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The Influence of Perceived Corporate Social Responsibility on Green Purchase Intention

A Mediated and Moderated Analysis

by

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Abstract

Title: The Influence of Perceived Corporate Social Responsibility on Green Purchase Intention: A Mediated and Moderated Analysis.

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Keywords: Environmental Corporate Social Responsibility, Green Purchase Intention, Consumer-Company Identification, Greenwashing.

Thesis Purpose: This study aims to quantitatively examine the influence of perceived environmental corporate social responsibility on green purchase intentions by using mediating and moderating variables of consumer-company identification and greenwashing perception.

Methodology: Quantitative methods were applied in this research. The authors used mediated and moderated regression to analyze the data.

Empirical Data: The data was collected through an online survey with $n = 107$ respondents using 5 points Likert Scale to measure perception towards Perceived Environmental CSR, Consumer-Company Identification, Greenwashing Perception, and Green Purchase Intention.

Theoretical Contribution: This study has contributed to a deeper understanding of how Perceived Environmental CSR influences Green Purchase Intentions. It emphasizes the role of Consumer Company Identification in mediating the relationship and confirmed the Social Identity Theory. It adds to the understanding of attribution bias from consumers of Greenwashing Perception.

Managerial Contribution: The findings are important for organizations and marketer for where CSR environmental campaigns should be communicated effectively to bring upon a positive attribution. Corporations should manage conflicting roles: one is for profit-making purposes, and the other is for legitimate purposes. Specifically, companies need to show that their CSR engagement is true and perceived as long-term.

Conclusion: Perceived Environmental CSR and Consumer Company Identification showed a positive significant correlation on Green Purchase Intention while Greenwashing Perception doesn't affect Green Purchase Intention significantly.

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1 Introduction

This introductory chapter, introduces the concepts of perceived environmental CSR and discusses how they impact consumers' green purchase intention. Furthermore, the variables of this study are perceived environmental CSR, consumer company identification, greenwashing perception, and green purchase intention in the problem discussion. This will be followed by the research purpose and question as well as presenting the objectives of this study.

1.1 Background

Over time, severe environmental sustainability problems such as air, water, and land pollution have resulted from the unsustainable degree of consumption globally (Jaiswal & Kant, 2018). There has been massive awareness of these environmental concerns issues, which has led to plenty of movements and actions being enacted. One includes waste disposal management and going greener, which began to alter and adjust consumers' purchasing behaviour (Ganushchak-Efimenko et al., 2018). The same urgency was addressed by the United Nations in 2015 under several Sustainable Development Goals, focusing on waste management, climate change, and responsible consumption and production (Colglazier, 2015). The concept of responsible consumption and production, presented as the 12th goal of SDGs, is closely linked to a sustainable lifestyle, which is rooted in consumer behaviour (Calculli et al., 2021). It also should be noted that consumer decisions can influence demand and production. In regards to the green movement, it has been a significant concern over the decades (Nguyen & Nguyen, 2020). Acknowledging the consumers' expectations for companies to be socially, ethically, and environmentally responsible, a robust Corporate Social Responsibility (CSR) act should be initiated alongside the business activities (Fatma & Khan, 2023).

Corporate Social Responsibility (CSR) is an act done by companies to meet consumers' demands upon the trends and showcase their commitment to sustainability. It refers to how companies integrate social, environmental, and economic concerns into business operations and

stakeholder interactions (Bhattacharya et al., 2010). It includes activities related to environmental awareness, sustainable practices, social support, to-cause-related marketing, sponsorships, volunteering act, and more (Chung & Lee, 2019).

In today's era, CSR is crucial as it creates a solid value for consumers when done well (Green & Peloza, 2011). Companies deemed that implementing CSR has enabled them to improve their competitiveness while fulfilling society's social and ethical needs to achieve organizational legitimacy. Furthermore, it has also served as one of the tactics in a post-modern business environment to attain long-term success, including renowned companies (Fatma & Khan, 2023). It was stated in Harvard Business Review that 90% of the world's most giant corporations reported their CSR activities publicly in 2021 (Pucker, 2021), which showed a significant increase in CSR activities compared to 16 years prior in 2005 which only 64% of companies' CSR reports (Meier & Cassar, 2018). More than just reports, massive investments were dedicated to CSR. Fortune Global 500 corporations reportedly spend approximately 20 billion USD on CSR annually (Iglesias, 2022). This proved how CSR had become a significant part of a company's operations and tactics, more than just an obligatory act imposed.

CSR has recently attracted the attention of scholars and practitioners, especially highlighting how it carries a competitive advantage (Motilewa & World, 2015) while showcasing social welfare as a core of their business activity (Porter & Kramer, 2011). By adopting this strategy, businesses are projected to achieve their organizational goals and gain popularity in society, which can contribute to their non-expendable growth (Luo & Bhattacharya, 2006). Therefore, extensive studies have been conducted to better understand the components of CSR and the correlations between their roles and consumer perspectives concerning company and purchase intention.

Intense competition between companies in CSR promotion has bombarded consumers with various campaign exposures. Due to those exposures combined with personal experiences, consumers may perceive CSR in many ways, including the influence towards purchase intention. Mahmood and Bashir (2020) showed that 60 per cent of consumers' purchasing behaviour had been influenced by how they understood and connected with the company's CSR activities. The literature explained perceived CSR and CSR activities interchangeably (Fatma & Khan, 2023). Perceived CSR refers to the consumer's perception of the company's socially responsible activities, while CSR activities refer to the company's activities, such as voluntary

contribution, charity, and more (Lichtenstein, 2004). Furthermore, it was stated that consumers who perceived the CSR activity positively could have an increased purchase likelihood towards the company while contributing to longer-term loyalty and advocacy.

Looking back on the literature by Mahmood and Bashir (2020), it can be re-highlighted on the importance of having an intense CSR activity as it significantly influences consumers, both current and future, on their attitude towards the company and their purchase intention. Focusing further on the environmental concerns stated previously, it now becomes a critical point for companies to act upon the matter as consumers seek more environmentally friendly choices instead of conventional products (Suki, 2016). This has led to the term Green Purchase Intention, which indicates the probability that consumers will purchase a specific product after their ecological beliefs and are willing to purchase from companies seen as 'ecologically responsible' (Newton et al., 2015).

As seen in how purchasing intentions can be influenced highly by the value a company carries (Sen & Bhattacharya, 2001), together with the trend on environmental concerns, as stated previously, consumers are increasingly supporting businesses that align with their values and beliefs. This identification leads to the term Consumer-Company Identification (CCI), which refers to the degree to which consumers identify a particular company's activities, values, and products or services. It was stated that consumers who have strongly identified the company that aligns with their values will be more likely to trust the company, including making a green purchase intention regarding environmental claims and beliefs.

In contrast to the statement above on CCI and green purchase, consumers who do not identify or match strongly with a company may be more sceptical of its 'green' claims and more likely to view it as Greenwashing. Greenwashing is used to describe corporate behaviour that releases misleading statements about the green attributes of its brands or products, as opposed to genuine environmental behaviour. It usually occurs due to the information gap between companies and consumers, where consumers may perceive those claims and/or initiatives as insincere or exaggerated. At some point, it can also be seen to carry a primary purpose of Marketing or Public Relations, not social contributions. Moreover, consumers may perceive those as environmental lies, half-lies, and done only to comply with legal obligations (de Jong et al., 2020).

Environmental concerns are overgrowing in today's world, and consumers are also beginning to take part, as shown in the previous literature. One of the main aspects is towards the green purchase intentions, where consumers tend to identify the company's intentions and goodwill (CCI), including their CSR activities and campaigns that will determine whether or not they can trust the company as per their perceptions.

In this research, the authors would like to test the effect of Greenwashing, especially with the sceptics found under the green campaigns that may alter the consumer's perception towards the company and impact their purchasing intentions. In addition, how consumers identify the company (CCI) will also be tested. This research aims to clarify whether the variables mentioned have a strong relationship and if those variables can help mitigate perceptions of greenwashing and enhance the credibility of a company's environmental CSR initiatives.

1.2 Problematization

The expansion of corporate social responsibility (CSR) provides companies with a long-term competitive advantage, as consumers tend to reward companies that are actively involved in CSR activities, such as McDonald's, which donates part of its sales to NGOs that facilitate youth development, and Starbucks, which donates compost made from leftover coffee grounds to farmers at several countries. As CSR becomes more important in academic and corporate agendas, consumers pay close attention to companies' involvement in CSR, which could impact the relationship built or formed (Fatma & Khan, 2023). CSR requires the active participation of internal and external stakeholders to anticipate and take advantage of dynamic social conditions (Fatma & Khan, 2023). Also, it has invited interested scholars and practitioners to understand CSR as a management system and strategy to gain a competitive advantage through social welfare.

More than just the activities, consumers' perception regarding the CSR conducted plays a vital role in deciding its success (Min, Kim, & Yang, 2023). One of the examples was when Nestlé made a statement last 2018, declaring its goal of having 100% recyclable or reusable packaging by 2025. However, environmental activists have pointed out how Nestlé failed to provide clear targets, timelines, or efforts to reach the goal. Greenpeace also released a statement of "greenwashing" against Nestlé's CSR activities, not seen as an actual effort to reduce single-

use plastics. In Break Free from Plastic's 2020 annual report, Nestlé, Coca-Cola, and PepsiCo were named the world's top plastic polluters for the third year in a row (Robinson, 2022).

Researchers and companies are paying increasing attention to CSR programs and consumers' reactions towards them, as not all CSR activities could please them or even other stakeholders (Oberseder et al., 2014). Sincerity was highlighted in this case (Taylor, 2021), as consumers and the public have become more aware and sceptical of several CSR actions, especially when the benefits are not communicated and/or delivered well (Dang et al., 2020; Li et al., 2022; Xie & Wang, 2022).

Li et al. (2022) claimed that CSR initiatives that are perceived as "forced" and "instrumental" stimulate adverse reactions from consumers. For instance, Chen et al. (2019) studied the CSR done in the context of natural disasters and found that some of those actions were viewed as egoistic and sceptic in the eyes of the public. These studies and statements indicate that CSR initiatives do not always produce positive consumer responses. Instead, consumers' perception of an organization's CSR activities plays a critical role in shaping their reaction to the organization.

CSR outcomes can also be measured based on consumers' green purchase intention, especially concerning the environment. However, the relationship between CSR and consumers' green purchase intention is complex, and the problem has not been fully addressed. There have been some pro and contra found, where several studies have affirmed the positive impact of perceived CSR on consumer responses towards green purchase intentions (Khan et al., 2015; Mandhachitara & Poolthong, 2011; Pérez and Rodríguez del-Bosque, 2015); whereas on the other hand, some suggested that the influence of CSR were not always direct and evident due to several factors (Castaldo & Perrini, 2004; Castaldo et al., 2009; Liu et al., 2014). Moreover, Mugge et al. (2017) stated that purchase intentions do not always lead to an actual purchase, and this paradigm shows more complexity in the case of green products.

The phenomenon of green purchase intention has been developed as a new model of marketing discipline in recent consumer studies (Amin & Tarun, 2020; Kumar et al., 2020; Lai & Cheng, 2016; Sreen et al., 2018; Mohd Suki et al., 2021). It was seen as an effective solution to environmental and ecological issues due to unsustainable consumption (Munerah et al., 2021). Although several works of literature show how consumers were more concerned about environmental issues in the last decades, changes in purchasing habits are still minimal (Zabkar

& Hosta, 2013) and call for further research to understand consumers' behaviour and intention to purchase more environmentally sustainable or green products.

Typically, consumers are more willing to purchase and consume green products if they align with their values. However, consumer expectations of green products tend to be impaired by "greenwashing" perceptions, where consumers feel that companies' claims on the environmental functionality of their products could not prove them well. Such perceptions raise consumer scepticism about green products, leading to hesitation to purchase them, which has contributed to further research on how to promote trust and the perceived value to the customers more accurately and transparently, including the strategies that can promote purchase intentions on green products (Leckie et al., 2021).

1.3 Research Purpose and Questions

Corporate Social Responsibility or CSR can be narrated in different ways. One of them is an action that is done to bring upon a "goodwill" socially, beyond the company's interest, and required by law (McWilliams & Siegel, 2001, p. 118), or it can be furthered narrowed by focusing on maximizing shareholder wealth (Goodpaster, 1991). This concept can be defined differently as CSR covers a whole set of normative and philosophical issues that a company would like to show in the eyes of the public, seen broadly or even narrowly (Maignan & Ferrell, 2001).

This study focuses further on the CSR activities related to the environmental perspective, where CSR is defined as the company's activities and status related to its perceived societal or stakeholder obligations (Sen & Bhattacharya, 2001). It focuses on the activities that aim to "protect and improve both the welfare of the society as a whole and the interest of the organization" (Davis & Blomstrom, 1975, p. 5). Further, this study focuses on the degree to which consumers perceive a company that supports environmental causes or "green" movement as part of their CSR activity.

Numerous studies have portrayed how consumers; purchase intentions are highly affected by their perception towards the green movement done by a company. One of them is the practice

of “greenwashing”, which contributed to a negative perception to a certain extent. In practice, the study of greenwashing and its mechanism in today’s era has brought to the strong attention of companies, markets, and governments to further understand the behaviour and psychology of consumers, especially in terms of promoting sustainable development, both in the industry and society, that stands as a vital concern today. This also includes exploring greenwashing mechanisms on consumers’ purchasing behaviour, with the role of Consumer Company Identification (CCI), which has been a focus of concern for decades.

While Consumer Company Identification (CCI) may influence the effectiveness of perceived environmental CSR, the perception of greenwashing may also contribute to the green purchase intention. The relationship between consumers’ perception of environmental CSR, CSR outcomes, and green purchase intention is complex, and the impact may vary based on the consumer’s perspective and priorities. Further research is needed to fully understand this relationship and its business implications. Therefore, the following three variable questions are formulated to achieve the objectives of this study:

- *RQ1: What is the influence of perceived environmental CSR on consumers’ green purchase intention?*
- *RQ2: Does consumer company identification mediate the relationship between perceived environmental CSR and consumers’ green purchase intention?*
- *RQ3: Does greenwashing perception moderate the relationship between perceived environmental CSR and consumers’ green purchase intention? To what extent is it related?*

1.4 Aim and Objectives

Based on the problem formulation, this research aims to integrate Environmental CSR initiatives to explore green purchase intention from the perspective of Environmental CSR among consumers. Plenty of industries focus on Environmental CSR today, yet specifically in this study, the major attention is towards green CSR in the beauty and cosmetics industry. This has interested the researcher as the beauty and cosmetic industry is consumer-oriented, where product transparency and environmental aspects are closely considered. Therefore, the pressure

is seen as high in this industry, especially from the demands of society that need to be engaged through CSR activities.

Today, companies in the beauty and cosmetic sectors are striving to engage in ethical, ecological and responsible business practices. The words such as “organic”, “green”, and “natural” are highlighted intensively in the industry in the hope of building a positive brand and/or company image in consumers’ minds. According to a survey in 2021 by Statista, the share percentage of average consumers globally who consider sustainability in their purchase decisions for beauty and personal care reached 71% (Statista, 2021). This shows how impactful green and sustainable activities are in the industry, which promotes the need for companies and brands to be more ecologically and socially aware.

Another reason for the researcher’s interest in the beauty and cosmetic industry is the projected sales. In 2022, the global sales of beauty and personal care products were valued at over \$500 billion and were expected to reach \$800 billion by 2023. Specifically, to the natural and organic beauty industry, despite contributing a small fraction of that (about \$11 billion), it is projected to grow to approximately \$22 billion by 2024. Based on this projection, numerous beauty companies are responding in terms of innovating on natural and environmentally-friendly products, also incorporating stricter environmental standards and greater transparency in their brands and/or companies (Masory, 2019).

This study will focus on an important issue of CSR environmental image, which will be analyzed concerning its effects on green purchase intention. It will present the case of CSR undertaken by Garnier de L’Oréal named “NO VIRGIN PLASTICS”, which at the time of the study, was in the eighth year of realization and had brought substantial benefits towards the company.

Garnier designed the project in a ten years’ framework called the “Plastic Roadmap”, which aims to eliminate virgin plastic packaging for all its brands by 2025, saving 37,000 tonnes of virgin plastic annually. This framework is based on their philosophy of ‘Green Beauty’, a holistic and global approach to promoting the importance of green and environmental-friendly credentials. In addition to the 2025 target, Garnier will introduce a new environmental labelling and scoring system with a scale from A-E. This concept is believed to provide more transparent information on each product’s environmental and social impact. This case was found extremely

interesting as of the great relevance of its scope and the importance of the green campaign on plastic pollution and recycling for Garnier (Barras-Hill, 2020).

Furthermore, this study will cover several research gaps. First, as CSR covers a broad concept, this study will focus more on the environmental aspect and consumers' perception of CSR activities. Second, this study aims to verify the mediating role of consumer brand identification. Third, it also introduces the "greenwashing" perception that might affect a sustainable marketing campaign into the influence relationship of consumers' perceived environmental CSR on their green purchasing intentions. Through the gaps, it is believed that this study could enrich these concepts' academic and practical aspects by covering the variables mentioned in the precious sub-chapter.

1.5 Outline of the Thesis

This thesis will consist of six chapters. The first chapter (introduction) comprehensively discusses the research problem, objectives, and established research questions. The second chapter offers an extensive literature review of the variables under study. In the third chapter, the theoretical framework and proposed hypotheses are presented. The fourth chapter outlines the study's methodology and data collection plan. Data analysis and interpretation of results are presented in the fifth chapter. The final chapter encompasses various aspects, including the research findings, conclusions, theoretical implications, limitations, and suggestions for future research.

2 Literature/Theoretical Review

The following chapter aims to give a perspective on the concepts relevant to this study. The chapter begins with a review of existing literature on CSR and purchase intention using the related dimensions to introduce the context of this study. This is followed by an introduction to the following terms: environmental CSR, perceived CSR, consumer-company identification, greenwashing, greenwashing perception, and green purchase intentions.

2.1 Corporate Social Responsibility

It has been several decades since corporate social responsibility (CSR) has been a subject of academic studies (Carroll, 1991; Carroll, 1999). However, this term has no unique definition (Mohr et al., 2001), as socially responsible corporate behaviour can vary depending on geographical location, time, and individual perception (Campbell, 2007).

According to Davis (1960, p.70), social responsibility is a “businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest.” In 1971, the Committee for economic development (CED) presented society’s expectations of businesses as three concentric circles of responsibilities: the inner circle encompassing the essential economic functions, the intermediate circle including awareness of changes in social values and priorities, and the outer circle outlining the responsibilities that aim to improve the social environment (CED, 1971).

Carroll (1979) further expanded the concept of CSR and proposed a conceptual framework of four distinct dimensions: economic, legal, ethical, and discretionary responsibilities. This four-part definition of CSR was later conceptualized as a CSR Pyramid, which unites the production of goods and services, adherence to legal requirements, ethical standards, and volunteer activities (Carroll, 1991).

Furthermore, Elkington presented a triple bottom line to reflect three dimensions of CSR: economic, social, and environmental, in which the economic bottom line refers to companies’ profitability, meanwhile social implies activities for the common welfare, and the environmental one preserves natural wealth (Elkington, 1998). The author was asking these two questions that business people have to ask: “What forms of natural capital are affected by our current operations - and will they be affected by our planned activities? Are these forms of natural capital sustainable given these, and other, likely pressures?” (Elkington, 1998, p.20).

Only in the 2000s, the concept of sustainability found its spotlight in corporate and academic worlds as an enduring topic influencing CSR (Carroll, 2021). Indeed, environmental sustainability and green business management received huge attention and became a crucial part of CSR and a duty of companies to achieve sustainable development (Chuang & Huang, 2016).

2.1.1 Environmental Corporate Social Responsibility

Environmental corporate social responsibility (ECSR) was developed from environmental management and CSR (Luo & Qu, 2023). It revolves around the eco-centric activities undertaken by specific companies to prevent or mitigate adverse environmental impacts caused by their operations. It encompasses aspects such as corporate governance, credibility, and the overall environmental performance of these enterprises (Chuang & Huang, 2016).

Many organizations have taken responsibility for ecological harm and are trying to preserve the environment (Hart, 2000). They adopted ECSR and integrated environmentally friendly concepts into their business management and commitments, which ensures that the company's operations follow environmentally friendly practices (Chuang & Huang, 2014).

According to Alam and Islam (2021), when businesses take action toward ECSR, they try to integrate green solutions into their business operation cycle and maintain company growth. The food industry is an excellent example of successful ECSR implementation through environmental management initiatives (e.g., recycling, reverse logistics, eco-friendly packaging materials, and comprehensive energy policies), which aimed to solve environmental damage of its operations, such as waste disposal, packaging, service ware issues and water/soil pollution (Kim & Bhalla, 2021).

One of the main reasons organizations have been actively discussing measures for applying CSR is the level of influence these actions have on consumers' perception of the brand itself.

2.1.2 Perceived Corporate Social Responsibility

Perceived CSR refers to “customer awareness of and beliefs regarding a company's CSR efforts, on customer relationships and positive word of mouth (WOM) behavior” (Lacey, Kennett-Hensel & Manolis, 2014, p.318). It represents the company's track record and views on its CSR initiatives. The market's appeal for either the company's best practices or the harm clients perceive the company has caused combined in this collective judgment (Naatu, Nyarko, Munim & Alon, 2022).

Consumers' perception impacts CSR evaluation efforts in different ways. The model assessing the impact of CSR on loyalty, created by Marin, Ruiz, & Rubio (2009), demonstrates the link between CSR actions and loyalty. It shows that CSR actions increase loyalty because consumers form a more favourable opinion of the brand (Marin et al., 2009).

A few advantages of relating CSR with consumer purchasing behaviour include increasing intolerance of corporations that fail to fulfil ethical, legal, and social responsibility requirements. (Kim & Han, 2019). Also, based on their cognitive assessment, customers who perceive a company's high CSR practice are more prone to develop a positive company identification. (Palihawadana, Oghazi, & Liu, 2016).

CSR initiatives taken by the company significantly affect its brand image, shaping consumers' perceptions of its corporate priorities. (Luo & Bhattacharya, 2006). Therefore, it is essential to carefully observe and analyze these effects and changes in order to improve decision-making processes. (Öberseder, Schlegelmilch, and Murphy, 2013). Thus, all these processes are linked within one chain that influences customer behaviour by modifying their purchase intention.

2.2 Purchase Intention

Customers who have experience with corporate environmentally sustainable activities tend to shift to greener purchasing behaviour (Munerah, Koay, & Thambiah, 2021). Typically, these customers have a positive attitude towards corporations' CSR projects (Bianchi, Bruno, & Sarabia-Sanchez, 2019). As Lee & Yoon (2018) state, this favourable attitude more likely results in forming positive intentions toward the brand and its products (Lee & Yoon, 2018).

Generally, the concept of purchase intention is critical in behavioural and psychological studies and defines the probability of consumers' tendency to make purchasing decisions (Dodd & Supa, 2011). Spears and Singh (2004, p.56) provide a similar definition and claim that "purchase intentions are an individual's conscious plan to make an effort to purchase a brand".

As stated previously, purchase intention and consumer buying behaviour are strongly correlated. Purchase intention is one of those five variables, along with behaviour, attitudes, comprehension and attention, that constitute a consumer's buying behaviour (Howard & Sheth, 1969). According to Belk (1988), studying the role of people's possessions, which encompasses our past, present and future, and become parts of ourselves, can also provide an essential value to studying consumer behaviour.

In recent years green purchase intention has become one of the main topics of discussion as its influence on customer behaviour increased.

2.2.1 Green Purchase Intention

Prioritizing green products over non-green products when making purchasing decisions is characterized as a green purchase intention (Rashid, 2009). Besides, it works as a variable to measure valid green purchasing behaviour (Ramayah, Lee & Mohamad, 2010) and future sales accurately (Armstrong, Morwitz, & Kumar, 2000). The findings of Chan and Lau (2002) show that green purchase intention has a significant influence on green purchase behaviour.

When studying this concept, Bui (2005) identified the following trigger variables that can be used to analyze consumer behaviour: beliefs, values, needs, knowledge, motivation, demographic characteristics, and attitudes.

Consumers with green purchase intentions recognize that green purchase decisions they make decrease the level of unsustainable consumption and contribute to the solution to environmental and ecological challenges (Munerah, Koay & Thambiah, 2021).

2.3 Consumer-Company Identification

According to Dutton, Dukerich, and Harquail (1994), organizational identification occurs when an individual's identity shares the same defining attributes as the organization they are a part of. The unique identity of every organization is formed based on its objectives, missions, operations, values, and activities (Scott & Lane, 2000), and changes by perceptions of its fundamental or defining characteristics, or its perceived identity (Dutton et al., 1994)

Bhattacharya and Sen (2003) developed a conceptual framework of consumer-company identification, which involves the similarities between consumers and organizations, enabled through CSR activities (Bhattacharya et al., 1995). Companies need to create solid consumer-company identification through fulfilling self-definitional needs, which leads to profound and dedicated connections with their customers and builds solid relationships.

There are many ways to arouse consumers' identification, and the one that has more power of triggering customer identification, compared to other solutions, is CSR, which can produce features and unique identity by combining three aspects of the corporate mix (behaviour of organization members, communication, and symbolism) (Balmer, 2001).

Studies show that when consumers develop an identity, they produce some mental link or association with the company, making no distinction between "you" and "me" and beginning to share a common interest (Deng & Xu, 20152, p.517).

As we can see, CSR performance plays an essential role in forming customers' perceptions, as well as the degree of acceptance of corporate values and their affirmation of a corporation's existence (Jin, 2006).

2.4 Greenwashing

Increasing awareness of consumers' and organizations' environmental footprint has resulted in incorporating environmentally friendly claims into business practices (Gallicano, 2011). Nevertheless, engagement in greenwashing activities is simultaneously increasing (Delmas & Burbano, 2011) and has become a significant component of corporate marketing practices (Lyon & Montgomery, 2015).

Companies frequently employ green practices to attract environmentally conscious consumers. However, in some instances, these practices are vague and deceptive (Correa, Junior & Silva, 2017; Parguel, Benoît-Moreau & Larceneux, 2011), which can create a dilemma for customers to easily identify environmentally friendly products on the market (Chen & Chang, 2012).

Discovering incongruities between these practices promoting the green image and the company's actual behaviour led to the development of the Greenwashing concept (Gallicano, 2011). The term was coined in 1986 by Jay Westerveld (Pearson, 2010). It is defined as deceptive communication fostering exaggerated positive beliefs about the environmental benefit of a product (Delmas & Burbano, 2011; Lyon & Montgomery, 2015) and hiding the disadvantages of their performance. (Lyon & Maxwell, 2011; Bowen & Aragon-Correa, 2014). Furthermore, according to TerraChoice (2010), there are seven sins of greenwashing in companies' practice: the sin of the hidden trade-off, the sin of no proof, the sin of vagueness, the sin of worshipping a fake, and the sin of misrepresentation.

2.4.1 Greenwashing Perception

The multitude of ambiguous and deceptive environmental claims causes consumer scepticism and constant accusations of greenwashing practices (Furlow, 2010). According to Carlson, Grove, and Kangun (1993), consumers feel suspicious and confused about a company's green marketing campaigns, as green terminologies, widely used by companies operating in different industries, might have varied definitions that may increase obscurity. Moreover, understanding environmental claims requires complex scientific knowledge due to their complexity and ever-changing nature. Another reason for misleading customers' perceptions could be confining them to a particular environmental advantage and not providing complete information, resulting in deception (Carlson et al., 1993).

Thus, the interaction between green claims and the actual corporate environment leads to perceived greenwashing, which is defined as "consumer reactions to situations where green advertising messaging and actual corporate social responsibility (CSR) interact" (Nyilasy, Gangadharbatla & Paladino, 2013, p. 694).

3 Theoretical Framework and Hypothesis

The following chapter describes the theoretical foundation of the study, focusing on the combination of attribution theory and social identity theory as an explanation for the relationship among variables tested. Furthermore, the conceptual framework is presented and on the basis of the conceptual framework the hypotheses are discussed and argued.

3.1 Theoretical Background

3.1.1 Attribution Theory

Attribution theory was pioneered by Fritz Heider in 1958 in his book, “*The Psychology of Interpersonal Relations*” (Graham, 2020). He first developed models of attribution for object perception (which became the base theory of perception) as he attempted to solve a core philosophical phenomenology issue, i.e. the relation between sensory information and real objects. It covers social interactions and how they trigger each person’s behaviour and perception. Heider used the word “persons” as he perceived them as a centre of acts and sentiments done purposefully, which can also perceive or be perceived in a social context (Heider, 1958). With this, it was argued that the perceived information could lead to massively understanding certain behaviour and thinking processes, which contributes highly to the attribution theory, especially perceptions (Malle, 2011).

More than just understanding acts and interactions, Attribution theory carries an important question of “why” that helps people to understand the causes and/or reasons behind the behaviours and events they experience (Coombs, 2012). It focuses on how behaviours are shaped based on the experiences and feelings retrieved in one’s phase of life. This can occur from a Causal Locus, seen as the core of the Attribution theory, where the latter’s perception or act upon something can be influenced by their internal or external locus or factors (Coombs, 2012).

An internal locus, also called dispositional, reflects how a person's temperament or behaviour is shaped based on internal factors or experiences. An external locus, also called situational, reflects how the environment or surrounding factors could affect and shape one's behaviour toward something. In this case, it can be seen that Attributions are one form of information people use to explain their worlds through the understanding of causality behind each act or perception built (Weiner, 2004).

Though Attribution theory tends to be perceived as a psychological theory, it can also be applied to the study of communication. The communication-based Attribution theory research is constructed around "events", where people create and experience attributions, implement them in themselves, and project them into how one acts or communicates upon something. This also could affect relationships between persons, as it covers understanding how one creates meaning when justifying communication behaviours. Attributions influence how people react and communicate with one another based on the events encountered (Manusov & Spitzberg, 2008).

Several scholars have recently begun using attribution theory in a person-to-company context (Vlachos et al., 2013). This provides a theoretical background to link companies' CSR initiatives and consumer responses (Min, Kim, & Yang, 2023). According to Coombs and Holladay (2012), CSR attribution motives can be classified as "self-serving" or "other-serving." Self-serving focused on how CSR can improve a company's sales turnover, profit margin, or market share, which became the focus of the activity. In this case, a company may only pay attention to their benefits or other related stakeholders, for instance, investors and suppliers, that could provide a "transactional" benefit. Simply put, this can be explained as a self-centred motive more than a social one (Coombs & Holladay, 2012).

In contrast, a company could carry a genuine motive if the CSR activities are focused on the needs of the other stakeholders without giving high importance to mere profits. The focus is more on building engagements centred on other parties with a cause (Coombs & Holladay, 2012). Other-serving can also include activities such as environmental campaigns, as narrated in this study, yet this should be communicated effectively to bring about a positive attribution. For example, a company claims to be using sustainable materials in their products as part of its CSR campaign. Based on the attributions shown, consumers or other stakeholders may perceive the claim as either self-centred or other-centred. As Aguilera et al. (2007) narrated, Substantive

Attribution carries a strong and genuine depiction of an organization's values and character. In contrast, Symbolic Attribution is activities done to achieve competitive outcomes.

Researchers have found that Substantial Attribution carries a more genuine and authenticity in the activities, where it can be potentially seen as other-centred by the stakeholders if projected well (Afsar et al., 2020; De Roeck & Maon, 2018; Donia & Sirsly, 2016). On the other hand, Symbolic Attribution is usually driven by stakeholders' forces, which carry a self-centred agenda and expectations. It can also be due to competitors' pressure (Wut & Ng, 2023). If one suspects the claims made by the company were misleading, it could create a negative impression of the underlying motive overall (Skarmeas & Leonidou, 2013), which in this case, might be regarded as greenwashing. Due to this, many consumers and related stakeholders feel sceptical towards the campaign because it might only be a business "gimmick" (Webb & Mohr, 1998).

3.1.2 Social Identity Theory

Social Identity Theory was introduced in the mid-1970s by Tajfel, where social judgment and perception were seen as a strong foundation for understanding one's social identity approach (Spears, 2011). In definition, Social Identity Theory (SIT) narrates that one tends to identify themselves into several social groups through the perceived common values, beliefs, and behaviour with those groups (Tajfel, 1978). SIT allows an individual to be a part of a social group(s) whose members believe they share the same values and emotional attachment strongly that could affect their social perceptions (Lin et al., 2020).

Turner (1982) acknowledged that an individual might be associated with a particular social group despite not having direct contact with the members. This narrates a symbolic bond built from a common identification (Brewer & Gardner, 1996). As identity is not deterministic (Schlenker, 1986; Turner, 1982) and is often negotiated through one's own will (Swann, 1987), it can be said that a particular group of people who are not considered formal members of an organization could be identified as part of the ecosystem when one felt their social identity can be enriched in the process (Ahearne, Bhattacharya, & Gruen, 2005).

Looking into a specific frame, scholars have widely used Social Identity Theory to explain how consumers develop their identities and belongingness with an organization involved in CSR

activities. Consumers and societies involved tend to engage with companies with the same values in their CSR activities. Hence, this identification and engagement may lead to the consumer's attachment to the in-group members and enhance the consumer's own social identity. These activities may contribute positively to the company's goodwill as a "socially responsible company" and, in regards to consumers, improve his/her behavioural intentions. (Kuah, Xia, & Wang, 2022).

A recent study by Fatma et al. (2022) suggested that building an affiliation with consumers could also support companies in identifying the self-definitional need of their consumers. It was found that the connection built through CSR activities could influence consumers' perception towards the company and can be further strengthened by fulfilling the consumer's psychological needs. Consumer perception of companies' CSR initiatives was seen to be a foundation to build an emotional relationship with the consumer, where consumers who are emotionally attached to the company tend to indulge themselves in supporting the CSR activities and campaigns conducted by the company as a way of enhancing their self-esteem (Fatma et al., 2022).

It can be derived that Social Identity Theory does not only provide a particular benefit to a latter. However, it can build upon a stronger relationship between parties, in this case, a consumer-company relationship that may lead to mutual benefits attained.

3.2 Hypothesis Formulation

3.2.1 Relationship of Perceived Environmental CSR with Green Purchase Intention

Many businesses have adopted environmental CSR recently, realizing they may reduce pollution while increasing revenues (Hart, 1997). On the other hand, severe environmental sustainability issues cause society to respond and shift its conventional habits of acquiring and consuming goods and services (Ganushchak–Efimenko, Shcherbak & Nifatova, 2018; Jaiswal & Kant, 2018).

According to Leaniz, Crespo and Gómez-López (2019), when customers decide to buy eco-friendly products, they consider the company's green brand image and commitments. Therefore, purchasing intention has become one of the main variables for decision-making processes because how people perceive a company's social responsibility impacts their green purchase intentions, eventually affecting the company's overall well-being. Bianchi, Bruno and Sarabia-Sanchez (2018) found that perceived CSR is critical in increasing short-term purchase intentions, resulting in a competitive advantage. Many scholars suggested that incorporating environmental stewardship into a company's operations can help it establish a favourable image to the public. (Boiral, 2011; Ritchie & Crouch, 2003). Surprisingly, Munerah, Koay, and Thambiah (2021) revealed that ECSR programs had a beneficial impact on non-green customers' propensity to purchase environmentally friendly items.

The following hypothesis is formed based on the points described above:

H1: Perceived environmental CSR is positively correlated with green purchase intention.

3.2.2 Relationship of Perceived Environmental CSR with Consumer-Company Identification

The relationship between perceived environmental and social responsibility, on the one hand, and customer–company identification, on the other hand, has been extensively investigated in the literature.

Strong consumer-company ties are frequently the outcome of customers' identification with those firms, which enables them to meet one or more major self-definitional requirements (Bhattacharya & Sen, 2003). Customers' identification with the company, satisfaction with its products/services, and loyalty to the company can all be increased by organizational engagement in environmental and social responsibility, with these positive effects of

customers' perceptions being the most frequently emphasized in the literature (Kim, 2017; Pérez, & Bosque, 2014).

Studies in marketing literature have suggested that identification with an organization is elevated when consumers believe in the organization's social agenda or CSR activities (Sen & Bhattacharya, 2001). Fatma, Khan & Rahman (2018) state that there is a positive correlation between consumer perception of CSR activities and consumer identification with the company. Furthermore, Kim & Bhalla (2021) discovered that environmental CSR improves customer attitude and purchase intent, other than Customer-company identification (Kim & Bhalla, 2021). Furthermore, when a firm exhibits proactive CSR, customers' C-C identification is typically favourable, regardless of pricing disparities, leading to more positive reactions (Kim & Bhalla, 2021). Respondents exhibited much less positive C-C identification and less favourable answers when a corporation adopts a passive strategy and provides reduced rates (Kim & Bhalla, 2021). Therefore, companies need to take action to develop social and environmental responsibility and to create a corresponding perception.

The following hypothesis is formed based on the points described above:

H2: Perceived environmental CSR is positively correlated with consumer company identification.

3.2.3 Relationship of Consumer-Company Identification with Green Purchase Intention

Consumers' perceptions are significantly affected by consumer-company identification (CCI) and, thus, their purchase intentions of the products produced by the company. Many studies confirm a significant positive effect of CCI on consumers' views, which leads to the brand's attachment, and subsequently forms a positive consumer attitude, resulting in solid purchase intention (Fatma, Rahman & Khan, 2015; He & Li, 2010).

A similar view is stated in the study by Kuah, Xia, and Wang (2022). They argue that sharing the same values with the company implies the most robust consumer-company identification and results in solid purchase intention. Furthermore, the researchers highlight that consumers with strong identification tend to support the company by purchasing its products or services. Wu and Tsai (2007) also strongly support the idea of consumer-company identification, which can significantly affect consumer purchase intentions. Similarly to previously mentioned scholars, Duarte, Duarte, and Silva (2018) also conclude in their research that consumer identification with the company's values and missions leads to a positive attitude toward the brand, and it predicts consumers' purchase intentions.

The following hypothesis is formed based on the points described above:

H3: Consumer company identification has a significant positive effect on the green purchase intention.

3.2.4 The Moderating Effect of Greenwashing

Organizations are encouraged to alter their business strategies by consumers' increasing willingness to pay for green or environmentally friendly products (Chen & Chang, 2012). However, rather than only promoting green products, they face challenges in incorporating their environmental mission into their business strategies (Chen & Chang, 2012), which sometimes leads to vague and deceptive practices and results in suspicious and distrustful attitudes from consumers (Akturan, 2018; Newton, Tsarenko, Ferraro, & Sands, 2015).

In their research, Lu, Sheng, Zhou, Shen & Fang (2022) concluded that consumers' greenwashing perception directly results in negative green purchase intentions. Wang, Ma and Bai (2019) also share the same view in their study and state that greenwashing practices ultimately erode trust and hinder the establishment of solid and long-term relationships. Therefore, it is evident that greenwashing poses a significant threat to the formation of consumer-company solid bonds and cultivates purchase intention.

The following hypothesis is formed based on the points described above:

H4: Greenwashing perception negatively moderates the relationship between perceived environmental CSR and green purchase intention.

3.3 Conceptual Model

In order to address the aforementioned research questions, a conceptual model was developed, consisting of four hypotheses. Figure 1 illustrates the research model presenting three direct relationships: the first hypothesis (H1) proposes a link between Perceived Environmental CSR (CSR) and Green Purchase Intention, the second hypothesis (H2) explores the relationship between Perceived Environmental CSR and Consumer Company Identification (CCI), the third hypothesis (H3) investigates the association between Consumer Company Identification and Green Purchase Intention, and the fourth hypothesis (H4) suggests a moderating effect of Greenwashing (GW) on the relationship between Perceived Environmental CSR and Green Purchase Intention.

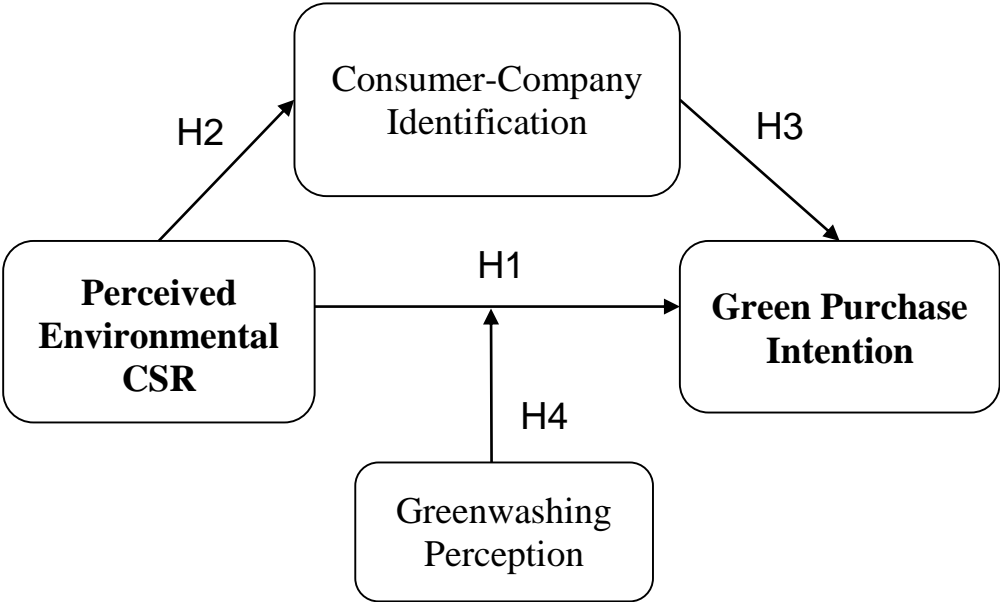


Figure 1 Conceptual Model

4 Methodology

The following chapter presents methodological aspects. First, the researchers discuss research psychology, which is followed by sampling technique, data gathering method, study variables and measurements. Finally, research validity and reliability will be discussed.

4.1 Research Philosophy

As a researcher tends to contribute to their field of interest, understanding the research philosophy can provide several benefits to effectively developing research design (Easterby-Smith, Thorpe, and Jackson, 2015). It all starts with comprehending the fundamental questions of epistemology, which will help them clarify their function in research procedures and the issues related to the theory of knowledge (Easterby-Smith et al., 2015). To find answers to the core questions and identify required evidence, research philosophy can help a researcher to explore study design options and determine suitable alternatives by pointing out their constraints (Easterby-Smith et al., 2015). Moreover, this approach can be used to improve the quality of research and as a source of inspiration while identifying or creating designs based on experience (Easterby-Smith et al., 2015).

4.1.1 Ontology

The study of the nature of reality is known as Ontology, which is how we think about what it means for something to be real or exist (Bell, Bryman & Harley, 2019). Philosophers of natural science are interested in inanimate objects and argue about realism and relativism positions in an ontological assumption (Easterby-Smith et al., 2015). On the other hand, social science philosophers focus on human behaviour, and their ontological debates vary between internal realism, relativism, and nominalism (Easterby-Smith et al., 2015). According to Easterby-Smith et al. (2015), the difference between these four types of ontological assumptions is that the position of realism is a single truth about the world discovered through existing facts; meanwhile, in internal realism, scientists can not see the actual reality directly, even if they think there is only one reality (Easterby-Smith et al., 2015). The position of nominalism goes further by arguing that there is no truth and all facts are created by humans who strive to establish different versions of the truth (Easterby-Smith et al., 2015).

This study aims to research the influence of perceived environmental and social responsibility on green purchase intention with the moderator of greenwashing perception and mediator of

consumer-company identification. The research aligns with social science, more precisely with the internal realism of ontological assumptions.

4.1.2 Epistemology

According to Easterby-Smith et al. (2015), the study of the nature of knowledge and methods of inquiry into the physical and social worlds is known as epistemology. This concept has developed a dilemma for social researchers over the relative advantages of two opposing ideas on how social science research should be conducted: positivism and social constructionism (Easterby-Smith et al., 2015). The difference between these two is that positivism is measured objectively through the external environment. Social constructionism is based on one's unique internal sensation of the meaning of the world (Easterby-Smith et al., 2015).

Epistemology and ontology are interrelated, with positivism associated with realist ontologies and constructionism fitting with nominalism (Easterby-Smith et al., 2015). Since the research is based on internal realism, it will embrace positivist epistemology as it is linked to the internal realist perspective.

4.2 Research Design

Bell, Bryman, and Harley (2019) argue about gathering and examining information using various methods. The authors state that a research design is a plan for finding information that fits specific needs and questions.

In this section, the researchers discuss the data collection method and tools, followed by the planning of data collection and determining the sampling size.

4.2.1 Deductive Approach

The connection between theory and research is described as a choice between deductive and inductive research methodologies (Bell, Bryman & Harley, 2019).

According to Burns and Burns (2008), When research initiates with detailed observations and descriptions and progresses to analysis leading to an interpretation of the observations is considered an inductive approach and employs a bottom-up technique of building a theory based on primary data (Burns & Burns, 2008). On the contrary, the deductive process verifies existing theory through the collection of actual facts and follows a top-down approach, beginning with a general idea and proceeding towards specific details (Burns & Burns, 2008).

Burns and Burns (2008) argue that deductive reasoning is common among positivist researchers, while interpretive researchers typically focus on induction; thus, as this research

measures quantitatively the impact of perceived corporate social responsibility on green purchase intention, deductive reasoning was adopted.

4.2.2 Cross sectional study

There are two ways of gathering data: Cross-sectional and longitudinal designs (Burns & Burns, 2008). In the cross-sectional design, a considerable amount of data is gathered from multiple cases to obtain quantifiable information related to various variables and analyse the data to reveal any relevant correlation patterns (Bell, Bryman & Harley, 2019). On the other hand, The longitudinal design is a unique research approach predominantly utilised in business and management studies to track modifications over time (Bell, Bryman & Harley, 2019).

This research is based on a cross-sectional design, which is more time and cost-efficient than longitudinal research (Burns & Burns, 2008). The researcher scrutinised respondents at a specific time and compared the findings within the research sample.

4.3 Data Collection Method

4.3.1 Target Population

As Burns and Burns (2008) indicated, the population encompasses all relevant observations that interest the research. The study centres on people over 18 years old and of both genders. The researchers opted not to restrict the study region, recognizing that diverse environmental concerns among individuals from varying geographical backgrounds would result in a more inclusive and comprehensive sample.

4.3.2 Sampling Technique

Probability and non-probability are two main sampling techniques (Burns & Burns, 2008). In probability sampling, an individual or any sample element has an equal chance of being selected in the case of strict random sampling as a research participant. Conversely, a non-probability sample does not require random selection and is often conducted deliberately (Burns & Burns, 2008). This study utilizes a non-probability sampling technique, which is a quick and cost-effective approach and easy to design and implement.

According to Burns and Burns (2008), non-probability sampling may be classified into five types: opportunity sampling, judgmental sampling, quota sampling, purposive sampling and snowball sampling. The researchers are using opportunity sampling, which is already known as

convenience sampling and means the selection of “conveniently available participants” (Burns & Burns, 2008, p. 203).

4.3.3 Sample Size

Quantitative and deductive research needs a lot of respondents to make statistically valid generalizations (EasterbySmith et al., 2015). However, as Bell, Bryman and Harley (2019) argue, the decision about sampling size is dependent on a variety of factors, and there is no one definitive solution. Furthermore, it is affected by time and cost factors (Bell et al., 2019)

As the study is based on a non-probability sampling technique and the generalizability of the findings in this study is considerably limited, researchers aimed to collect responses exceeding 100. In Total, 107 respondents completed the survey.

4.4 Questionnaire Design

The researchers used Google Docs to craft an online questionnaire to gather information. The survey is created using English and begins with a concise overview that outlines the subject matter of the study. Moreover, it emphasizes that the General Data Protection Regulation (GDP) protects the respondents’ rights and freedom. In addition, a consent form is in place to ensure that all individuals involved are over 18.

The survey is clear, simple, and unambiguous (Burns & Burns, 2008). The survey includes six sections: demographic questions, perceived environmental corporate social responsibility, customer-company identification, greenwashing perception, and green purchase intention. The researchers studied Garnier from L’Oréal as a case example. To improve clarity, the questionnaire had three chosen photos. First, participants viewed Garnier’s CSR campaign focused on “No virgin plastic.” Then, the questionnaire guided respondents to visualize the members of the L’Oreal group and, lastly, the example of recyclable bottles introduced by Garnier. Participants responded to 22 questions based on visuals, excluding demographic inquiries.

4.4.1 Variables

The variables used in this research are described in Table 1.

Table 1 Research Variables

Variable Category	Variable
Independent Variable	Perceived Environmental CSR
Mediating Variable	Consumer Company Identification
Moderating Variable	Greenwashing Perception
Dependent Variable	Green Purchase Intention

The categorization of variables can be delineated as follows. The independent variable accounts for the variance observed in the dependent variable, while the mediating variable does not contribute to variance beyond what is already explained by the independent variable. On the other hand, the moderating variable interacts with the independent variable to explain the variance in the dependent variable (Bougie & Sekaran, 2020).

4.4.2 Measurements

In this research, the researchers measure the consumers' perceptions as constructs. Furthermore, consumers' attitudes are formed over time due to how each of them perceives the phenomena. These factors are not easily observable, and measurement may be a challenge. Understanding the availability of dimensions in research, especially concerning measuring attitudes and perceptions, single-type questions may not capture the whole dimension set. Under a complex measurement about social constructs, each question should be measured differently (Sallis et al., 2021).

Understanding the case, scales tend to be used in social sciences, especially quantitative studies. Sallis et al. (2021) state that Likert scales and Semantic differential scales are suggested to measure social constructs. In this study, the researcher focuses on the Likert scales to measure attitudes and perceptions.

In brief, the Likert scale is named after psychologist Rensis Likert (1932), who originally described this method as a way to measure attitudes. Here, respondents are asked to indicate to what extent they agree or disagree with a series of statements about the phenomenon and variables the researcher would like to measure. The response scale will use the “five response options” (1 to 5), with the anchors from “strongly disagree” to “strongly agree”, leaving the middle option as neutral (Sallis et al., 2021).

4.4.3 Operationalization of Variables

All the measurements employed in this research study were derived from existing scholarly literature in order to operationalize our conceptual model, which is outlined in Table 2.

Table 2 List of Variables’ Measurement

Measurement Variables	Sources	Sample of Statements	Scale
Perceived Environmental CSR	Perceived Environmental CSR is adopted from Alvarado-Herrera et al. (2017); Bianchi and Bruno (2019); Fatma and Khan (2023).	<p>In my opinion, regarding the environment:</p> <ul style="list-style-type: none"> ● Garnier is trying to protect the environment. ● Garnier is trying to carry out programs to reduce plastic pollution. ● Garnier is trying to recycle its waste materials properly. ● Garnier is committed to ecological issues. ● Garnier communicates to its customers about its environmental practices. 	<p>Likert Scale:</p> <p>Please rate how much you agree with the following statement:</p> <p>(1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree)</p>
Consumer Company Identification	Customer Company Identification is adapted from Deng and Xu (2017); Kuah, Xia, and Wang (2022).	<p>Garnier brand is part of the L’Oréal Group:</p> <ul style="list-style-type: none"> ● L’Oréal Group's principle is similar with my values. ● I like saying that I am a customer of L'Oreal Group. ● I feel good being a customer of L'Oreal Group. 	

		<ul style="list-style-type: none"> ● I share a similar identity with L'Oreal Group. ● I feel closely linked to L'Oreal Group. ● I will spread positive information about L'Oreal Group to others and resist against negative information. 	
Greenwashing Perception	Greenwashing Perception is adapted from Lu et al. (2022); Bulut et al. (2021).	<p>Garnier's sustainable plan on plastic roadmap:</p> <ul style="list-style-type: none"> ● Garnier's plastic roadmap possesses a green claim that is vague or seemingly unprovable. ● Garnier's plastic roadmap leaves out or masks important information, making the green claim sound better than it is. ● Usage benefits of Garnier's recycled plastic bottle is still not definite. ● Garnier's claim on recycled plastic bottle overstates or exaggerates how its green functionality actually is. ● Garnier misleads with words in its environmental features. ● Garnier misleads with visual or graphics in its environmental features. 	
Green Purchase Intention	Green Purchase Intention is adapted from Lu et al. (2022); Bigliardi, Filippelli, and Quinto (2022).	<p>Example of Garnier's recyclable bottle:</p> <ul style="list-style-type: none"> ● Because of the performance of Garnier regarding the environment, there is a great possibility that I might buy products from Garnier. ● I will consider buying Garnier's green products because they are less polluting. ● Because Garnier is concerned about the environment, I tend to buy its products. 	

		<ul style="list-style-type: none">● I am happy to buy products from Garnier because it is environmentally friendly.● I plan to buy Garnier products in the future because of its environmental performance.	
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4.4.4 Questionnaire Distribution

The questionnaire was distributed amongst the researcher's networks on various social media platforms such as LinkedIn, Facebook and WhatsApp groups. Participation in the questionnaire was voluntary and potential participants made decisions after reading the background information and the questionnaire's aim.

4.5 Data Analysis Method

This research has implemented regression-based techniques where the regression focuses on the result projection from the set of independent variables while analysing the relationship between the variables set. This method aims to determine if the independent variable shows a variance in the dependent variable, also providing meaning towards it (Bell et al., 2022).

4.5.1 Linear Regression

The discussion will start with simple regression, in which one independent variable is used to predict one dependent variable. The form of a simple regression equation can be denoted:

$$Y = \beta_0 + \beta_1(X) + \varepsilon$$

where (Easterby-Smith et al., 2021)

- Y denotes a dependent variable (Green Purchase Intention).
- X is an independent variable (Perceived Environmental CSR).
- β_0 is an intercept.
- β_1 is a regression coefficient.
- ε is a random error **term**.

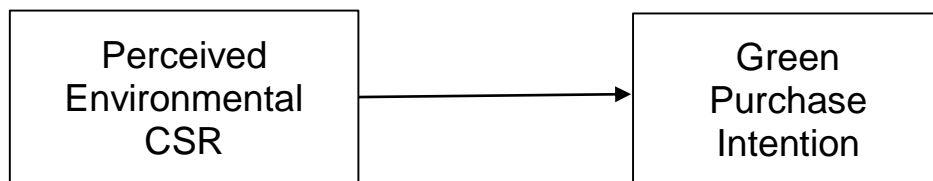


Figure 1. Illustration of Linear Regression

In this research, the authors try to predict when Garnier is launching their Environmental CSR initiative, which is the No Virgin Plastic Campaign, and how likely it is to affect Green Purchase Intention. Additionally, this will address the first research question: *What is the influence of perceived environmental CSR on consumers' green purchase intention?*

4.5.2 Mediated Regression

Mediated regression tests whether a second independent variable mediates the effect of the independent variable, called the mediator (or, in this case, Consumer Company Identification) (Bell et al., 2022). We aim to see how the inclusion of Consumer Company Identification can help to conceptualize and explain the influence of Perceived Environmental CSR on Green Purchase Intention. In an attempt to answer the second research question, “*Does consumer company identification mediate the relationship between perceived environmental CSR and consumers’ green purchase intention?*” this analysis will be used. Based on Zhang & Wang (2022), mediation can be modelled using two regression equations:

$$M = i_M + aX + e_M$$
$$Y = i_Y + c'X + b_M + e_Y$$

where:

- M is a mediating variable (Consumer Company Identification).
- c' is a direct effect of Perceived Environmental CSR on Green Purchase Intention with the inclusion of Consumer Company Identification.
- $a * b$ is the indirect effect or mediation effect (the effect of Perceived Environmental CSR on Green Purchase Intention through Consumer Company Identification).
- $c = c' + a * b$ is the total effect of Perceived Environmental CSR on Green Purchase Intention.

According to Bell, Bryman, & Harley (2022), there are two predominant types of mediation: full and partial. Full mediation is narrated on how the mediator plays an essential role in the relationship between the independent and dependent variables. On the other hand, partial mediation uses a partial mediator in the relationship between the independent and dependent variables.

This research assumes that Consumer Company Identification mediated some of the effects of Perceived Environmental CSR on Green Purchase Intention. It would further be assumed that Perceived Environmental CSR also directly affected Green Purchase Intention or worked

through some other mechanism that was currently not specified. In the figure below, the direct effects are indicated by arrows that directly link the independent variable to the dependent variable. Here, the indirect effects from the independent variable to the dependent variable are transmitted by the mediator (Consumer Company Identification), shown as the set of two straight arrows between the three variable boxes (Bell et al., 2022).

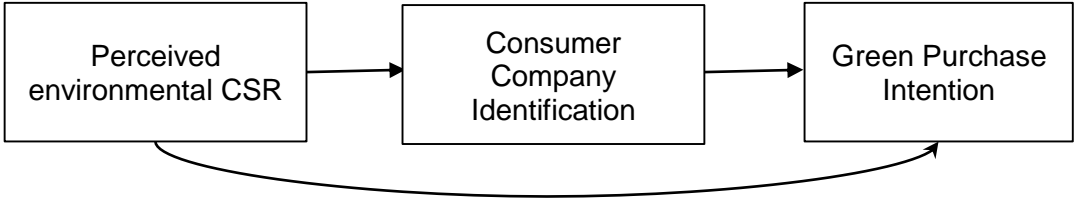


Figure 2 Illustration of Mediated Regression

4.5.3 Moderated Regression

Moderated regression examines the interaction between two or more variables in regression models. To explain further, interaction effects are effects on the dependent variable where one independent variable influences the relationship of another independent variable that also connects with a dependent variable (Bell et al., 2022).

In this research, it is assumed that Greenwashing Perception moderates the relationship between Perceived Environmental CSR and Green Purchase Intention, such that in greenwashing perception context where consumers perceived environmental CSR negatively, the relationship between Perceived Environmental CSR and Green Purchase Intention is weaker than the otherwise. The moderated regression equation can be denoted as follows:

$$Y = \beta_0 + \beta_1(X_1) + \beta_2(X_2) + \beta_3(X_1X_2) + \varepsilon$$

where (Bell, Bryman, & Harley, 2022):

- Y denotes Green Purchase Intention.
- X₁ denotes Perceived Environmental CSR.
- X₂ denotes Greenwashing Perception.
- X₁X₂ denotes Interaction term between Perceived Environmental CSR and Greenwashing Perception.
- β₀, β₁, β₂, β₃ denotes regression coefficient.
- ε denotes error term.

Furthermore, concerning the third research question, we will be able to investigate “*Does greenwashing perception moderate the relationship between perceived environmental CSR and consumers’ green purchase intention? To what extent is it related?*”. The conceptual model capturing this interaction effect is depicted in Figure 3.

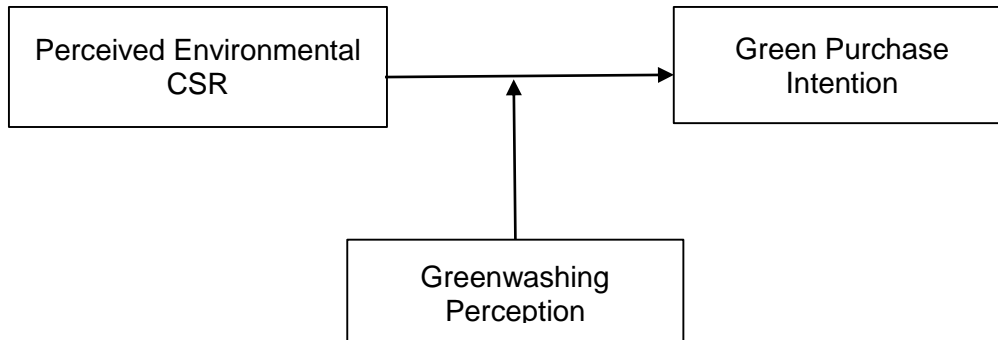


Figure 3 Illustration of Moderated Regression

4.6 Validity and Reliability

To ensure the variables developed are measured accurately, clear instruments must be implemented to ensure that the essential dimensions are not overlooked, and the irrelevant ones are eliminated. Using the right instruments will ensure more accuracy in results and may enhance the quality of the conclusion (Bougie & Sekaran, 2020). The assessment can be developed using these two major tests: validity and reliability.

4.6.1 Validity

According to Bougie and Sekaran (2020), validity evaluates how well an instrument developed measures the concept that needs to be measured using the right method. The most common types used to test data validity include Content Validity, Criterion-Related Validity, and Construct Validity.

In this study, the researcher uses Construct Validity, proving how the results obtained fit the theories around which the test is designed. Factor Analysis is used, explained as a multivariate

technique that confirms the concept dimensions and establishes construct validity or indicates the items most appropriate for each dimension (Bougie & Sekaran, 2020).

Specifically, Confirmatory Factor Analysis (CFA) is used to measure the validity score. This supports hypothesis testing, which confirms the theoretical prediction towards the set of constructs specified. CFA helps confirm that the factor structure or model obtained is robust and not merely from one set of data (Burns & Burns, 2008). It uses the chi-square distribution to test whether the imposed factor structure fits the data (Sallis et al., 2021). In this case, a minimum threshold of 0.6 for the Factor Loading value is used (Hair et al., 2006).

After looking at validity, we will assess the model fit to understand how the model is to the observed data (Navarro & Foxcroft, 2022). This research will use the ratio of chi-square (χ^2) to the degree of freedom (df), Comparative Fit Index (CFI), Tucker Lewis Index (TLI), and Root Mean Square Error of Approximation (RMSEA). The threshold value is presented in Table 3.

Table 3 Model Fit Threshold

Model Fit Indices	Recommended Value	Source
NC = χ^2/df	1 < NC < 3	Kline (2016)
CFI	≤ 0.90	Bentler (1990)
TLI	≤ 0.90	Bentler and Bonett (1980)
RMSEA	≤ 0.08	McDonald and Ho (2002)

Validity is necessary, but it is insufficient to test the measurement completely. The measurement should be valid and reliable to provide more consistent results. Therefore, we will discuss the concept of reliability in section 4.6.2.

4.6.2 Reliability

Reliability can indicate the stability and consistency of the concept. The test indicates the range of biases, ensuring consistent measurement across time and the variables in the instrument. In this case, internal consistency is essential to indicate how well the concept supports one another and shows homogeneity when measured while ensuring that each item can carry the overall meaning independently (Bougie & Sekaran, 2020).

In this study, Cronbach's Alpha and McDonald's Omega tests are used, as suggested by Navarro and Foxcroft (2022). Cronbach's alpha computes the average intercorrelations among the measuring variables. In general, reliability tests less than 0.60 is considered poor, those in the range of 0.70 is considered acceptable, and those over the range of 0.8 is considered good (Bougie & Sekaran, 2020; Navarro & Foxcroft, 2022). Thus, the minimum threshold for internal consistency reliability of the measures used in this study is 0.70.

5 Analysis and Discussion

This chapter contains the analyzed data results to infer that perceived environmental CSR influences green purchase intention. Ultimately, this consumer company identification leads to the development of green purchase intention. Furthermore, the relationship between perceived environmental CSR and consumer's green purchase intention becomes stronger with the existence of consumer company identification. This chapter includes the whole procedure of data management and analysis as described in the previous chapter.

5.1 Data Management

The questionnaire, collected through Google Forms, was exported to a CSV file and processed using Jamovi software version 2.3.21.0. Jamovi is a relatively new analysis software built on the R programming language, featuring a Graphical User Interface (GUI) that simplifies data analyses, providing increased flexibility and ease of use (Ahmed & Muhammad, 2021). The data preprocessing steps involved the following procedures. The exported data in Jamovi was labeled according to its type: nominal data types were assigned to demographic questions, while continuous data types were assigned to variable responses utilizing a Likert scale. Among the 107 responses, no missing values were observed, as the questionnaire required answers for all questions. Upon completion of data preprocessing, the data analysis process proceeded until a decision was made regarding hypothesis testing.

5.2 Demographic Analysis

As this study does not specifically target a particular population, conducting a demographic analysis can offer valuable insights into the characteristics of the respondents involved in this study. It is important to note that the analysis is approached holistically, encompassing various aspects beyond demographics alone.

Among the 107 respondents, a substantial majority of participants who completed the questionnaire were identified as female, comprising 73 individuals (68.2%), whereas the male respondents constituted a smaller proportion, comprising only 32 individuals (29.9%). These findings suggest that more women might purchase Garnier products, which aligns with their position as the primary target consumers within the beauty and cosmetics industry (TABS Analytics, 2016).

Regarding age, approximately half of the respondents (51.4%) fell within the 26 to 35 age range, commonly classified as the millennial category. This age group is known for their heightened awareness and concern regarding environmental issues (Dietz, 2003). Another significant portion of the participants (31.8%) belonged to the 18 to 25 age range, categorized as post-millennials, according to Bulut et al. (2021). These individuals possess attributes such as open communication, fostering clarity and creativity, demonstrating environmental consciousness, and exhibiting a global perspective with varying degrees of environmental awareness (Bulut et al., 2021). A smaller proportion of the sample (15.9%) fell within the 36 to 45 age range, while those over 46 constituted only 0.9% of the respondents.

Concerning the participants' education level, most held a Master's degree, accounting for 52 individuals (48.6%), while 49 individuals (45.8%) possessed a Bachelor's degree. Higher levels of education are associated with a greater propensity for environmental awareness and a positive attitude towards environmental issues (Aminrad, Zakaria, & Hadi, 2011). Furthermore, it is noteworthy that a significant proportion of the respondents were employed, with 50 individuals (46.7%), while 35 individuals (32.7%) were classified as students.

Table 4 Demographic Analysis (N=107)

Demographic Variable	Item	Frequency	Percentage
Gender	Female	73	68.2 %
	Male	32	29.9%
	Other	2	1.9 %
Age	18 - 25 years old	34	31.8%
	26 - 35 years old	55	51.4%
	36 - 45 years old	17	15.9%
	> 46 years old	1	0.9%
Education	High School	5	4.7%
	Bachelor's Degree	49	45.8 %
	Master's Degree	52	48.6%
	Other	1	0.9%
Professional Status	Student	35	32.7%
	Student-Worker	5	4.7%
	Employed	50	46.7%
	Unemployed	11	10.3%
	Other	6	5.6%

5.3 Validity and Reliability of the Constructs

5.3.1 Confirmatory Factor Analysis

To assess the psychometric characteristics of the constructs utilized in this study, Confirmatory Factor Analysis (CFA) was conducted on each of the items. The analysis revealed that all of the factors demonstrated statistical significance ($p < 0.05$), as depicted in Table 5. However, in accordance with the recommendation of Hair et al. (2006), the last item from the perceived environmental CSR construct, which exhibited a factor loading value of 0.551, was removed. This decision was made due to the factor loading falling below the established minimum threshold of 0.60. The removal of this item ensured that it did not contribute to correlations within the model and consequently led to an improved model fit.

Table 5 Confirmatory Factor Analysis

Construct	Item	p-value	Factor Loading
Perceived Environmental CSR	Garnier is trying to protect the environment.	< 0.001	0.871
	Garnier is trying to carry out programs to reduce plastic pollution.	< 0.001	0.796
	Garnier is trying to recycle its waste materials properly.	< 0.001	0.728
	Garnier is committed to ecological issues.	< 0.001	0.784
	Garnier communicates to its customers about its environmental practices.	< 0.001	0.551
Consumer-Company Identification	L'Oréal Group's principle is similar with my values.	< 0.001	0.863
	I like saying that I am a customer of L'Oreal Group.	< 0.001	0.825
	I feel good being a customer of L'Oreal Group.	< 0.001	0.904

	I share a similar identity with L'Oreal Group.	< 0.001	0.900
	I feel closely linked to L'Oreal Group.	< 0.001	0.896
	I will spread positive information about L'Oreal Group to others and resist against negative information.	< 0.001	0.849
	Garnier's plastic roadmap possesses a green claim that is vague or seemingly unprovable.	< 0.001	0.713
	Garnier's plastic roadmap leaves out or masks important information, making the greenclaim sound better than it is.	< 0.001	0.669
Greenwashing Perception	Usage benefits of Garnier's recycled plastic bottle is still not definite.	< 0.001	0.691
	Garnier's claim on recycled plastic bottle overstates or exaggerates how its green functionality actually is.	< 0.001	0.718
	Garnier misleads with words in its environmental features.	< 0.001	0.880
	Because of the performance of Garnier regarding the environment, there is a great possibility that I might buy products from Garnier.	< 0.001	0.907
	I will consider buying Garnier's green products because they are less polluting.	< 0.001	0.881
Green Purchase Intention	Because Garnier is concerned about the environment, I tend to buy its products.	< 0.001	0.897
	I am happy to buy products from Garnier because it is environmentally friendly.	< 0.001	0.916
	I plan to buy Garnier products in the future because of its environmental performance.	< 0.001	0.949

5.3.2 Model Fit Test

The chi-square model fit test yielded a value of 346 with 183 degrees of freedom, resulting in a ratio of 1.89. This falls within the acceptable range of $1 < 2/df < 3$, as suggested by Kline (2016). Additionally, each item's p-value (0.001) is less than 0.05, indicating statistical significance. When evaluated using the Comparative Fit Index (CFI) and Tucker Lewis Index (TLI), the model is deemed to have a satisfactory fit, with CFI at 0.920 (greater than 0.90 based on Bentler, 1990) and TLI at 0.908 (greater than 0.90 based on Bentler and Bonett, 1980). Both values indicate a good model fit. However, the Root Mean Square Error of Approximation (RMSEA) exceeds the maximum threshold at 0.0911, as recommended by McDonald and Ho (2002). Several other steps have been taken to reduce this value by increasing the factor loading threshold to 0.7 and decreasing it to 0.5. However, the results still did not significantly improve the RMSEA value, thus indicating that the threshold of 0.6 is considered the most appropriate according to Hair et al. (2006). These results are presented in Table 6.

Table 6 Model Fit

χ^2	dF	p-value	CFI	TLI	RMSEA
346	183	< 0.001	0.920	0.908	0.0911

5.3.3 Internal Consistency Reliability Analysis

This form of reliability analysis calculates a statistic that can demonstrate the internal consistency of each item in measuring the underlying constructs, namely Perceived Environmental CSR, Consumer Company Identification, Greenwashing Perception, and Green Purchase Intention. As shown in Table 7 below, both Cronbach's alpha and McDonald's omega coefficients yield very good scores, surpassing the minimum threshold of 0.7 recommended by Bougie and Sekaran (2020) and Navarro and Foxcroft (2022). These results suggest a satisfactory model and indicate that Perceived Environmental CSR, Consumer Company Identification, Greenwashing Perception, and Green Purchase Intention exhibit approximately 10% error variance in the scale. Such findings imply significant intercorrelations among the items and consequently reflect high consistency. It signifies stability and low vulnerability to

changes in circumstances (Bougie & Sekaran, 2020). The internal reliability test for each variable can be observed in Table 7.

Table 7 Internal Consistency Reliability

Construct	Cronbach's Alpha	McDonald's Omega
Perceived Environmental CSR	0.869	0.874
Consumer Company Identification	0.949	0.950
Greenwashing Perception	0.890	0.891
Green Purchase Intention	0.960	0.960

5.4 Descriptive Statistics and Psychometrics Properties

Table 8 describes the descriptive statistics and psychometric properties of the marketing variables. Mean values indicate the respondents' average responses on the specified scale. It is assessed to determine the data's central tendency. From the result, the region where most values in a distribution fall is between 2.95 to 3.75, meaning most respondents are Neutral and Agree towards the variables measured.

Table 8 Descriptive Statistics and Psychometrics Properties

	Mean	Standard Deviation	Variance	Skewness	Kurtosis
Perceived Environmental CSR	3.75	0.802	0.643	-0.418	0.129
Consumer Company Identification	2.95	1.04	1.07	-0.0331	-0.339
Greenwashing Perception	3.43	0.827	0.684	-0.132	0.277
Green Purchase Intention	3.22	1.15	1.32	-0.258	-0.680

On the contrary, the standard deviation provides insights into the dispersion of the data. Consumer Company Identification and Green Purchase Intention exhibit values of approximately 1, indicating a wider distribution than Perceived Environmental CSR and Greenwashing Perception, which have around 0.8. A higher standard deviation implies that the responses are more spread out from the mean. Additionally, the standard deviation is sensitive to skewed data and extreme values. Hence, it is crucial to examine the values of skewness and kurtosis, which assess the flatness and peak of the data distribution. In this study, all variables demonstrate negative skewness, indicating a moderate leftward skew (ranging from -0.0331 to -0.418).

In summary, all variables' skewness and kurtosis values fall within the range of -2 to +2. According to Ramachandran and Tsokos (2020), the data can have a normal distribution when skewness and kurtosis are within this range. Therefore, we can assume that the data exhibits fair symmetry and follows a typical distribution pattern.

5.5 Linear Regression Analysis

The direct effect of Perceived Environmental Corporate Social Responsibility (CSR) on Green Purchase Intention is described in Table 9. This direct effect is significant with the value of $\beta = 0.320$, $SE = 0.1119$, $z = 2.86$, $p = 0.004 < 0.05$. Furthermore, the direct effect accounts for 38.90% of the total effect, implying a probability of 61.1% for potential mediation by other factors. In addition, the positive value of the beta coefficient indicates a positive relationship with weak correlations (Navarro & Foxcroft, 2022). Hypothesis 1, which posits that Perceived Environmental CSR is positively associated with Green Purchase Intention, is thus supported.

Table 9 Linear Regression Analysis

Path	β	SE	Z	p-values	Remarks
Perceived Environmental CSR → Green Purchase Intention	0.320	0.1119	2.86	0.004	Supported

5.6 Mediation Role Analysis

The role of the mediating variable will be discussed concerning the paths representing the hypotheses. The mediating role is confirmed by the significant relationships among the three variables representing Hypothesis 2 and Hypothesis 3, with a robustness check. The relationships between the variables are presented in Table 10.

The path estimates they reveal a positive relationship between Perceived Environmental CSR and Consumer Company Identification ($\beta = 0.755$, $SE = 0.1015$, $z = 7.44$, $p < 0.001$). Furthermore, the beta coefficient indicates a relatively strong correlation (Navarro & Foxcroft, 2022). Thus, it can be inferred. Hypothesis 2 is supported.

Moreover, Consumer Company Identification Increases Green Purchase Intention ($\beta = 0.668$, $SE = 0.0865$, $z = 7.72$, $p < 0.001$). Additionally, the beta coefficient shows a moderate positive correlation (Navarro & Foxcroft, 2022). Therefore, it can be assumed that Consumer Company Identification is positively associated with Green Purchase Intention, supporting Hypothesis 3.

Robustness Check

The mediating effects were examined using Baron and Kenny's (1986) suggested procedure. Four criteria were considered to confirm the presence of a mediating effect. Firstly, Perceived Environmental CSR should significantly impact Consumer Company Identification (confirmed). Secondly, Consumer Company Identification should significantly influence Green Purchase Intention (confirmed). Thirdly, Perceived Environmental CSR should significantly influence the Green Purchase Intention (confirmed). Lastly, the influence of Perceived Environmental CSR should become insignificant (indicating full mediation) or less significant (indicating partial mediation) after controlling for the mediator variable (Consumer Company Identification).

In our model, it is confirmed that Perceived Environmental CSR positively affects Consumer Company Identification, which, in turn, increases Green Purchase Intention. The result revealed a significant indirect effect of Perceived Environmental CSR and Green Purchase Intention ($\beta = 0.824$, $SE = 0.1133$, $z = 7.27$, $p < 0.001$). Consumer Company Identification positively

mediated the relationship between Perceived Environmental CSR and Green Purchase Intention. In conclusion, the direct and indirect effects were significant, demonstrating that the relationship between Perceived Environmental CSR and Green Purchase Intention is partially mediated.

Table 10 Mediation Analysis

Path	β	SE	Z	p-values	Remarks
Perceived Environmental CSR → Consumer Company Identification	0.755	0.1015	7.44	< 0.001	Supported
Consumer Company Identification → Green Purchase Intention	0.668	0.0865	7.72	< 0.001	Supported
Perceived Environmental CSR → Consumer Company Identification → Green Purchase Intention	0.824	0.1133	7.27	< 0.001	Supported

5.7 Moderation Effect Analysis

The hypothesis stating that the perception of Greenwashing negatively moderates the relationship between Perceived Environmental CSR and Green Purchase Intention (Hypothesis 5) is tested through a moderation analysis. The results of the main effects are presented in Table 11, where Perceived Environmental CSR ($\beta = 0.688$, $SE = 0.111$, $z = 6.19$, $p < 0.001$) has a significant positive effect on Green Purchase Intention. Conversely, Greenwashing Perception ($\beta = -0.339$, $SE = 0.105$, $z = -3.22$, $p < 0.002$) significantly and negatively affects Green Purchase Intention.

Although the main effects are significant, the interaction between Perceived Environmental CSR and Greenwashing Perception is insignificant ($\beta = 0.201$, $SE = 0.108$, $z = 1.85$, $p = 0.064 > 0.05$). This suggests that Greenwashing Perception does not moderate the relationship between Perceived Environmental CSR and Green Purchase Intention. Therefore, Hypothesis 5 is rejected.

Table 11 Moderation Analysis

Effect	β	SE	Z	p-values	Remarks
Perceived Environmental CSR	0.688	0.111	6.19	< 0.001	Significant
Greenwashing Perception	-0.339	0.105	-3.22	< 0.002	Significant
Perceived Environmental CSR × Greenwashing Perception	0.201	0.108	1.85	0.064	Insignificant

Furthermore, when examining Greenwashing Perception at low levels (-1SD), the impact of Perceived Environmental CSR on Green Purchase Intention appears to be weaker ($\beta = 0.534$, $SE = 0.160$, $z = 3.34$, $p < 0.001$) compared to high levels of Greenwashing Perception (+1SD) ($\beta = 0.835$, $SE = 0.127$, $z = 6.57$, $p < 0.001$). This interaction effect is visually represented in Figure 4, where Perceived Environmental CSR is labelled as PECSR and Green Purchase Intention is labelled GPI.

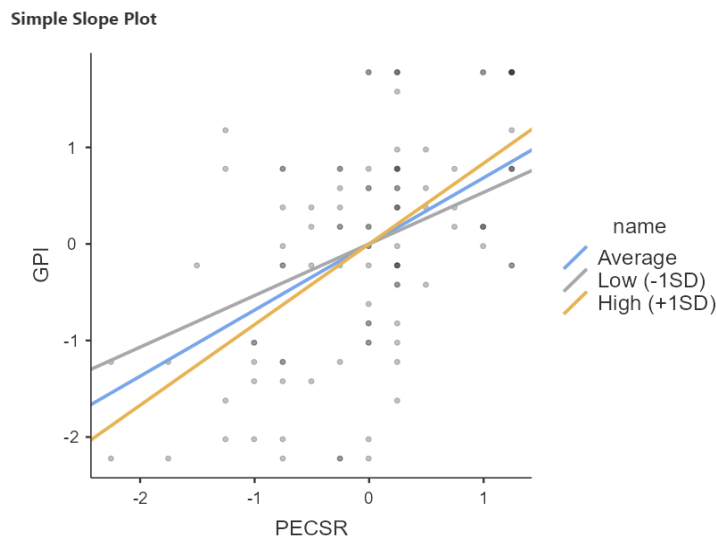


Figure 4 Moderation Plot

5.8 Hypothesis Summary

This study examined four hypotheses and one hypothesis was rejected. Results revealed that mediation of Consumer Company Identification exist in the relationship between Perceived Environmental CSR and Green Purchase Intention. Moreover, the results depict the conditional role of Consumer Company Identification and reject the moderation effect of Greenwashing Perception. This can be summarized in Table 12.

Table 12 Summary of Hypotheses Result

Hypothesis	Result	β	p-values
H1: <i>Perceived environmental CSR is positively correlated with green purchase intention.</i>	Accepted	0.320	0.004
H2: <i>Perceived environmental CSR is positively correlated with consumer company identification.</i>	Accepted	0.755	< 0.001
H3: <i>Consumer company identification has a significant positive effect on the green purchase intention.</i>	Accepted	0.668	< 0.001
H4: <i>Greenwashing perception negatively moderates the relationship between perceived environmental CSR and green purchase intention.</i>	Not Accepted	0.201	0.064

5.9 Result Discussions

Regarding the findings of this study, three out of the proposed research hypotheses have been validated. Empirical evidence supports a significantly positive relationship between Perceived Environmental CSR and Consumer Company Identification, which positively impacts Green Purchase Intention. However, the remaining research hypothesis did not meet the criteria for retention, indicating that Greenwashing Perception does not significantly influence consumers' intention to make green purchases.

These findings support Social Identity Theory by confirming the mediating role of Consumer Company Identification. Consumers are more likely to act as company members when they identify with the company based on its environmental CSR activities. The findings support the notion of Fatma, Rahman and Khan (2015), as well as He and Li (2010), that consumer company identification has a positive influence on green purchase intention.

While the previous study showed that consumers who feel misled by a sustainable marketing campaign hold a more negative view of the company and have lower purchase intentions, this research showed an unexpected result; greenwashing perception does not moderate the relationship between perceived environmental CSR and green purchase intention. This observation may suggest that the lack of skill in discerning factual claims from false ones, as identified by Lim et al. (2013), or the rationalisation processes discussed by Atkinson and Kim (2014), could account for this result.

Besides, as posited by Seele and Gatti (2017), accusations of greenwashing may arise from unrealistic expectations or miscommunication, for which the organisation may not bear full responsibility. In line with Bowen's (2014) perspective, greenwashing should be perceived as an aspect, hard to delineate, of a larger spectrum of organisational behaviours that fall under the category of symbolic (as opposed to substantive) corporate environmentalism.

Consumers often perceive organisations undertaking corporate social responsibility (CSR) initiatives for substantive and symbolic motives. Consequently, consumers may infer that complex organisations embody the motivations of various actors. For instance, marketing personnel may prioritise competitive positioning and meeting consumer expectations (symbolic attribution) to enhance sales and market share, while newly hired younger employees may place greater emphasis on whether the organisation's CSR activities align with core values (substantive attribution) (Aguilera et al., 2007). More general attribution biases may be another possible explanation for the unexpected results.

6 Conclusion

The following chapter discusses research aims and objectives, which are followed by theoretical and managerial implications and Lastly, the researchers discuss limitations and future research opportunities.

6.1 Research Aims and Objectives

The research aim of this study has been to enhance the understanding of the impact of perceived environmental CSR on green purchase intention, taking into account the mediating effect of consumer-company identification and the moderating effect of greenwashing. To achieve the study goal, research questions were created:

- *RQ1: What is the influence of perceived environmental CSR on consumers' green purchase intention?*
- *RQ2: Does consumer company identification mediate the relationship between perceived environmental CSR and consumers' green purchase intention?*
- *RQ3: Does greenwashing perception moderate the relationship between perceived environmental CSR and consumers' green purchase intention? To what extent is it related?*

In order to answer these research questions and have a deep and meaningful understanding of the relationship between these variables, the attribution theory and social identity theory were utilized. Furthermore, researchers decided to present the beauty and cosmetics industry as the representative case of the study.

The research questions were sufficiently answered and addressed the research objectives based on the findings. Linear regression analysis shows that perceived environmental corporate social responsibility significantly affects green purchase intention. In terms of mediation variables, it can be stated that perceived environmental CSR and consumer company identification are strongly correlated. In turn, consumer company identification positively affects green purchase intention.

6.2 Theoretical Implications

The study establishes a connection between Perceived environmental CSR, green purchase intention, consumer-company identification, and greenwashing perception by demonstrating a statistically significant correlation between the context of previous literature.

From a theoretical approach, the findings of this study expanded existing theories from previous literature. The critical theoretical contribution of this study lies in integrating attribution theory and social identity theory.

The quantitative analysis confirmed the theoretical framework that was incorporated in the study. The conceptual model includes moderator and mediation variables. Consumer-Company identification serves as a mediation variable in the model, which significantly affects the model; meanwhile, greenwashing perception also has a mediator moderator in the conceptual framework. The statistically significant correlations between perceived environmental CSR, consumer-company identification, greenwashing perception, and green purchase intention support the theoretical linkages proposed in the study. Furthermore, the findings provide empirical support for the theoretical framework.

6.3 Managerial Implications

This research provides several managerial implications. Firstly, it emphasizes the importance of developing solid environmental CSR initiatives. Our findings reveal a positive relationship between perceived environmental CSR and green purchase intention. Thus, companies that incorporate CSR into their business activities should consider the insights of this research and build a solid environmental CSR image, as it directly contributes to purchasing intentions.

Furthermore, the mediating role of consumer-company identification highlights the importance of building strong connections with consumers. Companies should align their CSR initiatives with consumers' values and beliefs. This will create a bond in consumer-company identification with a shared purpose and unity.

Third, when consumers consider companies' green claims vague or misleading, they become sceptical and often accuse firms of greenwashing. In order to avoid such accusations, companies must be more transparent and provide comprehensive information about their CSR activities. Clarity and honest relationship with consumers will increase trust and loyalty, which leads to increased purchasing intention and actual behaviour.

6.4 Limitations and Future Research

The study follows several limitations that researchers must consider. The primary limitation of the research is the survey design and its implication, with a particular emphasis on Garnier's company, which is a member of the L'Oréal group. The survey focused on Garnier's "no virgin plastic" initiative and its CSR practices. As a result, the research may only apply to Garnier's business and may not be easily generalized to other businesses engaged in similar or unrelated sectors. Furthermore, participants were required to answer questions based on their perceptions. However, it is important to note that individuals' environmental perceptions might vary among countries depending on cultural norms and their environmental knowledge.

Moreover, the study chose a non-probability and convenience sampling method, which presents limitations and may not provide a comprehensive representation of the population. A longitudinal technique should be explored to get a comprehensive and accurate understanding of how the perception of environmental CSR evolves and varies over time and what kind of influence it has on green purchase intention.

Furthermore, This study integrated a single mediator (consumer-company identification) and moderator (greenwashing perception) among the relationship between perceived environmental CSR and green purchase intention. Thus, for future research, scholars should highlight and possibly incorporate different variables, such as loyalty, consumer satisfaction, and positive word-of-mouth.

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Appendix 1: Survey

5/31/23, 1:57 PM

"No Virgin Plastics" Garnier CSR Campaign

"No Virgin Plastics" Garnier CSR Campaign

Hello!

Thank you so much for taking the time and effort to complete this questionnaire for my Master's Thesis!

We are Rabil and Mariam, Master's students studying at the Lund University School of Economics and Management.

For our Master Thesis, I examine the perception of environmental CSR, how consumer identify themselves with the company, greenwashing perception, and green purchase intention in "No Virgin Plastics" Garnier CSR campaign. Garnier brand is part of the L'Oréal Group. I highly appreciate your response to the following questions. The questionnaire takes approximately only 5 minutes to complete. We would greatly appreciate if you could share it to your network in your surrounding via this link:

https://docs.google.com/forms/d/e/1FAIpQLSeLIdn1h7jLTft7WsoEIGtzSibAMwsdVLPK4dRmEJgaZYmcTO/viewform?usp=pp_url

Please read through the following information before continuing:

1. The data collection will follow General Data Protection Regulation (GDPR) guidelines, and all the information gathered remains confidential.
2. You need to be 18 or older to participate in the study.
3. Your response is anonymous; however the thesis findings will be published together with the thesis.

If you have any questions about the survey or the data, don't hesitate to contact us!

ra7686ha-s@student.lu.se

** Indicates required question*

1. By clicking the button below, you confirm to be at least 18 years old, and acknowledge your participation in this study allowing researchers to use data generated from this questionnaire for academic research. *

Check all that apply.

I consent, I want to participate in this study

2. Please specify your gender *

Mark only one oval.

- Male
- Female
- Other

3. Please select your age group *

Mark only one oval.

- 18 - 25 years old
- 26 - 35 years old
- 36 - 45 years old
- More than 46 years old

4. Please specify your education level *

Mark only one oval.

- High School
- Bachelor's degree
- Master's degree
- PhD
- Other

5. Please specify your professional status *

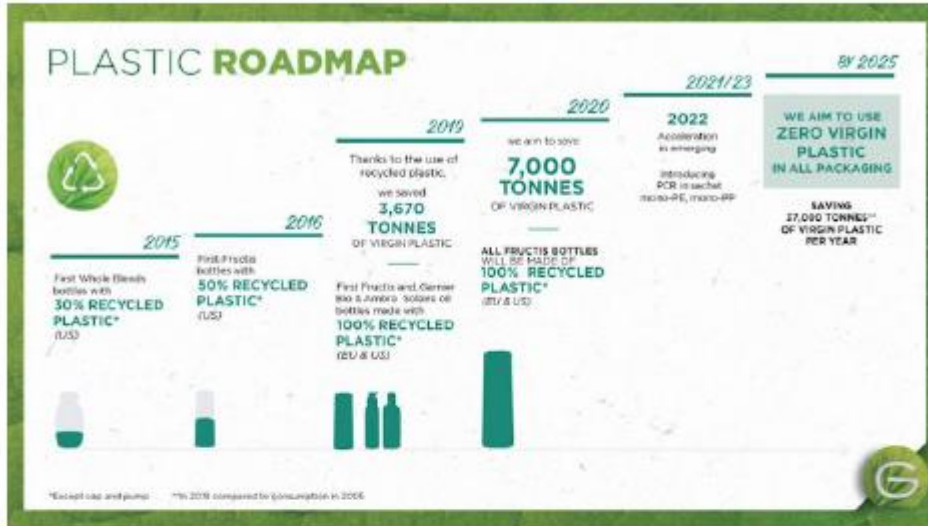
Mark only one oval.

- Unemployed
- Employed
- Student
- Student-Worker
- Other

1.

Perceived Environmental CSR

Garnier Plastic Roadmap



Please rate how much you agree with the following statement after looking at pictures by Garnier
(1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree)

In my opinion, regarding the environment:

6. Garnier is trying to protect the environment *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

7. Garnier is trying to carry out programs to reduce plastic pollution *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

8. Gamier is trying to recycle its waste materials properly *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

9. Gamier is committed to ecological issues *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

10. Garnier communicates to its customers about its environmental practices *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

Consumer-Company Identification

Garnier brand is part of the L'Oréal Group.

Garnier brand is part of the L'Oréal Group

L'Oréal



Please rate how much you agree with the following statement:
(1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree)

11. L'Oréal Group's principle is similar with my values *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

12. I like saying that I am a customer of L'Oreal Group *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

13. I feel good being a customer of L'Oreal Group *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

14. I share a similar identity with L'Oreal Group *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

15. I feel closely linked to L'Oreal Group *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

16. I will spread positive information about L'Oreal Group to others and resist against negative information



Mark only one oval.

Strongly Disagree

1

2

3

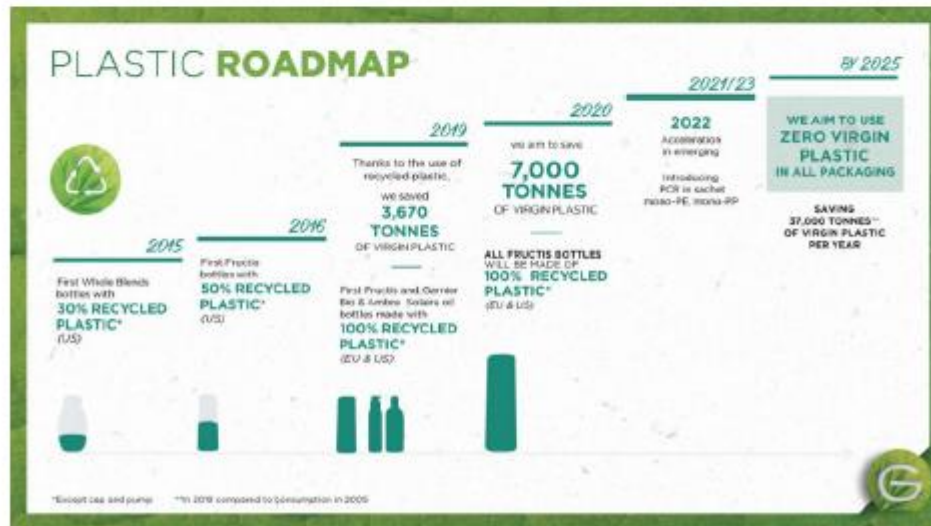
4

5

Strongly Agree

Greenwashing Perception

Garnier's sustainable plan on plastic roadmap



Please rate how much you agree with the following statement:
(1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree)

17. Gamler's plastic roadmap possesses a green claim that is vague or seemingly un-provable *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

18. Gamier's plastic roadmap leaves out or masks important information, making the green claim sound better than it is *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

19. Usage benefits of Garnier's recycled plastic bottle is still not definite *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

20. Gamier's claim on recycled plastic bottle overstates or exaggerates how its green functionality actually is. *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

21. Gamier misleads with words in its environmental features *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

22. Gamier misleads with visual or graphics in its environmental features *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

Green Purchase Intention

Example of Garnier's recyclable bottle



Please rate how much you agree with the following statement:
(1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree)

23. Because of the performance of Garnier regarding the environment, there is a great possibility that I might buy products from Garnier *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

24. I will consider buying Gamier's green products because they are less polluting *

Mark *only one* oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

25. Because Garnier is concerned about the environment, I tend to buy its products



Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

26. I am happy to buy products from Garnier because it is environmentally friendly *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

27. I plan to buy Garnier products in the future because of its environmental performance *

Mark only one oval.

Strongly Disagree

1

2

3

4

5

Strongly Agree

Thank You!

Dear respondent,

Thank you for completing this survey, you have been of great help to me! :)
We would greatly appreciate if you could share it to your network in your surrounding via this link:

https://docs.google.com/forms/d/e/1FAIpQLSeLldn1h7jILft7WsoEIGtzSibAMwsdVLpK4dRmEJgaZYmcTQ/viewform?usp=pp_url

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