

Development and validation of a multi-dimensional customer-based scale to measure perceptions of Corporate Social Responsibility (CSR)

Abstract

Purpose – Based on a review of previous literature that revealed a gap in the measurement of corporate social responsibility (CSR) from a customer perspective, in this paper the authors propose a multi-dimensional scale to measure customer perceptions of CSR.

Design/methodology/approach –Using a systematic development process, the scale items were generated through the review of CSR literature and the opinion of academic experts. The scale was validated using data collected from 393 customers of the telecom industry. Data was initially subjected to exploratory factor analysis to identify the underlying scale dimensions. Confirmatory factor analysis was also conducted to validate the scale, testing for reliability, convergent and discriminant validity.

Findings – The resulting scale is compounded of 30 items that load on 5 dimensions: developmental, ethical, relationship-building, responsiveness and information-sharing responsibilities.

Practical implications – The proposal of reliable measurement tools for evaluating customer perceptions is especially relevant for companies because of their significant role in influencing the design and implementation of corporate actions. Along this line, the multi-dimensional scale developed in this study helps scholars and practitioners to better understand customer perceptions of the CSR actions that companies implement to improve these stakeholders' satisfaction. In doing so, the scale is especially useful for companies to measure how well they respond to customer needs in their daily routines.

Originality/value – There is a significant lack of research into the development of reliable and valid tools to measure CSR from a customer perspective. The contribution of this study focuses on the identification of the 5 dimensions that determine CSR towards customers while it also provides a detailed scale to measure customer perceptions of these CSR dimensions.

Keywords

Corporate Social Responsibility, Customers, Scale Development, Scale Validation

Introduction

Corporate Social Responsibility (henceforth referred to as CSR) is a business imperative in today's global marketplace. A company may engage in various types of actions, including CSR, to enhance its competitive position. In today's socially conscious market environment, CSR initiatives have become a significant component of most global business agendas. When executed well, CSR initiatives benefit both consumers and organizations (Lim, Sung, & Lee, 2018). Thus, the concept of CSR has been around for quite some time (Turker, 2009). It has been studied in different contexts and its impact on the business, government, and society is well documented. When the firm invests in CSR, consumers become aware of this improvement in the firm's product development and manufacturing capabilities and expect the quality of the firm's new product to be higher (Bhardwaj, Chatterjee, Demir, & Turut, 2018).

Along this line, it is generally accepted that the measurement of CSR holds significant importance for researchers and practitioners and some scholars have even argued that the real question concerning CSR is whether valid and reliable measures can be developed (Carroll, 2000). Nevertheless, the CSR field has been criticized for being too broad and complicated to actually allow researchers to develop solid and reliable single measurement tools (Öberseder et al., 2014). One of the reasons for this difficulty in measurement is that CSR means something, but not always the same thing to everybody. CSR does not mean the same thing for all stakeholders as it does not mean the same in every industry. Thus, most of the multidimensional measurement tools that have been proposed so far, which are generally intended to be applicable to any research setting (even involving numerous stakeholders and dispersed CSR actions), are not appropriate as decision instruments for managers (Maignan & Ferrell, 2000; Turker, 2009; Gallardo & Sánchez, 2014).

Some scholars have preferred to define CSR on a limited basis, only referring to ethical or philanthropic corporate responsibilities (Pérez et al., 2013). As a result, a large number of studies can be found that have proposed to explore CSR through one-dimensional measurement tools (Pérez et al., 2013). However, these tools represent only one dimension of CSR (Maignan & Ferrell, 2000) and thus limit the possibility of delving into different aspects of CSR and fall far apart from the broad CSR conception that prevails in literature and that also includes economic responsibilities (Brown & Dacin, 1997; Sen & Bhattacharya, 2001). All in all, new tools are needed that go deeper into the definition and measurement of specific dimensions of the multidimensional CSR construct and that allow researchers to evaluate stakeholder perceptions concerning CSR actions better. Hence, scholars have called for intensified efforts to develop appropriate and specific measurement tools (Dzansi & Pretorius, 2009; Pérez et al., 2013; Fatma et al., 2014).

A limiting feature of the past CSR research is that the frequent conceptualization and measurement of CSR that involved a single aspect of CSR such as community involvement, fairness of employment, or business ethicality (Park, Lee, & Kim, 2014). Park, Kim, & Kwon (2017) have called for researchers to explore the factors associated with consumer perceptions of CSR (Park, Kim, & Kwon, 2017). One vital issue that seems to have been often neglected in CSR literature is that customers, as one of the key stakeholders of companies, can play a crucial role in ensuring the success of CSR actions, leading companies to economic gains (Quazi et al., 2016). For instance, engaging in customer-related CSR actions can result in numerous benefits such as customer satisfaction and positive word-of-mouth (Sen et al., 2006), among others. Customer-related issues have been widely researched in conceptual and empirical literature. However, CSR towards customers has received limited attention, resulting in calls for advancement of this type of research, particularly in empirical terms (Vitell, 2015). Furthermore, research on the specific perceptions and opinions of customers concerning CSR has been scarce so far (Pérez et al., 2013). This limitation of previous research is evident by the fact that, after an extensive review of 44 tools that have been suggested in literature to measure stakeholders' perceptions of CSR, the authors of this paper found that only 8 were based on customer perceptions (please check the following sections for further information on current tools to measure perceptions of CSR).

Based on the gaps identified in previous literature, the goal of this paper is to develop and validate a new tool to measure CSR towards customers based on data collected from a sample of 393 customers in the Pakistan telecom industry. In this regard, the study aims to answer questions such as how companies can be more socially responsible towards their customers or what CSR actions are most likely to enhance customer perceptions of companies' CSR significantly. In addition to the previously mentioned contributions, this paper also contributes to previous literature by exploring CSR and customer perceptions in a research context that has been scarcely explored so far. The extant research on CSR measurement focuses mostly on the context of developed countries such as USA, Australia, UK or Canada, among others, and few empirical studies focus on the developing countries (Palihawadana, Oghazi, Liu, 2016). CSR remains a relatively new concept in Asia (Lim, Sung, & Lee, 2018). It is generally accepted that developed and developing countries have different contextual characteristics, therefore, measurement tools developed in the developed countries may not be helpful to managers in the developing world. Changing cultural context may affect how customers expect companies to behave. Thus, the CSR agenda and challenges in developing countries may be different from those of the developed world. The scale proposed in this paper is originally developed and tested in Pakistan. On the other hand, the study is based on customers in the telecom industry, which is a research setting that has been

not explored in depth so far. Nevertheless, telecom operators provide services that are now categorized as a basic need for customers and society. Thus, testing the CSR scale in this context may contribute to a better understanding of customer expectations concerning the CSR of service companies.

The remainder of the paper is structured as follows. The paper starts by discussing the multidimensional character of CSR towards customers. Afterwards, an in-depth review of the measurement tools that have been previously proposed to evaluate customer perceptions of CSR is presented and their limitations are discussed. In the method and findings section, the research setting and the procedure established to develop the scale is explained. The results concerning the reliability, convergent, and discriminant validity of the tool are also presented in this section. The paper concludes with a discussion of the most relevant insights provided by the study, followed by the implications, limitations and future lines of research derived from it.

Literature review

CSR towards customers: Why and how?

CSR is an elusive concept. Its complexity is rooted in the different understanding of this concept over the time and among different stakeholders, which has changed as a consequence of the evolution in the nature of businesses and the numerous advances in society. Thus, and although the expanding literature on this issue provides a clearer understanding now, it is still problematic to find a commonly accepted definition of CSR (Turker, 2009).

One of the earliest definitions came from Bowen (1953). He referred to CSR as the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action that are desirable in terms of the objectives and values of our society. Nevertheless, throughout modern history many adaptations of this definition have been made. For instance, McWilliams and Siegel (2001) defined CSR as actions that appear to further some social good, beyond the interests of the company and that which is required by the law. Along this line, scholars have interpreted CSR as the company's obligation to maximize its social impact by seeking a balanced three-bottom line: economic, environmental, and social sustainability (Ferreira & de Oliveira, 2014). Also, The Commission of the European Communities (2003) highlights that CSR relates to how a company is accountable for its impact on all relevant stakeholders. In addition to these definitions, it is also important to note that CSR refers to a company's voluntarily adopted obligation to constituent groups in society other than shareholders, such as customers, employees or suppliers, among others (Jones, 1980). Thus, this concept refers to corporate actions that are undertaken voluntarily without any governmental/legal enforcement (McWilliams & Siegel, 2001).

Customers are one of the most important stakeholders for companies and the power of a brand lies in what customers see, hear, feel and learn about it as a result of their experiences over time. This shows that the power of a brand resides in what customers have in mind concerning that brand and the company. CSR especially influences customers when companies face an intensely competitive business environment with increasing customer expectations (Yeh, 2015). Competitive environments encourage companies to develop the capability of understanding their customers' demands better, becoming more responsive to customers' needs, rationales and beliefs

(Sen & Bhattacharya, 2001). In this context, CSR seeks to create competitive advantages by positioning products/services in the minds of customers through the building of strong corporate reputations based on economic, environmental and social actions (Boehe & Cruz, 2010). Based on all these ideas, in the present study CSR towards customers is referred to as the voluntary and continuing commitment by the company to behave ethically and take business decisions that are linked to building strong relationships with customers through respect for them and compliance with their requirements (Pérez et al., 2013; D'Aprile & Talò, 2014; Gallardo & Sánchez, 2014).

As for the corporate actions that reflect CSR towards customers, Pérez & Rodríguez del Bosque (2013) highlight that customers especially care about CSR actions that are directly connected to their needs and commercial goals. Thus, previous literature has defended that CSR towards customers basically concerns complete and honest communication of corporate products/services and management of complaints without any discrimination (Pérez et al., 2013), acting in all fairness towards customers (D'Aprile & Talo, 2014) and being committed to fulfil all corporate obligations (Turker, 2009). For instance, Lee et al. (2016) found information provision to be a key CSR action towards customers, meaning that companies need to provide clear explanations of how their services work (Reverte et al., 2016) with detailed information (El Akremi et al., 2015) and feedback (Rohini & Madadevappa, 2010). Similarly, Abdullah & Aziz (2013) identify responsiveness and concern towards customers as key elements within CSR towards customers, which is ascertained through the provision of adequate procedures to deal with customer issues (Alvarado et al., 2017). Scholars have also considered that CSR towards customers includes all actions undertaken to provide the highest quality in products/services and the most competitive prices. This implies analyzing customers' needs and measuring their satisfaction constantly, meeting national and international quality standards (Lee et al., 2016), and taking particular concern in improving the quality of the services offered by the company (Turker, 2009). In this regard, a higher CSR towards customers is seen in terms of a company's ability to provide better products/services while maintaining right quality and prices through utilization of adequate resources and enhanced service levels (Lu et al., 2009). Finally, addressing issues like safety of customers during the use of products and ethical advertising also contribute to the improvement of CSR towards customers. All in all, previous literature defends that corporate relationships with customers should be based on three main facts: information transparency, self-discipline, and the development of new products and services (García de los Salmones et al., 2005). Because the ultimate goal of CSR towards customers is building lasting relationships, CSR should include actions that respect commitment and prioritize customers' satisfaction through the proper identification of customers' needs (Turker, 2009; Kanji & Chopra, 2010; Pérez et al., 2013).

Nevertheless, previous research on CSR towards customers is scattered and it seems to have failed to provide comprehensive approaches to fully understand the several dimensions that are embedded within this construct. Thus, and based on an extensive review of previous literature that has explored CSR from a customer perspective, the authors of the present paper propose a five-dimensional structure of CSR actions towards customers based on their own classification of the approaches existing in literature. Table 1 shows the dimensions that compose CSR towards customers along with its conceptualization from the customer perspective. The conceptualization and content of the five dimensions is discussed next.

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Table 1. A five-dimensional structure of CSR towards customers

Dimensions	Definitions	Sources
Developmental responsibilities	Actions oriented towards the enhancement of products/services through investment in innovation, utilizing customer satisfaction, offering quality products/services, and meeting standards required in the industry.	Skudiene & Auraskeviciene (2012), Pérez et al., (2013), Turker (2009), Lu et al. (2009), El Akremi et al. (2015), Lee et al. (2016)
Ethical responsibilities	A company's ability to act with fairness, fulfilling obligations through the provision of equitable products/services, and having comprehensive codes of conduct that include customer concerns.	D'Aprile & Talò (2014), El Akremi et al., (2015), Turker (2009), Pérez et al., (2013), Reverte et al. (2016)
Relationship-building responsibilities	Actions towards building more cohesive and long-lasting relationships with customers by researching and knowing their needs.	Kanji & Chopra (2010), Turker (2009), El Akremi et al., (2015), D'Aprile & Talò (2014), Pérez et al. (2013), Fatma et al. (2014)
Responsiveness	Willingness to solve customer problems and be prompt in the provision of products/services.	Abdullah & Aziz (2013), Rohini & Mahadevappa (2010), Yeh (2015), D'Aprile & Talò (2014), Alvarado et al. (2017)
Information-sharing responsibilities	Extent to which the company is open to provide transparent information that is clear, timely, helpful, detailed and up-to-date.	Reverte et al. (2016), Lee et al. (2016), El Akremi et al., (2015), Rohini & Mahadevappa (2010), D'Aprile & Talò (2014)

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Source: Compiled by the authors

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Developmental responsibilities. First, previous scholars have frequently focused on issues such as the offering of high quality products and services, use of resources and talent, meeting of international standards, measurement of customer satisfaction to improve services and corporate investment in innovation and provision of broader customer services. All these issues refer to developmental responsibilities of companies, which can be defined as initiatives towards enhancement in service through investment in innovation, utilizing customer satisfaction, offering quality services, and meeting required standards (Turker, 2009; Skudiene & Auraskeviciene, 2012; Pérez et al., 2013; Lee et al., 2016). This dimension is critical for most companies as they require to continuously enhance and make their products/services more productive in order to retain and enlarge their customer base. In this regard, it is important to note that companies that continuously improve through processes of innovation and development in products/services are clearly oriented towards growth (Reverte et al., 2016). Thus, companies should continuously improve their processes to differentiate their products/services and achieve sustained competitiveness in the long run. Failure to focus on continuous improvement would mean significant loss of competitive advantage and deterioration in the delivery of services due to lack of differentiation in the organization's output for its customers (Damanpour, Walker, & Avellaneda, 2009).

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Ethical responsibilities. Second, for CSR actions to be successful companies also need to satisfy their customers' needs in an ethical way (Carroll, 1991; García de los Salmones et al., 2005; Abdullah & Aziz, 2013). García de los Salmones et al. (2005) noted that a company whose behavior is perceived to be ethically correct transmits trust to customers and influences their evaluation of the overall quality of the service received. Furthermore, a company that gives priority to its ethical responsibilities can create brand differentiation. Thus, this dimension evaluates whether the company adequately fulfils its ethical and moral responsibilities towards customers

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by including indicators that measure its fairness, ethical principles and codes of conduct, fulfillment of obligations and equity of services. Along this line, Wood (2010) argued that moral responsibility is primary for all human institutions, in short, businesses are free to make money only after they had complied with ethical requirements. Otherwise, there would be no reason to mention businesses' social legitimacy.

Relationship-building responsibilities. Building high quality relationships with customers holds significant importance for companies. In this regard, companies that strive to develop long-term relationships with customers and satisfy their various needs and desires are in a better position to increase loyalty. On the contrary, neglecting this corporate responsibility presents great risks if competitors are able to improve the quality and value of their relationship with customers and, thus, they achieve loyalty first (Yeh, 2015). This relationship-building dimension refers to corporate actions oriented towards building more cohesive and long-lasting relationships with customers, primarily achieved by researching and better knowing customer needs (Kanji & Chopra, 2010; Pérez et al., 2013; D'Aprile & Talò, 2014). Thus, relationship-building responsibilities reflect the company's commitment to customers, which is shown by giving them high priority (Turker, 2009), providing accessible services (El Akremi et al., 2015), monitoring customer needs (Pérez & Rodríguez del Bosque, 2013) and implementing actions to reward and improve customer loyalty (D'Aprile & Talo, 2014).

Responsiveness. Scholars have demonstrated that companies also need to associate their CSR actions with an image of responsiveness to the needs of the customers on which they depend for continued survival (Marín et al., 2009). Thus, previous literature has proposed to explore a fourth type of CSR actions that reflect whether companies are responsive towards their customers or not. In this regards, responsiveness refers to the willingness of the company to solve customer problems and be prompt in providing products/services (Abdullah & Aziz, 2013; Yeh, 2015). Responsiveness implies showing concern for customers (Abdullah & Aziz, 2013), showing a positive attitude towards them (D'Aprile & Talò, 2014), being responsive to complaints (Abdullah & Aziz, 2013) and having formal procedures to attend and respond those complaints (Alvarado et al., 2017).

Information-sharing responsibilities. This dimension measures the extent to which companies meet the information provision responsibilities they have towards their customers (D'Aprile & Talò, 2014; Lee et al., 2016). Along this line, companies that subject themselves to the provision of information to their customers are considered socially responsible and, as so, they can easily build trust among their customers (Pivato et al., 2008). Thus, information sharing holds significance since it can help improve credibility among customers, leading to favorable attitude towards the company, and predisposing customers to pass on the information to others and to recommend the company to other prospective customers (Eberle et al., 2013). Furthermore, corporate performance has also been found to significantly correlate with this dimension of the CSR towards customers (Homburg et al., 1999).

Measuring customer perceptions of CSR

As for the measurement of CSR, a variety of measurement methodologies can be found in academic literature (D'Aprile & Talo, 2014). Maignan & Ferrell (2000) categorized the existing alternative methods into three main approaches: (a) expert assessments, (b) single/multiple

indicators and (c) surveys. Additionally, Turker (2009) classified these methods into five categories, including databases or reputation indices, single/multiple indicators, content analysis of publications, and scales measuring CSR at the individual and/or corporate level. Nevertheless, most of these methods are used to measure the CSR performance of companies objectively based on information provided either by the companies themselves or industry and society experts. On the contrary, the focus of the present research is on the measurement of customer perceptions of CSR, which are most frequently assessed through the use of scales included in research surveys collected among customers directly. As explained by Martínez et al. (2013), surveys are the most appropriate method to evaluate customer perceptions because the other approaches require that customers have access to CSR information that might be too difficult to acquire and store (Mohr et al., 2001).

Nevertheless, the review of previous scales proposed in literature to measure CSR perceptions reveals that much of the existing literature has focused on stakeholders inside the company, such as managers (Maignan & Ferrell, 2000; Valentine & Fleischman, 2008) or employees (Ellen et al., 2006; Lu et al., 2009). Some researchers have also based their CSR scales on external stakeholders such as business and society experts (Singhapakdi et al., 1995), social activists (Starrett, 1996), students (Brown & Dacin, 1997), residents (Webb et al., 2007) or exporters (Boehe & Cruz, 2010). Nonetheless, the assessment of customer perceptions has received little attention so far (Öberseder et al., 2014; Alvarado et al., 2017). Concerning this issue, Table 2 presents a summary of the most significant measurement scales that have been proposed in literature to evaluate CSR perceptions among different stakeholders. As it is shown in this table, out of the 44 measurement scales that were explored for this paper, only 8 were developed to measure customer perceptions. These scales were proposed by Lichtenstein et al. (2004), García de los Salmones et al. (2005), Pérez & Rodríguez del Bosque (2013), Pérez et al. (2013), Rodríguez & Borges (2015), Yeh (2015), Kim & Ferguson (2016) and Alvarado et al. (2017).

Nonetheless, customers' expectations and opinions are considered to directly influence the design and effectiveness of corporate actions and as so their study is essential in the academic and business fields (Fukukawa et al., 2007). In this regard, scholars have demonstrated that it is important that companies spend the resources allocated to CSR in ways that yield optimum benefits to society as well as to their stakeholders, especially customers. When buying, customers take into account their perceptions of ethical or unethical actions carried out by companies. Accordingly, customers push companies to behave ethically since they are prepared to punish companies when they see them falling below the standards expected (Marín & Ruiz, 2007). On the contrary, when engaging in CSR that is congruent with customer preferences companies tend to increase their potential to gain positive attitudes among them.

Table 2. Summary of survey scales to measure perceptions of CSR

Author(s)	Research settings	Respondents
Singhapakdi et al. (1995)	American Marketing Association (AMA)	Marketing experts
Starrett (1996)	Not reported	Social activists
Singhapakdi et al. (1996)	US business schools	Students
Brown & Dacin (1997)	University	Students
Maignan & Ferrell (2000)	United States and France	Managers
Quazi & O'Brien (2000)	Food and textile industries in Australia and Bangladesh	Managers

Davenport (2000)	Conceptual paper that proposes principles for CSP categorized into Ethical Business Behavior, Stakeholder Commitment, and Environmental Commitment	-
Sen & Bhattacharya (2001)	Business students	Students
Lichtenstein et al. (2004)	Study 1: National Food Chain Study 2: Marketing Courses	Customers
García de los Salmones et al. (2005)	Telecom industry	Customers
David et al. (2005)	Large Midwestern American university	Students
Ellen et al. (2006)	University	Employees
Sen et al. (2006)	Business and engineering schools	Students
Webb et al. (2007)	American households	Residents
Valentine & Fleischman (2008)	Business companies	Managers
Dzansi & Pretorius (2009)	Small businesses in South Africa	Owners / managers
Lu et al. (2009)	Container shipping companies and agencies	Employees
Turker (2009)	Turkish businesses	Business professionals
Rohini & Mahadevappa (2010)	Hospitals	Employees
Boehe & Cruz (2010)	Brazilian export companies	Exporters
Kanji & Chopra (2010)	Not reported	Not reported
Chow & Chen (2012)	China	Managers
Skudiene & Auruskeviciene (2012)	Lithuanian companies	Employees
Pérez & Rodríguez del Bosque (2013)	Banking industry	Customers
Pérez et al. (2013)	Banking industry	Customers
Lee & Kim (2013)	Tourism industry	Employees
Abdullah & Aziz (2013)	University	Students
Martínez et al. (2013)	Spanish tourism industry	Residents
Gallardo & Sánchez (2014)	Medium and big companies within a specific regional context	Managers
D'Aprile & Talò (2014)	Business professionals working in Southern Italian SME's	Employers / Employees
Fatma et al. (2014)	Banking Industry	Employees
Glavas & Kelley (2014)	Food and agriculture industry	Employees
Rodrigues & Borges (2015)	Portuguese apparel brand	Customers
Yeh (2015)	Wealth management service providers	Customers
El Akremi et al. (2015)	Construction industry	Employees
Taghian et al. (2015)	Australian businesses	Employees
Kim & Ferguson (2016)	United States	Customers
Reverte et al. (2016)	Eco-responsible Spanish companies	Managers
Mehralian et al. (2016)	Iranian pharmaceutical industry	Managers
Mory et al. (2016)	International pharmaceutical company	Employees
Quazi et al. (2016)	Not reported	Students
Lee et al. (2016)	Communications Industry	Experts
Alvarado et al. (2017)	24 countries in two different cultural and geographical contexts	Customers

1 Source: Compiled by the authors

2 On the one hand, one of the scales in this review propose a one-dimensional tool to measure
3 customer perceptions of CSR. In this regard, an early attempt to measure customer perceptions of
4 CSR came from Lichtenstein et al. (2004), who proposed a scale exclusively focused on the
5 charitable giving and philanthropic responsibilities of the company. Nonetheless, this scale only
6 covers a single aspect of customer perceptions of CSR, while this has been recognized as a multi-

dimensional construct (El Akremi et al., 2015). As highlighted by Keeble et al. (2003), it is important to note that the definition of a single indicator is a very restrictive way of measuring a construct (Keeble et al., 2003).

On the other hand, several multidimensional tools have also been proposed to measure customer perceptions of CSR. For instance, García de los Salmones et al. (2005) tested a scale to measure customer perceptions of the CSR actions undertaken by telecom companies based on Carroll's pyramid of corporate responsibilities (i.e., economic, legal, ethical and philanthropic responsibilities). Their findings revealed that only three dimensions (legal, ethical and philanthropic responsibilities) were relevant for customers when evaluating CSR actions. However, this scale has been criticized for its lack of reflection of issues pertinent to customers because it focused on broad CSR issues such as the respect and protection of the natural environment, donations to social projects or improvement in the general well-being of society (Alvarado et al., 2017). Along this line, it is noticeable that many of the statements in all the previous scales that were reviewed in this research are pertinent to broad CSR dimensions, while they significantly lack a clearer focus on the responsibilities of companies towards customers themselves. For instance, statements referring to how the company *'directs part of its budget to donations and social works favoring the disadvantaged'* (García de los Salmones et al., 2005) or *'tries to recycle its waste materials properly'* (Alvarado et al., 2017) are too broad and require significant knowledge on the part of customers to give proper answers when fulfilling the questionnaires and scales.

Along this line, Pérez & Rodríguez del Bosque (2013) identified corporate responsibilities towards customers, shareholders & supervising boards, employees and society as the four key dimensions of customer perceptions of CSR. However, a significant limitation of the scale is observed in the fact that asking customers about the responsibility of companies towards other stakeholders (e.g., employees or supervising boards) can limit the reliability and validity of customer responses because they may lack adequate knowledge about the CSR actions implemented by companies in these fields. This limitation pertinent to the content validity of this measurement tool has also been identified in other multidimensional scales. For instance, the scales proposed by Öberseder et al. (2014) and Alvarado et al. (2017) also assume that customers must have a certain degree of knowledge of the company's CSR actions to prevent erratic, unthinking responses or reactions that are marked by social desirability. However, in real business contexts there is usually low awareness of a company's CSR actions among its external stakeholders, especially customers (Pomeroy & Dolnicar, 2009). Thus, customers may encounter comprehension problems when responding to this type of measurement scales.

All in all, and given that perceptions of CSR do influence customer responses towards companies (Pérez & Rodríguez del Bosque, 2013), this literature review of previous scales suggest that further research is needed to improve the measurement of customer perceptions of the CSR actions implemented by companies to improve their satisfaction. In the present paper, the authors propose a scale that only collects issues that are closely linked to CSR towards customers in an attempt to overcome the limitations identified in previous scales and include dimensions and items about which customers may have better knowledge, thus facilitating their input and clearly

highlighting customers' perceptions about the CSR actions towards customers undertaken by companies. Actually, some of the scholars previously discussed in this section have asked for further research to identify additional dimensions that could affect customer perceptions of CSR (Pérez & Rodríguez del Bosque, 2013; Öberseder et al., 2014). Hence, to obtain a deeper understanding of CSR from a customer perspective, in this paper a new scale is proposed that only focuses on customer perceptions of the five dimensions of CSR towards customers that have been previously described in this paper (i.e., developmental, ethical, relationship-building, responsiveness and information-sharing responsibilities).

Method and findings

Research setting: Telecom industry in Pakistan

CSR is now widely acknowledged as an important strategic consideration for companies across all industries and telecom companies are not exception. The global telecommunications industry has annual revenues exceeding US\$2 trillion, a 4.3% growth path over the last five years (the fastest growth occurring in emerging markets) and it involves more than one million companies worldwide (IBISWorld, 2017). Thus, the study of the telecom industry is considerably interesting due to its recent growth and innovation that specially happens in developing countries such as the one that is explored in this research (i.e., Pakistan). However, CSR literature in this industry is underdeveloped even though it is generally agreed that telecom companies produce substantial social impacts (e.g. related to the short life cycles of equipment and the 'digital divide'). Nevertheless, some scholars have found that CSR has impacts on corporate performance in the telecom industry. Thus, exploring customer perceptions of CSR in this setting is especially interesting for research and it will allow the authors to provide new useful implications for the advancement of CSR in this industry.

Scale development and validation

The procedure used in this study to develop a measure for customer perceptions of CSR follow the generally accepted principles of instrument design (Churchill, 1979). More precisely, the procedure follows seven steps: (1) identification of the domain of the construct; (2) item generation through existing literature; (3) categorization of items into each dimension of the construct; (4) pilot study and purification, including expert validation and scale modification, refinement and finalization; (5) data collection; (6) exploratory factor analysis (EFA) to identify the underlying dimensions of the scale (using IBM SPSS 20) and (7) confirmatory factor analysis (CFA) to test reliability and validity of the proposed scale (using SMART-PLS 3.0).

Step 1 - Domain of the construct

As previously explained in the literature review sections, the domain of the construct tested in this paper is CSR analyzed from a customer perspective. More precisely, the proposed scale is aimed at measuring customer perceptions of CSR, specifically the CSR actions implemented by companies to improve customer satisfaction.

Steps 2 & 3 - Item generation and categorization

In order to generate the scale items, research has highlighted a number of different procedures, such as literature review, expert surveys or group discussions (Churchill, 1979; Turker, 2009), among others. For greater rigor, the present study involved a combination of several of these methods. Initially, a total of 47 items were drafted based on the review of existing literature and with the focus on CSR statements that could be linked to customers. Once the items that could potentially measure CSR towards customers were identified, the authors categorized the original statements into the five dimensions of CSR towards customers theoretically conceptualized in the paper. Furthermore, the study involved discussions with academics and professionals for validation of the items that could efficiently and effectively measure customer perceptions of CSR. Thus, and in order to further purify the items, the scale was presented to (1) the Head of the Management Sciences Department at the University X (country X) and (2) three full professors and researchers specialized in the fields of CSR and management sciences in the same university. The panel was asked to critically analyze each of the items in respect to the dimension it was supposed to measure. The panel was also asked to assess if the dimensions could adequately represent the measurement of CSR towards customers. This approach has already been used in previous literature to develop social responsibility scales successfully (Latif, 2017). The process resulted in several items being eliminated from the scale and several items being reformulated for a better understanding. Upon completion of this step, a total of 33 items were finally included in the scale. All the items and the sources from where they were chosen are shown in Table 3. In the survey that was distributed among customers afterwards, each statement was preceded by the introductory words “I think that the company...”.

Table 3. Initial set of items

Dimensions	Items (<i>This company...</i>)	Sources
Developmental responsibilities	DE1. Invests in innovations which provide advantage to the customers	Skudiene & Auruskeviciene (2012)
	DE2. Uses customers' satisfaction as an indicator to improve the services	Pérez et al. (2013)
	DE3. Takes particular concern to offer high quality services to its customers	Turker (2009)
	DE4. Uses its resources and talent for its own growth to ensure better service	Lu et al. (2009)
	DE5. Services satisfy national and international quality standards (i.e., ISO standards)	Lee et al. (2016)
	DE6. Guarantee that its services are broader as compared to its competitors	El Akremi et al. (2015)
	DE7. Is trying to continuously improve the quality of the services that it offers	Lee et al. (2016)
Ethical responsibilities	ET1. Believes that fairness toward customers is an integral part of the business	D'Aprile & Talò (2014)
	ET2. Is committed to well-established ethical principles	El Akremi et al. (2015)
	ET3. Is concerned to fulfil its obligations towards its customers	Turker (2009)
	ET4. Does not discriminate on any basis and offers equal quality of service to all customers	Pérez et al. (2013)
	ET5. Has a comprehensive code of conduct	Reverte et al. (2016)
	RB1. Respects its commitments to customers	Kanji & Chopra (2010)

Relationship-building responsibilities	RB2. Gives high priority to customer satisfaction	Turker (2009)
	RB3. Ensures that its services are accessible for all its customers	El Akremi et al. (2015)
	RB4. Makes an effort to increase the level of customer loyalty	D'Aprile & Talò (2014)
	RB5. Makes an effort to know customer needs	Pérez et al. (2013)
	RB6. Treats its customer honestly	Fatma et al. (2014)
Responsiveness	RE1. Is responsive to the complaints of its customers	Abdullah & Aziz (2013)
	RE2. Shows concern towards the customers interest	Abdullah & Aziz (2013)
	RE3. Establishes procedures to comply with customer complaints	Rohini & Mahadevappa (2010)
	RE4. Registers and resolves complaints in a timely manner	Yeh (2015)
	RE5. Shows a positive attitude and responsible behavior towards customers	D'Aprile & Talò (2014)
	RE6. Has formal procedures for interaction and dialogue with customers	Alvarado et al. (2017)
Information-sharing responsibilities	IS1. Clearly explains the way the service works	Reverte et al. (2016)
	IS2. Offers clear, precise, and required information	Lee et al. (2016)
	IS3. Is helpful to customers and advises them about its services	Lee et al. (2016)
	IS4. Offers up-to-date information	Lee et al. (2016)
	IS5. Offers useful information	Lee et al. (2016)
	IS6. Offers easy access to information	Lee et al. (2016)
	IS7. Offers detailed information related to the new offers	El Akremi et al. (2015)
	IS8. Responds well to customer feedback	Rohini & Mahadevappa (2010)
	IS9. Gives information to customers immediately	D'Aprile & Talò (2014)

1 *Step 4 - Pilot study and purification*

2 After the generation of the initial set of items, data was collected for a pilot study. A total
3 of 33 respondents participated in the study. A draft questionnaire was proposed. The draft
4 questionnaire was divided in two parts. Part A comprised respondents' demographic and academic
5 backgrounds. In part B, respondents were asked to rate their level of agreement with each of the
6 33 statements defined in steps 2 and 3 on a 5-point Likert-type scale (1 = "strongly disagree"; 5 =
7 "strongly agree"). Respondents were also asked to provide any comments pertinent to the
8 statements for further improvement and clarity. Afterwards, the survey was submitted to a native
9 English-speaking editor and 5 new academics for their feedback. The expert editor commented on
10 the omissions/errors and perceived ambiguities pertinent to the questionnaire. Consequently,
11 modifications were made to the draft questionnaire according to the suggestions made by the pilot
12 sample, the style editor and the academics that revised the scale at this research stage.

13 *Step 5 - Data collection*

14 Using a convenience-sampling technique, data was collected from customers of different
15 telecom companies operating in Pakistan, who were contacted personally (i.e., personal
16 interviews) and electronically (i.e., online surveys). After collection and refinement of the
17 database, a total of 393 questionnaires were found complete and usable. A summary of the
18 respondents' profile is presented in Table 4.

Table 4. Respondents' profile

Demographic variables	Frequency	Percentage
Age		
20-29	118	30.03
30-39	156	39.69
40-49	73	18.58
50 or Over	46	11.70
Gender		
Male	191	48.60
Female	202	51.40
Occupation		
Student	121	30.79
Self-Employed	119	30.28
Worker at a Company	116	29.52
Retired	37	9.41

Step 6 - Exploratory Factor Analysis (EFA)

After data collection and refinement, the authors started the evaluation of the scale structure and its psychometric properties to determine the reliability and validity of the multidimensional tool proposed to measure customer perceptions of CSR. As a first step in this procedure, an exploratory factor analysis (EFA) was performed using a principal component analysis and varimax rotation with the statistical software IBM SPSS 20. In this regard, EFA has been utilized in a number of CSR scale development studies as a first step to verify the dimensional structure of the scales (Turker, 2009, Martínez et al., 2013; Fatma et al., 2014; El Akremi et al., 2015). The minimum factor loading criteria was set to .500. The communality of the scale, which indicates the amount of variance in each dimension, was also assessed to ensure acceptable levels of explanation. The results show that all communalities were over .500 except for one, “ET5. (The company) has a comprehensive code of conduct” (.485). However, the item, which was close to the .500 margin, was retained for further analysis to assure the content validity of the scale.

EFA requires a number of assumptions to be met. First, a critical assumption is to test whether the data matrix has sufficient correlations. A visual examination of the correlation matrix revealed that almost all the correlations were significant at $p < .001$, thus providing an excellent footing for factor analysis. Following the examination of the correlation matrix, a second step involved weighing the overall significance of the correlation matrix through Bartlett's Test of Sphericity, which provides a measure of the statistical probability that the correlation matrix has significant correlations among some of its components. The results were significant, $\chi^2(n=393) = 7392.221$ ($p < .001$), which indicates its suitability for factor analysis. The Kaiser-Meyer-Olkin Measure of Sampling Adequacy (MSA), which indicates the appropriateness of the data for factor analysis, was .958. In this regard, data with MSA values above .800 are considered appropriate for factor analysis. Finally, the factor solution derived from this analysis yielded 5 factors for the scale, which accounted for 58.949% of the variation in the data.

Nonetheless, in this initial EFA three items (i.e., “DE7. Is trying to continuously improve the quality of the services that it offers”, “RB6. Treats its customer honestly” and “RE3.

Establishes procedures to comply with customer complaints”) failed to load on any dimension significantly. Thus, the authors repeated the EFA without including these items. The results of this new analysis confirmed the 5-dimensional structure theoretically defined in the research (Table 5). The Kaiser-Meyer-Olkin MSA was .955. The 5 dimensions explained a total of 60.440% of the variance among the items in the study. The Bartlett’s Test of Sphericity proved to be significant and all communalities were over the required value of .500. The 5 factors identified as part of this EFA aligned with the theoretical proposition in this research. Factor 1 includes items DE1 to DE6, referring to developmental (DE) responsibilities. Factor 2 gathers items ET1 to ET5, which represent ethical (ET) responsibilities of companies in the telecom industry. Factor 3 includes items RB1 to RB5, referring to relationship-building (RB) responsibilities. Factor 4 refers to corporate responsiveness (RE) towards customers, including items RE1-RE2 and RE4 to RE6. Finally, Factor 5 includes items IS1 to IS9, which represent information-sharing (IS) responsibilities.

Table 5. Results of the exploratory factor analysis (EFA)

Items	DE	ET	RB	RE	IS
DE1. Invests in innovations which provide advantage to the customers	.743				
DE2. Uses customers’ satisfaction as an indicator to improve the services	.720				
DE3. Takes particular concern to offer high quality services to its customers	.752				
DE4. Uses its resources and talent for its own growth to ensure better service	.561				
DE5. Services satisfy national and international quality standards (i.e., ISO standards)	.574				
DE6. Guarantee that its services are broader as compared to its competitors	.515				
ET1. Believes that fairness toward customers is an integral part of the business		.548			
ET2. Is committed to well-established ethical principles		.611			
ET3. Is concerned to fulfil its obligations towards its customers		.599			
ET4. Does not discriminate on any basis and offers equal quality of service to all customers		.539			
ET5. Has a comprehensive code of conduct		.621			
RB1. Respects its commitments to customers			.506		
RB2. Gives high priority to customer satisfaction			.593		
RB3. Ensures that its services are accessible for all its customers			.707		
RB4. Makes an effort to increase the level of customer loyalty			.701		
RB5. Makes an effort to know customer needs			.551		
RE1. Is responsive to the complaints of its customers				.685	
RE2. Shows concern towards the customers interest				.583	
RE4. Registers and resolves complaints in a timely manner				.542	
RE5. Shows a positive attitude and responsible behavior towards customers				.519	
RE6. Has formal procedures for interaction and dialogue with customers				.601	
IS1. Clearly explains the way the service works					.587
IS2. Offers clear, precise, and required information					.621
IS3. Is helpful to customers and advises them about its services					.596
IS4. Offers up-to-date information					.651
IS5. Offers useful information					.688
IS6. Offers easy access to information					.666
IS7. Offers detailed information related to the new offers					.629
IS8. Responds well to customer feedback					.579
IS9. Gives information to customers immediately					.594

1 *Step 7 – Assessment of Construct Validity*

2 SMART PLS 3.0 was used to assess reliability, through Cronbach's alpha (α) and
3 composite reliability (CR), and convergent/discriminant validity. Before assessment of reliability
4 and validity, the degree of multicollinearity among the indicators should be assessed by calculating
5 the variance inflation factor (VIF) (Cassel & Hackl, 2000). The VIF indicates how much of an
6 indicator's variance is explained by the other indicators of the same construct. Values below the
7 commonly accepted threshold of 10 indicate that multicollinearity is not an issue (Diamantopoulos
8 & Siguaw, 2006). The results are summarized in Tables 6 and 7.

9 **Table 6. Reliability and Convergent Validity Assessment**

Dimensions	Items	λ	α	CR	AVE	VIF
Developmental responsibilities	DE1	.801	.862	.897	.593	2.226
	DE2	.804				2.166
	DE3	.827				2.183
	DE4	.741				1.654
	DE5	.725				1.638
	DE6	.716				1.546
Ethical responsibilities	ET1	.734	.797	.860	.553	1.578
	ET2	.753				1.697
	ET3	.811				1.811
	ET4	.738				1.61
	ET5	.676				1.431
Relationship-building responsibilities	RB1	.730	.833	.882	.600	1.542
	RB2	.814				1.915
	RB3	.782				1.784
	RB4	.804				1.93
	RB5	.740				1.639
Responsiveness	RE1	.726	.843	.888	.615	2.039
	RE2	.820				1.945
	RE4	.812				1.917
	RE5	.771				1.852
	RE6	.787				1.631
Information-sharing responsibilities	IS1	.724	.905	.922	.568	1.886
	IS2	.785				2.263
	IS3	.774				2.29
	IS4	.786				2.408
	IS5	.770				2.314
	IS6	.771				2.143
	IS7	.712				1.713
	IS8	.732				1.866
	IS9	.726				2.044

As far as reliability is concerned, all α were above the minimum recommended value of .700 and all values of CR were between .876 and .943, showing that measures in the study were reliable. In order to assess convergent validity, the authors evaluated the Average Variance Extracted (AVE) statistics of each dimension. An AVE value of .500 or higher establishes convergent validity. Because the AVE values for each of the dimensions of customer perceptions of CSR were over .500, convergent validity was confirmed. Furthermore, there was moderate to high correlation among all the 5 dimensions of the scale (Table 7), also indicating evidence of convergent validity. Discriminant validity is established if the constructs'/dimensions' AVEs are greater than the squared inter-correlations of other constructs/dimensions. In this study, the results of the analysis show that the AVEs were greater than the squared correlation between each pair of dimensions (Table 7), thus providing evidence for discriminant validity.

Table 7. Square inter-correlations among dimensions and discriminant validity*

	1	2	3	4	5
Developmental responsibilities (1)	<i>.770</i>				
Ethical responsibilities (2)	.683	<i>.744</i>			
Relationship-building responsibilities (3)	.671	.666	<i>.775</i>		
Responsiveness (4)	.672	.670	.684	<i>.784</i>	
Information-sharing responsibilities (5)	.681	.698	.738	.753	<i>.754</i>

* Values along the diagonal (in italics) refer to the square-root of each AVE indicator. Values outside the diagonal refer to the inter-construct correlations.

Finally, the authors also evaluated the model by examining the factor loadings of each item on each dimension of the scale, which provides another way to assess convergent and discriminant validity (Wasko & Faraj, 2005). In order to assure validity, the factor loading of an item on its dimension should always be greater than its loading on any other dimension of the scale (Wasko & Faraj, 2005). Based on this analysis, once again sufficient convergent and discriminant validity is demonstrated (Table 8).

Table 8. Factor loadings on each dimension of the scale

	Developmental responsibilities	Ethical responsibilities	Relationship-building responsibilities	Responsiveness	Information-sharing responsibilities
DE1	.801	.493	.500	.530	.489
DE2	.804	.541	.495	.561	.519
DE3	.827	.557	.548	.542	.559
DE4	.741	.558	.525	.498	.526
DE5	.725	.492	.485	.475	.523
DE6	.716	.512	.545	.492	.529
ET1	.543	.734	.491	.499	.524
ET2	.491	.753	.473	.527	.471
ET3	.578	.811	.524	.554	.571
ET4	.493	.738	.537	.487	.540
ET5	.423	.676	.446	.417	.484
RB1	.511	.533	.730	.547	.556
RB2	.589	.565	.814	.548	.597
RB3	.470	.504	.782	.481	.581

RB4	.527	.494	.804	.563	.541
RB5	.495	.479	.740	.509	.580
RE1	.500	.551	.534	.820	.561
RE2	.576	.572	.588	.812	.606
RE4	.529	.464	.479	.771	.575
RE5	.561	.503	.536	.787	.659
RE6	.459	.536	.541	.726	.545
IS1	.465	.520	.535	.550	.724
IS2	.514	.564	.585	.574	.785
IS3	.537	.530	.619	.583	.774
IS4	.517	.497	.589	.607	.786
IS5	.510	.542	.537	.513	.770
IS6	.496	.527	.554	.546	.771
IS7	.485	.478	.482	.554	.712
IS8	.548	.554	.580	.620	.732
IS9	.542	.523	.511	.561	.726

1 Discussion and conclusions

2 A detailed review of academic literature shows that the identification of rigorous and
3 complete measures of customer perceptions of CSR is a complicated task (Carroll, 2000). This
4 research venue is relatively new and there are still few studies testing reliable scales to measure
5 CSR from a customer's point of view. In this regard, the existing literature presents several studies
6 that provide a number of different measures that identify the critical dimensions of CSR mostly
7 from the perspective of internal stakeholders (e.g. employees). However, there has been
8 significantly limited research on the customer's perception of CSR. In addition to this idea, the
9 literature review has also shown that most of the previous studies that present scales to measure
10 customer perceptions propose tools that are either too narrow or too broad to allow us
11 understanding the responsibilities of companies towards their customers correctly, even though
12 this is one of the most critical stakeholders for the economic purposes of businesses. Based on
13 these limitations, in this paper the authors have designed a new tool to measure customer
14 perceptions of the CSR oriented towards customers that is implemented in the telecom industry in
15 Pakistan, and they have tested its reliability and validity through diverse statistical techniques.

16 The most outstanding result of this study is the confirmation of the multidimensional nature
17 of CSR towards customers, which is consistent with the findings of previous research (Boehe &
18 Cruz, 2010; Skudiene & Aurskeviciene, 2012; Abdullah & Aziz, 2013; D'Aprile & Talò, 2014;
19 Reverte et al., 2016). In this regard, a total of five dimensions were theoretically identified and
20 empirically tested as part of customers' perceptions of CSR. These dimensions include
21 developmental, ethical, relationship-building, responsiveness and information-sharing
22 responsibilities.

23 First, developmental responsibilities measure corporate actions mostly related to the
24 enhancement in products and services through investment in innovation, evaluation of customer
25 satisfaction and adherence to industry standards. This dimension is critical for companies as they

require to continuously improve, enhance, and make their products/services more productive in order to retain and further increase their customer base. In this regard, research has identified corporate CSR as a viable and productive means of increasing customer satisfaction, while CSR investments also lead to higher levels of corporate credibility (Sun & Price, 2016).

Ethical responsibilities measure whether the company has been fulfilling its moral responsibilities when dealing with customers. Ethical responsibilities have been identified as key ingredients of CSR in previous studies (Carroll, 1991; García de los Salmones et al., 2005; Abdullah & Aziz, 2013). Most scholars agree that being honest and ethical generates confidence and safety to customers (García de los Salmones et al., 2005), thus deriving in more business volume for the company. In this study, customers' perceptions of the ethical behavior of companies was measured with indicators such as fairness, fulfillment of obligations, equity of services, and the existence of ethical principles and comprehensive codes of conduct within the organization.

The third dimension of the scale was named as relationship-building responsibilities. This factor consists of the items that highlight whether the company is working towards building long-term relationships that are more cohesive with its customers. Relationship-building responsibilities include corporate commitment to customers, giving them high priority (Turker, 2009), providing accessible services (El Akremi et al., 2015), working to increase customer loyalty (D'Aprile & Talo, 2014), and knowing customer needs better (Pérez & Rodríguez del Bosque, 2013). Relationship-building responsibilities mean treating customers as intelligent individuals who seek to make informed decisions about the products/services they purchase. Thus, providing relationship value is a major advancement in the evolving relationship between companies and their customers (Yeh, 2015).

Responsiveness consists of items that measure whether the company is responsive towards their customers' needs, being prompt in providing products/services and solving customer problems. Thus, responsiveness can be measured through items such as show of concern (Abdullah & Aziz, 2013), responsiveness to complaints (Abdullah & Aziz, 2013), resolution of complaints (Rohini & Mahadevappa, 2010), establishment of formal procedures (Alvarado et al., 2017) or positive attitudes towards customers (D'Aprile & Talò, 2014).

The fifth and last dimension of the scale refers to information-sharing responsibilities, which measure the extent to which companies are meeting their responsibility to keep customers informed of their products/services and other concerns. The emergence of information-sharing as a dimension of CSR clearly highlights the importance of information in shaping positive perceptions among customers. Pivato et al. (2008) noted that socially responsible companies that subject themselves to increased disclosure and provision of information are in a better position to build trust among customers. In this regard, using several sources of information can help the community as a whole to monitor a company. Therefore, customers can recognize a socially responsible company as better than a 'not CSR-oriented' company. Thus, information-sharing responsibilities hold importance since they can help in improving credibility, leading to favorable attitudes toward the company and promoting positive word-of-mouth among prospective customers (Eberle et al., 2013).

The evaluation of CSR towards customers based on the proposed scale can have significant implications for planning corporate CSR actions in the managerial sphere. First, the 5-dimensional

model presented offers a practical way to measure customer perceptions of CSR. The scale focuses on actions that are key for companies to be judged socially responsible among customers. Thus, companies should pay attention to each and every one of the items presented in this scale if they aspire to position themselves with a good social image. Second, the scale can be used both descriptively and diagnostically. The scale can assist companies in better knowing customer perceptions of corporate CSR performance and, based on this knowledge, companies can use the information to identify the areas where they are not performing their responsibilities adequately. Thus, the scale can be used to explore the weakest areas of CSR performance, which will allow companies to improve the effectiveness of their CSR actions. Third, as CSR becomes more international each day, the scale has been devised in a way that it can address and provide evidence of CSR actions for companies operating in different parts of the world and in diverse cultures. Thus, the scale is applicable internationally and little adjustments can still be made to the dimensions and items in order to further enhance or represent the CSR construct in diverse cultures.

Finally, the research also has some limitations that should be mentioned. First, although the measurement tool proposed in this paper has been developed from the inputs of extant literature and the opinion of numerous academic experts and customers themselves, future studies may also involve experts from the business sector to broaden the range of informants and confirm the content validity of the scale to a greater extent. Second, the design of this research did not allow the gathering of longitudinal data. Thus, possible variations in customer perceptions of CSR before and after the usage of products/services could not be registered. Future studies may find the presented in this study useful to collect data at different points in time to assess how these perceptions may vary over time. Third, future research could also compare findings across different developing and/or developed countries. In doing so, the validity of the CSR scale proposed in this research could be generalized to different research settings. Fourth, the multidimensional structure of CSR towards customers that has been presented in this paper brings together actions and/or abilities to be taken/possessed at different organizational levels and/or functional areas within companies. Nonetheless, the discussion of the organizational structure that would be more adequate to effectively manage each CSR action identified in this study fell out of the research scope of the paper. Therefore, future studies that focus on discussing how companies could better structure their CSR strategy to improve customer perceptions of all the CSR actions identified in this paper would contribute to and enrich the academic discussion on CSR strategy significantly.

Compliance with Ethical Standards:

Funding: This study received no funding.

Ethical approval: All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards.

Informed consent: Informed consent was obtained from all individual participants included in the study.

Conflict of Interest: The authors have no conflict of interest.

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