR to help sustain a business, society, and the environment [92]. CSR is vital to reduce operational risk and contributing to long-term financial performance positively. It is evident for firms to provide the return to their stakeholders first and then they should expect any gains from their CSR activities [21, 120, 135] and same case will be replicated in customer's perspective because customers regarded CSR initiatives as an important reference when making a

purchase decision [179]. Companies become more competitive by engaging in CSR activities, creating goodwill of companies in consumer's minds, this results in favorable consumer buying intention toward companies [129, 158]. Noteworthy, economic responsibility plays a role of substratum for all other responsibilities [35], the Chinese government has built up China Social Compliance 9000 for attire industry that has altogether changed the ramifications of CSR exercises in the business [132]. Improvement of financial conditions and buyers' buying power, Chinese buyers progressively request security for their assets, and subsequently, firms take willfully positive financial aspects to impact individuals from the general public, groups, and conditions [106, 167]. This ascendancies firms to participate in dependable activities. According to our speculation, financial responsibility, as interpreted in terms of responsible investments and apparent uses of profit, is likely to affect consumers' buying intentions positively since consumers, as stakeholders, will put a premium on sustainability and the economic security of firms they patronize [148]. On the basis of above arguments we hypothesize the following hypothesis.

H1 Firm economic responsibilities of CSR positively influence consumer buying intentions.

This study hypothesizes that consumers' perceptions about mobile manufacturers' legal responsibility are positively associated with consumers' intentions. This prediction is based on the idea that consumers generally correlate the safety and quality of manufacturers' respect for legal standards and regulations. In reality, consumers know little about safety and quality and are concerned about the lack of transparency and information regarding the production process. Indeed, when making purchase decisions, consumers normally look for quality certifications, which are observable aspects of producers' compliance with legal standards [163]. Thus, one could reasonably argue that companies' compliance with legal standards may exert a positive influence on consumers' intentions to purchase. The role of legal compliance in shaping consumer perceptions of CSR across cultures is an understudied area. While legal frameworks for CSR standards fluctuate ominously across countries, it is unclear how these variances influence consumer purchase intentions. It is believed that measuring the CSR impact on consumer buying intention is unclear by ignoring specific legal context across borders [1]. Though, legal standards are the bottom line for firm's responsible behavior, however, its compliance needs to meaningfully fit into broader canvas [43, 139, 184].

To pursue their economic undertakings, businesses have to cling to their activities within the stipulated federal and local government laws. Profit-maximizing is the primary concern of a business; however, it should not only limit themselves to tax laws or certificate of incorporations among others. Society anticipates that business corporations will follow the laws and controls of nearby government and neighborhood laws emphatically impact the individuals from society and the buyers [36, 145]. Yassin and Beckmann [187] found that lawful CSR exercises emphatically impact buyer's goals. Right of the firm keeps the neighborhood laws and effectively takes part in an activity which advances to build up the company's delicate picture of reasonable business sends a message to its customers. Additionally, well functioning management control systems play significant role in generating positive customer reviews [13]. Ultimately it leads to accomplishing the buyer's goal, convincing consumers to buy organizations items. It is expected that legal responsibilities will positively affect buying intentions since compliance with laws and ethical standards engenders trust and mitigates perceived risk to consumers [76]. Hence, we hypothesize that:

H2 Firm legal CSR activities positively influence consumer buying intentions.

The ethical responsibility of a firm refers to the effective functioning of business operations in a fair and understandable environment. Every society has its own set of norms and rules of ethics that business should align their operations accordingly, while constraining such as consumers, shareholders, and employees. Even though not often a law unto itself, these norms is ensuring the rights of its stakeholders. Particularly in light of globalization, ethical issues like labor practices and human rights are becoming more widely acknowledged as essential elements of CSR. The effect of moral CSR on consumers' intentions to purchase, however, is still a complicated and multidimensional problem. The Firm's moral CSR exercises and society view as reasonable, only to the regard or protection of partner's ethical rights or duties exemplify those guidelines, standards, or desires [84, 110]. As the marketing field expands, it is almost going impossible for the firms to ignore the ethics gap between what society expects and what businesses are delivering. However, there is a question mark: do society reward businesses for their ethical behavior through their purchase decisions, and boycotting the unethical business. For instance, Consumer discontent with the garment industry's environmental damage seems to be linked to their expectations that the sector must uphold its social duty. Patagonia, a pioneer in the marketing of eco-friendly apparel, has

stopped using the term "sustainable fashion" to prevent deceiving customers about what sustainability actually entails [114, 146]. Brands like H&M and Decathlon were under pressure to retract their exaggerated statements and pay money to environmental charities [56, 169]. The two class action cases connected to consumer concerns about fast-fashion retailer H&M's greenwashing strategy [124] are unrelated, but they serve as a valuable reminder of the significance of upholding company ethics and engaging in corporate social responsibility [60, 166]. The apparel industry must develop its material sourcing and production techniques to produce sustainable items that will satisfy future consumer demand because the low-fashion sector continues to play a vital role in generating accessible green fashion for the general public [39, 114]. Consumers need proper information about a firm's ethics to make efficient decision-making because this information is thought to influence product sales and consumer's image of the company [47]. Do firms provide adequate information and do it translate into ethical purchasing is the big concern of firms nowadays. Shahzad et al. [161] found that buyers will pay a higher cost for items with moral organizations as they manufacture trust with their buyers. Granted, it may seem that ethical and philanthropic behaviors are similar enough to assume a shared degree of influence. However, while both indeed represent high-order components in the CSR pyramid, these two dimensions substantially differ from each other. There is an increasing trend of awareness about ethical issues in supply chain among consumers may force the companies to take onus of their activities ethically. However, various cultural settings may have a significant impact on consumer's choice of purchase, whether, ethical or financial [195]. Thus, a proper understanding about customer motivation and choices can be crucial to evaluate the impact of ethical CSR on purchase decisions. It is assumed that ethical responsibility is expected to have a strong positive prediction of consumer buying intentions, since actions that go beyond compliance with just law and include moral ethics in behavior resonate extremely well with the identity of consumers on both personal as well as social levels [77, 159]. Therefore, this study has the following hypothesis.

H3 Firm ethical CSR activities positively influence consumer buying intentions.

Philanthropic exercises encourage to make and develop a long-term market position of firms, establishing a long-lasting relationship among customers and stakeholders, creating a win-win state for both business and social orders around them [121, 149, 171]. Kotler and Lee [98] have coined the set of six core activities, essential for

social cause i-e cause promotion, cause-related marketing, corporate social marketing, corporate philanthropy, employee engagement, socially responsible business practices. Less risk in management enhances the CSR worth in society and can be good strategic competitiveness rather a just an action [61]. Companies prefer those initiatives which are more consumer-focused as compared to those who focus on environmental and societal issues [143]. It is believed that preferring to purchase those companies product who valued stakeholder's concerns generate both customer welfare and also provides psychosocial benefits [21]. Sometimes, through societal deeds' businesses earn a favorable position in customer state of mind, for example, a restaurant chain has started providing free meals to the needy and poor, but the owner has to shut the restaurant because of rent issues. Meanwhile, another person nearby his restaurant offers his place for a restaurant at less rent price. It is because the needy people have been deprived of free meals. Firms have taken CSR as a corporate discipline because of increased pressure by their shareholders to use their resources for the betterment of society [32].

Creating a competitive advantage through CSR is a long-term investment approach adopted by some companies to improve performance, such as supporting their long-term legitimacy in the market (Glaxo-Smith Kline), increasing product quality and output through educating suppliers from developing countries (Nestle), and influencing consumer perceptions of environmental impact in their production (GAP) [93]. Engaging in CSR was believed to lead to greater profitability because there were increasing concerns and expectations from society on the environmental impact of organizations' operations [55, 103].

Likewise, companies associated with more CSR activities are more likely to be attracted by consumers [57]. While, publicized that firm's reputation can be compromised by the lack of skills to instigate its CSR activities. To view the above themes [16] conceptualize that CSR constitutes three components of social marketing i-e active, transforming, and distributing the charitable actions and other humanity related events intended social willpower and being a root cause of motivation to support the charity for community welfare [51]. It is a complicated matter that needs more research to determine how well philanthropic endeavors affect consumers' purchasing intentions across cultural boundaries [7]. The impact of philanthropic initiatives on consumer purchase intention can vary based on cultural factors, including the perceived authenticity of the company's commitment to social causes, the relevance of the philanthropic activities to the target market, and the efficacy of the marketing and communication efforts surrounding the

philanthropic initiatives. However, philanthropic initiatives can be a powerful tool for building brand reputation and goodwill [5, 49]. It is suggested that philanthropic responsibility will have a positive influence on buying intentions, especially in cultures that emphasize value on communal and social welfare as it aligns with the consumers' social identities and expectations of corporate benevolence [95]. Thus the following hypothesis will be added in this study.

H4 Firm philanthropy CSR activities positively influence consumer buying intentions.

Buying behavior

Firms use CSR-related activities as a long-term approach to enhancing their corporate image in the customer's mind [71, 125]. proved in their research that consumers do indeed take into account whether or not businesses fulfill their social responsibility and reward or punish enterprises through their actual purchase behavior. Enterprises are therefore willing to shoulder more corporate responsibilities to respond to consumer demands due to their awareness of the connection between consumer behavior and CSR. CSR is therefore the primary factor in the relationship between consumers and the brand, which in turn affects consumer behavior [191]. The research of and indicates that the fulfillment of CSR has a positive impact on the evaluation of corporate activities by consumers, which in turn has a positive effect on the current purchasing behavior and future purchase intention of consumers [62]. This also signals that consumers who are more aware of CSR are more likely to purchase the products of a certain company, which is the main reason why companies have to implement CSR-related activities. trust that the impacts of CSR on the buyer are predominantly revealed in three perspectives: CSR has overflow impact which influences offbeat utilization, for example, upgrading buyers assessment of new items, CSR consequences for shoppers on the obtaining practices, and empowers buyers to take contemplations past financial and some other reasons, corporate social responsibility is the protection for the organization when in crisis [136]. Believe the practices of CSR will eventually elevate customers' eagerness to buy the items.

Consumer purchase intention refers to the "possibility of consumers' willingness of purchasing some specific products" [58]. Consumer attitudes, norms, and intentions themselves are used in an attempt to understand people's intention to involve directly or indirectly in several activities such as willingness to vote, giving, and buying decisions [85]. In the perspective of this study, the

influence of national values on purchase intention has become the main highlighted issue. believed that the customer attitude of the product's origin has a relationship to purchase intention.

CSR, cultural dimensions and consumer buying intentions

Used Hofstede's cultural dimensions measurements and proposed productive discoveries about the effect of culture on corporate non-money related performance and CSR commitment. This study has focused on the Power distance index, collectivism, and uncertainty avoidance orientation is applied from Hofstede dimensions to measure the relationship of cultural values and consumer buying intentions included the collectivism dimension to understand the purchase behavior of Chinese consumers. In developed countries, many studies have used cultural orientations as a national culture [25, 165], but in the Pakistani context still, it's a very much unknown concept. Therefore, this study may provide a better picture to marketers for the question regarding the CSR, Cultural orientations, and purchase intention of the consumers. A person's focus and qualities convert into basic mental nature, convictions, personalities and are implanted in the societal standards and exercises [3, 4, 111, 157]. Moreover, it is recognized as a major parametric amount characterizing and clarifying disparity in authoritative esteem frameworks [14, 81, 83]. Geert Hofstede's fundamental group of work [80–82] on the social uniqueness among countries unloaded the dimensional qualities of cultural assimilation. characterized a culture as the aggregate programming of the mind which recognizes the individuals from one human gathering from another. The particular extent of his model address six anthropological issue regions which club over the world handle unexpectedly, reflecting stable examples of striking qualities among countries. It is evidenced from previous results that CSR practices encompassing these dimensions can have far more effect on customer loyalty and engagement, thus, alluding to being directly proportional to CSR strategies regarding society and behavior concerning customer purchasing [194]. Research findings indicated that each CSR dimension has a moderating effect of cultural factors concerning the perceived importance of ethical and philanthropic practices in influencing consumer behavior [72, 116].

National culture is a basic predecessor of CSR systems and practice, thus it is important in ethics and has a strong impact on consumer attitudes and decisions [18]. In this submission, stresses the requirement for more near work researching national and territorial level contrasts in CSR accomplishments whereas locate that 35% of the aggregate reasonable difference in CSR commitment relates to the national level. Stressed the connection

between cultural dimension and CSR estimation of best-level directors. explored the impact of contrasts in national culture on corporate non-economic implementation around the general population and proposed that nations, where control separate, independence, manliness, and vulnerability evasion are extreme they show to bring down levels of corporate social responsibility activity. Previous studies showed a causal connection among vista of national culture and socially capable business direct yet findings are a long way from definitive and attention to constraints in the dependent variable CSR choice.

The power distance dimension not only discusses the role of leaders in the organization but also covers the other behavioral characteristics of the individuals. The low level of power distance increases the energy of others just in light of where they are arranged in certain formal, different leveled positions. High power distance countries assume that divergence is remarkable everyone has a specific place, people should depend upon their leaders, and that the fit should not hide their vitality and are fit the bill for a few advantages [180]. The second dimension of culture is categorized into two classifications; one is collectivism and the second is individualism. The collectivism and individualism dimension are elaborating about society and cannot only focus on the individual because these both are associated with society and individual performance in society [91]. Individualism focuses on the individual needs and demands which he needs from the culture; it is directly associated with the organizations and focuses on the people expectations. In a collectivist culture dimension, people are linked with each other and share their ideas related to communication, and they frequently discuss it with the family as well. Cultural dimensions like individualism versus collectivism are supposed to moderate the effect of CSR on buying intention. In individualistic societies, financial and legal obligations may carry more weight while, in collectivist cultures, ethical and philanthropic obligations might have a greater alluring impact [33, 155]. The influence of social identity on consumer behavior points to core alignment of CSR practices with cultural values in determining how consumers perceive and interact with brands across cultural contexts [78].

According to individualism is moreover related to low power separate which is how much individuals in an overall population recognize irregularity in charge and consider it standard; while the group is related to a capable farewell. This infers people, who are individualistic also believe they should have control over their specific destiny. Hence, the reason for this examination is to evaluate whether independence and cooperation impact discussion and agreement needs and to test whether these

necessities underlie immediate and aberrant communication—procedures liable to be utilized to keep up positive impressions.

The uncertainty avoidance dimension demonstrates the level of comfort with unstructured circumstances, in which unstructured conditions are "novel, obscure, shocking and not quite the same of course" [82]. In societies with great uncertainty avoidance, individuals are trying to be assured of uncertain and strange circumstances to remain attentive by following rules, laws, and guidelines of that certain society. Interestingly, in societies with low uncertainty avoidance, individuals feel more comfortable, relaxed, and acknowledge any uncertain or alterable conditions while undertaking fewer rules, norms, and regulations could be expected. Concerning CSR, consumers with high UAI tend to request companies to act socially responsible because they don't want to face an ambiguous situation in the future. Those individuals living in low uncertain societies are expected to be more reasonable and more tolerant of progress. Found that American businesses with high power distance and high uncertainty put greater importance on social responsibility. This is because culture influences consumers' ethical decision-making through decision-makers' evaluations regarding their behaviors. Hofstede's idea of measurement of uncertainty avoidance is fundamental: it indicates that a nation or culture's level of resilience or solace for equivocalness, uncertainty, and unstructured conditions [112]. Vital to this thought is social discernments about what is to come. Would it be advisable for one to endeavor to oversee future results or should those results unfurl without endeavors to moderate or oversee them? Perceiving CSR dimensions is the basic step for consumers to further take various actions related to CSR evaluation, such as refusing/preferring to buy products, it is important to understand consumer's perceived importance of CSR dimensions. For instance, both countries have shared more or less same score on various dimensions of national culture value indexes, professed significance of CSR happenings in terms of economic, legal, ethical, and philanthropic dimensions can be explained by consumer's cultural physiognomies. By doing so, this study can add empirical evidence about the moderation role on the relationship between buying intention and CSR effects in the domain of consumer-relevant CSR research. Thus, the following research hypotheses are posed.

H5a National culture values positively moderate the relationship between economic responsibility of CSR and consumer buying intention.

H5b National culture values positively moderate the relationship between legal responsibility of CSR and consumer buying intention.

H5c National culture values positively moderate the relationship between ethical responsibility of CSR and consumer buying intention.

H5d National culture values positively moderate the relationship between philanthropic responsibility of CSR and consumer buying intention.

Theoretical framework

Aforementioned is the literature, contemporary stakeholder theory explains that stakeholders are hyped as the ethico-proactive channels for corporate reputation and financial enhancement [27], additionally, social identity theory states that consumers are more likely to engage in a company as it improves its CSR values with theirs, hence it influences their purchasing behavior [134]. Stakeholder and social identity are extremely useful theories in terms of joint capability for probing the impact of CSR on consumer behavior and brand loyalty. Recent studies have highlighted the fact that effective communication in relation to CSR initiatives could lead to sustained competitive advantage by creating congruence between corporate activities and stakeholder values [130]. CSR has four basic responsibilities that make the pyramid. The base of this pyramid consists of economic and legal responsibilities, while at top positions of the pyramid have ethical and philanthropic CSR [36]. Firms use CSR as a competitive market positioning tool. Furthermore, being socially responsible, a business obliges three things, consumers are likely to be

associated with socially responsible business, have few chances to involve in notorious activities, and hence will avoid being boycotted by consumers [174]. CSR activities help businesses to build their reputation while improving community life, hence concluded CSR as a nonzero-sum activity between business and community [144]. Productivity and obligations of businesses can be acquiescent to the corporate community [74]. Carrigan and Attalla [34] believed Customers’ choices can be influenced by CSR as customers are the important stakeholder in the business community. Engaging consumer’s interests positively translate into consumer choices. It is commonly believed that different native factors always influence the business’s competitive performance within world markets (). Therefore, it is a widely agreeable statement that consumer behavior and marketing can be influenced by the national cultural environment. Particularly, the extent to which a society can be considered collectivist or individualist determines the moral behavior of its individuals. Given the aforementioned, CSR indicates the desires of society, cultural settings, and propensities whittle the country’s uniqueness and attitude of the people. Therefore, cultural actions, traits, and standards are noteworthy when investigating consumer’s responses to CSR. The reasons to justify the choice of model as the theoretical framework for this research. First, this model is widely recognized as a seminal contribution to CSR knowledge. Second, Carroll’s model represents a parsimonious synthesis of dimensions that have emerged in previous models since the 1950s. Third, a variety of studies have demonstrated that the four dimensions of this model are meaningful for consumers. Finally, the ethical dimension included in model might be particularly relevant in the telecom industry context, as

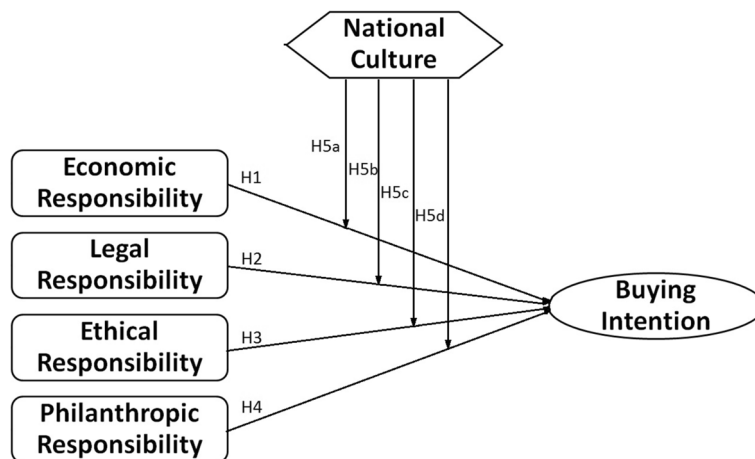


Fig. 1 Proposed model of research

advertisers should adhere to specific norms of the local community.

Using Carroll's four dimensions, a research model was created as follows (Fig. 1):

Research methodology

Sample

The target population for the current study is consumers of the telecom industry from China and Pakistan. As the purpose of this study was cross-cultural comparison so we have selected only those companies which are operating in both countries at the same time. The sample was randomly selected by the convenience approach method. The sample size between 30 and 500 can be considered appropriate for studies (Roscoe). For the positivist approach, a quantitative technique is more often. As our study has positivist philosophy so we have used the quantitative research method. Therefore, about 330 questionnaires were distributed to the consumers of each country, a total number of distributed questionnaires were 660. It is necessary to perform some measures to make a data set normal and measure fit for further analysis. For this reason, we performed data cleaning for missing values and other wrongdoings in the data set [152].

Scale development

This study has adopted a previously established scale. Seven items of culture dimensions from the study of were adopted and few constructs were modified accordingly in the line of study. Carroll's pyramid was the base for the scale of economic, legal, ethical, and philanthropic responsibilities [29, 36, 141]. A Five-item scale was used for economic responsibility and legal responsibility, while six items were tested against ethical and philanthropic responsibility. Eight items for buying intentions were used in this study. All scales for CSR and buying intentions were adopted and modified in the line of this study from [24, 151, 178].

Data collection process

In this study, we used two different types of data collection methods i.e., online and directly interacting with consumers. Customers of mobile companies who are operating in both countries were selected; For the Chinese consumers' group, data were gathered through a translated questionnaire in Chinese with the help of a web-based survey using <http://www.sojump.com> and <http://www.docs.google.com/forms> for Pakistan data sample. The respondents were also contacted by an interaction-based response collection approach. We had requested 330 people to give their response to each group, initially got 262 responses back for China and 270

for Pakistan data sample, the initial response rate was 79% and 81%, respectively. During data analysis 239 Chinese questionnaires were found complete in all respects and 247 from the Pakistan sample. Hence response rate was 72% and 75%, respectively. For comparison justification, we decided to make an equal sample size and removed eight questionnaires from the Pakistan sample. Thus 239 samples from each group have been used for final analysis. After data screening, missing values, wrongly filled, biases, lack of attention, and other factors (uni-responses, etc.), got the final responses of valid 239 people. To examine the relationship between latent variables and manifest variables; CB-SEM and PLS-SEM are the widely used tools. It is, however, the type of SEM that could dictate which one is to choose [44]. In this regard, AMOS is better used for factor-based models, running the analysis with a relatively large sample size (>200), more confident in claiming generalizability, works on covariance SEM approach [53]. Hence, this study preferred SEM AMOS 21.0 and SPSS 23.0 to test our hypotheses, besides the aforesaid reasons, it allows providing graphical models.

Sample demographics

As 239 valid responses were analyzed from each group, this study belongs to (Samsung mobile 36.4%, Huawei 23.8%, iPhone 18%, Nokia 5.9%, Oppo 4.6%, Vivo 5.4%) and (iPhone 44.4%, Oppo 12.6%, Vivo 12.6%, Huawei 12.1%, Xiaomi 10.5%, Samsung 5%) users in Pakistan and China, respectively. Both groups have different numbers on gender scale (Male 74%, Females 26%) and (Male 48%, Female 52%), this study has an almost equal sample size for both males and females in China, while in Pakistan male dominance is visible. Our sample is skewed toward the young population (20–30 years 22%, 30–40 years 62%) and (20–30 years 78% and 30–40 years 18%). Among all population majority of the sample have Ph.D. scholars (46%), Masters category (40%), and Master degree holders/scholars (63%), followed by Ph.D. scholars (17%), respectively. It is because most respondents are either students or early entrepreneurs in both groups. Selected respondents know about CSR from somehow knowledge to excellent (80%), around 20% are those who have little knowledge or do not have in Pakistan while in China we have score somehow to excellent (55%) and little to do not have any knowledge was (45%). As this study has also acquired the answer to the question, "How do you know the CSR-related information," over 50% of respondents from both groups have clicked on the internet option, followed by Tv and social media, Newspapers, and billboards (Tables 1, 2, 3, 4).

According to Fornell and Larcker [67], a scale is deemed to have satisfactory discriminant validity when

Table 1 Fitness indicators for model

Fitness measures	Index values		Acceptable range
	China Data sample	Pakistan data Sample	
Cronbach's alpha	0.89	0.94	> 0.6
AVE	0.402–0.482	0.520–0.732	> 0.4
CR	0.6880–0.8620	0.812–0.915	> 0.6
Normed chi-square (X ² /df)	1.586	2.251	1.0 < X ² / df < 3.0
Root mean square residual (RMR)	0.079	0.081	RMR < 0.10
GFI	0.85	0.892	> 0.8
TLI	0.895	0.856	> 0.8
CFI	0.906	0.913	> 0.8
RMSEA	0.05	0.07	< .10

Table 2 Chinese Sample—Descriptive statistics

Constructs	Indicators	Mean	SD	Variance	Composite Mean	Variance
Economic CSR	Eco_1	2.25	1.190	1.416	2.4086	0.808
	Eco_2	2.23	1.127	1.270		
	Eco_4	2.74	1.173	1.376		
Legal CSR	Leg_1	3.47	1.170	1.368	3.3654	0.844
	Leg_2	3.01	1.119	1.252		
	Leg_3	3.62	1.135	1.288		
Ethical CSR	Eth_1	3.63	1.080	1.166	3.6351	0.551
	Eth_2	3.96	1.003	1.007		
	Eth_3	3.61	1.022	1.045		
	Eth_5	3.52	1.084	1.175		
	Eth_6	3.46	1.091	1.190		
Philanthropic CSR	Phi_1	3.18	0.983	0.966	3.4240	0.550
	Phi_2	3.57	0.989	0.977		
	Phi_3	3.33	1.105	1.221		
	Phi_4	3.47	1.036	1.074		
	Phi_5	3.57	1.034	1.069		
	Phi_6	3.42	1.034	1.069		
Buying intention	B_int_1	3.40	1.052	1.107	3.6595	0.592
	B_int_2	3.84	1.100	1.210		
	B_int_3	3.46	1.125	1.267		
	B_int_4	3.76	1.077	1.159		
	B_int_5	3.85	1.036	1.073		
	B_int_6	3.47	0.995	0.990		
	B_int_7	3.79	1.086	1.180		
	B_int_8	3.70	1.054	1.111		
Cultural dimensions	Cul_1	3.31	1.066	1.137	3.5117	0.613
	Cul_2	3.22	1.063	1.129		
	Cul_3	3.79	1.159	1.343		
	Cul_4	3.49	1.173	1.377		
	Cul_5	3.68	1.046	1.093		
	Cul_6	3.42	1.066	1.136		
	Cul_7	3.68	1.093	1.194		

Table 3 Pakistan data Sample—Descriptive statistics

Constructs	Indicators	Mean	SD	Variance	Composite mean	Variance
Economic CSR	E_1	2.7908	1.29566	1.679	2.80649	1.062
	E_2	2.7573	1.21601	1.479		
	E_3	2.7741	1.28305	1.646		
	E_4	2.9038	1.38538	1.919		
Legal CSR	L_1	3.4435	1.12830	1.273	3.45397	0.952
	L_2	3.3975	1.14723	1.316		
	L_3	3.3640	1.25914	1.585		
	L_4	3.6109	1.23807	1.533		
Ethical CSR	Et_1	3.4017	1.13656	1.292	3.63598	0.995
	Et_2	3.6234	1.09642	1.202		
	Et_3	3.7531	1.10848	1.229		
	Et_4	3.7657	1.18265	1.399		
Philanthropic CSR	P_1	3.5523	1.18658	1.408	3.52971	0.979
	P_2	3.4728	1.18032	1.393		
	P_3	3.5105	1.21566	1.478		
	P_4	3.5565	1.14677	1.315		
	P_5	3.5565	1.18639	1.408		
Buying intention	B_1	3.4351	1.25481	1.575	3.48187	0.932
	B_2	3.3682	1.19452	1.427		
	B_3	3.4895	1.15904	1.343		
	B_4	3.4812	1.21556	1.478		
	B_5	3.5146	1.17341	1.377		
	B_6	3.6025	1.17973	1.392		
Cultural dimensions	C_1	3.2469	1.13099	1.279	3.49093	0.867
	C_2	3.4393	1.19324	1.424		
	C_3	3.4603	1.22538	1.502		
	C_4	3.4770	1.23945	1.536		
	C_5	3.5272	1.24613	1.553		
	C_6	3.7950	1.21086	1.466		

Table 4 Chinese sample—Correlation matrix and discriminant validity

Pearson correlation	Legal CSR	Buying Intention	Philanthropic CSR	Cultural dimensions	Ethical CSR	Economic CSR
Legal CSR	0.695					
Buying Intention	0.246	0.665				
Philanthropic CSR	0.344	0.352	0.651			
Cultural dimensions	0.463	0.361	0.395	0.667		
Ethical CSR	0.399	0.443	0.424	0.460	0.634	
Economic CSR	0.303	− 0.218	0.368	− 0.289	0.316	0.662

the square root of the AVE for each variable exceeds the absolute value of the correlation coefficient between that specific variable and other variables. Table 5 illustrates that the correlation coefficients among the fundamental factors were less than the square root of the AVE, suggesting that the scale had favorable discriminant validity. Additionally, the discriminant validity evaluation was

conducted in accordance with the recommendations of Henseler et al. [79] and Hair et al. [73] by incorporating the HTMT ratio, which was achieved through the implementation of a higher-order model in this investigation [77]. Benitez et al. [20] posit that the HTMT value should deviate from 1 and preferably be below 0.85 (using a conservative approach) or 0.90 (using a liberal approach) for

Table 5 Pakistan data sample—Correlation matrix and discriminant validity

Pearson correlation	Economic CSR	Buying intention	Philanthropic CSR	Ethical CSR	Legal CSR	Cultural dimensions
Economic CSR	0.721					
Buying Intention	0.349	0.737				
Philanthropic CSR	0.321	0.467	0.794			
Ethical CSR	− 0.307	0.365	0.566	0.756		
Legal CSR	0.287	0.374	0.667	0.561	0.752	
Cultural dimensions	0.366	0.270	0.477	0.445	0.456	0.732

Table 6 Regression analysis

Paths	Independent variable	Dependent variable	China sample group			Decision	Pakistan Sample group			Decision
			(β)	t-value	P Value		(β)	t-value	P Value	
H1	“Economic CSR”	“Buying intention”	− 0.046	− 1.258	0.209	Rejected	− 0.02	− 0.388	0.698	Rejected
H2	“Legal CSR”	“Buying intention”	− 0.065	− 1.55	0.211	Rejected	0.410	3.708	***	Accepted
H3	“Ethical CSR”	“Buying intention”	0.251	4.212	***	Accepted	0.244	3.016	.003	Accepted
H4	“Philanthropic CSR”	“Buying intention”	0.414	4.068	***	Accepted	0.163	2.180	0.029	Accepted

****p*-value < 0.001; ***p*-value < 0.01; **p*-value < 0.05”

all constructs within the model. This is the conventional guideline for evaluating discriminant validity. The HTMT values were within an acceptable range (below 0.9), as evidenced by the results in Table 6, as per the recommendation of Hesler et al. [103]. This suggests that each dimension demonstrates discriminant validity that is adequate. Detailed data have been shown in Tables 4 and 5 above.

Empirical findings

Structural Equation Modeling was used to test the hypothesis by using AMOS. Confirmatory factor analysis was carried out over the variance–covariance matrix for the structural model through the AMOS v. 21.0 statistical package [12]. The estimation method was the Maximum Likelihood. Hypothesis testing was completed in two steps, in the first step direct paths i-e H1, H2, H3, and H4, were tested and these paths have shown good model fit paths (CMIN/DF 1.507, RMR 0.078, AGFI 0.827, GFI 0.857, TLI 0.909, CFI 0.92 RMSEA 0.046) and (CMIN/DF 2.251, RMR 0.081, GFI 0.833, TLI 0.892, NFI 0.856, CFI 0.913, RMSEA 0.07) for China and Pakistan, respectively.

The regression results have been explained in Table 4.9, where first column shows the results from China sample group, while the last column have the results of Pakistan sample group. In China data sample, the relationship between Economic CSR and Buying intention (*p*-value > 0.05; β = − 0.046; *t* = − 1.258) and legal CSR and Buying Intention (*p*-value > 0.05; β = − 0.065;

t = − 1.55) were found insignificant at *p* > 0.05. Hence H1 and H2 are rejected.

However, positive and significant relationship was found between Ethical CSR and Buying intention (*p*-value < 0.001; β = 0.251; *t* = 4.212) and Philanthropic CSR and Buying intention (*p*-value < 0.001; β = 0.414; *t* = 4.068). Therefore, H3 and H4 are supported, respectively.

Secondly, in Pakistan data sample the relationship between economic CSR and buying intention (*p*-value > 0.05; β = − 0.020; *t* = − 0.388) were found insignificant at *p* > 0.05. Hence, H1 is rejected. However, a positive and significant relationship was found between legal CSR and buying intention (*p*-value < 0.001; β = 0.410; *t* = 3.708), ethical CSR and buying intention (*p*-value < 0.005; β = 0.244; *t* = 3.016). Therefore, H2 and H3 are supported, respectively (Table 6). Moreover, a positive and significant relationship has also been observed between philanthropic CSR and buying intention (*p*-value < 0.05; β = 0.163; *t* = 2.180), hence H4 is also supported (Figs. 2, 3).

Details of the data are provided in Table 2.

At the second step of hypothesis testing, moderation paths i-e H5a, H5b, H5c and H5d were tested using AMOS and SPSS to calculate Z values and interaction variables. The stats tools package was used to draw the moderation curve [31, 65, 113]. From Fig. 4 (China sample group), we can conclude that national culture strengthens the positive relationship between economic

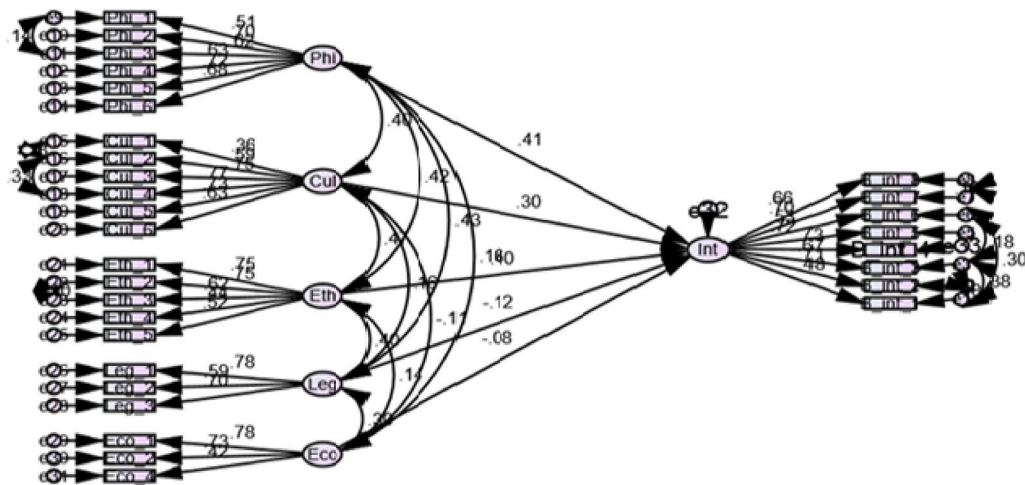


Fig. 2 SEM model—direct relationship (China)

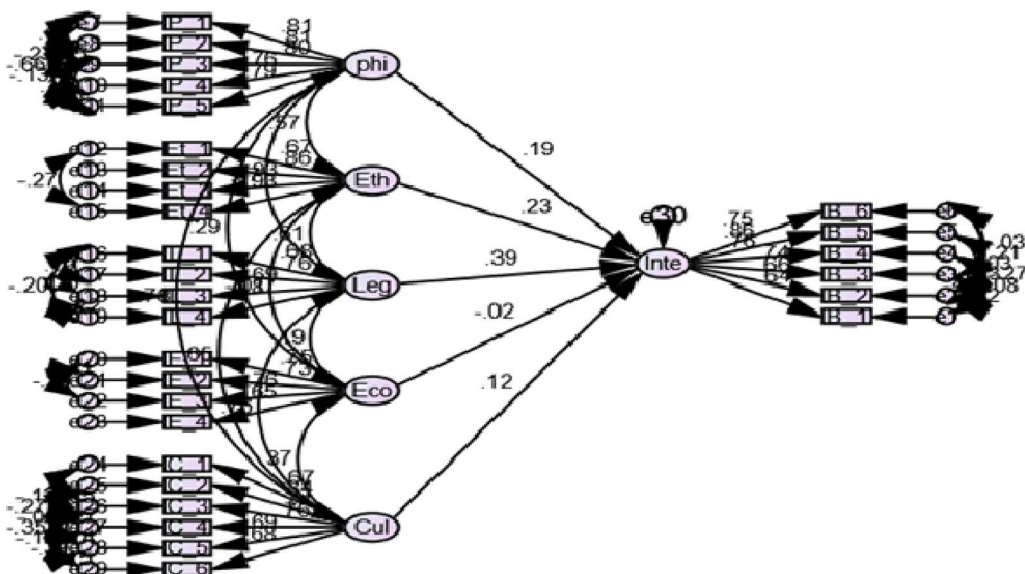


Fig. 3 SEM model—direct relationship (Pakistan)

CSR and buying intention. Hence H5a is accepted, while H6b, H6c, and H6d curves showed national culture dampens the positive relationship between legal CSR and buying intention, Ethical CSR and buying intention, and philanthropic CSR and buying intention. Hence H5b, H5c, and H5d are rejected.

Data analysis from the Pakistan sample group showed that the national culture strengthens the negative relationship between economic CSR and buying intention. Hence

H5a is rejected, while H5b, H5c, and H5d curves showed national culture dampens the positive relationship between legal CSR and buying intention, Ethical CSR and buying intention, and philanthropic CSR and buying intention. Hence H5b, H5c, and H5d are rejected. Details of the data are provided in Fig. 5.

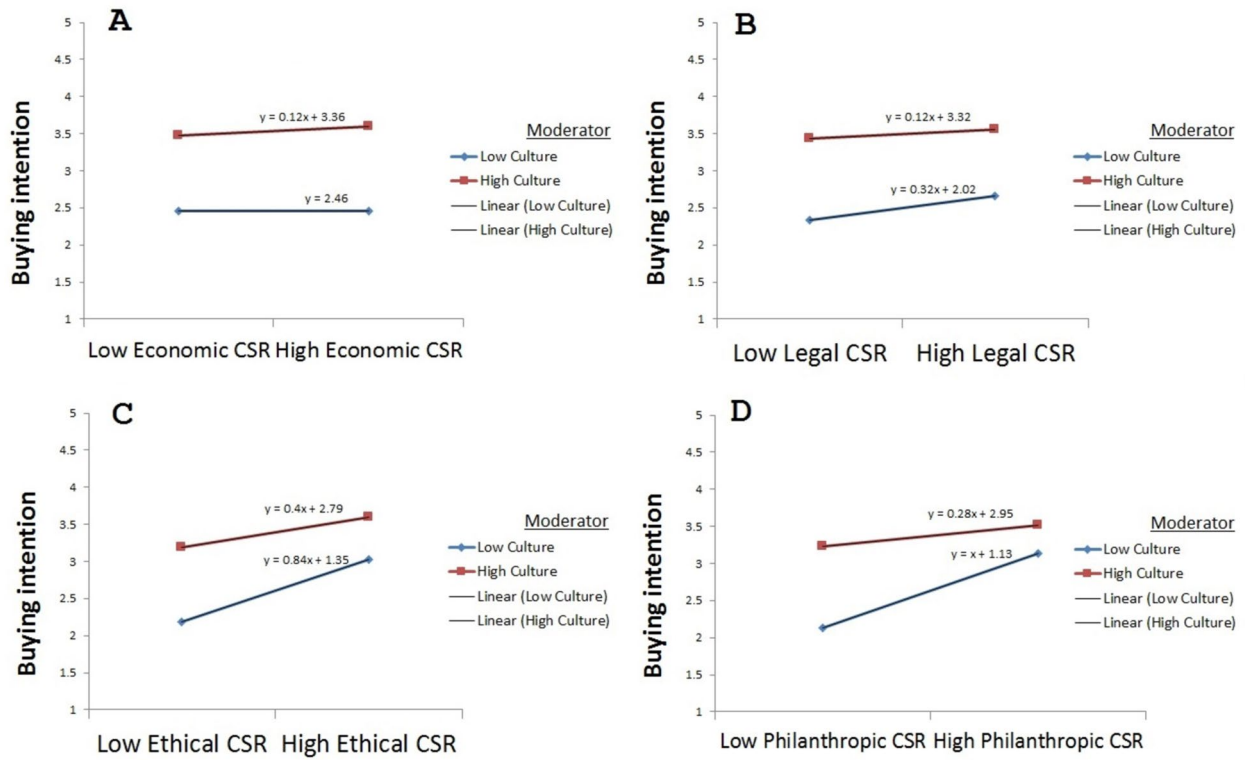


Fig. 4 Moderating effect curves (China)

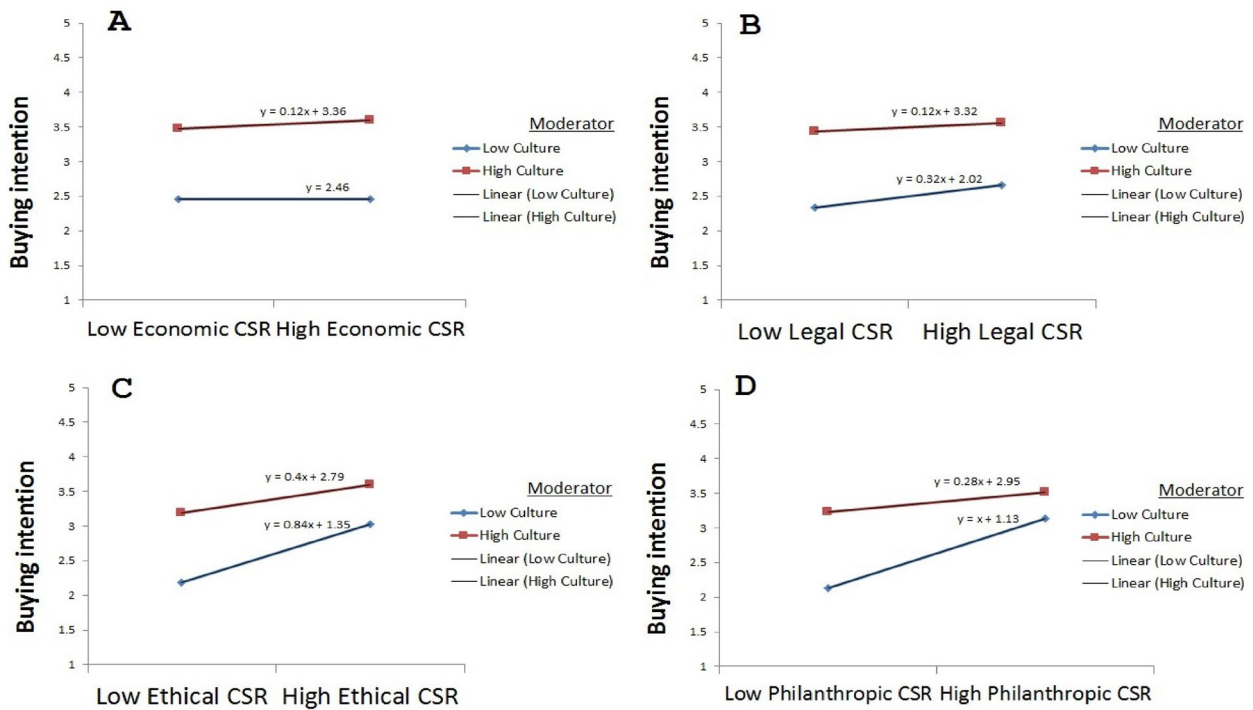


Fig. 5 Moderating effect curves (Pakistan)

Discussion

In the business ethics literature, only a limited number of studies were found on the CSR, consumer buying intention, and culture dimensions in a cross-cultural view simultaneously [96, 104]. Our study extends cultural studies in CSR by offering valuable insights on CSR embeddedness as well as on contextual factors which may affect consumer purchase decisions. Organizations are using their resources to support CSR-based competitive advantages and superior international performances, these factors should be considered at the time of strategic decisions [70, 75]. The selection of China and Pakistan was based on the magnitude of their cultural, economic and socio-political distinctions, which offer investigating the influence of corporate social responsibility (CSR) on customer purchase intentions. As consumer awareness and expectations of corporate responsibility develop, CSR has been more incorporated into company strategy in China [162, 181]. However, while being collectivist as well, Pakistan is defined by Islamic beliefs and socio-economic issues, which changes the consumer's perception of corporate social responsibility (CSR [147, 160]). This comparative analysis helps in comprehending how CSR efforts can be customized to align with cultural values in different regions [170]. This study has used primary data collected directly from consumers, results revealed that activities doing for social welfare and proper communication tend to alter the consumers buying intentions. The relationship of economic CSR and buying intention was found insignificant in both countries while legal CSR has shown a significant impact on consumer buying intention. These results are well aligned with the research findings of [40] where they described that CSR engagements are not influential to young customers when they purchase.

In both countries, legal terms are different so the results are found different. People are more rigid about law and rules in China than in Pakistan. In Pakistan, people are willing to give a slight advantage to companies, as the question was asked "companies can break the law if necessary" while in China rules are more stringent so people also expect the companies to do according to law. Moreover, these results are well supported by previous studies [48, 66, 158]. Ethical and philanthropic CSR has a significant impact on consumer purchase intentions in both countries. These results are well in line with previous findings of [106, 128] where they established consumers trust on company social agenda can enhance company's image which ultimately leads to alter their purchase intention favorably [38, 86]. It is noteworthy to find the purchase intention as a consumer's behavior and can be understood by consumer intention [87]. These findings imply that consumers' perception is closely related

to the higher-level CSR dimensions and less related to companies' basic duties such as their economic and legal responsibilities. Producing profits and abiding by the law are closely related to companies' financial performance and economic objectives and do not always enhance consumers' self-concepts. Furthermore, contemporary studies have established the fact, buying intention can be inclined through CSR activities taken by firms lead to brand loyalty and customer satisfaction [23, 122]. Somewhat antagonistic to these outcomes [10] found that bottom of pyramid (BoP) consumers' do not consider the economic and environmental responsibility of business corporations as persuasive factors in their buying decision. This research explains that consumers do not value each CSR domain equally, therefore this finding can be a useful tool for developing the company's business strategy [177]. The research expands existing knowledge that empirically examines cross-cultural effects on consumers' responses to personalized products.

The moderating influence of national culture on the relationships is found insignificant in both countries except on the relationship of economic CSR and buying intention in Pakistan setting. This finding suggests that culture cannot operate at the national level, however, it can act as a moderator at the individual level. The notion of national culture construct is based on the postulate that there are larger cultural differences between countries than within countries. However, scholars such as [133] argued that culture does not necessarily correspond to national boundaries, but often follows linguistic, ethnic, or religious divides. Yoo and Donthu [188] had reasoned that members of a society need not have the same cultural values. Some individuals may develop 'unique' values that are different from the other members of society. The more self-centric thinking by consumers makes them unique in different societies. The other reasons may have low income, lack of basic facilities, etc. In addition, these results are well supported by Ganguly et al. [69] and antagonistic to the findings of [101], where they argued national culture can affect consumer intention to buy in different areas. The summary is given in Table 7 as follows:

Concluding remarks, limitations, and implications

This study postulates perspicacity for the academic world stressing the perceptive role of CSR in the formation of consumer buying intention in different cultures. It deemed that instantaneous interest of customers is the fundamental of customers buying intentions. Customers are more skewed toward "haven't" rather than "have." Culture is not so much a property of individuals or groups, but a tool for understanding and learning the

Table 7 Research hypothesis and results

Paths	Independent Variable	Data group (Pakistan)	Data group (China)
H1	Economic CSR- → Buying intention	Not supported	Not supported
H2	Legal CSR- → Buying intention	Supported	Not supported
H3	Ethical CSR- → Buying intention	Supported	Supported
H4	Philanthropic CSR- → Buying intention	Supported	Supported
H5a	"Moderation effect of Economic CSR and Buying intention"	Not Supported	Supported
H5b	"Moderation effect of Legal CSR and Buying intention"	Not Supported	Not Supported
H5c	"Moderation effect of Ethical CSR and Buying intention"	Not Supported	Not Supported
H5d	"Moderation effect of philanthropic CSR and Buying intention"	Not Supported	Not Supported

differences commonly attributed to national culture [30]. Specifically, [186] claimed that national culture is a key element from which consumer behavior can be differentiated. [140] have emphasized that culture may or may not moderate the purchase intention in a cross-cultural aspect as they had explained how national culture moderates the purchase and purchase behavior in Colombian society, while Spanish society has insignificant moderation of national culture values and buying intention.

For managerial implications, this study gives a clear roadmap to formulate and implement strategies based on the answers to two main questions, how the consumers' purchase decisions are altered by the CSR activities as effective marketing strategies and understanding of cultural diversity. This study provides significant perspectives for companies functioning in growing markets with diverse cultures, such as Pakistan and China. First and foremost, businesses must modify their CSR strategies to conform to regional cultural norms and values. CSR initiatives that prioritize environmental sustainability and community welfare are well-received by customers in China due to the country's strong collectivist culture [182]. On the other hand, CSR initiatives focused on moral behavior and charity giving are more successful in Pakistan, where social welfare and religion are important factors [11, 168]. Furthermore, the research indicates that multinational corporations can improve consumer trust and loyalty by exhibiting an in-depth understanding of cultural norms in these regions. It also highlights the importance for businesses to successfully convey their CSR initiatives to ensure that consumers perceive these activities as authentic and aligned with their cultural values. For example, ethical and philanthropic CSR activities altered consumer buying decisions significantly in both countries. It is believed similar services or products perceives differently by customers at the same time but in different places because consumer behavior can be understood as consumer intention [87, 123]. Since the CSR activities taken by the Firm and its brands are in the

knowledge of customers, their positive skewness toward the brand can be taken into consideration [183]. Additionally, these results about CSR activities and buying intention are again in line with recent studies conducted by [97, 192] where they found that CSR has a direct effect on purchase intention. Moreover, a shred of evidence from the hotel industry, correspondingly, strengthened the conclusion that philanthropic CSR is mostly preferred by customers and guests [63].

In this globalization era, expanding markets and ease of doing business provides multinational companies to intrude in different regions simultaneously, gives the persuasive motive for cross-cultural studies on consumer behavior. However, the diverse cultural settings of each region stress a separate set of strategies to counter consumer aloofness and make a strong customer base. Therefore, this study gives an idea to operate in different geographical positions with a sustainable edge. CSR is still an emerging phenomenon in Pakistan. In developed countries including China there is a strong conviction about incentives and benefits gained by using CSR activities, also, have been penalized by authorities in case of non-compliance with set standards of CSR. A strong and credible advertisement about CSR communications will help to build a positive attitude. It will not only help the manufacturer to shift the intentions of consumers but also gives opportunities to be more sustainable and environmentally friendly. For public policymakers, this study suggests an important opportunity for educating consumers that information on the social responsibility records of companies is available. A guide to the ratings could be extremely helpful. This guide could list the different rating services, describe the factors that each service uses to evaluate each company, and provide information on how to obtain the ratings from each service.

Although this study has a vast scope and covers numerous aspects, still has some limitations. First, national culture may or may not be generalized to all communities as it may have some different norms and values, so

we recommend extending this study to individual-level traits in future studies. Second, this study has focused on the telecommunication industry, the results may not be generalized to other industries and categories, so, we recommend further research could explore the relationship in more specific categories for example, in not-for-profit organizations, government organizations, and family companies. Third, this study has focused primarily on how CSR dimensions alter buying decisions, further research can be carried on the behavioral aspects of CSR. Researchers in developed countries have recently started examining. Fourth, this study has focused on broad industry, in future studies, it can be narrow down to product category level. More exogenous variables can be added in future research such as environmental protection, charity-oriented activities, this might give a clear idea to the marketers for implementing strategies. Fifth, to better understand the particular context of China and Pakistan, various consumer variables need to be tested as moderators to confirm the moderating effect suggested by these results. In particular, a more-thorough understanding of how consumers perceive or evaluate CSR implementation needs to be developed. The psychographic, demographic, or situational variables intervening between CSR perception and behavioral intentions also need to be examined, this may find helpful means for a manufacturer to formulate customized strategies.

Abbreviations

CSR	Corporate Social Responsibility
SEM	Structural Equation Modeling
COVID 19	Coronavirus Disease 2019
SECP	Securities and Exchange Commission of Pakistan
UAI	Uncertainty Avoidance Index

Acknowledgements

Not applicable.

Author contributions

W.A.W: Conceptualization, Methodology, Software, Data curation, Writing—Original draft preparation, Software, Validation, Writing—Reviewing and Editing, Visualization, Investigation, Supervision, Data curation, F.N: Data curation, Conceptualization, Methodology, Software, Data curation, Writing—Original draft preparation, Software, Validation, Writing—Reviewing and Editing, Visualization, Investigation, Supervision M.A.A: Software, Validation, Visualization, Investigation. Writing—Reviewing and Editing: I.H.S: Conceptualization, Methodology, Software, Data curation, Writing—Original draft preparation, Software, Validation, Writing—Reviewing and Editing, Visualization, Investigation, Supervision, Data curation: J.F: Conceptualization, Methodology, Software, Data curation, Writing—Original draft preparation, Software, Validation, Writing—Reviewing and Editing, Visualization, Investigation, Supervision, Data curation.

Funding

Not applicable.

Availability of data and materials

The data can be made available upon reasonable request to the corresponding author.

Declarations

Ethics approval and consent to participate

This study was carried out in accordance with the ethical guidelines of the American Psychological Association with written informed consent from all subjects. We introduced the research purpose, goals, and plans to each employee and asked their permission to participate in this research. Informed consent was obtained from all individual participants included in the study. Consent to publish the author affirms that human research participants provided informed consent for publication of this study.

Consent for publication

All the authors agreed to publish article in the journal.

Competing interests

The authors declare that they have no conflict of interest.

Received: 10 September 2024 Accepted: 15 December 2024

Published online: 26 December 2024

References

- Aaker DA (1996) Measuring brand equity across products and markets. *California Manag Rev* 38(3)
- Abdelmoety ZH, Aboul-Dahab S, Agag G (2022) A cross cultural investigation of retailers commitment to CSR and customer citizenship behaviour: the role of ethical standard and value relevance. *J Retail Consum Serv* 64:102796
- Adler NE, Newman K (2002) Socioeconomic disparities in health: pathways and policies. *Health Aff* 21(2):60–76
- Adler PS, Kwon S-W (2002) Social capital: prospects for a new concept. *Acad Manag Rev* 27(1):17–40
- Aggarwal KK, Singhal S (2024) The effect of perceived philanthropic activities of corporate organisations on consumer's purchase intention. *Int J Bus Glob* 36(2–3):212–224
- Ahmad SJ (2006) From principles to practice. *J Corp Citizsh* 24(15):115–129
- Ahmad W, Battisti E, Akhtar N, Ahmad MI, Rehman RU (2023) Global retailers' CSR initiatives during COVID-19 crisis: a cross-cultural examination. *Int Mark Rev* 40(5):1054–1070
- Alexander C (2008) Practical financial econometrics-suppressed-added to 1265420
- Ali I, Rehman KU, Yilmaz AK, Nazir S, Ali JF (2010) Effects of corporate social responsibility on consumer retention in the cellular industry of Pakistan. *Afr J Bus Manage* 4(4):475
- Amir RM, Mannan M, Nasiruddin M (2020) Influence of corporate social responsibility on bottom of the pyramid consumers' purchase intention. *Int J Bus Innov Res* 21(2):259–270
- Amjad B, Saeed A, Amjad A (2024) Social responsibility of corporate sector: a comparative analysis between Pakistan and United Kingdom (UK). *Pak Soc Sci Rev* 8(2):01–16
- Arbuckle T, Balaban A, Peters DK, Lawford M (2007) Software documents: comparison and measurement. Paper presented at the SEKE
- Asdullah MA, Yazdifar H (2019) Enterprise Management Control Systems in China. In: Zhang X, Yang E, Thomas N (eds) SAGE Publications Sage India: New Delhi, India
- Ashman R, Solomon MR, Wolny J (2015) An old model for a new age: consumer decision making in participatory digital culture. *J Cust Behav* 14(2):127–146
- Ashraf S (2018) CSR in Pakistan: the case of the Khaadi controversy. In: Corporate responsibility and digital communities. Springer, pp 247–269
- Balqiah TE, Setyowardhani H, Khairani K (2013) The influence of corporate social responsibility activity toward customer loyalty through improvement of quality of life in urban area. *South East Asian J Manag*:73–90
- Bandura A (2001) Social cognitive theory: an agentic perspective. *Annu Rev Psychol* 52(1):1–26

18. Baptista G, Oliveira T (2015) Understanding mobile banking: the unified theory of acceptance and use of technology combined with cultural moderators. *Comput Hum Behav* 50:418–430
19. Barauskaite G, Streimikiene D (2021) Corporate social responsibility and financial performance of companies: the puzzle of concepts, definitions and assessment methods. *Corp Soc Responsib Environ Manag* 28(1):278–287
20. Benitez J, Henseler J, Castillo A, Schubert F (2020) How to perform and report an impactful analysis using partial least squares: Guidelines for confirmatory and explanatory IS research. *Inf Manag* 57(2):103168
21. Bhattacharya CB, Korschun D, Sen S (2009) Strengthening stakeholder-company relationships through mutually beneficial corporate social responsibility initiatives. *J Bus Ethics* 85(2):257–272
22. Bhattacharya CB, Sen S (2004) Doing better at doing good: When, why, and how consumers respond to corporate social initiatives. *Calif Manage Rev* 47(1):9–24
23. Bianchi E, Bruno JM, Sarabia-Sanchez FJ (2019) The impact of perceived CSR on corporate reputation and purchase intention. *Eur J Manag Bus Econ*
24. Bode CM (2012) The effect of national culture on Corporate Social Responsibility orientation: a comparison between Dutch and German business students. University of Twente
25. Boeve-de Pauw J, Van Petegem P (2013) A cross-cultural study of environmental values and their effect on the environmental behavior of children. *Environ Behav* 45(5):551–583
26. Bowen HR (1953) *Social responsibility of the businessman*. Harper and Row, New York
27. Brown JA, Forster WR, Wicks AC (2023) The fork in the road for social enterprises: leveraging moral imagination for long-term stakeholder support. *Entrep Theory Pract* 47(1):91–112
28. Brown R (2000) Social identity theory: past achievements, current problems and future challenges. *Eur J Soc Psychol* 30(6):745–778
29. Burton D (2000) *Research training for social scientists: a handbook for postgraduate researchers*. Sage
30. Burton D (2008) *Cross-cultural marketing: theory, practice and relevance*. Routledge
31. Byrne BM, Stewart SM (2006) Teacher's corner: The MACS approach to testing for multigroup invariance of a second-order structure: a walk through the process. *Struct Equ Model* 13(2):287–321
32. Cantrell JE, Kyriazis E, Noble G (2015) Developing CSR giving as a dynamic capability for salient stakeholder management. *J Bus Ethics* 130(2):403–421
33. Caprar DV, Devinney TM, Kirkman BL, Caligiuri P (2015) Conceptualizing and measuring culture in international business and management: from challenges to potential solutions. In: Springer, vol 46, pp 1011–1027
34. Carrigan M, Attalla A (2001) The myth of the ethical consumer—Do ethics matter in purchase behaviour? *J Consum Mark* 18(7):560–578
35. Carroll AB (1979) A three-dimensional conceptual model of corporate performance. *Acad Manag Rev* 4(4):497–505
36. Carroll AB (1991) The pyramid of corporate social responsibility: toward the moral management of organizational stakeholders. *Bus Horiz* 34(4):39–48
37. Carroll AB (1999) Corporate social responsibility: evolution of a definitional construct. *Bus Soc* 38(3):268–295
38. Castaldo S, Perrini F, Misani N, Tencati A (2009) The missing link between corporate social responsibility and consumer trust: the case of fair trade products. *J Bus Ethics* 84(1):1–15
39. Chan RY (2001) Determinants of Chinese consumers' green purchase behavior. *Psychol Mark* 18(4):389–413
40. Chan SHG, He YY, Tang BM (2023) Do customers really care about the corporate social responsibility reputation in the decision of hotel patronage? In: *Routledge handbook of trends and issues in tourism sustainability, planning and development, management, and technology*. Routledge, pp 265–274
41. Chang Y-H, Yeh C-H (2017) Corporate social responsibility and customer loyalty in intercity bus services. *Transp Policy* 59:38–45
42. Chen D, Hu H, Chang CP (2023) Green finance, environment regulation, and industrial green transformation for corporate social responsibility. *Corp Soc Responsib Environ Manag* 30(5):2166–2181
43. Chen XC, Luo L, Tsang A (2024) Cross-border regulatory cooperation and corporate social responsibility reporting. *J Int Acc Res* 23(1)
44. Chin WW (1998) The partial least squares approach to structural equation modeling. *Mod Methods Bus Res* 295(2):295–336
45. Cimolai N (2024) COVID-19 among infants: key clinical features and remaining controversies. *Clin Exp Pediatr* 67(1):1
46. Coelho R, Jayantilal S, Ferreira JJ (2023) The impact of social responsibility on corporate financial performance: a systematic literature review. *Corp Soc Responsib Environ Manag* 30(4):1535–1560
47. Creyer EH (1997) The influence of firm behavior on purchase intention: do consumers really care about business ethics? *J Consum Mark* 14(6):421–432
48. Creyer EH, Ross WT (1996) The impact of corporate behavior on perceived product value. *Mark Lett* 7(2):173–185
49. Cuesta-Valiño P, Gutiérrez-Rodríguez P, García-Henche B, Núñez-Barriopedro E (2024) The impact of corporate social responsibility on consumer brand engagement and purchase intention at fashion retailers. *Psychol Mark* 41(3):649–664
50. Cunha LRA, Antunes BB, Rodrigues VP, Ceryno PS, Leiras A (2024) Measuring the impact of donations at the Bottom of the Pyramid (BoP) amid the COVID-19 pandemic. *Ann Oper Res* 335(3):1209–1239
51. Damiano-Teixeira KM, Pompermayr MM (2007) Corporate social responsibility: profile and diagnosis of 797 programs developed in Brazil. *Bus Soc Rev* 112(3):343–367
52. Dang VT, Nguyen N, Wang J (2020) Consumers' perceptions and responses towards online retailers' CSR. *Int J Retail Distrib Manag* 48(12):1277–1299
53. Dash G, Paul J (2021) CB-SEM vs PLS-SEM methods for research in social sciences and technology forecasting. *Technol Forecast Soc Chang* 173:121092
54. de Oliveira Santini F, Lugo DB, Junior Ladeira W, Akhtar S, Rocha LDS, Sott MK (2024) Corporate social responsibility as a moderator of loyalty antecedents in the Brazilian banking context. *Int J Bank Mark*
55. Deegan C (2002) Introduction: The legitimising effect of social and environmental disclosures—a theoretical foundation. *Acc Audit Acc J* 15(3):282–311
56. Deeley. H&M, Decathlon Dial Back Claims to Dodge Greenwashing Crackdown. Retrieved from <https://www.businessoffashion.com/news/sustainability/hm-decathlon-to-make-donations-dial-back-sustainability-claims-to-avoid-dutch-greenwashing-crackdown/>
57. Diffey G (2007) CSR, A risky business-Risk Management and CSR. <http://www.wbs.ac.uk/downloads/news/2007/10/csr-a-risky-business.pdf> (4.11. 2009)
58. Dodds WB, Monroe KB, Grewal D (1991) Effects of price, brand, and store information on buyers' product evaluations. *J Mark Res* 28(3):307–319
59. Eccles RG, Ioannou I, Serafeim G (2012) The impact of a corporate culture of sustainability on corporate behavior and performance. National Bureau of Economic Research, Cambridge
60. Elbeltagi I, Agag G (2016) E-retailing ethics and its impact on customer satisfaction and repurchase intention: a cultural and commitment-trust theory perspective. *Internet Res* 26(1):288–310
61. Elizaveta (2010) Corporate Social Responsibility in the Context of Youth Summit. [Online] Available: <http://www.generation-europe.eu/forum/category/idea-incubator/>
62. Esch F-R, Langner T, Schmitt BH, Geus P (2006) Are brands forever? How brand knowledge and relationships affect current and future purchases. *J Prod Brand Manag* 15(2):98–105
63. Ettinger A, Grabner-Kräuter S, Terlutter R (2018) Online CSR communication in the hotel industry: evidence from small hotels. *Int J Hosp Manag* 68:94–104
64. Fan J, Haq SHIU, Moeriera AG, Virk MM (2018) Impact of CSR dimensions on consumer satisfaction and brand loyalty in the formation of purchase intentions: study from Pakistan livestock industry. *Management* 8(2):54–63
65. Floh A, Treiblmaier H (2006) What keeps the e-banking customer loyal? A multigroup analysis of the moderating role of consumer characteristics on e-loyalty in the financial service industry
66. Folkes VS, Kamins MA (1999) Effects of information about firms' ethical and unethical actions on consumers' attitudes. *J Consum Psychol* 8(3):243–259

67. Fornell C, Larcker DF (1981) Evaluating structural equation models with unobservable variables and measurement error. *J Mark Res* 18(1):39–50
68. Freeman RE (2010) *Stakeholder theory: the state of the art*. Cambridge University Press
69. Ganguly B, Dash SB, Cyr D, Head M (2010) The effects of website design on purchase intention in online shopping: the mediating role of trust and the moderating role of culture. *Int J Electron Bus* 8(4–5):302–330
70. Ghafoor MA, Sultana N, Patras W (2024) Effect of CSR on corporate performance: the mediating role of human resources management. *Contemp Issues Soc Sci Manag Pract* 3(1):153–166
71. Giannarakis G, Theotokas I (2011) The effect of financial crisis in corporate social responsibility performance. *Int J Mark Stud* 3(1):2
72. Gjøølberg M (2009) Measuring the immeasurable?: Constructing an index of CSR practices and CSR performance in 20 countries. *Scand J Manag* 25(1):10–22
73. Hair JF, Sarstedt M, Ringle CM, Mena JA (2012) An assessment of the use of partial least squares structural equation modeling in marketing research. *J Acad Mark Sci* 40:414–433
74. Halal WE (2000) Corporate community: a theory of the firm uniting profitability and responsibility. *Strat Leaders* 28(2):10–16
75. Halkos G, Skouloudis A (2017) Revisiting the relationship between corporate social responsibility and national culture: a quantitative assessment. *Manag Decis* 55(3):595–613
76. Halkos GE, Nomikos SN (2021) Reviewing the status of corporate social responsibility (CSR) legal framework. *Manag Environ Qual Int J* 32(4):700–716
77. Hayat K, Jianjun Z, Ali S (2022) Reinforcing purchase behaviors through CSR and ethical practices. *Mark Intell Plan* 40(2):256–272
78. He H, Harris L (2020) The impact of Covid-19 pandemic on corporate social responsibility and marketing philosophy. *J Bus Res* 116:176–182
79. Henseler J, Ringle CM, Sarstedt M (2015) A new criterion for assessing discriminant validity in variance-based structural equation modeling. *J Acad Mark Sci* 43:115–135
80. Hofstede G (1980) Culture and organizations. *Int Stud Manag Organ* 10(4):15–41
81. Hofstede G (2010) The GLOBE debate: back to relevance. *J Int Bus Stud* 41(8):1339–1346
82. Hofstede G (2011) Dimensionalizing cultures: the Hofstede model in context. *Online Read Psychol Cult* 2(1):8
83. Hofstede G, Minkov M (2010) Long-versus short-term orientation: new perspectives. *Asia Pac Bus Rev* 16(4):493–504
84. Hong Y, Kim B-J, Kim M-J (2023) The knowledge-sharing implications of social responsibility of firms: the importance of ethical climate. *Behav Sci* 13(7):608
85. Hrubec D, Ajzen I, Daigle J (2001) Predicting hunting intentions and behavior: an application of the theory of planned behavior. *Leis Sci* 23(3):165–178
86. Hsieh M-H, Pan S-L, Setiono R (2004) Product-, corporate-, and country-image dimensions and purchase behavior: a multicountry analysis. *J Acad Mark Sci* 32(3):251–270
87. Hsu C-L, Chang K-C, Chen M-C (2012) The impact of website quality on customer satisfaction and purchase intention: perceived playfulness and perceived flow as mediators. *IsEB* 10(4):549–570
88. Hsu Y, Bui THG (2022) Consumers' perspectives and behaviors towards corporate social responsibility—a cross-cultural study. *Sustainability* 14(2):615
89. Huo C, Hameed J, Zhang M, Ali BM (2022) Modeling the impact of corporate social responsibility on sustainable purchase intentions: insights into brand trust and brand loyalty. *Econ Res-Ekonomika istraživanja* 35(1):4710–4739
90. Hurrah SA, Dar AA, Gulzar I (2024) Corporate social responsibility in Indian banking sector: a moderated-mediation approach linking corporate social responsibility to purchase intention. *Bus Strat Dev* 7(1):e311
91. Ioannou I, Serafeim G (2012) What drives corporate social performance? The role of nation-level institutions. *J Int Bus Stud* 43(9):834–864
92. Ioannou I, Serafeim G (2015) The impact of corporate social responsibility on investment recommendations: analysts' perceptions and shifting institutional logics. *Strateg Manag J* 36(7):1053–1081
93. Isaksson I, Kiessling T, Harvey M (2014) Corporate social responsibility: Why bother? *Organ Dyn* 43(1):64–72
94. Jalal A (2024) Study investigating the influence of corporate social responsibility on consumer purchase intention. *Corpus J Soc Sci Manag Rev* 2(01):21–31
95. Jarwan OAA, Ariff AHM, Bakar FA, Alsmairat YYY (2022) Impact of ethical and philanthropy responsibility on customer's loyalty: a study on Jordanian food products companies. *J Posit School Psychol* 6(2):6161–6174
96. Kim C, Lee HK, Kim WB, Jan IU, Lee DI, Wu K-W (2024) How do online sales channels affect global product purchases? The role of CSR and cross-country differences. *J Retail Consum Serv* 81:104049
97. Kim S, Bae J (2016) Cross-cultural differences in concrete and abstract corporate social responsibility (CSR) campaigns: perceived message clarity and perceived CSR as mediators. *Int J Corp Soc Responsib* 1(1):1–14
98. Kotler P, Lee N (2004) *Corporate social responsibility: doing the most good for your company and your cause*
99. Kotler P, Lee N (2008) *Corporate social responsibility: Doing the most good for your company and your cause*. Wiley
100. Kronrod A, Huber J (2019) Ad wearout: How time can reverse the negative effect of frequent advertising repetition on brand preference. *Int J Res Mark* 36(2):306–324
101. Kumar V, Pansari A (2016) National culture, economy, and customer lifetime value: assessing the relative impact of the drivers of customer lifetime value for a global retailer. *J Int Mark* 24(1):1–21
102. Kuokkanen H, Sun W (2024) Willingness to pay for corporate social responsibility (CSR): Does strategic CSR management matter? *J Hospit Tour Res* 48(4):657–670
103. Kytte B, Ruggie JG (2005) *Corporate social responsibility as risk management*. Corporate social responsibility initiative working paper, 10
104. Le TT, Le Thi Cam T, Nguyen Thi N, Le Ngoc Phuong V (2024) Do corporate social responsibility drive sustainable purchase intention? An empirical study in emerging economy. *Benchmark Int J*
105. Lee H (2023) The impact of the CSR messages type on corporate image: a cross-cultural investigation
106. Lee J, Lee Y (2015) The interactions of CSR, self-congruity and purchase intention among Chinese consumers. *Aust Mark J (AMJ)* 23(1):19–26
107. Lee J-E, Yang YS (2022) The impact of corporate social responsibility performance feedback on Corporate Social Responsibility Performance. *Front Psychol* 13:893193
108. Lee K-H, Shin D (2010) Consumers' responses to CSR activities: the linkage between increased awareness and purchase intention. *Public Relat Rev* 36(2):193–195
109. Lee SY, Zhang W, Abitbol A (2019) What makes CSR communication lead to CSR participation? Testing the mediating effects of CSR associations, CSR credibility, and organization–public relationships. *J Bus Ethics* 157:413–429
110. Lee WJ, Choi SU (2018) Effects of corporate life cycle on corporate social responsibility: evidence from Korea. *Sustainability* 10(10):3794
111. Leung K, Bhagat RS, Buchan NR, Erez M, Gibson CB (2005) Culture and international business: recent advances and their implications for future research. *J Int Bus Stud* 36(4):357–378
112. Li C-L, Zinn HC, Chick GE, Graefe AR, Absher JD (2004) Hofstede's measure of cultural values in a national forest recreation context. Paper presented at the Policies, methods and tools for visitor management—proceedings of the second International Conference on Monitoring and Management of Visitor Flows in Recreational and Protected Areas, June 16–20, 2004, Rovaniemi, Finland/Sievänen, Tuija, Erkkonen, Joel, Jokimäki, Jukka, Saarinen, Jarkko, Tuulentie, Seija & Virtanen, Eija (eds.)
113. Li F, Harmer P, Duncan TE, Duncan SC, Acocak A, Boles S (1998) Approaches to testing interaction effects using structural equation modeling methodology. *Multivar Behav Res* 33(1):1–39
114. Lin CA, Wang X, Yang Y (2023) Sustainable apparel consumption: personal norms, CSR expectations, and hedonic vs. utilitarian shopping value. *Sustainability* 15(11):9116
115. Lin Y-H, Huang T-C (2023) Does regulatory reform of internal controls in china improve internal control effectiveness? Role of corporate social responsibility engagement. *J Int Acc Res* 22(2)
116. Lu J, Wang J (2021) Corporate governance, law, culture, environmental performance and CSR disclosure: a global perspective. *J Int Finan Markets Inst Money* 70:101264

117. Luo X, Bhattacharya CB (2009) The debate over doing good: Corporate social performance, strategic marketing levers, and firm-idiosyncratic risk. *J Mark* 73(6):198–213
118. Lynes A, Treadwell J, Bavin K (2024) Making a (Corporate) killing. In: *Crimes of the powerful and the contemporary condition*. Bristol University Press, pp 114–135
119. Mahajan R, Lim WM, Sareen M, Kumar S, Panwar R (2023) Stakeholder theory. *J Bus Res* 166:114104
120. Maignan I, Ferrell O (2004) Corporate social responsibility and marketing: an integrative framework. *J Acad Mark Sci* 32(1):3–19
121. Mandhachitara R, Poolthong Y (2011) A model of customer loyalty and corporate social responsibility. *J Serv Mark* 25(2):122–133
122. Markovic S, Iglesias O, Singh JJ, Sierra V (2018) How does the perceived ethicality of corporate services brands influence loyalty and positive word-of-mouth? Analyzing the roles of empathy, affective commitment, and perceived quality. *J Bus Ethics* 148(4):721–740
123. Matharu GK, von der Heide T, Sorwar G (2024) Consumer behavior toward plant-based foods: a theoretical review, synthesis and conceptual framework. *Br Food J* 126(9):3372–3396
124. Mehorter K. H&M Hit with Another 'Greenwashing' Class Action Over Allegedly False 'Conscious Choice' Sustainability Claims. Retrieved from <https://www.classaction.org/news/handm-hit-with-another-green-washing-class-action-over-allegedly-false-conscious-choice-sustainability-claims>
125. Mejri M, De Wolf D (2012) Analysis of retailers' communication approaches in sustainability and social responsibility reports. *Int J Market Stud* 4(2):30
126. Minoja M, Kocollari U, Cavicchioli M (2022) Exploring differences of corporate social responsibility perceptions and expectations between eastern and western countries: emerging patterns and managerial implications. *Int J Cross Cult Manag* 22(2):327–347
127. Mirfazli E (2008) Evaluate corporate social responsibility disclosure at Annual Report Companies in multifarious group of industry members of Jakarta Stock Exchange (JSE), Indonesia. *Soc Responsib J* 4(3):388–406
128. Mohr LA, Webb DJ (2005) The effects of corporate social responsibility and price on consumer responses. *J Consum Aff* 39(1):121–147
129. Murray KB, Vogel CM (1997) Using a hierarchy-of-effects approach to gauge the effectiveness of corporate social responsibility to generate goodwill toward the firm: financial versus nonfinancial impacts. *J Bus Res* 38(2):141–159
130. Na C, Chen X, Li X, Li Y, Wang X (2022) Digital transformation of value chains and CSR performance. *Sustainability* 14(16):10245
131. Naeem MA, Welford R (2009) A comparative study of corporate social responsibility in Bangladesh and Pakistan. *Corp Soc Responsib Environ Manag* 16(2):108–122
132. Nan X, Heo K (2007) Consumer responses to corporate social responsibility (CSR) initiatives: examining the role of brand-cause fit in cause-related marketing. *J Advert* 36(2):63–74
133. Ng SI, Lee JA, Soutar GN (2007) Tourists' intention to visit a country: the impact of cultural distance. *Tour Manage* 28(6):1497–1506
134. Noh Y, Liu P (2024) Exploring How consumers' perceptions of corporate social responsibility impact dining intentions in times of crisis: an application of the social identity theory and theory of perceived risk. *J Risk Financ Manag* 17(2):44
135. Orazalin N, Kuzey C, Uyar A, Karaman AS (2024) Does CSR contribute to the financial sector's financial stability? The moderating role of a sustainability committee. *J Appl Acc Res* 25(1):105–125
136. Ott HK, Xiao A (2017) Examining the role of culture in shaping public expectations of CSR communication in the United States and China. *Asian J Public Relat* 1(1):57–83
137. Pakistan SAECO (2002) SECP's Code of Corporate Governance (2002). Retrieved from https://www.secp.gov.pk/wp-content/uploads/2016/05/mar_04_02.pdf
138. Pakistan SAECO (2012) SECP's Code of Corporate Governance (2012). Retrieved from www.secp.gov.pk/CG/CodeOfCorporateGovernance_2012_
139. Park H, Lee J, Shin J (2024) How does taxation affect corporate social responsibility? Evidence from a Korean Tax Reform. *J Bus Ethics* 192(4):745–774
140. Peña-García N, Gil-Saura I, Rodríguez-Orejuela A, Siqueira-Junior JR (2020) Purchase intention and purchase behavior online: a cross-cultural approach. *Heliyon* 6(6):e04284
141. Pinkston TS, Carroll AB (1996) A retrospective examination of CSR orientations: Have they changed? *J Bus Ethics* 15(2):199–206
142. Pokorny G (1995) Building brand equity and customer loyalty. *Electr Persp* 20(3)
143. Pomeroy A, Dolnicar S (2006) Customers' sensitivity to different measures of corporate social responsibility in the Australian banking sector
144. Porter ME, Kramer MR (2006) The link between competitive advantage and corporate social responsibility. *Harv Bus Rev* 84(12):78–92
145. Poursoleyman E, Mansourfar G, Rezaee Z, Homayoun S (2024) Corporate social responsibility and investment efficiency: the roles of national stakeholder orientation and legal origins. *Int Rev Econ Financ* 93:889–911
146. Pucker KP (2021) Overselling sustainability reporting. *Harv Bus Rev* 99(3):134–143
147. Qadri HMU-D, Bhatti MI. Islamic Finance in the Modern Era
148. Qiu SC, Jiang J, Liu X, Chen M-H, Yuan X (2021) Can corporate social responsibility protect firm value during the COVID-19 pandemic? *Int J Hosp Manag* 93:102759
149. Rahim RA, Jalaludin FW, Tajuddin K (2011) The importance of corporate social responsibility on consumer behaviour in Malaysia. *Asian Acad Manag J* 16(1):119–139
150. Ringov D, Zollo M (2007) The impact of national culture on corporate social performance. *Corp Govern Int J Bus Soc* 7(4):476–485
151. Roscoe JT (1975) *Fundamental research statistics for the behavioral sciences* [by] John T. Roscoe
152. Rugman AM, Hoon Oh (2011) Methodological issues in the measurement of multinationality of US firms. *Multinatl Bus Rev* 19(3):202–212
153. Sa'diyah WH, Widiasmara A, Aviyantri RD, Bansil RY (2024) Human Capital and Corporate Social Responsibility (CSR) on Financial Performance. Paper presented at the SIMBA: Seminar Inovasi Manajemen, Bisnis, dan Akuntansi
154. Sanchez M, Miller J (2024) Corporate social responsibility: measuring the impact on brand loyalty and consumer trust. *Int J Manag Bus Econ* 1(2)
155. Santoro M, Solaroli M (2016) Contesting culture: Bourdieu and the strong program in cultural sociology. *Routledge Int Handb Sociol Art Cult* 49–76
156. Saunders R (2006) CSR: How to get an ethical advantage. Download from <http://www.highbeam.com/doc/1G1-156029766.html>. Accessed 18 Dec 2016
157. Schütte H, Ciarlante D (2016) *Consumer behaviour in Asia*. Springer
158. Sen S, Bhattacharya CB (2001) Does doing good always lead to doing better? Consumer reactions to corporate social responsibility. *J Mark Res* 38(2):225–243
159. Shabbir MS, Wisdom O (2020) The relationship between corporate social responsibility, environmental investments and financial performance: evidence from manufacturing companies. *Environ Sci Pollut Res* 27(32):39946–39957
160. Shafiq MA, Khan MS (2024) Assessment of corporate social responsibility on customer loyalty through moderating role of servant leadership and customer commitment: evidence from telecommunication industry. *J Tour Hosp Serv Ind Res* 4(1):22–43
161. Shahzad MF, Yuan J, Husnain M, Ma G (2024) Exploring the complexities of CSR and firm performances: Unveiling the relationship between social responsibility, ethical conduct, and consumer perceptions. *Sustain Dev* 32(4):3541–3554
162. Shen Q, Jin T, Zhao D, Du Y (2023) How can multinational enterprises effectively implement local consumer-oriented corporate social responsibility (CSR) strategies? A multi-perspective study on the differences in CSR response mechanisms between Chinese and Japanese consumers. *Sustainability* 15(21):15433
163. Singh J, Del Bosque IR (2008) Understanding corporate social responsibility and product perceptions in consumer markets: a cross-cultural evaluation. *J Bus Ethics* 80(3):597–611
164. Smith NC, Read D, López-Rodríguez S (2010) Consumer perceptions of corporate social responsibility: the CSR halo effect
165. Soye K (2012) How national cultural values affect pro-environmental consumer behavior. *Int Mark Rev* 29(6):623–646

166. Stern M (2022) H&M Case Shows How Greenwashing Breaks Brand Promise. Retrieved from <https://www.forbes.com/sites/retailwire/2022/07/13/hm-case-shows-how-greenwashing-breaks-brand-promise/>
167. Tao J, Shan P, Liang J, Zhang L (2024) Influence mechanism between corporate social responsibility and financial sustainability: empirical evidence from China. *Sustainability* 16(6):2406
168. Tariq S, Yunis MS, Shoaib S, Abdulllah F, Khan SW (2022) Perceived corporate social responsibility and pro-environmental behaviour: insights from business schools of Peshawar. *Pak Front Psychol* 13:948059
169. TFL (2022) H&M Is Being Sued over “Misleading” Sustainability Marketing. *Fashion Law*. Retrieved from <https://www.thefashionlaw.com/hm-is-being-sued-over-misleading-sustainability-marketing-product-score-cards/>
170. Thanetsunthorn N (2015) The impact of national culture on corporate social responsibility: evidence from cross-regional comparison. *Asian J Bus Ethics* 4(1):35–56
171. Tingchi Liu M, Anthony Wong I, Rongwei C, Tseng T-H (2014) Do perceived CSR initiatives enhance customer preference and loyalty in casinos? *Int J Contemp Hosp Manag* 26(7):1024–1045
172. Tinn H (2024) East Asia and Ethics in Technoscience. *Hist Stud Nat Sci* 54(1):118–120
173. Tsang A, Wang KT, Wu Y, Lee J (2024) Nonfinancial corporate social responsibility reporting and firm value: International evidence on the role of financial analysts. *Eur Acc Rev* 33(2):399–434
174. Tsoutsoura M (2004) Corporate social responsibility and financial performance
175. Tufail U, Kamran S, Ahmad N, Anwar S (2017) Corporate social responsibility (CSR) disclosure in plantation & consumer products’ industry in Pakistan. *Int J Acad Res Bus Soc Sci* 7(2):54–63
176. Vaaland TI, Heide M, Grønhaug K (2008) Corporate social responsibility: investigating theory and research in the marketing context. *Eur J Mark* 42(9/10):927–953
177. Visser W (2008) Corporate social responsibility in developing countries. In: *The Oxford handbook of corporate social responsibility*
178. Vitell SJ, Paolillo JG, Thomas JL (2003) The perceived role of ethics and social responsibility: a study of marketing professionals. *Bus Ethics Q* 13(1):63–86
179. Wagner T, Lutz RJ, Weitz BA (2009) Corporate hypocrisy: overcoming the threat of inconsistent corporate social responsibility perceptions. *J Mark* 73(6):77–91
180. Waldman DA, De Luque MS, Washburn N, House RJ, Adetoun B, Barrasa A, Debbarma S (2006) Cultural and leadership predictors of corporate social responsibility values of top management: a GLOBE study of 15 countries. *J Int Bus Stud* 37(6):823–837
181. Wang KT, Wu Y (2024) Corporate social responsibility reporting and investment: evidence from mergers and acquisitions. *J Bus Financ Acc* 51(7–8):1893–1942
182. Wang S, Huang L (2022) A study of the relationship between corporate culture and corporate sustainable performance: evidence from Chinese SMEs. *Sustainability* 14(13):7527
183. Wongpitch S, Minakan N, Powpaka S, Laohavichien T (2016) Effect of corporate social responsibility motives on purchase intention model: an extension. *Kasetsart J Soc Sci* 37(1):30–37
184. Xu L, Zhao Q, Chen Y, Lee S-H (2023) Post privatization of high-speed rail with corporate social responsibility (CSR) in an international transportation market: mandatory CSR versus voluntary CSR. *Econ Transp* 35:100323
185. Yan C, Wang J, Wang Z, Chan KC (2023) Awe culture and corporate social responsibility: evidence from China. *Acc Finance* 63(3):3487–3517
186. Yang K, Jolly LD (2009) The effects of consumer perceived value and subjective norm on mobile data service adoption between American and Korean consumers. *J Retail Consum Serv* 16(6):502–508
187. Yassin Y, Beckmann M (2024). CSR and employee outcomes: a systematic literature review. *Manag Rev Q* 1–47
188. Yoo B, Donthu N (2001) Cultural orientation and consumer ethnocentrism. *Marketing and multicultural diversity*. Greenwood, Westport, CT
189. Yunis M, Jamali D, Hashim H (2018) Corporate social responsibility of foreign multinationals in a developing country context: insights from Pakistan. *Sustainability* 10(10):3511
190. Yunis MS, Durrani L, Khan A (2017) Corporate social responsibility (CSR) in Pakistan: a critique of the literature and future research agenda. *Bus Econ Rev* 9(1):65–88
191. Zhang G, Fu X, Xiong X (2010) Affect mechanism study on corporate social responsibility on consumers’ purchasing intention. *Wuhan Univ J Philos Soc Sci* 63(2):244–248
192. Zhang Q, Ahmad S (2021) Analysis of corporate social responsibility execution effects on purchase intention with the moderating role of customer awareness. *Sustainability* 13(8):4548
193. Zhang Z, Chen J, Jia M (2023) How and when does mandatory csr disclosure affects firms’ CSR disclosure strategy? *Manag Organ Rev* 19(1):64–97
194. Zhuang M, Zhu W, Huang L, Pan W-T (2022) Research of influence mechanism of corporate social responsibility for smart cities on consumers’ purchasing intention. *Library Hi Tech* 40(5):1147–1158
195. Zulfani SMIU, Rosyadi I (2024) Corporate social responsibility (CSR) practices of shariaconsumer cooperatives for sustainable development goals (SDGs) ethical perspective. *J Lifestyle SDGs Rev* 4(1):e01752–e01752

Publisher’s Note

Springer Nature remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.