

## The impact of corporate social responsibility practices on customer purchase intention of clothing industry: An integration of triple bottom line and ISO26000

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### ABSTRACT

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Corporate social responsibility (CSR) has gained research attention as the result of the Sustainable Development Goals (SDG), which focus on responsible consumption and production (SDG-12). However, previous studies mainly focused on Carroll's pyramid of CSR and other facets of CSR practices need to be further explored. The objective of the study is to examine the impact of CSR practices on customer purchase intention in the clothing industry by integrating the Triple Bottom Line (TBL) model and ISO26000 best practices with the Signalling theory as the theoretical foundation. Through an online survey, a total of valid 182 responses were obtained via purposive sampling. Multiple regression was utilized for data analysis. The results show that economic CSR had the strongest impact on customer purchase intention, followed by environmental, social, and customer issues. Surprisingly, there was no significant impact between fair operating practices and customer purchase intention. The current study is unique by integrating the TBL framework with the customer-related ISO26000 CSR practices in a single framework and utilizing the Signalling Theory as the underpinning theory to explain the relationships, which is novel in an emerging market. The results provide insightful implications to the clothing company's management to emphasize the (social, economic, environmental, and customer issues) CSR attributes to guarantee business sustainability and attract consumers in this competitive marketplace.

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### 1. Introduction

Corporate social responsibility (CSR) research has gotten a lot of attention as a positive result of sustainable development goals (SDGs) (Fallah Shayan et al., 2022), and consumers as one of the stakeholders impacted by the CSR practices (Vera-Martínez et al., 2022). Nowadays, customers are becoming more aware of and knowledgeable about the companies' sustainability initiatives (Naatu et al., 2022). This is because the customer is the one who purchases products or services from companies. Moreover, consumers are increasingly concerned about CSR and include it in their purchasing decisions (Diaz-Iglesias et al., 2021; Popa et al., 2022). Therefore, studying customer purchase behavior to CSR has become a major topic for researchers and practitioners (Iglesias et al., 2018).

Fast fashion clothing production contributes to 10% of global carbon emissions, uses up water resources, and damages rivers and streams (Maiti, 2024). Furthermore, according to the United Nations Economic Commission for Europe (UNECE), 85% of all textiles are thrown away every year (Geneva Environment Network, 2024). As the clothing industry brings up a lot of negative impacts on the environment and society, companies are aware that sustainability in daily operations is needed, therefore, sustainable practices have become more widespread (Williams, 2022).

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The clothing industry has been in the spotlight due to its negative social and environmental impact. The clothing waste produces an estimated 18.6 million tonnes of clothes (The Malaysia Reserve, 2024). Many of it comes from the off-cuts from the manufacturing process and will end up in a landfill (Young, 2020). The clothing industry must confront the negative aspects of its product life cycle by thinking of the future and by operating the business in eco-friendly ways (Thorisdottir & Johannsdottir, 2020).

According to Thorisdottir and Johannsdottir (2020), the clothing industry can implement social responsibility in its daily operations to create a safe and healthy work environment, minimize ecological hazards, support local communities, and maintain positive relationships with stakeholders. These improvements can provide several benefits to any company that adopts them, such as promoting a good image of responsible business, enhancing competitive advantage, and even generating profits/ financial (Coelho et al., 2023; Zhang et al., 2020). Numerous past studies (e.g. Mahmud et al., 2021; Ofori et al., 2023) suggested that companies need to embrace the adoption of ISO 14001 and other environmental standards to incorporate standard guidelines into the company's internal structure to reduce the negative impact on the environment and society. Thus, this study will integrate the ISO 26000 standards and the TBL model which assist organizations in contributing to sustainable development.

Customers' perceptions of CSR initiatives have been studied in several ways. However, previous research findings on CSR and consumer behavior are still inconsistent (Shim, 2021; Louis & Lombart, 2024; Luger et al., 2021). Consumer response attitude to CSR practices is still insufficiently studied and argued, as shown by the previous research. Furthermore, the majority of prior studies (Shim, 2021; Luger et al., 2021) focused on Western countries like Europe and America, with only a few research studies studying CSR and other customer behavior characteristics in developing and rising economies (see Al-Haddad et al., 2022; Chan et al., 2024). Therefore, this study will be conducted in a Malaysian setting to fill the contextual gap.

Besides, organizational governance, human rights, labor practices, environment, fair operating practices, consumer issues, community involvement & development are the seven key components of the ISO 26000 standard. Several past research on ISO 26000 has been done in various industries (Ayyash et al., 2023; Kumar, 2022). However, there is a lack of studies that look into the clothing industry by using ISO 26000 as a guideline (Jing et al., 2022; Siliņa et al., 2024). Therefore, in this context, the study chose consumer issues and fair operating practices that are relevant to customers from ISO 26000 to fill the literature gap because the research study is about customer behavior (external stakeholder) which is not relevant to organizational governance, human rights, labor practices (internal stakeholders) and the facets of environment, community involvement are correlation with TBL model.

There are some studies of TBL models for the clothing industry that have been completed, but studies that integrate both TBL models and ISO 26000 are lacking. Therefore, the current study contributes to filling the gaps by integrating the dimension of TBL CSR practices (economic, social, environmental), and the expansion of the practices from ISO26000 by focusing on the facets related to consumers (e.g. consumer issues and fair operating practices) that impact the consumers' purchase intention, where this study is novel by integrating two models in a single conceptual framework and contribute to the sustainable marketing scholarship.

Based on the above discussion, the current study aims to examine the impact of the integration of TBL and ISO26000 CSR practices (economic, social, environmental, consumer issues, and fair operating practices) and the consumer purchase intention of a clothing company in the emerging market.

## **2. Literature review**

### *2.1 Theoretical Foundations*

The formation of Signaling theory was first established by Micheal Spence in 1973 (Spence, 1973). As discussed by Connelly et al. (2011), the two main components of the Signaling theory are the signaler and receiver (and the signal). Hence, firms can implement signals to showcase the true qualities of the product and gain a positive image and reputation (Kurnia & Raharja, 2021) by reducing the symmetry of the information. The theory provides a framework where firms/companies can effectively communicate their CSR practices to consumers who will interpret the signals. To further persuade consumers to purchase green products. The application of the Signalling theory in CSR and sustainability studies has been proven its validity as supported by numerous past studies (Ahmed et al., 2023; López-Santamaría et al., 2021; Ortega Carrasco & Vílchez, 2022).

### *2.2 Triple Bottom Line and ISO26000 Practices*

The TBL model, developed by Elkington (1994) and ISO26000, was used as a guide in this study. According to the Elkington (1994) TBL model, an organization's sustainability consists of three dimensions of CSR which is economic (profit), environmental (planet), and social (people) (Andersson et al., 2022; Diaz-Iglesias et al., 2021). Researchers claim that organizations must focus on these three aspects to remain sustainable (Chan et al., 2024; Chan & Saad, 2019). According to the TBL model, organizations should assess environmental and social performance, not just financial performance. Moreover, there is evidence that some consumers are willing to pay extra for sustainable clothing as their awareness of sustainability development (Castro-López et al., 2021; Mandarić et al., 2022). According to Hultberg and Pal (2023), the TBL model is an

effective tool to assess consumers' perception of sustainability in the clothing industry. The triple bottom line is a strategy framework for developing economic, social, and environmental resources while supporting living standards in the clothing industry (Laukkanen & Tura, 2022).

As a result, the TBL model was applied as a foundation in this research. To achieve sustainability, companies should strike an appropriate balance between social, economic, and environmental requirements. Thus, the management must consider economic, social, and environmental benefits when planning a project or any strategy (Chow et al., 2021). Besides, ISO 26000, can help organizations solve social responsibility problems and is intended to promote customer satisfaction and enhanced organizational performance and reputation (Pojasek, 2011; Sulaiman & Sharif, 2023). By implementing ISO 26000, the company will be able to recruit new employees or customers, increase commitment and performance, connect the financial community, and enhance interactions between consumers and the areas in which it operates (Chakroun et al., 2020; Mohd Fuzi, 2016). ISO 26000 extends beyond the typical use of TBL in planning to include organization-wide social responsibility ideas and strategies for incorporating socially responsible behavior into current organizational practices. Therefore, integrating ISO 26000 and TBL would help the organization in improving planning social responsibility strategies.

### 2.3 Hypothesis Development

Social CSR refers to the activities and policies of the organization toward internal (workers) and external (society) communities (Serra-Cantalops et al., 2018). The social dimension of CSR can improve organizational performance (Ko et al., 2019), resulting in better customer service and brand image (He et al., 2019). Social CSR programs include helping to improve communities and rewarding employees for their social performance. Some studies have examined the impact of a company's social activities on cognitive loyalty (Ahn et al., 2020). In a recent study by Chan, Taher et al. (2024) also found that social philanthropy activities positively impact the corporate image of retailer fast-food companies. Besides, it is evident that societal/ philanthropy CSR is crucial in influencing the purchase intention of apparel products (Chan et al., 2024) and the restaurant industry (Franco & Rodriguez, 2022). As a result, social CSR can be assumed to be significantly related to purchase intention (Liu & Xu, 2023; Teh et al., 2019; Yu et al., 2021), and the below hypothesis was proposed:

**H<sub>1</sub>:** *There is a positive impact between social CSR responsibility and the customer purchase intention.*

Economic CSR focuses on the economic development and growth of society (Sharma & Sathish, 2022), it also emphasizes the organization's economic responsibility to the stakeholders which includes return on investment like job opportunities, fair wages, and price fairness to stakeholders (customers, employees, and society) (Avotra et al., 2021). The organization needs to be in charge of developing products and services that society wants which are valuable and worth the value of money (Abdeen et al., 2016). It showed that there is a positive relationship between economic CSR responsibility and customer purchase intention (Franco & Rodriguez, 2022; Teh et al., 2019; Yeo et al., 2018; Yu et al., 2021). In addition, Chan and Saad's (2019) study which examined the retail branded coffee shop found a positive but weak correlation between economic CSR and purchase intention. Therefore, the following hypothesis is proposed.

**H<sub>2</sub>:** *There is a positive impact between economic CSR responsibility and the customer purchase intention.*

According to Serra-Cantalops et al. (2018), environmental CSR is the practice that intends to minimize an organization's negative environmental impact. Consumers have been more concerned about the environment throughout time, leading organizations to place a higher priority on investing in environmentally friendly management (Shou et al., 2019; Pan et al., 2021). According to Ogiemwonyi et al. (2023), with the growing awareness of the importance of environmental protection, consumers will be impulsive to purchase products from organizations because they believe they are contributing to environmentally friendly CSR activities. In addition, numerous studies (Al-Haddad et al., 2022; Chan et al., 2024; Liu & Xu, 2023; Yu et al., 2021) also found that environmental responsibility positively impacts consumer engagement and purchase intention, where this also supported the study of Chan, Taher et al. (2024) and Warris et al. (2024) that environmental CSR help to build positive corporate image and reputation of a retailer fast-food company and also in tourism industry. Hence, the following hypothesis was proposed:

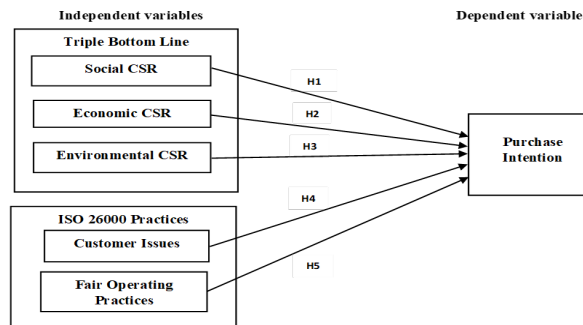
**H<sub>3</sub>:** *There is a positive impact between environmental CSR responsibility and the customer purchase intention.*

Yu et al. (2021) found that consumer responsibility positively influences purchase intention, which is related to several consumer issues. For instance, the study has found validation of the adverse effects of confidentiality and online data privacy obsessions (Jain et al., 2021). According to Alzaidi and Agag (2022), customers were also willing to pay better prices to purchase products from sites where they feel secure about their personal information. The study shows that perceived information privacy protection reinforces the loyalty to the brands, which impacts their purchase intention as a responsible action of the company to the customer as a stakeholder. Based on Shaily (2021), consumers' purchasing intentions are connected to their perceptions of data privacy protection. In addition, Chan, Taher et al. (2024) also found that respect for consumers as the CSR dimension is crucial in shaping the favorable image and reputation of the company. Thus, the following hypothesis was postulated:

**H<sub>4</sub>:** *There is a positive impact between consumer issues and the customer purchase intention.*

According to ISO 26000 (2010), establishing a fair competition system, eliminating corruption, supporting fair competition, and encouraging the trustworthiness of fair operating activities can help the development of long-term social systems. To achieve fair operating practices, it must guarantee that all of the routine conduct is oriented and performed within the requirements of laws and regulations (Yeo et al., 2018; Yu et al., 2021) and to reduce ethical and legal risks while also assisting in the effective enforcement of existing laws (Bailly-Leclerc, 2017). According to Thomas and Thahir (2019), it is also clear that there is a direct relationship between legal CSR dimensions and consumer purchasing behavior which aligns with the study of (Ali et al., 2023; Min & Arif, 2022). As a result, fair operating practices can be assumed to be significantly related to purchase intention, and the hypothesis is derived:

**H<sub>5</sub>:** *There is a positive impact between fair operating practices and the customer purchase intention.*



**Fig. 1.** Conceptual framework

**3. Methodology**

*3.1 Research Design*

Quantitative research includes the creation of hypotheses, which are statements of expected results, relationships, or outcomes for the subject under research (Barroga & Matanguihan, 2022). A quantitative research technique allows for more flexibility in data management, and statistical analysis, and thereby ensures the item's reliability (Alem, 2020). The survey design approach is appropriate to apply in this study because it enables scholars to properly identify respondents' perspectives on a specific topic from a specific group of individuals (Babbie, 2020). Data can be gathered quantitatively in this study, with frequencies, percentages, averages, and other statistical analyses used to identify relationships.

*3.2 Sampling Procedure*

The Klang Valley area was chosen for this study because it is a fast-growing city area in Malaysia, including Kuala Lumpur and Petaling Jaya, and the majority of companies involved in CSR are based in the Klang Valley, the customers in the particular area will have more awareness and understanding on CSR (Lim, 2024).

Purposive sampling was used in this study as the data needed are the consumers who have experiences or have made purchases from the particular clothing retailer. Therefore, purposive sampling is appropriate as it selects a specific group of people who meet the specific criteria according to research requirements (Campbell et al., 2020). To determine the sample size, the current study utilized G-power analysis, based on the outcome from the G-power (predictors: 5, effect size: 0.15, power: 0.95), the minimum sample size required is 138, and the current study has valid 182 responses, thus the sample deemed appropriate to proceed with data analysis. According to the notion of Roscoe (1975), behavioral studies should have sample sizes of greater than 30 but less than 500 as a sample size of more than 500 may result in Type II errors (Memon et al., 2020).

*3.3 Measurement*

Section A consists of demographic items like gender, age, education, income, and a screening question to make sure the respondents are the customers of X clothing. Section B is related to TBL & ISO 26000 items (social, economic, environmental, consumer issues, and fair operating practices), while Section C is items related to purchase intention. The operationalization of the variables can be seen in Table 1 below. The items were measured using a five-point Likert-type scale with the anchor of 1 = strongly disagree and 5 = strongly agree.

**Table 1**  
Operationalization of variables

Variables	No. of items	Source
Social CSR (SOC)	4	Maignan (2001)
Economic CSR (ECO)	4	Jägel et al. (2012)
Environmental CSR (ENV)	4	Maignan (2001)
Customer issues (CON)	4	Zhu et al. (2016)
Fair operating practices (FOP)	4	De Pelsmacker and Janssens (2007)
Purchase intention (PI)	3	Wang and Li (2012)

### 3.4 Pilot Testing

Pilot testing allows researchers to test the reliability, stability, and quality of the instrument with a small group of respondents before collecting the real data. The unit of analysis was selected to be 30 respondents (Chang et al., 2006) due to the central limit theorem. According to Taber (2018), if the result of Cronbach's alpha coefficient is 0.70 or above is typically shown as acceptable and reliable. In this research, the items ranged from 0.767 to 0.911, indicating the consistency of the measure items to reflect the construct.

**Table 2**  
Reliability analysis of the variables

Variable(s)	No. of items	Cronbach's Alpha Value (n=30)
Social CSR	4	0.862
Economic CSR	4	0.908
Environmental CSR	4	0.767
Customer issue	4	0.879
Fair operating practices	4	0.828
Customer purchase intention	3	0.911

### 3.5 Normality analysis

Before conducting the data analysis, the data must be distributed normally. To ensure the data is valid and to carry out further analysis. Thus, the skewness and kurtosis values should be within the ranges of  $-2$  to  $+2$ , to ensure normal distribution is present (George & Mallery, 2024). As the values remain within the range, the data is normally distributed. Moreover, as this study adapts a multiple regression analysis, multicollinearity may occur. Variance Inflation Factor (VIF) is a method used to detect Multicollinearity when the VIF is higher than 5 to 10 (Kim, 2019). However, all the VIF values in Table 3 are below the threshold value of 5, hence, the multicollinearity issue is absent in the present study.

**Table 3**  
Normality and Multicollinearity Analysis

Variable(s)	Skewness	Kurtosis	Tolerance	VIF
Social CSR	0.570	0.263	0.349	2.865
Economic CSR	1.198	1.692	0.575	1.740
Environmental CSR	0.996	0.736	0.425	2.353
Customer issue	0.339	0.894	0.324	3.090
Fair operating practices	0.214	0.833	0.328	3.049
Purchase intention	1.307	1.859		

### 3.6 Common Method Variance

Given that the data was collected from a single source (the questionnaire), common method variance (CMV) must be considered. This refers to a potential bias as relationships between variables may seem stronger and affect the validity of the results (Podsakoff et al., 2003). Utilizing a correlation matrix has been introduced as a common method to detect CMV bias (Tehseen et al., 2017). Thus, this study uses a correlation matrix. According to Table 4, none of the variables suggest an eminent correlation as most variables are below the threshold value of 0.90. Therefore, CMV is not severe in this study.

**Table 4**  
Correlation Matrix

	SOC	ECO	ENV	CON	FOP	PI
SOC	1					
ECO	0.581**	1				
ENV	0.710**	0.597**	1			
CON	0.709**	0.535**	0.624**	1		
FOP	0.703**	0.539**	0.620**	0.788**	1	
PI	0.670**	0.642**	0.653**	0.639**	0.615**	1

\*\* Correlation is significant at the 0.01 level (1-tailed).

### 3.7 Validity analysis

The Kaiser-Meyer-Olkin (KMO) measure is used to evaluate the validity test. According to Kaiser (1974), a KMO value of more than 0.6 is deemed acceptable, and values nearer 1.0 suggest greater suitability. Thus, the KMO value for this study is 0.877 (Table 5) confirming the construct validity of this study.

**Table 5**  
KMO and Bartlett's Test for Validity

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.877
Bartlett's Test of Sphericity	Approx. Chi-Square	2654.148
	df	300
	Sig.	0.000

### 3.8 Data collection procedure

The data was collected through an online survey using a Google form, the initiators were additionally notified by email, WhatsApp, Facebook, and other social media platforms until a desired sample size was reached. Researchers ensured the voluntary participation of the respondents, and the consent of the respondents was granted on the cover page of the Google form before the respondents could proceed to answer the survey. Respondents who have responded will maintain their anonymity and confidentiality to abide by the research ethics of human subject participation. Respondents who did not meet the requirements for the study (e.g. never purchase X clothing) were excluded.

## 4. Results

A total of 200 respondents were collected, of which 182 valid data were used for this study and 18 ineligible data were excluded. Based on Table 6, more than half of the respondents were female (67.0%) and the remaining 33.0% were male. The respondents in this study range in age from 18 to 49. The age group of 20-29 years had the most respondents (80.8%) which corresponds to the young adult group. In terms of education level, the majority of respondents graduated with a Bachelor's degree which accounts for 73.6%, and the rest graduated with a Diploma (12.1%), postgraduate degree (8.2%), and high school (6%). As for the monthly income, about 48.4% of the respondents had a personal income between RM2,001 and RM3,000, which is the income range of most young Malaysians. This is followed by those earning less than RM2,000 (18.7%), and those above RM5,000 at 12.1%, which indicates that the respondents have financial and buying power.

**Table 6**  
Respondents' profile (N=182)

Variables	Category	Frequency	%
Gender	Female	122	67.0
	Male	60	33.0
Age	<20	5	2.7
	20 – 29	147	80.8
	30 – 39	29	15.9
	40 - 49	1	0.5
Education	Bachelor's degree	134	73.6
	Foundation/Diploma	22	12.1
	Postgraduate degree	15	8.2
	High school	11	6.0
Monthly income	<RM2,000	34	18.7
	RM2,001 - RM3,000	88	48.4
	RM3,001 - RM4,000	19	10.4
	RM4,001 - RM5,000	19	10.4
	>RM5,000	22	12.1

According to Durbin-Watson, the optimal value is between 1 and 3. Therefore, there is no multicollinearity problem among the residuals (error) as the value of Durbin-Watson in Table 6 is 1.915. Furthermore, the  $r^2$  value in this study is 0.593, which indicates that the independent variables (social, economic, environmental, customer issues, and fair business practices) can explain 59.3% of the total variation of the dependent variable (purchase intention) in this model. Likewise, it reveals that the remaining 40.7% of the elements are unaccounted in this study.

According to Table 7, H1 to H4 were supported and H5 was rejected. The social CSR ( $\beta = 0.232$ ,  $p = 0.015$ ), economic CSR ( $\beta = 0.302$ ,  $p = 0.000$ ), environmental CSR ( $\beta = 0.230$ ,  $p = 0.009$ ), and customer issues ( $\beta = 0.203$ ,  $p = 0.042$ ) were found to have a positive and significant impact with the purchase intention of X clothing industry. However, fair operating practices were not supported. Furthermore, economic CSR has the greatest standardized beta at 0.302, indicating that economic CSR is the strongest contributor to purchase intention.

**Table 7**  
Multiple regression analysis of purchase intention with predictor variables.

Predictor Variables	Unstandardized		Standardized Coefficients	t	p
	B	Std. Error			
(Constant)	-0.172	0.143		-1.289	0.199
H1: Social CSR	0.232	0.095	0.200	2.451	0.015
H2: Economic CSR	0.302	0.068	0.282	4.437	0.000
H3: Environmental CSR	0.230	0.088	0.194	2.625	0.009
H4: Customer issues	0.203	0.099	0.173	2.045	0.042
H5: Fair operating practices	0.071	0.089	0.067	0.795	0.428

F = 51.198       $df_1 = 5$ ,  $df_2 = 176$       P = 0.000      Durbin-Watson = 1.915  
R = 0.770       $R^2 = 0.593$       Adjusted  $R^2 = 0.581$

## 5. Discussion

The objective of this study is to identify the dimension of CSR (social, economic, environmental) with the integration of ISO26000 practices (consumer issues and fair operating practices) on the purchase intention of the clothing industry. The regression analysis shows that economic CSR has a positive and significant impact on customer purchase intention which aligns with numerous past studies (Franco & Rodriguez, 2022; Teh et al., 2019; Yeo et al., 2018; Yu et al., 2021). The findings also supported the findings of Thomas and Tahir (2019) that all CSR activities (economic, legal, ethical, and philanthropic) in the study have a significant relationship with customer purchasing intention while the most significant element is economic, where the more sustainable businesses are more profitable.

Moreover, social CSR also plays an important role in influencing customer purchase intention. The results showed that social CSR had a direct effect on purchase intention which is in line with the results of (Chan et al., 2024; Tjokrosaputro et al., 2020). In addition, the findings of environmental CSR reveal that there was a positive and significant relationship with purchase intention. The result was consistent with the findings of (Al-Haddad et al., 2022; Chan et al., 2024; Teh et al., 2019; Liu & Xu, 2023; Yu et al., 2021). The cost issue comes into play when it comes to achieving a long-term sustainable model and engaging in CSR-driven environmentally friendly activities.

Furthermore, the result indicates that customer issues have a significant influence on customer purchase intention. The findings are consistent with the results of Shaily (2021), which showed that the relationship between customer issues (data privacy protection) and consumers' purchasing intention is significant. This is also congruent with the outcomes of (Chan, Taher, et al., 2024; Yu et al., 2021), who found that respect for customers as a CSR strategy can help to yield a positive image and reputation, which lead to intention to purchase more products.

Last but not least, fair operating practices have no significant relationship with purchase intention in this study. The findings were similar to Kim et al. (2015), fair operating practices (legal) had no significant impact on corporate image and purchase intention. The possible explanation is the current demographics of the respondents, as the majority of the respondents are young customers aged 20 to 29 years old. As a result, younger customers may prioritize clothes quality, design, convenience, and atmosphere over the involvement of CSR in their operation or business.

## 6. Conclusion

As a conclusion, this study found that customers' purchase intention is impacted by a company's sustainable practices. The results of the study revealed that social CSR, economic CSR, environmental CSR, and customer issues are the CSR practices that impact purchase intention. However, fair operating practices were not the predictor.

### 6.1 Implications

#### 6.2 Academic implications

This study contributed to the existing CSR literature as the study can serve as an innovative CSR extension framework for mutual research in developed and emerging economies. Social, economic, environmental, and customer issues have a significant positive impact on customer purchase intention. This study included the dimensions of CSR that were integrated from the TBL model and ISO 26000 as a single framework, which reinforces and covers previously unexplored CSR dimensions. Besides, the current study also affirms the utilization of the Signalling theory that the CSR practices from the clothing company are the green signals that influence the customer purchase intention (behavior).

#### 6.3 Practical Implications

This study showed numerous practical implications. Firstly, the significance of economic CSR responsibility was found to be the most prominent facet. The ultimate goal of economic responsibility is to have a significant impact on the people, environment, and society not only to maximize profits. When a company is engaged in economic responsibility, it makes economic decisions that emphasize benefits to society over generating more revenue. Thus, the clothing company may find a supplier that uses environmentally friendly materials to be part of their supply chain, even if it charges more.

Moreover, socially responsible companies usually donate a portion of their profits to contribute to their communities in terms of social work or education. From the research findings, the clothing company can make donations or philanthropy to charities and groups as a way to give back to the community. Therefore, the clothing company can create charitable trusts or endowments to help society. Furthermore, environmental responsibility means that companies should conduct environmentally friendly activities as much as possible to achieve sustainability. For example, the clothing company can reduce waste and single-use plastics in business and production processes such as giving a rebate to the consumers who give recycling clothes back to the company and use the sustainable (green) paper packaging, instead of the plastics. In addition, the clothing company can organize environmental activities to eliminate harmful environmental impacts, such as planting trees and executing the green messages truthfully to avoid green skepticism and green-washing.

The clothing company should also take care of customer issues in their practices as there is a significant relationship between customer issues and purchase intention. For example, the clothing company must ensure customer rights including those

related to safety problems (data and privacy protected), provide services (handle complaints), and apply marketing promotion fairly and ethically. This study also contributes to the Federation of Malaysian Consumers Associations (FOMCA) as CSR provides better protection for customers' rights.

#### 6.4 Limitations and Future Studies Avenue

The first limitation of the study is related to the sample size as the current study only has 182 valid samples. Thus, it is recommended that the sample size be increased in the future and improve the accuracy of the results.

Besides, this study focuses only on a clothing company, thus, limiting the generalization of findings to other clothing companies in the same industry or different industries such as bio-waste (Lim et al., 2024). Therefore, it is suggested to include more companies from the same or different industries to bring more diversity and new research viewpoints to enhance the validity of the study.

This study only applied a positivist approach. Thus, to better understand and engage with consumers' views, qualitative research or a mixed-method research approach could be implemented in the future, which helps to delve into the topic in more depth.

The current study only studied a direct relationship and the  $R^2$  was only able to explain 59.3% of the dependent variable. Thus, future research could also include other variables such as CSR authenticity (Mánchez et al., 2023), CSR expectation (Ng, 2022), CSR communication, corporate image and reputation (Chua & Chan, 2022; Ning et al., 2023), as well as assessing the moderating or mediating impact of the existing TBL model and ISO 26000 by testing the relationship with various consumer behavior outcomes and further expanding the CSR and sustainable marketing scholarship.

#### Funding

This research received no external funding.

#### Informed Consent Statement

Informed consent was obtained from all subjects involved in the study. Respondents were informed through the survey indicated on the voluntary participation, and confidentiality of the respondent's information.

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