

**Does Corporate Social Responsibility Engagement Predict Variation in
Customer Brand Loyalty in the Irish Clothing Retail Industry?**

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Abstract

The purpose of this research is to determine whether Corporate Social Responsibility (CSR) Engagement Predicts Variation in Brand Loyalty in the Irish Clothing Retail Industry. The four widely recognised elements of CSR explored in this research and included as the independent variables of this study are economic, legal, ethical and philanthropic responsibilities. Irish clothing brands can incorporate various CSR activities in relation to each of these elements in an attempt to create a positive brand association from the perspective of customers and ultimately achieve brand loyalty. A survey was used to collect data from Irish clothing retail customers using snowball sampling. 20 items were included in the survey, 3 items pertained to demographic questions which included gender, age and years of education, the remaining 17 items pertained to each of the CSR independent variables. The data obtained responses from 115 people, 110 were sufficiently answered and exported to an excel sheet. Proceeding this, all variables were coded and prepared to be entered into SPSS. SPSS statistical software was utilised in this study in order to complete the multiple regression procedure. A mixture of results was obtained regarding the significance of each CSR dimension. The findings revealed that ethical and philanthropic CSR were statistically significant, both predict variation in customer brand loyalty. Economic CSR and Legal CSR were not statistically significant and do not predict variation in customer brand loyalty. The findings present valuable insight to Irish apparel brands. Management can focus their CSR strategy and financial resources on activities related to ethical and CSR as Irish customers are most receptive towards engagement with each of these variables.

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Survey Items used in study

Demographic Questions

Gender: Female or Male.

Age:

Number of Years of Education:

Philanthropic CSR

Your chosen company helps solve social problems

Your chosen company has a strong sense of corporate social responsibility

Your chosen company gives adequate contributions to local communities

Your chosen company allocates some of its resources to philanthropic activities

Your chosen company plays a role in society that goes beyond the mere generation of profits

Your chosen company encourages its employees to participate in voluntary activities

Ethical CSR

Your chosen company behaves ethically/honestly with its consumers

Your chosen company is careful to respect and protect our natural environment

Respecting ethical principles has priority over achieving superior economic performance for your chosen company

Economic CSR

Your chosen company maximizes its profits

Your chosen company maximizes earnings per share of its shareholders

Legal CSR

Your chosen company respects the law when carrying out its activities

The product quality of your chosen company follows laws and regulations required by government and industry

Your chosen company performs in a manner consistent with expectations of the government and the law

Brand Loyalty

I shall continue with my chosen company over the next few years

I recommend my chosen company to my friends and relatives

I say positive things about my chosen company to other people

Chapter 1: Introduction

1.1 Background on the research topic

Prominent Irish clothing firms such as Penneys are considerably reliant on retaining customers who consistently make mass purchases of reasonable quality products. Similarly, organisations such as Dunnes Stores and Marks and Spencer are also highly dependent on brand loyalty as they provide relatively higher priced goods that require continuous purchases from individuals who are interested in those particular brands. Consequently, it is necessary for companies operating in the clothing retail industry in Ireland to establish a competitive advantage in order to maintain market share via customers who are dedicated to their particular brand. An emerging trend and essential method available to retailers attempting to differentiate and ultimately improve their company reputation is engagement in various corporate social responsibility (CSR) initiatives (Ali, Danish, and Asrar-ul-Haq, 2020).

The concept of CSR refers to the commitment of organisations towards initiatives that yield benefits other than financial rewards such as attaining a more equitable society in addition to an improved and sustainable environment by focussing on multiple internal and external stakeholder groups (Sinha, 2021). Traditional methods of producing customer satisfaction are no longer applicable for contemporary organisations due to an abundance of factors such as improvements in competitors' business conduct, globalisation and increased customer knowledge via education and technological advancement. Consequently, in the current business environment people are significantly more informed of different companies' level of CSR involvement, which can alter many individuals' perception and purchase intentions. As a result, the majority of modern companies are implementing CSR strategies by adopting various initiatives to ensure their economic, legal, ethical and philanthropic responsibilities are sufficiently adhered to (Wagner-Tsukamoto, 2019). Engagement in various CSR activities such as ethical green initiatives and philanthropic charitable donations is mutually beneficial for firms and the general population as society will progress as a whole. This will produce positive outcomes for various stakeholders and organisations and encourage individuals to frequently make purchases with CSR conscious firms, thus resulting in increased brand loyalty.

1.2 Justification for the research and gap the research seeks to fill

There are various reasons that support this essential research, which intends to establish the degree of importance that engagement in CSR initiatives contribute towards customer brand loyalty in the retail industry in Ireland. The principal factor that justifies this research is the contemporary nature of CSR and the contribution that this additional insight will provide in relation to this relatively new subject area. According to Revilla (2018), the concept of CSR was not formally discussed by the European Union (EU) or incorporated in the official documentation until 2000. In the proceeding years, due to environmental and social issues, the EU has made significant attempts to encourage firms to adopt CSR practices via regulatory changes and the introduction of strategic objectives. The purpose of implementing these procedures was to attempt to benefit firms and society in general by stimulating increased CSR engagement for all EU member countries. Thus, this study of the Irish clothing retail industry is instrumental in terms of revealing whether Irish clothing firms have adhered to EU standards of CSR implementation from a customer's perspective and if they have attained brand loyalty as a consequence of their efforts.

In addition to the aforementioned aim of this research, a primary objective this study intends to achieve is to address and fill a gap in the CSR and brand loyalty literature that exists in relation to the clothing retail industry in Ireland. Due to an elevated demand from markets and society, retailers in the past decade have consistently allocated greater resources towards complying to their economic, ethical, philanthropic and legal responsibilities. Based on this alteration in organisational behaviour and customer perception, from the perspective of Louis, Lombart and Durif (2019), it is necessary to explore the retail industry more narrowly and ascertain whether uptake in CSR activities among various clothing retail firms can derive brand loyalty. Furthermore, data previously collected suggests that retailers' social responsibility endeavours favourably impact the attitudes and trust of customers and CSR was noted as a reoccurring subject of British retailers in terms of press releases (Elg and Hultman, 2016). As a result, it is essential to establish whether these customer sentiments of CSR initiatives and retail in geographically close regions such as the United Kingdom are also prevalent in Ireland. This is specifically pertinent to the retail industry, which is instrumental in the Irish economy and has scarce information pertaining to the correlation between CSR and brand loyalty.

1.3 The main research question

The main research question this study endeavours to answer is ‘Does Corporate Social Responsibility Engagement Predict Variation in Brand Loyalty in the Irish Clothing Retail Industry?’ The relationship between CSR activity engagement and brand loyalty is particularly relevant in the context of Ireland due to the lack of available research and empirical data that can be utilised by Irish apparel brands. There are four more narrow hypotheses that will be tested to explore the relationship of each CSR responsibility of Irish clothing retailers. The hypotheses intend to examine whether economic CSR, legal CSR, ethical CSR and philanthropic CSR activity engagement predict variation in customer brand loyalty.

Chapter 2: Literature Review

2.1 The corporate social responsibility hierarchy and activity engagement

The concept of corporate social responsibility (CSR) refers to the voluntary incorporation of social and environmental activities into the business strategy of firms seeking to operate in manner that satisfies various stakeholder groups such as customers (Szczanowicz and Saniuk, 2014). Engagement in CSR activities is critically important for present day multinational, small and medium sized enterprises that are currently operational. The substantial adoption of initiatives by environmentally and socially conscious firms is prevalent on a global scale due to factors such as pressures exerted from society and organisational sustainability objectives (Goedeke and Fogliasso, 2020). Previously, the vast majority of companies were predominantly reliant on differentiating their brand by producing distinctive product features as a method of competitive advantage over rival firms. In recent decades however, many industries have endured a widespread integration of CSR activity engagement in their corporate strategies. The extensive involvement of firms in CSR related initiatives has stemmed from a vast array of motives, some of which include efforts to appeal to customers in order to entice them to consistently make purchases, improved product standards, strengthened company reputation and attempts to establish positive relations with customers (Šontaitė-Petkevičienė, 2015).

Socially compliant companies that are actively participating in CSR projects in an attempt to acquire brand loyal customers are confronted with a diverse range of commitments that vary in terms of their level of importance. Carroll's pyramid of social responsibility is a renowned hierarchy that demonstrates the fundamental required, expected and desired responsibilities that challenge businesses from an economic, legislative, ethical and philanthropic perspective (Carroll, 1991). Assessing the extent to which companies are compliant with each of the declared components of CSR in the pyramid of social responsibility is an appropriate method to determine brand loyalty. The aforementioned statement is reinforced by He and Lai (2014), their study concluded that engagement in the previously mentioned CSR dimensions can effect an individual's perception of a brands image and ultimately alter the brand loyalty exhibited by customers. Consequently, Carroll's hierarchy serves as a suitable model to verify customers brand loyalty in response to firms' compliance to CSR obligations, thus it is the principal CSR theory that will be utilised in this study of the clothing retail industry in Ireland.

According to Carroll's pyramid of social responsibility, socially conscientious stakeholders involved in brands that are engaging in CSR must allocate an appropriate number of resources to sufficiently address each dimension on the hierarchy. In this particular study, this hierarchical structure will be implemented to discover if CSR initiatives can derive brand loyalty in the clothing retail industry in Ireland. As previously mentioned, the dimensions of this CSR pyramid command differing levels of importance depending on whether they are required, expected or desired by society. The initial stage of the hierarchy that organisations generally acknowledge is the economic component of responsibilities of which activity involvement are significant and required by society (Štreimikienė and Ahmed, 2021). Engagement in CSR activities are deemed to be required by society if they are beneficial and are conducive to societal progression.

This is the case in the context of economic responsibilities as members of society have expectations that companies will consistently achieve profitability in order to develop, proceed to manufacture necessary or desired products and ultimately contribute to society via economic growth and job creation (Marek, 2018). Economic responsibilities form the base of Carroll's pyramid, it is the most significant layer as it provides the foundational support for all other components of the hierarchy to function coherently. The economic element of CSR refers to the responsibility of companies to develop goods and services demanded by customers with the intention of maximising earnings per share, profit maximisation, provision of employment opportunities and maintenance of competitive and operational efficiency (Wang, 2021).

A component of Carroll's pyramid of social responsibility that proceeds economic responsibilities and is also comparably important is the legal responsibilities that are required by society. Although the primary objective of an organisation is to operate in order to attain economic advancement, a corresponding responsibility of equal significance pertains to the legal obligations of complying with each of the business-related regulations and rules enforceable by law (Lu *et al.*, 2020a). Corporations are compelled to conduct business in a manner that adheres to all legally binding requirements, this is the minimum standard of commitment required from firms. According to Masoud (2017) companies that are inclined to commit to a CSR business strategy tend to excel beyond the legislative requirements and indulge in activities that resolve issues surrounding their ethical responsibilities, which are expected by society as opposed to compulsory. Despite being merely anticipated from societal members, a company's engagement in activities pertaining to their ethical responsibilities is crucial in order to exceed the expectations of the various individuals that are influenced by their business practices. Contemporary companies are obliged to operate in an ethical manner as it is anticipated from central stakeholder groups such as customers. Participation in ethical activities entails the production of legitimate products with sufficient quality and reasonable prices, environmental involvement, truthful and fair interactions with people and prioritising customer contentment as opposed to exclusively allocating resources in an attempt to solely ascertain monetary compensation (Sharma, 2017).

The final dimension of Carroll's framework of CSR is the philanthropic responsibilities that are desired from organisations according to the collective societal perception. The philanthropy component of the CSR hierarchy refers to the optional responsibilities pertaining to an enterprise, which represent contemporary expectations of the public such as charitable donations, active involvement in community development and participation in initiatives that advance educational institutions (Grigore, 2010). Although engagement in philanthropic activities is considered relatively less important and they are not acknowledged as an essential responsibility from a hierarchical perspective, previous studies indicate that a larger proportion of firms tend to disclose their philanthropic efforts substantially more than other CSR contributions (Hamid, Riaz and Azeem, 2020). Marketing charitable donations and other humanitarian involvement can reflect positively on a business from a stakeholder viewpoint due to the discretionary nature of these voluntary initiatives. As a result, it is imperative for companies to acknowledge their philanthropic obligations and attempt to address the other elements of the CSR pyramid in order to appeal to customers and retrieve brand loyalty.

2.2 The relationship between corporate social responsibility engagement and brand loyalty

A firm that displays a responsive approach to CSR obligations by enforcing a corporate strategy comprised of activities addressing their economic, legal, ethical and philanthropic responsibilities can attain a significant level of brand loyalty due to the altered, positive perception customers associate with morally inclined companies (Lu et al., 2020). Brand loyalty occurs when customers display repurchase behaviour towards a particular brand, reliance on their products and services and they tend to issue brand referrals to other people (Beyaz and Güngör, 2021). It is imperative for brands to accumulate frequent purchases from patrons as individuals who consistently buy existing and newly released products will facilitate business prosperity, expansion and overall monetary gain through increased revenue. Numerous industries are encountering competitive opposition and difficulties arising from the external business environment.

A principal issue that challenges organisations such as clothing companies operating in the retail realm is the plethora of rivals that readily enter markets due to favourable digital factors such as affordable marketing accessible via social media outlets and e-commerce availability. According to Bakator et al. (2020), it is a necessity for contemporary companies to consider CSR initiatives to secure favourable market positions, long-term, sustainable customer relationships that translate into brand loyalty and ultimately reduce the prevalence of contenders in the industry. Consequently, it is essential to discuss the relevant theories connected to brand loyalty and the corresponding factors that entice customers to exhibit dedicated behaviours to specific brands that translate into recurring purchases. Stakeholder and signalling theories are an integral part of CSR and predominantly explored in research that examines the interconnection between engagement in social activities and the behavioural implications that customers positive perceptions have on a particular brand (Latif, Pérez and Sahibzada, 2020). Stakeholders are the individuals who are associated with an organisation and directly impact companies and are influenced by business activities. The present study concentrates solely on customers, as this specific cohort of stakeholders are notably receptive to CSR focused firms and they determine the extent of profit incurred by these socially inclined brands. According to Jones, Harrison and Felps (2018), stakeholder theory refers to the correlation that exists between positively performing companies and the significant ethical business relations with their stakeholders.

Stakeholder theory tends to focus on the mutually beneficial relationship arising from value co-creation that occurs between corporations and customers in response to CSR adoption, which derives attitudinal responses from customers of trust and satisfaction. The forementioned attitudes and corporate reputation are three loyalty determinants that have been extensively examined, they are produced in response to CSR engagement and proved to be features that contribute to customer brand loyalty behaviour (Sindhu, Arif and Wright, 2017). From a CSR perspective, customer trust pertains to the relationship that exists between two parties, it occurs when the customer confides in a company, they display confidence in the reliability and integrity attributes of that organisation and anticipate that they will conduct business in a manner that is consistent with contractual and legal constraints (Glaveli, 2020).

As a result, it is essential for organisations to incorporate each CSR dimension into the corporate strategy and effectively market their involvement in such activities in order to acquire customer trust, which is a precursor of brand loyalty. The direction taken, leadership values and the behaviour portrayed by a business significantly influences the level of customer trust experienced. By establishing credible long-lasting business relationships, community participation and an overall positively received CSR strategy is an effective outlet for firms to develop credibility and rapport with customers. According to (Afridi et al., 2018) trust is an expectancy of outcomes and relationship marketing can build trust, thus exercising creative, informative marketing tactics can interconnect customers with a firm. Studies in the retail clothing industry provide evidence of the importance of customer satisfaction as a prerequisite for brand loyalty, which ultimately increases repurchase intention for both affordable and premium brands (Cunningham and De Meyer-Heydenrych, 2021). Customer satisfaction extends beyond the mere contentment with product features and services, as previously suggested if people perceive a brand in an affirmative manner, it will generate customer contentment, hence CSR engagement in activities such as charitable donations and economic contributions can enhance customer satisfaction.

Individuals appreciate brands that possess values and operate within moral and ethical boundaries, these qualities positively provoke customer retention, service usage and volume of purchases, therefore it is evident that customer satisfaction is a primary antecedent of brand loyalty (Martínez and Rodríguez del Bosque, 2013). Signalling theory is considerably relevant and often explored in the field of CSR, particularly in relation to the CSR and brand loyalty connection as it concerns the intentional transmission of optimistic details by firms to portray a positive brand image, magnify corporate reputation and ultimately secure brand loyal customers (Nyagadza, Kadembo and Makasi, 2021). Developing a robust corporate reputation can be a challenging obstacle, the inclusion of a CSR strategy is an efficacious approach for organisations to pursue in order to distinguish their brand from competitors.

A study conducted by Kim (2019) demonstrates that utilising CSR communication methods such as marketing social activity engagement can be informative for customers, which improves their satisfaction and trust in a particular brand and derives a rigid corporate reputation. Thus, to achieve brand loyalty, inducing these specific attitudinal aspects, customer trust and satisfaction are initially required prior to attaining a strong corporate reputation, which will entice existing and new individuals to consistently interact with a socially inclined brand. In the context of CSR, corporate reputation is the way a company is conceived either in a positive or negative regard by the various external and internal stakeholders who are implicated by social activities.

Aramburu and Pescador (2019) contend that a constructive corporate reputation is the principal factor responsible for favourably influencing customers perceptions by enhancing a company's brand image from partaking in CSR related activities. Hence, the volume of purchases sustained by businesses has increased and brand loyalty attained by firms who are perceived by customers as ethically and morally receptive. The purpose of acquiring brand loyalty as a result of CSR interaction is to improve firm performance in the form of monetary gain. The financial implication of a changed corporate reputation is emphasised in study indicating that modifications in the CSR strategies of banks observed a 4.04% increase in profitability, conversely an adverse CSR reputation contributed to reported profit losses of 7.8% (Miller, Eden and Li, 2020).

2.3 CSR involvement in the clothing retail industry and marketing strategies

The development of a meticulous CSR strategy is an issue that concerns numerous extant firms in the clothing retail industry from a competitive perspective due to growing globalisation, environmental and social issues and the vast international adoption of comprehensive CSR regimes (Drzazga, 2018). Additionally, stakeholder's decisions are more informed as their company and product knowledge have evolved due to the ubiquitous social media usage, education and technological advancements occurring globally. As a result, small, medium and large clothing retailers are morally compelled to advance responsible business practices by expediting their CSR engagement and expenditure in order to satisfy customers and excel firm performance to facilitate future profit and company growth (Bhattacharyya and Rahman, 2019).

Ensuring business continuity and financial prosperity is highly dependent on CSR inclusion. Carroll's pyramid of social responsibility provides a solution for firms to sufficiently address each of their CSR obligations and receive lucrative rewards as a result of sustained brand loyalty. The extent of a firm's participation in activities that will progress society and their customers differ between industries. Kim, Lee and Roh (2020) propound the idea of modifying Carroll's pyramid to account for the inherent characteristics of a particular industry, thus this research examines the specific CSR responsibilities and related activities that apply to the Irish clothing retail industry. Apparel brands must be selective with their CSR initiatives to ensure the business remains viable as they possess limited capabilities and resources. They are also challenged with various expenses such as the substantial labour, advertising, rent and equipment costs, according to Cafferky (2017) this is particularly pertinent to small retail businesses as they are reliant on vague assumptions and estimating costs to achieve a profit. As a result, the required economic and legal responsibilities of the clothing retail industry must be prioritised by clothing brands.

Numerous reputable apparel brands conducting business in the clothing retail industry are commonly multinational enterprises operating in several regions internationally and have various economic and legal requirements to resolve. Clothing retailers encounter an extensive number of stakeholders, including a large proportion of employees and customers as clothes are a necessity for all demographics. Companies will be scrutinised or embraced, their brand image received in a certain manner depending on their treatment of staff (Stanaland et al., 2011). Consequently, retail employers have a particular set of CSR obligations to adhere to in order to address their economic and legal responsibilities. This involves increasing national employment, shareholder returns and requires compliance with global employee legislation from a moral perspective and to favourably adjust customer brand perception. Prominent clothing firms can implement an effective CSR strategy that preserves human rights and labour standards to satisfy legal and economic requirements.

The activities that firms can employ in relation to these obligations are extensive, in relation to the clothing retail industry, they predominantly include the following CSR practices. Provision of sufficient remuneration to staff that adheres to minimum industry compensation legal standards, eradicating workplace discrimination, enabling collective bargaining, avoidance of any form of compulsory labour and ensure working hours do not exceed the legal maximum (Laudal, 2010). Sustainable clothing brands generally incorporate the abovementioned CSR procedures, achieving sustainability is a competitive advantage as it attracts socially conscious customers to a brand, however it can be difficult to achieve and could present adverse competitive implications. It can be difficult to maintain a high standard of working conditions and to source superior raw materials that are used to manufacture sustainable clothing. A study by Kumagai (2020) declared that sustainable clothing products retrieve desirable brand association and purchase intention, technology expenditure on apparel recycling can be costly and not contribute to immediate profitability. Based on these revelations, it is necessary for firms to implement the CSR initiatives that favour employees and contribute to sustainable clothing production and ultimately brand loyalty. However, clothing retailers should also behave prudently regarding the allocation of finances towards new technology and resources to ensure there is a balance and mutual benefits for employees, customers and the brand.

Environmental sustainability initiatives are commonly pursued by the clothing retail industry in order to address the ethical concerns arising from garment production. Solving ethical issues from the perspective of White, Nielsen and Valentini (2017), requires apparel brands to implement CSR strategies that mitigate overall waste production and pollution. This namely involves reducing the effect international transportation of goods has on the environment and eliminate toxins and large pesticide consumption associated with growth of key raw materials, for instance cotton and flax. A solution to the previously mentioned environmental impacts of standard cotton farming is the production of organic cotton as an ethical resolution. Two prominent brands Patagonia and Marks & Spencer have included organic cotton in their ranges in addition to fleeces assembled from recycled bottles, the effects of incorporating this alternative raw material proved lucrative with in excess of \$1billion dollars in revenue incurred by 2006 and survey results indicating that customers are supportive of organic farmers and clothing retailers advancing the use of organic materials (Goworek, 2011). Dedicated large clothing brands and comparatively smaller apparel companies with sufficient financial resources can upgrade materials and environmental protection technology to safeguard the global environment and the ISO 14000 proved the most significant green practice (Majumdar and Sinha, 2018). Preserving the natural environment is an essential CSR activity that is mutually beneficial for stakeholders and clothing companies.

Although philanthropic initiatives are not compulsory, clothing retail brands have historically invested heavily in these practices that are desired by society to facilitate community progression. Philanthropy generally entails clothing businesses making donations to relevant causes in need of financial support and allocating sponsorships that concentrate on community group development (Sudolska, et al., 2020). The importance of community work as a philanthropic activity is reaffirmed by Nyame-Asiamah and Ghulam (2019) who demonstrate via a study that donations and community work is directly responsible for attaining customer loyalty and sales growth. Apparel brands operate in an industry that is unique in terms of the large volumes of customers and employees that are affected by their business practices.

Consequently, increasing community welfare by sponsoring local sports teams, instructing staff to raise finances for charities, promoting health related topics and educational schemes are distinctive clothing firms CSR activities that can alter firm reputation. The retail clothing industry is comprised of both old and young customers. Hence, the aforementioned activities can be advantageous and reflect positively on both demographics, which ordinarily modifies their attitude and purchase behaviour. Evidence indicates philanthropic efforts that enrich the community are dependent on variables such as firm size and industry type. Small retailers are more inclined to provide donations to charities than medium sized enterprises, however large retailers are especially involved in humanitarian work at a national and global level, multinational firm Walmart are ranked highest in terms of charitable involvement (Amato and Amato, 2012).

The aforementioned CSR initiatives that are prevalent in the clothing retail industry are dependent on an influential marketing strategy to generate brand loyal customers. Signalling theory applied in a CSR and marketing context, refers to the relationship that exists between the company and customer, where both parties attempt to diminish information asymmetry to accomplish additional favourable outcomes and avoid adverse consequences. In recent years, it has been confirmed by practitioners examining signalling theory that communicating various marketing signals produces the positive outcomes of customer confidence and integrity with a brand, which increases purchase intentions (Yim et al., 2019). It is exceptionally important for clothing retailers to establish effective communication of their prior CSR efforts and future objectives to positively transform the corporate image and reputation. This will enable firms to extract the previously discussed brand loyalty inducing attitudes of customer trust and satisfaction. The marketing function of clothing businesses retains the pivotal role of adequately informing customers of their CSR commitments and there are various techniques that companies can administer to convey the positive impact they have had on society. Technological advancement has made social media platforms the primary outlet for communication between clothing brands and customers, particularly in relation to portraying CSR details.

A variety of user-friendly social media interfaces provide more receptive conversational forms to distribute information such as messaging services, data, graphics and videos to millions of recipients such as generation Y customers who are technologically literate and considerably aware of the concept of CSR (Dutot, Galvez and Versailles, 2016). Studies show that the functionality on twitter has enabled firms to signal public messages and hashtags, attract concerned audiences who resonate CSR topics concerning the environment and education (Saxton, et al., 2019). Another study conceived by Fatma et al. (2020) showed the importance of social media as a communication channel of CSR for firms such as clothing retailers. The findings suggest that Facebook is a messaging platform that engages customers, aids them in identifying with a particular brand and influences their electronic word of mouth, which ultimately enhances corporate reputation and brand loyalty for prominent clothing brands.

In the clothing retail industry, advertising campaigns and a corporate website are typical alternative marketing options that are available to report CSR objectives, particularly among large apparel brands. Traditionally, print advertisements were extensively adopted by firms to enlighten customers of their CSR endeavours as evidenced by a study reporting an approximate increase of print related CSR of 400% from the period of 2002-2007 (Mögele and Tropp, 2010). However, communication has undergone a dramatic shift in the past decade and a sizeable proportion of advertisements occurs on television and online. Evidence from a study suggests that 64% of survey recipients possess a complete or moderate level of trust in CSR television commercials and 60% are attracted to electronic advertisements (Iftikhar, Awam and Hamid, 2019). Corporate websites act as a conventional way for firms to display their CSR performance, it is a convenient method used by many clothing retail firms in the past as a company website is a common place for customers to consult for information. A longitudinal study of Fortune 500 retailers indicates retail companies use an average of 5.4 CSR headings on their corporate website, which is an increase from 4.2 four years prior. The the most frequently incorporated heading pertains to community work, diversity and the environment are also commonly included (Smith, 2017). It is evident from this data that acclaimed clothing retail brands acknowledge the significance of presenting more topics of CSR on their corporate website.

2.4 CSR advancement in Ireland and social activity engagement of Irish clothing retail

The abovementioned literature illustrates the notable shift in CSR initiatives being utilised globally in the United States and European regions by clothing brands in pursuit of brand loyalty, there is no exception in the context of the Irish clothing retail industry. The expeditious movement of the European Union to adopt a model of sustainable development and social cohesion has prompted the government and companies in Ireland as a member state of the European Union to gradually institutionalise CSR (Revilla, 2018). Furthermore, a study that examined all EU countries including Ireland, consisted of 500 experts of which a 60% majority determined that CSR is anticipated to increase in importance in the future for apparel brands (Kudłak et al., 2018). Examining CSR literature of the activities assimilated into the business practices of the most pronounced apparel brands in Ireland will help elucidate CSR engagement in the Irish clothing retail industry.

The most prominent Irish clothing retail brand is low priced retailer Penneys due to the extensive number of stores located throughout Ireland and accessibility for all demographics in terms of pricing. Ireland's national plan on Corporate Social Responsibility 2014-2016 was enforced by the government to inform commercial clothing retailers of the support and brand loyalty that can be generated. The plan outlines the following pillars, workplace employee focus, community and environmental work, which are statutory requirements and instructions for Irish firms (Kearns, 2017). Penneys, which is also recognised as Primark elsewhere in international regions, is consistently attempting to address the previously mentioned pillars of CSR. A study determined that Penneys corporate sustainability was perceived by interviewees as comprehensive and well designed, they disclosed that their perception of Penneys sustainability initiatives was elevated, particularly in comparison to competing Swedish retail brand H&M due to the contents of CSR displayed on the corporate website (Dach and Allmendinger, 2014). An average index score of 8.89 (34%) places Irish companies among the highest in terms of Eurozone countries to report environmental and social activity in areas of energy and water consumption, polluting emissions, CSR certified suppliers, gender diversity and employee training (Bonsón and Bednárová, 2015).

The abovementioned CSR reporting in Ireland is exemplified by clothing retail industry in Ireland, predominantly Penneys due to their prolific activity engagement. Penneys expressed the importance of environmental protection and philanthropy through CSR initiatives such as recycling to minimise the volume of waste being added to landfill. The organisation also began donating unsold apparel to a reputable charity known as Newlife from 2010 (Jones and Comfort, 2019). There are conflicting perspectives regarding the company's economic responsibilities. Penneys operates as a discount retailer, the organisation endeavours to minimise costs. According to Comyns and Franklin-Johnson (2018) poor working conditions in the manufacturing stage of the supply chain contributed to the Rana Plaza crisis, however the authors indicate that the company subsequently did take responsibility and provided full financial support to pay for the adverse effects caused. Conversely, there are many accounts confirming the substantial efforts made by the company in relation to employees. Zero-hour contracts are an issue that exists in the clothing retail industry in Ireland, they do not offer employees job security or sufficient financial rewards. Penneys has collaborated with the relevant trade unions to address this issue by assigning guaranteed working hour bands, for instance 15-19 hours for part time staff (Murphy *et al.*, 2019).

Dunnes stores and Marks and Spencer are also considerable involved in CSR initiatives and operate in the Irish clothing retail industry offering comparatively higher prices. In terms of CSR related behaviour, Dunnes stores has exhibited restraint in terms of recognising various trade unions, which undermines workers' rights to representation when dealing with employment issues (Ryan and Turner, 2020). Conversely, it is evident from previous research that customers have been content with the company's CSR engagement, as a study listed Dunnes Stores with the highest level of trust, agreeableness and overall average satisfaction score of 2.80 in comparison to renowned British retailer Tesco's recorded score of 2.75 (Whelan and Davies, 2007). Both economic and legal responsibilities are a primary concern of Dunnes stores. The company invests heavily in employees as they recognise their human as drivers towards achieving business growth. Dunnes Stores aims CSR initiatives towards employee betterment and conformity with legislation. This is evident from the variety of training programmes, progression to store management and other advanced roles, job enrichment and job enlargement, additionally legal compliance is a key responsibility that the company and store management continuously upholds (Dunnes Stores, 2021).

Marks and Spencer's CSR endeavours are highly publicised and commended as a comparably higher priced firm operating in the Irish clothing retail industry. Ethical considerations and environmental preservation are a leading concern for the organisation, which has enabled the company to develop sustainability practices. Marks and Spencer collaborated with a university and the business-led city centre development company to convert unoccupied land into a green space for the community (Purcell, Henriksen and Spengler, 2019). Philanthropy is a key CSR practice of the well-known clothing brand. The firm has supported a diverse range of charities in Ireland over a period of 40 years including Pieta House with a donation of €100,000 in 2019 alone and Oxfam Ireland, engaging in programmes that fund the deliverance of necessary clean water to people in the developing world (Marks and Spencer, 2021). Additionally, Marks and Spencer a buy locally and ethically approach in terms of their supply chain to avail of domestically advanced labour capabilities, avoid adverse media press from international, cheap sourced material and to embrace local manufacturers (Toms, and Zhang, 2016). The above CSR activities are reflected in the company's superior quality clothing.

Chapter 3: Research question and hypothesis development

The literature review has highlighted the evident relationship that exists between the various CSR activities and brand loyalty. It has highlighted the influence economic, legal, ethical and philanthropic initiatives have on customers attitudinal behaviours such as their trust and satisfaction and the corresponding brand loyalty behaviours exhibited. The aim of this research is to determine if the CSR brand loyalty relationship that is prevalent in many regions around the world is also experienced in this study by Irish retail customers and whether different brand loyalty scores can be observed based on customers perception of Irish apparel brands CSR activity engagement. Consequently, the main research question is 'Does Corporate Social Responsibility Engagement Predict Variation in Brand Loyalty in the Irish Clothing Retail Industry?' Furthermore, this research aims to determine more specifically how much each CSR component contributes towards the brand loyalty connection, as a result, the following hypothesis have been developed.

H1: Economic initiatives predict variation in customer brand loyalty of firms operating in the Irish clothing retail industry

H2: Legal initiatives predict variation in customer brand loyalty of firms operating in the Irish clothing retail industry

H3: Ethical initiatives predict variation in customer brand loyalty of firms operating in the Irish clothing retail industry

H4: Philanthropic initiatives predict variation in customer brand loyalty of firms operating in the Irish clothing retail industry.

Chapter 4: Methodology

4.1 Sample and data collection

This study applied a quantitative approach to identify whether Corporate Social Responsibility Engagement Predicts Variation in Brand Loyalty in the Irish Clothing Retail Industry. Nonprobability snowball sampling technique was employed in this study as similar research conducted by Almeida and Coelho (2017) signified the effectiveness of this specific approach in relation to corporate reputation and brand loyalty of customers. Snowball sampling is particularly beneficial to this study as the initial small number of Irish clothing retail customers selected would have suitable knowledge of the shopping inclinations and behaviours of other individuals which they could recruit for participation in the study. Furthermore, topics of CSR such as philanthropic charitable donations and ethical considerations could potentially be a topic more relevant to socially conscious customers, thus the original participants would be more likely to induce a response from people they deem suitable survey respondents for this particular research.

To ensure the sample was representative of the population, survey respondents were informed that they should only partake in the study if they are residents in Ireland who regularly shop at Irish Clothing retail brands. An online survey was distributed via snowball sampling technique to 115 residents in Ireland who regularly purchase products from prominent Irish clothing retail brands such as Penneys or Dunnes Stores. From the survey responses retrieved, 110 satisfactorily answered all of the question and were consequently used in the data analysis. Survey respondents were provided with instructions at the beginning of the survey, indicating that they should think of a particular Irish clothing retail brand and choose an answer for each of the questions in relation to the company that they have selected.

4.2 Measurements

Each response was measured via a five-point Likert Scale ranging from 1 = Strongly Disagree to 5 = Strongly Agree. The web-based survey was divided into 6 sections that consisted of demographic questions, questions pertaining to the four predictor variables that are widely recognised, CSR Economic, Legal, Ethical and Philanthropic dimensions and the final section consisted of questions relating to the dependent variable, brand loyalty. The majority of studies examining the relationship between CSR and customer loyalty use the aforementioned demographic variables, Moisescu (2017) in particular determined that there are dissimilarities in CSR perceptions based on gender, age and education. As discussed in the literature review, CSR responsibilities of brands are categorised by required, expected and desired activity engagement. Each of the variables incorporated into the survey used in this study were adapted from previous prominent scales. Individuals who engaged with the survey were instructed to think of an Irish clothing company and answer questions based on that particular brand, as a result, the wording of each of the items in the survey was adjusted from 'this brand' to 'your chosen company' to coincide with the survey instructions.

The economic CSR variable was retrieved and adapted from Ramlugun and Raboute (2015) as the items in this scale proved an effective way to determine whether survey recipients perceived that their chosen brand prioritises economic activities such as maximisation of profits and ensuring earnings per share of stakeholders are optimised. Items were adapted from He and Lai (2014) for the ethical CSR and Legal CSR predictor variables and brand loyalty dependent variable. Ethical Items retrieved from the aforementioned scale were suitable as the collected responses indicated the perception of how the brand that they have chosen conducts business with customers. Additionally, as environmental responsibility is paramount in modern business and it is a key ethical concern as explored in the literature review, therefore the scale was useful by including a question about the treatment of the natural environment. The legal items gathered valuable information from customers concerning their perspective of whether Irish clothing brands respect the law and whether products adhere to the legislation of government and industry. Finally, the brand loyalty items were chosen as they revealed customers repurchase intention from a brand of their choice, make positive recommendations to friends and relatives. The philanthropic CSR questions were adapted from Chaudary, et al. (2016). This particular scale was included in this study as items provide insight of customers views of brands donations and charitable endeavours, which are both key features of philanthropy. The items contained in the various scales used coincide with the literature to determine if CSR predicts variation in brand loyalty

4.3 Data Analysis and Procedure adopted

After the required sample size was obtained, the responses were exported from Google Forms, which was the tool used to construct and distribute the survey, to an excel file. SPSS statistical software version 26 was utilised to analyse the data, the initial step involved in the procedure was to code the various dependent and independent variables. The gender variable was coded first, 1 represented males and 2 represented females. This was followed by age, which was coded 1 for 20-30 years to 6 for 70-80 years. The last demographic variable was education in years, survey respondents' answers ranged between 1-56, therefore 1 represented 1-10 years, 2 represented 10-20 years represented 2 and 3 years represented 20-3. Each of the economic, legal, ethical and philanthropic CSR independent variables used a Likert scale and were coded 1 for strongly disagree to 5 for strongly agree.

Subsequently, these coded variables were entered into SPSS and assigned their appropriate measure, gender was entered as a nominal variable, age and education were labelled ordinal. Proceeding this, a composite variable was produced for each of the CSR dimensions. Recent CSR research conducted by Elmaghrabi (2021) developed a composite score for CSR, this variable incorporated various aspects of CSR such as human rights, community development and product responsibility, a similar approach was explored in this study. An Economic CSR composite variable was developed to incorporate the questions from the economic scale, legal CSR included the legal scale questions, ethical CSR retained the ethical scale and philanthropic incorporated the philanthropic scale questions. Proceeding this, the reliability of the various scales was tested using Chronbach's alpha, which according to Ullah et al., (2017) a suitable value tends to exceed 0.7. Finally, multiple regression was performed in SPSS, which also included tests for multicollinearity, outliers and normality to ensure the assumptions of multiple regression were not infringed. The output retrieved from this procedure is provided and discussed further in the analysis and findings section of this research.

4.4 Ethical considerations

There is a diverse range of ethical implications associated with collecting data for quantitative research, consequently this study was accounted for and addressed various ethical considerations. This research incorporated a web-based survey, a significant factor to consider regarding ethics of online surveys is autonomy. In relation to collecting data by utilising a survey, Hammer (2017) asserts that there should be informed consent from survey recipients, these selected individuals should be notified of their capacity to accept or decline participation and avoid answering specific items. The survey contained in this study was designed to include a description of the research, additionally, people were briefed on details such as what the process of answering the questions entails and the approximate 5-minute duration of time it takes to complete. A consent/participant information form located on a page prior to the questions, imploring survey respondents to acknowledge the consent details and notified them of their autonomy regarding survey involvement.

It was disclosed to the selected recipients of the survey that participation in the research is completely voluntary and that they possess the right to refuse to engage in any form with the research. Additionally, they were encouraged to ask any necessary questions, an email was provided for both the researcher and supervisor. An essential ethical consideration pertaining to this study is the preservation of survey respondent anonymity and confidentiality, this predominantly involves protecting the identity of individuals and avoid implementing questions that induce identifiable information from respondents (Fleming and Zegwaard, 2018). The names of people were not recorded and a Likert scale regarding CSR was used, thus no self-identifiable questions were included. A preliminary ethical measure was to ensure that participants agreed to all the information comprised in the consent information page, their acceptance to complete the form was recorded via a compulsory tick the box that was required to progress to the questions. Additionally, in order to avoid vulnerable groups, the consent form indicated that participation in the study is reserved specifically for individuals 18 years of age and older. Ethical measures were also applied subsequent to data collection. The survey responses were exported to an Excel sheet and stored on a password protected computer, information was only accessible to the researcher.

4.5 Limitations

This study possessed some limitations that present implications for future research in the same field. The first limitation concerns the sample size, although 110 survey responses is sufficient, a larger response rate, particularly with a wider geographical coverage would prove more representative of the Irish Clothing retail population. This study was also limited by the scarce availability of scales for the economic CSR variable used in the survey. Existing CSR research in relation to brand loyalty has explored the implications of economic activity involvement and trust and repurchase intention of customers. However only one relevant study that incorporated a scale and tested internal consistency could be retrieved. There was an abundance of reliable scales for all other variables. The Chronbach's alpha value of 0.649 obtained in the research that provided the economic CSR scale did not achieve the generally accepted criteria, the value achieved in the present study of 0.659 was relatively closer but did not exceed the conventionally desired figure of 0.7.

Chronbach's alpha as a method of testing internal consistency has limitations that effect the value obtained, such as the number of items used in the scale (Vaske, Beaman and Sponarski, 2017). In the economic CSR, only 2 questions had implications on alpha, consequently, for future studies that follow Carroll's CSR and incorporate each element, producing a more reliable scale that has been rigidly tested will present more internal consistency for the researcher. It is also worth noting that the two questions presented were relevant questions in relation to the research being conducted, however a greater variety of additional questions such as employee treatment potentially offers more value to the study. According to Ross and Bibler Zaidi (2019) a limitation can occur where the researcher consciously decides for the study to be targeted towards specific demographics. This study was limited by including three demographic questions however income level and occupation questions could provide a more insightful perspective of the sample, future studies could avail of the benefits associated with these additional demographic questions. This study did not specifically refer to any companies in the survey used, by incorporating the names of particular Irish clothing brands insight could be gained on the correlational relationship between CSR engagement and brand loyalty of a particular Irish company in the clothing industry. Future studies could also concentrate more narrowly on one specific company, which could contribute interesting results due to a specific focus on one apparel brand.

Chapter 5: Analysis and Findings

5.1 Descriptive Statistics

Characteristics of survey respondents

Education	Age	Gender	
		Male Column N %	Female Column N %
0 years -10 years	20 years - 30 years	27.3%	66.7%
	30 years - 40 years	18.2%	11.1%
	40 years - 50 years	27.3%	11.1%
	50 years - 60 years	0.0%	11.1%
	60 years - 70 years	9.1%	0.0%
	70 years - 80 years	18.2%	0.0%
10 years - 20 years	20 years - 30 years	52.9%	34.9%
	30 years - 40 years	26.5%	18.6%
	40 years - 50 years	8.8%	14.0%
	50 years - 60 years	8.8%	20.9%
	60 years - 70 years	2.9%	9.3%
	70 years - 80 years	0.0%	2.3%
20 years - 30 years	20 years - 30 years	57.1%	50.0%
	30 years - 40 years	14.3%	25.0%
	40 years - 50 years	28.6%	0.0%
	50 years - 60 years	0.0%	0.0%
	60 years - 70 years	0.0%	25.0%
	70 years - 80 years	0.0%	0.0%
30 years – 60 years	20 years - 30 years	0.0%	0.0%
	30 years - 40 years	0.0%	0.0%
	40 years - 50 years	0.0%	0.0%
	50 years - 60 years	0.0%	100.0%
	60 years - 70 years	0.0%	0.0%
	70 years - 80 years	0.0%	0.0%

The total number of survey responses obtained exceeded the minimum number of 106 people required in order to satisfy the sample size assumption of multiple regression analysis. From the 115 total obtained, 110 sufficiently answered surveys were retained and included in the analysis. The table displayed above reflects the different characteristics of individuals who provided an answer to the survey was retrieved from performing descriptive statistics in SPSS. The data provides valuable insight into the years of education, age and gender details of the demographic targeted in this study. Age and gender questions present contrasting levels of importance in terms of how they perceive CSR engagement. Previous studies demonstrate that gender difference was not significant in relation to the importance they attribute to ethical and legal components (Smith et al., 2001). In regard to age, CSR perceptions vary between younger and older age groups according to previous CSR findings (Peterson, Rhoads and Vaught, 2001).

Frequency tables were computed in SPSS to reveal that 52.3% of the sample is female and 47.7% male, which is relatively proportionate particularly in relation to CSR research discussed in the literature review. Three Education frequency data conveys that from the different age groups, the largest proportion of respondents had 10 – 20 years of education, followed by 18.3% in the 0-10 years group and finally 10-20 years accounted for 10.1%. The table above shows more advanced data. As illustrated above, only one person indicated more than 20 years of education with 56 years, consequently they are categorised in the 30 – 60 years of education group. For each of the other survey respondents, the table reflects the gender and corresponding age and years of education prevalent in the sample. Some interesting details to report include the 52.9% of individuals confirming that they have 10-20 years of education are between 20 - 30 years and male and 50% of females between 20-30 years old have more than 20 years of education. All remaining characteristics of the sample are displayed in the characteristics table located above.

5.2 Reliability Test

Chronbach's alpha scores were calculated in an attempt to examine the reliability of the measurement scales used in relation to the four elements of CSR activity engagement which are economic CSR, legal CSR, ethical CSR and philanthropic CSR. According to Ulhøi and Madsen (2016) a higher alpha value tends to indicate more internal consistency. A value greater than 0.70 is typically the accepted number in research as an indicator of reliability. The Chronbach's alpha for each of the independent variable, Legal CSR (0.850) Ethical CSR (0.799) and philanthropic CSR (0.898) exceeded the standard of 0.70, thus concluding that they are reliable. Furthermore, the Chronbach's alpha for brand loyalty (dependent variable) is 0.903, conveying considerable reliability as it far exceeds the generally perceived requirement of 0.70. It is important to note that the economic CSR independent variable did not display internal consistency as the value retrieved was 0.659.

This economic scale was used as although economic CSR is discussed substantially in literature, the availability of economic questionnaires used in a CSR context were scarce. The economic scale incorporated in this study provided relevant questions to ascertain customers perception of brands economic activity involvement. Items can be removed to increase the reliability of the scale and obtain a new Chronbach's alpha value (Clifton, 2020). However, in the case of the economic scale on two questions were used in the original scale and consequently the Chronbach's value could not be adjusted. Although 0.70 is regarded as the minimum standard by many studies, CSR research by Boon et al., (2019) asserts that a value that is greater than 0.60 is an acceptable figure based on previous research, consequently, each of the abovementioned Chronbach's alpha values show internal consistency and convey that the scales utilised in this study are reliable and valid.

5.3 Multiple Regression Analysis

Assumptions of multiple regression

In an attempt to avoid generalisability, sufficiently sized samples must be obtained as results achieved via small sample sizes are not capable of being replicated by other samples, which does not contribute value to the field of research. There were a variety of methods that could have been pursued in order to determine a suitable sample size to be including in this research, this study has applied the following calculation option portrayed by Pallant (2020), $N > 50 + 8m = 50 + 8(7) = 106$ people. The 'm' in the formula represents the number of independent variables, which in the case of this particular study amounted to 7. This study exceeded the required 106 people in order to abide by the sufficient sample size assumption, attaining survey responses from 115 individuals from which 110 adequately answered surveys were used in the analysis.

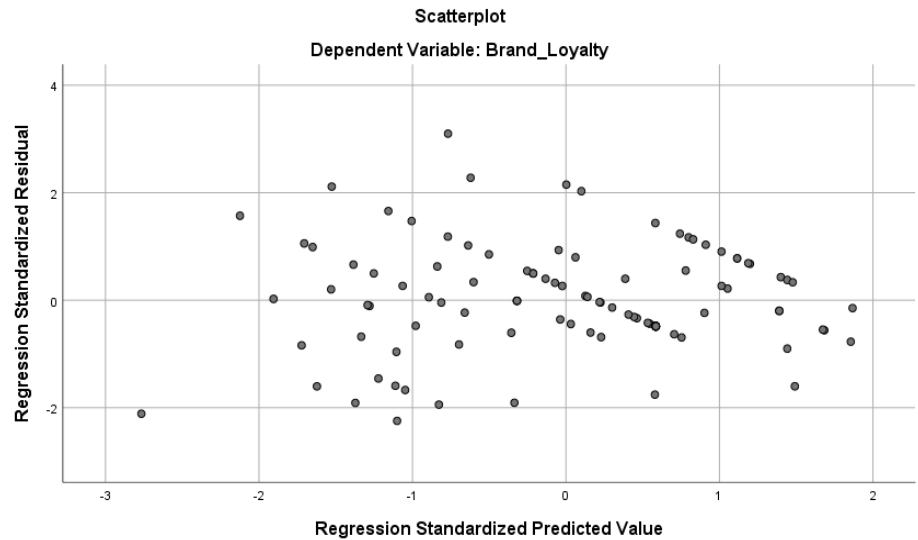
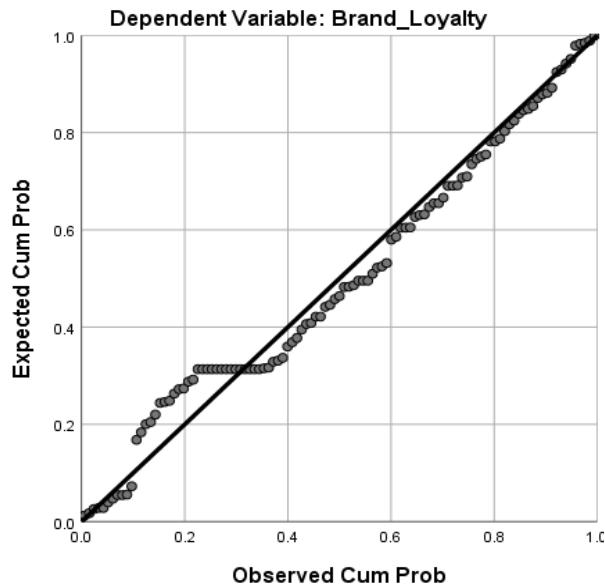
Multicollinearity and singularity

Collinearity Statistics	
Tolerance	VIF
.397	2.519
.381	2.622
.921	1.086
.709	1.411

The Tolerance and Variance Inflation Factor (VIF) values retrieved from the SPSS collinearity diagnostics were used to determine if any multicollinearity issues were present. A VIF that exceeds 10 is generally regarded as considerably high and an indication of multicollinearity (Morrissey and Ruxton, 2018). Each VIF value presented in the output table above shows values that are significantly below 10, thus conveying no multicollinearity present. From the perspective of Zhang, Zhou and Liu (2020) multicollinearity can be detected if the collinearity statistic of tolerance is less than 0.1, which in the case of this study as illustrated in the above output is not the case, all values do not fall below 0.1, strengthening the perception that multicollinearity is absent and this particular multiple regression assumption is not violated.

Outliers, Normality, linearity, homoscedasticity, independence of residuals

Normal P-P Plot of Regression Standardized Residual



A generally accepted method of assessing the assumptions of outliers, normality linearity, homoscedasticity and independence of residuals is through examining the above residuals scatterplot and normal probability plot of regression standardized residual retrieved via SPSS. According to Pallant (2020), the normal probability plot should display the points in a fairly straight line that are visually presented on the bottom left, going towards the top right. Furthermore, the scatterplot is expected to exhibit residuals that are approximately rectangularly distributed with the majority of values located at the centre. It is evident from the above diagrams that the desired appearance of these graphs is shown, indicating no violations of these assumptions.

Evaluation of the Model

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.782 ^a	.612	.597	.52148

a. Predictors: (Constant), Legal_CSR, Economic_CSR, Philanthropic_CSR, Ethical_CSR

b. Dependent Variable: Brand_Loyalty

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	44.532	4	11.133	40.939	.000 ^b
	Residual	28.282	104	.272		
	Total	72.813	108			

a. Dependent Variable: Brand_Loyalty

b. Predictors: (Constant), Legal_CSR, Economic_CSR, Philanthropic_CSR, Ethical_CSR

The model summary output obtained from SPSS contains an R Square value of 0.612(61.2%). The regression which includes activity engagement of Economic_CSR, Legal_CSR, Ethical_CSR and Philanthropic_CSR explains 61.2% of the variance in the brand loyalty dependent variable. This result is substantial, particularly in relation to reported results of similar studies, it demonstrates that the majority of variation in brand loyalty is predicted by engagement in the four CSR dimensions. An Analysis of Variance (Anova) was utilised and indicated that the model is statistically significant (sig = .000), showing that CSR engagement predicts variation in customer brand loyalty.

Evaluation of the Independent Variables

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.960	.376		2.557	.012
	Philanthropic_CSR	.343	.094	.354	3.647	.000
	Ethical_CSR	.376	.087	.425	4.297	.000
	Economic_CSR	.004	.077	.003	.049	.961
	Legal_CSR	.101	.084	.087	1.202	.232

a. Dependent Variable: Brand_Loyalty

The coefficients table located above confirms that ethical CSR and philanthropic CSR are the two independent variables that contributed towards the prediction of brand loyalty. From the perspective of previous CSR research conducted by (Subba, 2015), a comparison can be made between each of the independent variables by analysing the contrasting standardized beta value, the largest number prevalent in the output indicates more contribution in relation to predicting variation in customer brand loyalty. Other recent studies pertaining to CSR tend to examine the sig. value of each variable, which must be less than 0.05 to reveal statistical significance (Hendratama and Huang, 2021). Ethical CSR is statistically significant and possess the largest beta value and contribution towards the prediction of variances in customer brand loyalty ($\beta = .425$, $p = 0.000$, which is <0.05). Philanthropic CSR was also statistically significant and also predicts variations in customer brand loyalty ($\beta = .354$, $p = 0.000$, which is <0.05). As a result, h3 and h4 are accepted. In contrast, Legal CSR is not statistically significant and does not predict variations in customer brand loyalty ($\beta = .087$, $p = 0.232$, which is > 0.05) and economic CSR is also not statistically significant and offers the least contribution in terms of predicting variations in customer brand loyalty ($\beta = 0.003$, $p = .961$, which is >0.05). As a result, H1 and H2 are not accepted.

Chapter 6: Discussion

6.1 Corporate social responsibility engagement and Brand loyalty relationship

The findings of this research suggest that the inclusion of a CSR strategy is paramount, particularly for apparel brands operating in the current business climate, which is subject to constant changes in customer interests. The results of the model address the main research question as collectively, engagement in each of the CSR economic, legal, ethical and philanthropic activities explain a significant proportion (61.2%) of variation in customer brand loyalty and the model is statistically significant. Other factors not related to CSR can predict the remaining variation in customer brand loyalty, previous studies indicate that in the context of the apparel industry, lower prices and superior product quality have been identified as drivers of brand loyalty (Ledikwe and Wright, 2020). However, the regression model incorporated in this study reveals that CSR predominantly accounts for the variations in brand loyalty. These revelations support the ideology that is prevalent in the literature review both generally worldwide and specifically in Ireland regarding the positive correlation between implementing CSR initiatives and the occurrence of brand loyalty. Furthermore, the findings of this study coincide with previous research that determined a relationship exists between CSR initiatives and customer brand loyalty (Raman, Lim and Nair, 2012). This study also offers additional insight regarding which CSR activities are most important predictors of variation in brand loyalty. Carroll's pyramid of CSR proposes a model that specifies the hierarchical order of social responsibilities and where firms should prioritise their scarce resources in terms of dealing with these responsibilities first. This research provides a different perspective regarding the hierarchical order of CSR activity engagement based on the perception of Irish customers in the sample.

6.2 Required corporate social responsibility

The abundance of CSR literature asserts that required CSR, which forms the base of Carroll's CSR hierarchy, is the most significant responsibility that challenges firms as they are compelled by society to allocate resources towards economic initiatives. Economic initiatives such as job creation and expenditure of finances on improved products that can be utilised by customers is invaluable for the firm and patrons. Brands who invest in economic endeavours are capable of achieving profit maximisation while providing mass employment to the local communities (Currás et al., 2018). The literature reveals that a synergetic relationship is produced as a result of economic engagement. Firms must employ more staff in order to experience growth by possessing the necessary human capital to produce a sufficient amount of goods, similarly the general public must be employed in order to become financially secure and purchase these products from companies.

The findings of this study suggest that although economic CSR is fundamentally important in society and it is a required dimension of CSR, it is not perceived by Irish clothing retail customers as an important factor that will enhance their loyalty towards a particular brand. The results indicate that from the perspective of Irish clothing customers, economic CSR is not statistically significant and offers the least contribution in terms of predicting variations in customer brand loyalty. These findings offer a completely opposing view that would be expected in relation to the hierarchical importance of economic social contributions based on the available literature. Conversely, other studies such as the findings provided Maignan (2001) show a similar result, where economic CSR is considered by customers as relatively insignificant and that firms should focus minimal attention and resources towards these initiatives. There are various inferences Irish clothing retail brands can make in response to these findings. Although they are perceived as comparatively less important in the Irish context, clothing brands still have an ethical obligation to enhance market value and shareholder well-being (Mitnick, Windsor and Wood, 2021). This suggests that although engagement in economic initiatives does not show a positive relationship with achieving increased brand loyalty, there is a minimum moral obligation for companies to become economically advanced in order to progress society as a whole and not necessarily as a motivation to incur repeated purchases from customers.

Required CSR also encapsulates the various legal initiatives that clothing retail brands in Ireland and other regions globally must be compliant with in order for their operations to cooperate and remain up to date with the various legislation and regulations prevalent in that country. There are many different laws that regulate clothing retailers in Ireland, these predominantly relate to health and safety issues, employment matters and consumer protection. The literature review has explored the various measures that firms can take to maintain legal adherence. For instance, codes of conduct are common among multinational organisations to ensure employee behaviour remains regulated (Paiement and Melchers, 2020). The findings in this study indicate that legal CSR is not statistically significant and does not predict variations in brand loyalty.

In a similar regard to the economic CSR, legal responsibility literature suggests a contradicting result to this should occur. These results show that both required social responsibilities in the clothing industry are relatively less important when the sample of Irish customers is considered. According to Beitelspacher and Rodgers (2018) apparel companies and their manufacturing partners have responsibilities to ensure that a liveable wage is implemented as set out by the law and that labour conditions and the staff employed are all within the confines of the law. Human rights are typically an area of legislative concern internationally and corporations to work simultaneously in order to ensure that peoples rights are not infringed upon (Venkatesan, 2019). As a result, the literature tends to indicate that the aforementioned legal issues tend to resonate with customers due to its importance. Despite these results, clothing retailers operating in Ireland are still legally required to engage in activities that ensure all laws and regulations are preserved, regardless of the fact that there does not appear to be a strong relationship between legal compliance and repurchase intention from customers.

6.3 Expected corporate social responsibility

Expected CSR refers to the ethical activities that clothing firms engage in to do what is generally deemed to be fair and morally the right thing to do. Apparel brands are not obliged to become involved in these initiative, however the overwhelming volume of literature in this field suggests that there is a clear relationship between ethically driven companies and the occurrence of customer brand loyalty and monetary gain (Raman, Lim and Nair, 2012). The ethical activities that corporations can pursue generally tend to involve conservation of the environment and measures that can be put in place to mitigate any harmful effects on the natural environment as a result of a business's operations. According to Spodarczyk (2019) firms have a responsibility to ensure that they display ethical transparent behaviour, and they attempt to achieve sustainable development. The literature indicates that sustainability in the apparel industry is a competitive advantage to clothing brands and difficult to achieve, particularly when these firms are challenged with competitors who focus on high volume purchases as opposed to sustainability.

The literature in this research has showed that sustainable clothing involves significant investment levels in machinery with contemporary technology, consequently the there are substantial financial implications associated with ethical manufacturing. The vast majority of research advocates that younger demographics are concentrating their purchasing habits on quality produced clothing. Research conveys that generation Z are displaying brand avoidance to fast fashion companies that do not possess sufficient ethical standards (Vajkai, É. K. and Zsóka, 2020). The findings of this study coincide with all of the research explored in the literature review. This study determined that Ethical CSR is statistically significant and possesses the largest beta value and contribution towards the prediction of variances in customer brand loyalty. From a demographic perspective, many of the survey respondents were well educated and contained within the 20 – 30 years age group, which also matches the characteristics of ethically and environmentally conscious customers in the vast literature. Consequently, it can be concluded that there is a strong relationship between Ethical CSR and brand loyalty among Irish Clothing retailers and managers should continue to pursue environmental initiatives.

6.4 Desired corporate social responsibility

The desired CSR element of Carroll's hierarchy refers to the philanthropic activities that are discretionary in nature, Irish clothing brands are not legally compelled to adopt these initiatives and they are also not expected from society. CSR engagement associated with Philanthropy is the peak of the hierarchy and depending on factors such as financial resources. There is evidence that philanthropic involvement in initiatives does not produce profitability of firms (Korsakienė and Marcinkevičius, 2013). Conversely, a substantial proportion of the literature tends to conclude that financial benefits can translate into financial gain via brand loyal customers. Han, Kim and Nam (2019) determined that corporate philanthropy can positively influence customer recognition of a firm's attempts to be locally involved and benefits can be incurred by both domestic and international firms. In the context of the Irish retail clothing industry, relatively few prominent domestic brands and extensive number of Multinational companies, consequently, the literature review indicates that philanthropic activities such as donations and community improvement initiative should display a positive relationship between philanthropic CSR and customer brand loyalty. The multiple regression analysis of this research revealed that Philanthropic CSR is statistically significant and also predicts variations in customer brand loyalty.

These findings align with the studies and information contained in the literature review. From the perspective of previous studies and the study conducted as part of this research, a strong relationship should be prevalent as customers perceive that generous financial donations and discretionary community initiatives in sports events and promotional campaigns concerning charities are involuntarily fulfilled by morally responsive apparel brands. Firms can increase philanthropy by imploring their staff to become involved, there is scarce studies that focus on low paid employees such as those in a retail setting and their involvement in charitable activities. A study conducted by Breeze and Wiepking (2020) highlights the importance of involving shop floor staff in philanthropic decision making, these employees should be responsible for selecting charitable causes, fundraising and communicating their CSR involvement via signals directly to customers.

6.5 Implications for Irish clothing retail Industry and future studies

The findings of this research provide various considerations for the management of retail clothing brands operating in Ireland. The literature shows that there is a CSR hierarchy, which suggests that economic CSR and legal CSR should be the most impactful variables that should derive different brand loyalty levels from customers, followed by ethical CSR and Philanthropic CSR. This study has determined that CSR does predict variations in customer brand loyalty collectively between all the dimensions of the pyramid of social responsibility, however the findings suggest that the contribution each CSR variable provides does not follow the conventional hierarchy proposed by Carroll (1991). Customers from the Irish sample gathered in this research attributed more importance towards ethical and philanthropic CSR, which firms are not obliged to engage in. The literature appears to indicate the reasoning for this is that financial donations, time spent related to causes in the community and environmental preservation are all involuntary and signal a greater level of social consciousness from firms. Customers seem to not attribute as much importance to necessary economic and legal CSR as they are compulsory and do not imply that firms are actively considering the importance of social initiatives. These sentiments are reflected in the results of this study. Future studies could adopt an experimental design approach to determine demonstrate that CSR causes a change in brand loyalty level of customers by manipulating variables such as altering a customer's knowledge of CSR in a laboratory. This would provide insight into the cause-and-effect CSR has on brand loyalty as opposed to the correlational relationship.

Chapter 7: Conclusion

This study examined the main research question of whether CSR engagement predicts variation in customer brand loyalty. The pyramid of social responsibilities formed by Carroll (1979) and widely regarded in the field of CSR was incorporated into this research. The level of importance at each level of the pyramid varies, the economic base of the hierarchy and the above level of legal CSR are the most important responsibilities as they are required by society. This is preceded by ethical CSR, which is anticipated by customers and philanthropic CSR, which is merely sought by customers but not obligatory. This study utilised this model to determine if the level of importance attributed to each dimension of the pyramid is similar or if contrasting results are obtained in relation to which CSR activities a sample of Irish customers preferred. Furthermore, the study intended to decipher if the concept of CSR overall was significant in regard to the relationship with brand loyalty.

From the perspective of Ajina et al., (2019), it is essential to ascertain customers perception of brands treatment of stakeholder groups and the initiatives these companies are involved in to determine the relationship between CSR engagement and the brand loyalty of customers. There is scarce research in relation to the aforementioned CSR brand loyalty relationship for Irish firms and specifically for Irish the Irish clothing retail industry in Ireland, thus this research aimed to fill this gap. Standard multiple regression was the most appropriate method to use in this instance as it could be used to explore the relationship between one dependent variable and various predictor variables to comprehend if variation can be predicted from each economic, legal, ethical and philanthropic aspect of the CSR. SPSS was the statistical software tool used to perform the analysis. The findings retrieved from the output presented interesting results for each of the four hypotheses. The model explained 61.2% of the variation in customer brand loyalty and it was statistically significant with a value of 0.000, which is fairly substantial result particularly in comparison to other studies of a similar research objective. Proceeding this, each of the independent variables were examined to determine what extent each of these elements of CSR contribute to the overall prediction of variation in brand loyalty. Ethical CSR is statistically significant and presented the largest beta value and contribution towards the prediction of variation in customer brand loyalty.

Philanthropic CSR also proved statistically significant obtaining a p value less than 0.05. Contrasting findings were obtained for the required economic CSR and Legal CSR independent variables, both provided to not be statistically significant and economic CSR was determined to be the contributing variable in the model due to the low standard coefficient value. Various inferences can be made about these results and how they are comparable to studies or dissimilar from existing research. There is substantial research and studies dedicated to this field, the majority of information regarding ethical and philanthropic CSR shows a similar outcome that was obtained in this study which is that there is a strong relationship between philanthropy, environmental initiatives and brand loyalty. A contrasting result is shown in the literature for economic CSR and legal CSR. Although some studies revealed a certain result which is that these two variable do not predict variation in brand loyalty, other studies have shown that the opposite relationship between these two variables and brand loyalty has been observed. In terms of the hierarchy of CSR, economic CSR should be prioritised as it is required (Yasir and Amjad, 2021). In a similar regard, legal requirements must also be adhered to and are essential for the longevity and survival of the business and to conduct business correctly. The findings in the study contained in this research offer a different perspective. Ethical and philanthropic CSR engagement is a preferential choice of Irish customers as these activities are not essential for Irish clothing retailers. However, the results and literature suggest that Irish customers perceive this involuntary actions as more profound as they are discretionary. Management of Irish clothing firms can make the following inferences from the results. Although legal and economic requirements must be adhered to, in order to increase the possibility of attaining brand loyal customers, Financial and human capital resources should be predominantly allocated towards ethical and philanthropic activities as these are the most significant predictors of brand loyalty.

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