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Creating Brand Commitment and Brand Equity in International Food Companies Through Sustainability in European Countries

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ABSTRACT

This study investigates the impact of corporate social responsibility (CSR) and customer brand equity (CBE) on brand commitment (BCO) towards a leading international food company, employing a cross-cultural comparison between Spain and France. By addressing a key gap in the literature concerning the interactions between these constructs in the European context, particularly among high-visibility international brands in the food sector, this research offers new insights. For this purpose, data were collected from brand consumers in 175 French supermarkets and 179 Spanish supermarkets using a random sampling approach. The findings confirmed the significant direct influence of CSR and CBE on BCO, clarifying previously inconsistent results related to these relationships in the European market. Additionally, the study highlights the moderating effect of country of residence (COR) on both the CSR–BCO and CBE–BCO relationships, emphasising the need for context-sensitive strategies. Our results suggest that international food brands should adopt a dual approach: aligning CSR communication with core brand competencies and tailoring integrated brand communication strategies to the cultural context of the target market.

1 | Introduction

Corporate social responsibility (CSR) has become a core element of business strategy, particularly in the food retail sector, where consumers have high expectations of environmental and social practices. CSR activities—such as ethical sourcing, environmental initiatives, fair labour practices and philanthropy—are widely recognised as tools for enhancing brand reputation and fostering long-term consumer relationships (Fatma et al. 2020; Cowan and Guzman 2020). Although CSR is generally believed to have a positive impact on brand performance, empirical evidence is mixed. Important questions remain about the mechanisms and conditions that determine this impact (Jerab 2025). If these psychological and contextual mechanisms remain underexplored, CSR branding strategies risk being ineffective or even

counterproductive across different markets (Ahmad et al. 2022; De Villiers and Marques 2016).

One of the main challenges in assessing the effectiveness of CSR is the growing scepticism of consumers. Emerging work suggests that CBE may serve as a relational currency that mediates how consumers internalise CSR initiatives and translate them into brand loyalty (Ahmad et al. 2022; Khan and Fatma 2023). While CSR is intended to be a sign of integrity and responsiveness to stakeholders, consumers continue to question whether such programmes are real or not. Allegations of “greenwashin”—the use of marketing to create the impression of environmental responsibility in the absence of supporting action—have become commonplace and well supported (Delmas and Burbano 2011; Szabo and Webster 2021;

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Rith 2025). As a result, consumers increasingly judge CSR not only by what companies say but also by whether their messages are backed up by behaviour and sustained commitment. When CSR is perceived as inauthentic or opportunistic, it may not only fail to improve brand image but also damage brand credibility and reduce customer loyalty (Alhouti et al. 2016; Fatma et al. 2020; Peña-García et al. 2025).

CSR authenticity plays a central role in shaping how consumers interpret and respond to brand messages. When efforts are perceived as authentic, they can enhance customer-based brand equity (CBE) and ultimately drive brand commitment (BCO) (Joo et al. 2019; Safer and Liu 2023; Park 2024). However, the mechanisms through which CSR influences brand outcomes remain underexplored. While previous studies have examined the direct effects of CSR on consumer attitudes and behaviour, fewer have estimated CBE as a mediating mechanism—as it is likely to capture the process by which ethical perceptions become embedded in long-term brand evaluations (Torán-Pereg et al. 2023; Carbajal-Rubio et al. 2024). Even fewer studies have examined whether these mechanisms operate consistently across different national or cultural contexts.

Contextual factors such as culture and institutional trust significantly influence how CSR is perceived and whether consumers view it as legitimate. National cultures differ along Hofstede's theory of cultural dimensions in terms of how individuals respond to authority, uncertainty, long-term orientation and collectivism—all dimensions that can influence the acceptance of CSR messages (Hofstede 2001). Prior research has found that customers in different countries value different aspects of CSR and perceive firms' actions as those taken in accordance with social norms, habitual expectations and rule-based mechanisms (Seo and Park 2018; Marschlich and Hurtado 2025). Despite these differences, most empirical CSR research focuses on single-country samples or cross-national datasets, often without systematically accounting for cultural differences (Zimmer and Swoboda 2023). Integrating national context as a moderator is critical to improving the generalisability and contextual relevance of CSR branding models (De Villiers and Marques 2016; Eteokleous et al. 2016).

This study attempts to address these limitations by examining the effects of CSR on CBE and BCO in a moderated mediation model. In other words, we examine whether CBE acts as a mediator between perceived CSR and BCO, and whether this indirect effect varies across countries. The study focuses on two European countries—Spain and France—that have comparable economic profiles and regulatory environments, but exhibit a great diversity of cultural values, in particular institutional trust, collectivism and uncertainty avoidance (Hofstede 2001). These countries thus provide a relevant setting to examine whether CSR effects are consistent across national borders.

Social exchange theory (SET) provides a theoretical basis for describing these relationships. Originally formulated by Homans (1958) and further elaborated by Blau (2017), SET proposes that expectations of reciprocity and perceptions of fairness guide social interactions. It has been used in marketing to explain why firms are rewarded by consumers for appearing to

deliver more than at the transactional level. CSR acts as a relational signal that demonstrates a firm's concern for its stakeholders and society, prompting consumer responses such as trust, loyalty and word-of-mouth (Cropanzano and Mitchell 2005; Choi and La 2013). This integrative approach advances SET by identifying CBE as a relational currency that channels CSR perceptions into commitment, and by contextualising this process within different national environments (Ahmad et al. 2022).

In such a paradigm, CSR supports brand equity by reinforcing impressions of moral character, stakeholder focus and justice. Brand equity, in turn, acts as a cognitive and affective foundation that underpins higher levels of consumer commitment. However, SET also proposes that cultural norms influence perceptions of fairness and reciprocity. What is seen as an appropriate or authentic CSR effort in one culture may not be so interpreted in another. Thus, there is a need to explore both the mediating effect of CBE and the moderating effect of national context in order to understand the conditions under which CSR can successfully develop BCO.

Recent research has shown that CSR is not read in isolation, but as an overall impression of how it is framed in both traditional and online news sources. The clarity, consistency and tone of CSR communication are important in determining consumer perceptions of credibility and authenticity (Fatma et al. 2020; Alhouti et al. 2016; Park 2024). Communications that are perceived to be overly promotional or not transparently evidence-based can lead to mistrust, especially among young consumers and those engaged in social media (Cowan and Guzman 2020; Jilv et al. 2025). It is therefore essential to examine how CSR communications are framed and how consumers cognitively process them in order to develop effective brand strategies (Joo et al. 2019). Consumer opinions are influenced not only by corporate messages but also by third-party messages such as peer reviews, word of mouth and independent sustainability reports (Boesso et al. 2025). This reinforces the need for ongoing CSR communication across all brand touchpoints in order to enhance perceived integrity and consistency.

The food industry is a very relevant setting for considering the impact of CSR on consumer opinion. As an industry closely linked to everyday life, it is subject to critical scrutiny from both consumers and regulators. Issues such as ethical sourcing, food safety, environmental responsibility, conditions for workers in the supply chain and packaging waste are increasingly dominating public discourse. Consumers often demand transparency, traceability and accountability from food retailers, making CSR initiatives more visible—and more vulnerable to criticism—than in other industries (Torán-Pereg et al. 2023). Greater sensitivity increases the importance of credible CSR communication and provides a rich context for exploring how ethical commitments influence brand-related outcomes.

Clarifying these mechanisms is not only of theoretical interest; misunderstanding when and for whom CSR impacts brand performance can lead to an ineffective communication strategy, wasted effort or even reputational damage. In an era of increasing consumer cynicism and cultural diversity in perceptions of CSR, there is a managerial and theoretical need to clarify the conditions under which CSR builds trust, equity

and commitment. Moreover, the selection of France and Spain was not made solely for contextual convenience but was grounded in specific academic considerations. The food sector has been the focus of empirical research demonstrating that CSR—especially when oriented towards human resource practices and customer satisfaction—has a direct and measurable impact on firm performance, particularly in Spain (Gimeno-Arias et al. 2021). These findings provide a solid foundation for exploring cross-national differences with countries such as France. In addition, previous studies have shown that CSR communication strategies differ markedly across European countries, with notable distinctions between how French and Spanish firms disclose sustainability practices (Zyglidopoulos et al. 2012). National culture has also been found to moderate the relationship between CSR and BCO, with stronger effects in collectivist societies such as Spain (Junça-Silva and Guilherme 2025). Moreover, the introduction of regulatory mechanisms like *the Loi Grenelle II* in France has increased the level of sustainability assurance, further differentiating the two countries (Ben Mohamed et al. 2024). Finally, structural differences in agricultural practices and environmental conditions also influence organic food pricing and sustainability strategies (Georgieva et al. 2024). In this context, using a multinational brand with standardised CSR policies—such as Nestlé—makes it possible to isolate the moderating role of country of residence (COR) and generate new insights into the interplay between CSR, CBE and BCO across cultural and institutional environments.

This study responds to recent calls for research that bridges structural theories of consumer attitudes and cross-cultural evidence with industry-specific contextual knowledge (Fatma et al. 2020; Joo et al. 2019). It contributes to the ongoing debate on the generalisability of CSR branding mechanisms by analysing both mediation (via CBE) and moderation (via COR) effects in a combined empirical framework. This study responds to methodological calls for models that simultaneously account for process and context (Nitzl et al. 2016; Hair et al. 2019). Moreover, by grounding the analysis in social exchange theory, the study offers a relational explanation that is more informative about when, why, and for whom CSR strengthens BCO. These findings are relevant for researchers seeking to advance theories of ethical branding, as well as for managers tasked with implementing CSR tactics in markets with different cultural expectations and reputational risks. Clarifying these mechanisms enables international food brands to tailor CSR communications that resonate authentically within each cultural context, thus strengthening consumer commitment (Park 2024).

2 | Theoretical Background and Hypothesis Development

2.1 | CSR and BCO

CSR serves as a crucial cue in how consumers assess a company's moral integrity, influencing brand engagement through relational mechanisms such as fairness, reciprocity and perceived sincerity. CSR is not only an ethical issue but is also becoming a tool for building consumer relationships. The CSR fourfold, that is, labour practices, ethical sourcing, environmental protection

and philanthropy (Fatma et al. 2020; Barbarossa et al. 2022). All of these can elicit a range of consumer responses, particularly in food retailing, with extensive expectations for safety, fairness and sustainability (Barta et al. 2023).

According to social exchange theory, customers become more emotionally attached, loyal and dependent on those brands that are perceived to be socially responsible (Cropanzano and Mitchell 2005; George et al. 2020). CSR sends a relational and symbolic message in that customers will respond positively to the firm's prosocial actions (Ahmad et al. 2023). Therefore, CSR behaviours that indicate consumers' social as well as ethical concerns can be the unshakeable anchor for moral legitimacy and love-oriented BCO (Araújo et al. 2023; Ahmad et al. 2022).

However, empirical studies have found the CSR–BCO relationship to be inconclusive, especially in those countries with different regulatory and cultural requirements (Zimmer and Swoboda 2023). For example, CSR has been found to affect BCO differently in institutions with high levels of trust and in institutions with CSR disclosure requirements (Lopez 2020; De Villiers and Marques 2016). Such environments have different levels of calibration, and there is a need for a more nuanced, cross-national calibration that takes into account the boundary conditions under which CSR is actually able to generate commitment.

Therefore, consistent with SET and conventional CSR theory,

Hypothesis 1. CSR has a direct and positive effect on BCO.

Hypothesis 2. COR moderates the relationship between CSR and CBE.

2.2 | CSR and CBE

CBE refers to the value that a brand generates in the minds of customers according to their perceptions, experiences and associations (Torres et al. 2012). In recent years, CSR has become one of the most important antecedents of brand equity, particularly as consumers take ethical and social considerations when making brand judgements. SET suggests that CSR sends a message that the organisation is committed to a broader set of responsibilities beyond profit maximisation and creates perceptions of fairness, trust and shared values (Cropanzano and Mitchell 2005). If customers perceive CSR practices to be authentic, they will place higher value on the brand and generate cognitive, affective and reputational dimensions of equity (Barbarossa et al. 2022; George et al. 2020).

CSR has a number of effects on brand equity. First, CSR initiatives create a perceived brand reputation that strengthens consumers' affective loyalty and willingness to pay higher premiums (Fatma et al. 2020). Second, CSR can build credibility and differentiation, especially for firms operating in saturated markets where functional attributes are the same for competitors (Guzmán and Davis 2017; Yang and Basile 2019). Third, CSR facilitates relational benefits, whereby customers feel proud to be associated with brands that contribute to the greater social good, thereby strengthening both brand loyalty and advocacy (Ahmad et al. 2022; Araújo et al. 2023).

However, the impact of CSR on brand equity depends on its perceived authenticity. If CSR is perceived as unrelated to a brand's core identity or opaque, it may trigger consumer scepticism that undermines its impact (Alhouthi et al. 2016; Joo et al. 2019). The risk of greenwashing is particularly pronounced in the food industry, where CSR positioning in terms of sustainability, health and responsible sourcing is subject to a high degree of scrutiny (Torán-Pereg et al. 2023; Jilv et al. 2025). This places the emotional framing and communication of CSR messages on a par with the content of the initiatives themselves.

Regulatory and cultural frameworks may also act as moderators of the relationship between CSR and CBE. Consumers may be more receptive to CSR as an expected norm in high-trust or collectivist cultures, whereas in low-trust or individualist settings consumers may subject CSR claims to more intense scrutiny (Hofstede 2001; Eteokleous et al. 2016). These contextual pressures suggest the need to examine the cross-national generalisability of the CSR–CBE relationship.

Based on the above discussion, the following hypothesis is derived:

Hypothesis 3. CSR has a positive and direct effect on CBE.

2.3 | Brand Equity and BCO

BCO is described as a consumer's long-term intention to continue a relationship with a brand despite the availability of alternatives (Batra et al. 2012). It encompasses both affective and behavioural facets, such as attachment, advocacy and repurchase intention. Previous research suggests that brand equity is a significant antecedent of commitment by increasing consumers' cognitive and affective value towards the brand (Torres et al. 2012; Fatma et al. 2020). According to social exchange theory, BCO occurs when consumers feel that the rewards from the brand—tangible or symbolic—are greater than the effort or risk the consumer puts into the relationship (Cropanzano and Mitchell 2005; George et al. 2020).

This high level of CBE provides a support system of belief, satisfaction, and identification with the brand, all of which increase commitment (Guzmán and Davis 2017; Ahmad et al. 2022). According to the SET framework, when CSR generates equity through CSR, quality consistency and positive connotations—especially those supported by CSR—customers perceive that the transaction is fair. This sense of emotional reciprocity and perceived justice encourages consumers to remain loyal, to socially defend the brand, and to stay away from competing brands (Chaudhuri and Holbrook 2001; Araújo et al. 2023).

Empirical research supports this relationship. For example, Fatma et al. (2020) confirmed that CBE is a predictor of commitment and loyalty in various service industries. Similarly, Araújo et al. (2023) found that customers who perceive a brand to be virtuous, trustworthy and responsible are more likely to have a stronger psychological attachment and advocacy behaviour. Such findings are particularly relevant to the food industry,

where involvement in choice is widespread and affect-based loyalty can influence enduring consumption habits (Torán-Pereg et al. 2023).

Second, CBE can mitigate the effects of transient service failures or price uncertainty by promoting customer resilience and forgiveness. Such a “brand insurance effect” of brand equity is particularly applicable when brands are aligned on ethical grounds or CSR commitments (Ahmad et al. 2023; George et al. 2020). Here, brand equity influences not only consumers' feelings towards the brand, but also their behaviour on the basis of these feelings through long-term behavioural loyalty.

In line with this evidence and based on SET, we propose the following hypothesis.

Hypothesis 4. CBE has a positive direct effect on BCO.

2.4 | Mediating Role of Brand Equity and Moderating Role of Country

Although numerous studies have supported the independent impact of CSR on brand equity and BCO, the processes through which these influences are linked are not yet understood. One process, the mediating role of CBE, summarises the mechanisms through which CSR influences consumers' beliefs about value, identity and trust before they are translated into long-term commitment (Torres et al. 2012; Fatma et al. 2020). SET is an appropriate model to explain this pathway: consumers engage in relational exchanges with brands not only on the basis of direct benefits, but also on the basis of perceived social and moral congruence (Cropanzano and Mitchell 2005). As CSR is the foundation of brand equity, it creates cognitive and affective foundations that enable long-term interaction and behavioural commitment (Ahmad et al. 2022).

In this context, CBE serves as a “relational currency” to enable the CSR–commitment relationship. When customers perceive a brand to be socially responsible, they develop positive brand associations, feel a sense of identification with the brand's values, and believe in the brand's ultimate building blocks for brand equity (George et al. 2020; Joo et al. 2019). Positive associations therefore lead to increased brand loyalty, as customers are emotionally and ethically committed to maintaining the relationship with the brand. Several empirical studies confirm this chain. For example, Araújo et al. (2023) showed that brand equity fully mediated the influence of perceived CSR on customer loyalty in the hospitality sector, which would imply that the influence of CSR is generally indirect.

At the same time, the national context can determine the strength of these relationships. Cultural norms determine how CSR is valued and whether it is seen as a standard business practice or an additional strategic aspect (Hofstede 2001). For example, in collectivistic or institutionally trusting countries, CSR is seen as genuine and therefore more effective in defining brand image (Eteokleous et al. 2016). On the other hand, in more individualistic or sceptical cultures, CSR claims will be met with more scepticism, undermining the link between CSR and downstream effects (Lopez 2020; Marschlich and Hurtado 2025).

In addition, differences in the regulatory environment and media coverage may influence consumer exposure to and familiarity with CSR. When CSR reporting is mandatory or voluntarily published in some countries, consumers tend to form more coherent brand opinions (De Villiers and Marques 2016). This confirms the need to treat COR as a moderator and not just as a demographic control variable, but as a substantive contextual variable that affects the operation of relationship mechanisms.

We therefore propose

Hypothesis 5. CBE mediates CSR and BCO.

Hypothesis 6. The strength of this mediated relationship is moderated by the COR.

Based on the above theoretical hypotheses and following the SET, this paper presents an integrated model that examines the processes and situations through which CSR influences BCO, mediated by CBE and moderated by COR. Direct and indirect relationships are part of the model, which is able to capture cultural and contextual differences.

Using social exchange theory, this study distinguishes between two types of exchange logic: affective and instrumental. CSR and CBE are hypothesised to be primarily affective relationships, based on consumers' perceptions of moral congruence, trust and fairness. Consumers who perceive CSR efforts as authentic and in harmony with societal values are more likely to form affective bonds and positive brand attitudes. In contrast, CBE to BCO reflects a more instrumental logic in which consumers evaluate the value and consistency of the brand within a longer-term relationship that provides both affective and utilitarian rewards (Cropanzano and Mitchell 2005). The dual framing of exchange adds depth to the interpretation of the mediation pathway and allows for a more nuanced application of SET to consumer–brand relationships.

First, in line with SET, we hypothesise that CSR positively influences BCO because customers reward attempts at perceived ethics with higher emotional affinity and loyalty. The influence of CSR on BCO is further expected to be moderated by the national context due to the variability of cultural norms and institutional trust levels. Second, CSR is expected to enhance CBE by increasing perceived brand trust, value congruence and moral reputation. These CBEs, in turn, serve as the building blocks of long-term BCO. Finally, we argue that the effect of CSR on BCO is mediated by CBE. However, the strength of this indirect relationship may vary across cultures as a function of consumers' mental elaboration of CSR messages and the level of CSR normativity in the country-level context. The conceptual model proposed above is illustrated in Figure 1.

3 | Methodology

3.1 | Measures

Data for the empirical evaluation of the propositional model were collected through a self-administered online survey. All constructs have been validated in previous research. The

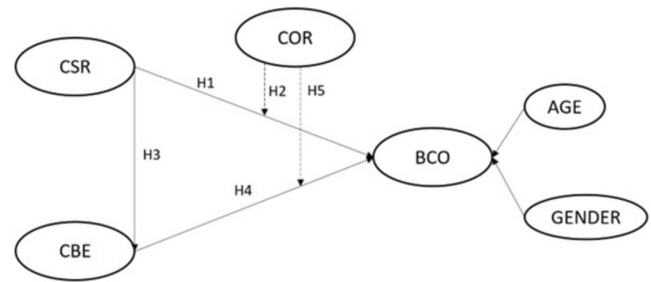


FIGURE 1 | Conceptual framework. *Source:* Own elaboration.

measurement of CSR was taken from Gallagher et al.'s (2018) scale, which consists of six reflective items that assess sustainable leadership, its social and environmental commitment, and its relationship with the community. This construct reflects the economic and social dimensions of CSR, such as ethical sourcing, community involvement and sustainability messaging. Environmental or philanthropic aspects (e.g., emissions reduction and charitable donations) were not captured by the selected items and are suggested for inclusion in future multidimensional CSR assessments. CBE was adapted from Aaker (1996). Finally, BCO was measured using the scale from Keiningham et al. (2015). All constructs were specified as reflective measures on a five-point rating scale (i.e., 1 = *strongly disagree*; 5 = *strongly agree*) (see Table 1). The moderating role of COR was considered for both the CSR–BCO and CBE–BCO relationships. In addition, age and gender were included as control variables in the conceptual framework.

3.2 | Sample and Data Collection

The survey questions refer to a leading international food company, as an example of a brand; the company had no involvement in the design, sponsorship or distribution of this study. This company was chosen because it is a good representative example of a leading global food company, with high CSR salience and high brand frequency in Spain and France. The study was conducted independently under full academic supervision, and the brand name is used here for research purposes only.

The study used a cross-sectional comparative design based on primary data collected from French and Spanish consumers. These countries were chosen because they have different cultural values and legal frameworks for CSR, as well as similar economic positions in the European food retail sector. France has introduced legislative requirements for CSR reporting, such as the *Loi Grenelle II*, which requires large companies to report on environmental and social performance (European Parliament 2022). Spain, on the other hand, relies on a more voluntary CSR disclosure regime, although EU directives are increasingly harmonising requirements. In addition, previous research shows that French consumers are more likely to exhibit institutional trust and collectivist values, while Spanish consumers are relatively more sceptical of corporate claims and have more individualistic cultural orientations (The Culture Factor Group Oy 2023). These contextual differences make Spain and France suitable for studying cross-cultural variations in consumer response to CSR.

TABLE 1 | Constructs, items and sources.

| Constructs and Items | Sources |
|---|-------------------------|
| Corporate social responsibility (CSR) | Gallagher et al. (2018) |
| CSR1. This food company fosters partnerships with the community. | |
| CSR2. This food company shows concern for issues that affect society. | |
| CSR3. This food company demonstrates a commitment to environmental protection. | |
| CSR4. This food company uses best management practices (beyond legal standards and regulations) to reduce environmental impact. | |
| CSR5. This food company encourages customers to participate in sustainable business practices. | |
| CSR6. This food company is a leader with regard to sustainability practices (relative to their competitors). | |
| Customer brand equity (CBE) | Aaker (1996) |
| CBE1. I would pay 15% more to consume this brand's products compared to others that are not in the same category. | |
| CBE2. I would recommend this brand's products to others. | |
| CBE3. In comparison to alternative brands, this brand offers higher quality. | |
| CBE4. In comparison with alternative brands, this brand is one of the leading brands. | |
| CBE5. When I think of a food product, this brand is the first comes to mind. | |
| CBE6. I think this brand has a distinct personality. | |
| CBE7. I believe the company behind this brand has credibility. | |
| CBE8. I perceive this brand as different from competing brands. | |

(Continues)

TABLE 1 | (Continued)

| Constructs and Items | Sources |
|--|--------------------------|
| Brand commitment (BCO) | Keiningham et al. (2015) |
| BCO1. I take pleasure in being a customer of this brand. | |
| BCO2. I prefer this brand to others because it represents values that are important to me. | |
| BCO3. Being a customer of this brand is beneficial to me economically. | |

Note: BCO, brand commitment; CBE, customer brand equity; CSR, corporate social responsibility.

Source: Own elaboration.

Data were collected from customers of a global supermarket retailer with a good presence and identical CSR communication strategy in both countries. It was chosen to facilitate brand consistency across the national samples and to control for retailer-level variation in CSR positioning. It is particularly well known for its organic offerings and high-profile public commitments to sustainability programmes, including carbon neutrality programmes, circular economy practices and supplier responsibility standards.

A multistage cluster sampling approach was used to achieve socio-demographic and geographic representativeness across countries. France and Spain were first divided into their administrative divisions. From these, urban and semi-urban locations were selected to provide a mix of consumer profiles. Age, gender and income level quotas, based on national census distributions, were also enforced in each of the selected stores to further enhance the representativeness of the sample. Consumers were caught in the act of shopping and pre-screened for regular purchases of organic food. To determine relevance, consumers were asked to participate if they had one or more organic or sustainably labelled food products in their shopping basket at the time of the interview.

Data collection took place over a 4-week period (1 May to 1 June 2022). In-store intercept surveys were conducted by a professional face-to-face market research company using trained bilingual interviewers. The survey was professionally translated into French and Spanish and back-translated to check semantic equivalence. The instrument included screening questions, closed questions corresponding to the study constructs (BCO, brand equity and CSR perception) and socio-demographic questions. Participants were informed of the academic purpose of the study, gave informed consent and were assured of voluntary participation and anonymity of data. Ethical approval was granted by the research ethics committee of the home institution.

Three hundred fifty-four usable responses were obtained: 175 in Spain and 179 in France. The total sample was 58.2% female, with the following age distribution: 18–29 years (21.5%), 30–44 years (34.3%), 45–59 years (27.4%) and 60+ years (16.8%). Household income levels were equated across quartiles in each

TABLE 2 | Respondents' demographic profile ($n = 354$).

| | | Frequency | Percentage | | | Frequency | Percentage | |
|-----|-------|-----------|------------|---------|--------|-----------|------------|--------|
| Age | 18–24 | 100 | 25.32% | Gender | Male | 148 | 41.81% | |
| | 25–44 | 110 | 27.85% | | Female | 206 | 58.19% | |
| | 45–64 | 159 | 40.25% | Country | | France | 175 | 49.43% |
| | 65–84 | 26 | 6.58% | | | Spain | 179 | 50.57% |
| | Total | 354 | 100% | | | | | |

Source: Own elaboration.

TABLE 3 | VIF from all variables to check CMB.

| Variables | Random variable (CMB) |
|---------------------------------------|-----------------------|
| Brand commitment (BCO) | 2.651 |
| Customer brand equity (CBE) | 1.836 |
| Country of residence (COR) | 2.332 |
| Corporate social responsibility (CSR) | 2.188 |

Abbreviation: CMB, common method bias.

Source: Own elaboration.

sample country. Education levels ranged from secondary school to postgraduate level, with no significant differences between countries. The two samples were equated for age, gender and income using paired t -tests.

A power analysis was conducted using G*Power 3.1.9.2 (Faul et al. 2009) to estimate the minimum sample size required for the structural model. One hundred nineteen respondents were required to detect a medium effect size ($f^2 = 0.15$) with power of 0.95 and alpha of 0.01 for a model with six latent constructs. The total sample size of 354 is consistent with this figure and provides sufficient statistical power to conduct multigroup comparisons (Table 2).

3.3 | Data Analysis

Structural equation modelling using partial least squares (PLS-SEM) was carried out to estimate the hypotheses of the model and the quality of the measurement instrument due to its soft distributional assumptions and predictive robustness, instead of CB-SEM (Cepeda Carrión et al. 2016; Hair et al. 2017).

This study relied on the two-step approach proposed by Hair et al. (2017) to assess the measurement and structural models. The measurement model was evaluated by checking the reflective constructs' reliability and validity of the reflected constructs, while the structural model was evaluated by estimating the coefficient of determination (R^2), Stone–Geisser predictive relevance value (Q^2) and path coefficients (Hair et al. 2019). The mediation hypotheses were tested following the procedure of Nitzl et al. (2016). SmartPLS 4.0.8.7 software was used to conduct these analyses and hypothesis testing.

TABLE 4 | Outer loadings, items' reliability, internal consistency reliability and convergent validity.

| Constructs and items | Outer loadings | α | ρ_A | CR | AVE |
|----------------------|----------------|----------|----------|-------|-------|
| BCO | | 0.870 | 0.873 | 0.871 | 0.693 |
| BCO1 | 0.880 | | | | |
| BCO2 | 0.794 | | | | |
| BCO3 | 0.821 | | | | |
| CBE | | 0.901 | 0.910 | 0.902 | 0.540 |
| CBE1 | 0.626 | | | | |
| CBE2 | 0.883 | | | | |
| CBE3 | 0.775 | | | | |
| CBE4 | 0.640 | | | | |
| CBE5 | 0.696 | | | | |
| CBE6 | 0.683 | | | | |
| CBE7 | 0.818 | | | | |
| CBE8 | 0.749 | | | | |
| CSR | | 0.941 | 0.942 | 0.941 | 0.728 |
| CSR1 | 0.839 | | | | |
| CSR2 | 0.869 | | | | |
| CSR3 | 0.886 | | | | |
| CSR4 | 0.827 | | | | |
| CSR5 | 0.865 | | | | |
| CSR6 | 0.832 | | | | |

Source: Own elaboration.

Abbreviations: α , Cronbach's alpha; ρ_A , Dijkstra–Henseler's rho; AVE, average variance extracted; BCO, brand commitment; CBE, customer brand equity; CR, composite reliability; CSR, corporate social responsibility.

3.4 | Common Method Bias

Following the recommendations of Kock (2015), this study ensured the absence of measurement bias and common method bias (CMB). To address this, the questionnaire included questions that were unrelated to the structural model. A latent

variable was created to account for CMB, with other variables treated as its potential antecedents. Variance inflation factors (VIF) were used, with values below 3.3 required to confirm that the sample was not confounded by CMB. Table 3 confirms that all constructs met this threshold.

4 | Results

4.1 | Measurement Model

The reliability of each construct's measurement scale was first examined. To assess the individual reliability of each item, the loadings of the indicators' loadings on their respective constructs were examined. All items have values greater than 0.708 except CB1, CB4, CB5 and CB6, but they are above 0.60 (see Table 3). Hair et al. (2019) recommend that these items should not be eliminated if the average variance extracted (AVE) values do not increase significantly, as was the case for the convenience nomological validity of convenience in the research.

The reliability of each construct was assessed by calculating Cronbach's alpha (α) values, Dijkstra–Henseler's rho (ρA) and composite reliability (CR). CR is greater than 0.7 for all the constructs, which is the cut-off point recommended by Nunnally and Bernstein (1994). The ρA and α values are also greater than 0.7 (Hair et al. 2019). The convergent validity of the constructs

was then tested using the AVE. The values obtained are greater than 0.5 for all the constructs, as recommended by Fornell and Larcker (1981). Table 4 shows the statistics confirming the reliability and validity of the model.

Discriminant validity assessed using two valid PLS-SEM procedures: (a) the interconstruct correlations must be less than the square root of the AVEs (Fornell and Larcker criterion); and (b) the heterotrait–monotrait ratio (HTMT) of the correlations must be less than 0.9 (see Table 5). All values were below the recommended upper limits.

Before testing the hypotheses, the quality of the internal model was assessed as recommended by Hair et al. (2019). The first step was to analyse the collinearity between the constructs using the VIF, R^2 and path coefficient values. The results (see Table 7) show that all the VIF values are below 5.0, and the R^2 of the dependent constructs are above 0.5. Therefore, the quality of the present model was considered adequate to test the hypotheses. A blindfold technique (i.e., omission distance of seven) was also applied to assess the model's overall predictive relevance (Q^2) (Hair et al. 2019; Henseler et al. 2009). The dependent constructs have cross-validated redundancy and commonality values (Q^2 and q^2) above zero, indicating that the model has acceptable predictive power (see Table 6).

The second step in the quality assessment was to check the goodness of fit indicators for the structural model using the standardised root mean square residual (SRMR). All the SRMR values are below 0.08, which can be considered a good fit (Henseler et al. 2009). In addition, the SRMR, geodesic

TABLE 5 | Discriminant validity.

| | | BCO | CBE | CSR |
|------------------------------------|-----|-------|-------|-------|
| Fornell–Larcker | BCO | 0.841 | | |
| Criterion | CBE | 0.783 | 0.726 | |
| | CSR | 0.750 | 0.813 | 0.844 |
| Heterotrait–monotrait (HTMT) ratio | BCO | | | |
| | CBE | 0.779 | | |
| | CSR | 0.749 | 0.810 | |

Abbreviations: BCO, brand commitment; CBE, customer brand equity; CSR, corporate social responsibility.

Source: Own elaboration.

TABLE 7 | Model fit.

| | Original sample (O) | 95% | 99% |
|--------------------------|---------------------|-------|-------|
| SRMR (estimated model) | 0.043 | 0.044 | 0.056 |
| d_ ULS (estimated model) | 0.371 | 0.350 | 0.384 |
| d_ G (estimated model) | 0.303 | 0.296 | 0.313 |

Source: Own elaboration.

Abbreviations: BCO, brand commitment; CBE, customer brand equity; CSR, corporate social responsibility; d_ G, geodesic discrepancy; d_ ULS, unweighted least squares discriminant; SRMR, standardised root mean square residual.

TABLE 6 | Assessment of the internal model quality.

| Coefficient of determination | Stone–Geisser's cross-validated redundancies | Stone–Geisser's cross-validated communalities | Variance inflation factor (VIF) | |
|------------------------------|--|---|---------------------------------|-------|
| | Q^2 | q^2 | BCO | CBE |
| 0.702 | 0.437 | 0.433 | BCO | |
| 0.621 | 0.526 | 0.363 | CBE | 2.663 |
| | | | CSR | 2.700 |

Abbreviations: BCO, brand commitment; CBE, customer brand equity; CSR, corporate social responsibility.

Source: Own elaboration.

discrepancy (d_G), and unweighted least squares discriminant (d_ULS) values fall within the two-sided 95% or 99% confidence interval (see Table 7). These results suggest that the model fit is good and therefore the theoretical model is accurate (Henseler 2017).

Finally, an analysis of the significance and relevance of the direct, indirect and total effects of the proposed model was carried out. Table 8 shows the results of the bootstrapping procedure used. A one-tailed test was performed, as this is recommended when the coefficients appear to have a positive or negative sign (Kock 2015).

Positive evaluations of CSR have a positive effect on BCO ($\beta = 0.169$; $t = 2.771$), so Hypothesis 1 is supported by the data. CBE also has a positive effect on BCO ($\beta = 0.630$; $t = 11.347$), so Hypothesis 4 is supported. Similarly, CSR ($\beta = 0.729$; $t = 26.400$) has a positive effect on CBE, thereby supporting Hypothesis 3.

4.2 | Test for Moderating Effect of COR

To test Hypothesis 2 and Hypothesis 5, the measurement invariance of composite constructs was determined by applying the measurement invariance of composite models (MICOM) procedure to permutation multigroup analyses for the dichotomised COR variable. Composite invariance was demonstrated for all grouping criteria, allowing moderation analyses to be conducted. Equality of means and variance analyses indicate partial measurement invariance in the model. In this case, the result of the path coefficients' result of the bootstrap multigroup analysis would be appropriate to test the moderating effect of the variables (Hair et al. 2017). Tables 9 and 10 show the MICOM and the moderating effect results, respectively.

The moderating effect of COR is present in the relationship between CSR and BCO and between CBE and BCO. This supports Hypothesis 2 and Hypothesis 5. Figures 2 and 3 show this effect in the supported hypothesis.

TABLE 8 | Results of hypothesis testing (direct effects).

| Hypothesis | Relationships | Beta | T values | Confidence interval (95%) | ps | Supported |
|-----------------------|---------------|--------|---------------------|---------------------------|-------|-----------|
| <i>Direct effects</i> | | | | | | |
| Hypothesis 1 | CSR->BCO | 0.169 | 2.771** | [0.065; 0.268] | 0.003 | Yes |
| Hypothesis 3 | CSR->CBE | 0.729 | 26.400*** | [0.683; 0.774] | 0.000 | Yes |
| Hypothesis 4 | CBE->BCO | 0.630 | 11.347*** | [0.535; 0.718] | 0.000 | Yes |
| | AGE->BCO | -0.008 | 0.234 ^{ns} | [-0.068; 0.051] | 0.407 | |
| | GEN->BCO | 0.001 | 0.014 ^{ns} | [-0.118; 0.122] | 0.495 | |

Note: $n = 10,000$ subsample; *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$; ns: not significant (one-tailed test).

Source: Own elaboration.

Abbreviations: AGE, age; BCO, brand commitment; CBE, customer brand equity; CSR, corporate social responsibility; GEN, gender.

TABLE 9 | Measurement invariance of composites (MICOM) results.

| Construct | Correlation | LO95 | p | M-Diff | LO95 | HI95 | p | V-Diff | LO95 | HI95 | p |
|-----------|-------------|-------|-------|--------|--------|-------|-------|--------|--------|-------|-------|
| BCO | 1.000 | 0.999 | 0.499 | 0.325 | -0.178 | 0.177 | 0.001 | -0.406 | -0.263 | 0.254 | 0.006 |
| BCE | 1.000 | 0.999 | 0.466 | 0.289 | -0.174 | 0.172 | 0.002 | -0.248 | -0.314 | 0.300 | 0.093 |
| CSR | 1.000 | 1.000 | 0.730 | 0.265 | -0.176 | 0.178 | 0.007 | -0.241 | -0.274 | 0.268 | 0.077 |

Note: Significance (p) and 95% bias-corrected confidence intervals (LO95/HI95) are based on 5000 iterations bootstrapping procedure.

Source: Own elaboration.

Abbreviations: BCO, brand commitment; CBE, customer brand equity; CSR, corporate social responsibility; M-Diff, mean difference between groups; V-Diff, variance difference between groups.

TABLE 10 | Results of hypothesis testing (moderating effect of COR).

| Hypothesis | | Beta (Spain) | t value (Spain) | p (Spain) | Beta (France) | t value (France) | p (France) | Supported |
|--------------|----------|--------------|-----------------|-----------|---------------|------------------|------------|-----------|
| Hypothesis 2 | CSR->BCO | 0.178 | 2.785** | 0.003 | 0.363 | 4.693*** | 0.000 | Yes |
| Hypothesis 5 | CBE->BCO | 0.654 | 12.176*** | 0.000 | 0.430 | 5.418*** | 0.000 | Yes |

Note: $n = 10,000$ subsample; *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$; ns, not significant (one-tailed test).

Source: Own elaboration.

Abbreviations: BCO, brand commitment; CBE, customer brand equity; COR, country of residence; CSR, corporate social responsibility.



FIGURE 2 | Moderating effect of country of residence (COR) on the relationship between corporate social responsibility (CSR) and brand commitment (BCO). *Source:* Own elaboration.

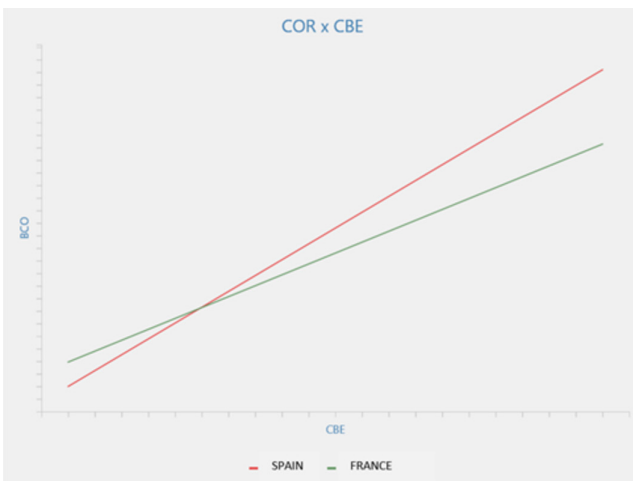


FIGURE 3 | Moderating effect of country of residence (COR) on the relationship between customer brand equity (CBE) and brand commitment (BCO). *Source:* Own elaboration.

5 | Discussion and Conclusions

The purpose of this study was to examine the effect of perceived CSR on CBE and BCO in the food sector, with a particular focus on the mediating role of brand equity and the moderating role of national context. Drawing on social exchange theory, we developed a relational framework in which CSR actions are used to communicate fairness, reciprocity and stakeholder concern. The findings are consistent with CSR being a key driver of brand-related outcomes but also reveal notable differences across countries, which have useful theoretical and practical implications.

5.1 | Theoretical Implications

This study contributes to the theory of CSR, branding and consumer behaviour, particularly in a cross-cultural context, in the following ways.

First, by drawing on SET for our conceptual model, we are able to provide an explanation of how CSR affects CBE and BCO, which is relational in nature. Although SET has been widely used in marketing and organisational behaviour, its application to CSR branding dynamics has mostly been implicit or under-theorised. Our study provides empirical support for SET's most fundamental assumption, finding that consumers make positive brand judgements and loyalty when they perceive CSR activities to be fair and socially beneficial. Through this research, we extend SET by showing how perceived fairness in corporate actions is projected into value-rich relationships at the brand level.

Second, the identification of CBE as a mediating construct between CSR and BCO advances existing theory by describing how consumers think and feel about CSR messages. Previous research has tended to focus on direct associations while ignoring intermediate constructs that mediate the effects of CSR on behavioural outcomes. By establishing CBE as a relational currency that accounts for the relationship between CSR and commitment, we add nuance to existing models and respond to recent calls for more nuanced process-based explanations (Ahmad et al. 2022; George et al. 2020).

Third, our findings respond to calls for greater cultural sensitivity in CSR theory development. The study confirms that national context, operationalised by COR, moderates both the direct and indirect effects of CSR. This supports the argument that theories of CSR effectiveness cannot be assumed to be universal. Expectations of corporate responsibility vary across societies, and these influence how relational signals are read. Our study reaffirms the need to include cultural variables in CSR models, not as background requirements, but as theoretical constructs that shape core exchange mechanisms.

Fourth, the selection of Spain and France—two countries with contrasting levels of institutional trust, regulation and sustainability pricing—strengthens the contextual validity of our findings. Theoretical models that incorporate CSR as a strategic lever must take into account how different environments shape the interpretation and effectiveness of these practices. By grounding our analysis in both cultural theory and regulatory evidence, this study further validates the need to treat COR not merely as a control variable, but as a theoretical moderator aligned with structural conditions (Zyglidopoulos et al. 2012; Ben Mohamed et al. 2024).

Finally, the study contributes to cross-national branding theory by demonstrating that CSR has constant and context-dependent effects on brand outcomes. Even though CSR increases brand equity and loyalty in Spain and France, the relative magnitude of the effect is different. This implies that CSR-based branding initiatives need to be contextualised and that theories relating CSR to consumer behaviour should consider institutional and cultural diversity as essential, not secondary, concerns.

By examining these less well-developed relationships—that is, the mediating role of brand equity and the moderating role of culture—this study not only enriches CSR theory but also provides firms with a more explanatory basis for understanding

when and why CSR programmes lead to loyalty and value creation. Otherwise, companies tend to overestimate the cross-cultural appeal of CSR and underestimate the segment-specific or cultural forces that shape consumer response.

Our findings also show a clear distinction between the direct and indirect ways in which CSR affects brand loyalty. While the direct effect of CSR on BCO is statistically significant but comparatively modest in magnitude ($\beta=0.169$), the indirect path through CBE is much stronger. Given the magnitudes of CSR \rightarrow CBE ($\beta=0.729$) and CBE \rightarrow BCO ($\beta=0.630$), this suggests that much of the impact of CSR on BCO is not immediate, but intermediate through the building of CBE. These findings establish that CSR actions work best when they shape consumers' beliefs and affective connection to the brand, which are then translated into stronger commitment. This confirms CBE as the mediating force of CSR as a focal mechanism in the brand-consumer relationship and is consistent with previous work on the psychological and value-based effects of CSR on long-term commitment.

5.2 | Managerial Implications

The conclusions of this research have several managerial implications for professionals in sustainability-sensitive businesses such as food retailing. First, the results confirm that CSR is not a matter of moral signalling and regulation, but a strategic tool that has a direct and positive impact on CBE and BCO. Managers need to recognise that CSR influences not only a brand's reputation but also the long-term needs of customers—especially where things are believed to be natural and organic to the brand in question (Fatma et al. 2020; George et al. 2020).

Second, the leading mediating role of brand equity concerns the integration of CSR activities into the overall brand strategy. CSR must be integrated into the brand's value proposition, visual identity, storytelling and experiential touchpoints, rather than being stated as a parallel or add-on activity. In this way, companies can make CSR a platform for emotional engagement, differentiation and consumer loyalty rather than a compliance tool (Barbarossa et al. 2022; Bianchi et al. 2019).

Third, the cross-country design of the study provides valuable international implications for CSR strategy. The finding that the effects of CSR vary across countries confirms the need for cultural sensitivity in the design and communication of responsible business behaviour. For example, in France, where collectivist values and institutional trust are higher, CSR may be expected and valued as a social norm. Spanish customers, on the other hand, are bound to be more sceptical, so companies need to speak CSR in the language of domesticated history, open reporting and authentic affectivity. Multinationals must then domesticate CSR messaging strategies to cope with national expectations, normative assumptions, and levels of consumer trust in business institutions (Eteokleous et al. 2016; Hofstede 2001; Lopez 2020).

Fourth, the food industry—where CSR issues of sourcing, health, environmental impact and packaging are so transparent—is a

prime example of challenges and opportunities. Companies in these sectors need to lead through credibility and third-party verification, especially in the context of increased consumer knowledge and awareness. Partnerships with NGOs, certifications (fair trade, organic) and supply chain traceability programmes (QR code traceability) can build credibility and signal authenticity (Boesso et al. 2025).

Finally, this study posits that CSR is a reputational risk buffer and promotes consumer resilience in times of crisis. By creating brand equity on the platform of stakeholder-congruent ethics, consumers are more likely to remain loyal during exogenous adversity. Managers should view CSR not as an expense but as an investment in consumer trust, emotional capital and long-term competitive advantage (Ahmad et al. 2022; Araújo et al. 2023).

5.3 | Conclusion, Limitations and Potential Future Research Lines

The research investigated perceived CSR and its impact on BCO and brand equity of a leading French and a leading Spanish food retailer using a cross-national comparative research design. Following social exchange theory, the direct and indirect effects of CSR were tested using the model, and CBE was found to have a strong mediating effect. In addition, COR was identified as a strong moderator influencing the strength of the impact of CSR on CBE and BCO.

The results have several important insights. First, CSR is not just a theoretical or image-driven value proposition, but a real consumer behaviour, especially when it is perceived as authentic, transparent, and in line with consumer expectations (Alhouthi et al. 2016; Ahmad et al. 2022). Second, CSR activities generate value not only directly through consumer attitudes but also indirectly by supporting affective and cognitive associations that build brand equity (Araújo et al. 2023; Fatma et al. 2020). To this end, brand equity acts as a key relational mechanism through which CSR builds long-term commitment. Third, the study confirms that the effectiveness of CSR is not culturally neutral. Consumers' attitudes towards CSR differ across countries based on different levels of institutional trust, normative expectations and exposure to CSR communication (Eteokleous et al. 2016; Hofstede 2001). It is suggested that brands should localise CSR strategies and embed them within national values, institutional contexts and consumer mentalities. Finally, the use of a leading international food company, with consistent CSR policies across markets, provided a methodological advantage by reducing brand-level variance. This allowed us to better isolate and assess the moderating role of country context, yielding more robust conclusions about how national factors interact with CSR to shape consumer perceptions and BCO.

Despite its contribution, the research is not without limitations. First and foremost, the use of cross-sectional data prevents us from exploring the heterogeneity of consumer responses to CSR. Although the present study uses a national comparative research design, future studies can use segmentation techniques to identify different consumer profiles in terms of values, levels of trust or scepticism towards CSR. For example, cluster analysis or latent class analysis may reveal substantial heterogeneity

in CSR attitudes across consumer segments, for example, CSR-unresponsive but brand-loyal consumers and green consumers. Such approaches have been shown to improve estimates of CSR effectiveness without the need for longitudinal data (Mehta and Chahal 2021).

Second, even though this study compares two economically comparable but culturally different European countries, extrapolation beyond this regional scope deserves caution. Replication and extension of this framework to international samples of broader scope, particularly in emerging economies or settings with different levels of institutional development, media transparency or consumer cynicism towards CSR (Lopez 2020; Cowan and Guzman 2020), is a direction for future research.

Third, the establishment of brand positioning equivalence across countries involved the loss of a firm, potentially compromising external validity. Replication studies can take advantage of multibrand or multi-industry comparisons to determine whether the mechanisms uncovered are externally valid across firms that differ in their level of CSR commitment, reputation history or brand image (Bianchi et al. 2019).

Furthermore, the analysis relies on consumer attitudes rather than objective CSR performance data. While perceptual judgments are at the core of consumer behaviour theory, further research may be well advised to integrate perceptual measures with third-party CSR rankings, sustainability labels or environmental footprint disclosures (George et al. 2020; Jilv et al. 2025). This would facilitate triangulation and reduce the bias associated with self-reported data.

Finally, we acknowledge that the use of a highly visible global food brand with extensive CSR communications may have influenced participants' responses. Given the high public profile and frequent scrutiny of such companies, consumer perceptions of CSR may be shaped not only by observed practices, but also by existing reputational narratives—both positive and critical. Future research should assess whether these patterns hold for lesser-known or emerging food brands with lower CSR visibility and public exposure.

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