



How Corporate Social Responsibility Can Buffer the Unfavorable Outcomes of the Brand in Crisis: A Mediation Role of Corporate Hypocrisy and Gratitude in Saudi Arabia

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Authors' contributions

This work was carried out in collaboration among all authors. All authors read and approved the final manuscript.

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ABSTRACT

Aims: The paper aims to clarify the conceptual relationship among CSR, corporate hypocrisy, gratitude, satisfaction with corporate COVID19 response, eWOM, and crisis resiliency. It proposes modelling the influence of CSR in the COVID19 pandemic in buffering customers' negative behavior via the firm being honest and customers being more appreciative. The study aims to expand the domain of CSR in crises by the mediation effect of the psychological mechanisms: corporate hypocrisy and gratitude on satisfaction with corporate COVID19 response. This study also attempts to explore the fine CSR intricacies.

Study design: The paper opted for a conceptual paper based on the situational crisis situation 'SCCT' theory and the reciprocity cycle of customer gratitude.

Results: The paper provides conceptual insights about how CSR can mitigate customers' negative behavior or increase their positive behaviors. It suggests that the SCCT theory and the reciprocity cycle of customer gratitude can theoretically explicate the relationships among CSR, corporate hypocrisy, gratitude, satisfaction with corporate COVID19 response, eWOM, and crisis resilience.

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Conclusion: This research presents a theoretical explanation on how CSR can mitigate the negative consequences from firms being hypocritical or expand the positive outcomes from customers' being more grateful during the COVID19 in Saudi Arabia in the telecommunication industry. This paper explains how CSR can buffer the negative effects of crises. Finally, the authors have redefined CSR in difficult situations.

Keywords: CSR; corporate hypocrisy; gratitude; satisfaction; COVID19; eWOM; crisis resiliency.

1. INTRODUCTION

The driving force of marketing in the past was distribution. Now marketing is institutionalized to diverse areas, such as pricing, consumer behavior, marketing mix [1], and corporate social responsibility 'CSR' [2]. This drifted to different polarizing forms of problems; thus, this leads to increasing the sophistication of research and solving more problems [1]. Therefore, the forces of convergence in marketing shaped in many aspects, one of which is CSR for a better world [2].

In 2017, the rate of corporate social responsibility 'CSR' in the USA exceeded 90% and reached 98% in 2020. The CSR contributions, in Saudi Arabia, were very rare in 2017 but started to increase massively in 2020 to more than 35% [3]. CSR has "gained notable importance in today's business environment" [4]. This tendency has led firms to apply CSR practices besides the core business to improve society's welfare [5,6,7]. The boost of CSR is attractive to firms not only for the environment but for customers who expect more CSR implementations from the company. In the UK and the USA, 88% of customers anticipate more actions from the firm [8]. This means that the firm is obliged to offer positive contributions to society because of the major role in developing communities [9]. On the other hand, CSR leadership differs from one industry to another. For instance, in the telecommunication industry, CSR became noteworthy since firms became very competitive [10]. This competition has led to higher awareness of well-known firms in KSA, such as the Saudi Telecom Company 'STC,' Mobily, and Zain. Since marketing tendency is toward bonding with customers for better brand image and reputation [10], STC, Mobily, and Zain have implemented CSR activities in their businesses. One example is an online platform in Saudi Arabia called 'Ehsan' that firms are welcome to contribute financially, and many companies have donated more than 200M USD in June 2021 with approximately 2M beneficiaries, and the telecommunication

companies share of donation is more than 3M USD [11].

However, the CSR role might be questionable when a crisis occurs, such as the COVID19 disease. The outbreak of the Coronavirus pandemic has harmful consequences on businesses [12,13], and it is challenging for firms to test their CSR activities among customers in such situations. Some previous studies have examined individuals' reactions toward crisis [14], such as the COVID19 [12]. They claim that CSR is an excellent strategy applied in the Coronavirus pandemic. Effective crisis management for firms engaging in CSR activities is beneficial to enhance customer perception. The good contributions of CSR to society and the environment can act as an effective tool to mitigate the negative impacts of crises [15]. CSR practices can be a solution for firms to diminish the severity of difficult situations [12,15]. Contributing to individuals' welfare can also reduce the negative impacts of COVID19 [12]. CSR is a vital tool to arrange the firm's conscientiousness and responsibilities [16]. Moreover, the Coronavirus issue has a positive side on society because there is an evident transformation in individuals' habits. Sheth [2] emphasizes the manifestation of more accessibility, more serving than selling, more customer support, and more impact on society [2]. Therefore, the fingerprints of the COVID19 are demonstrated positively on companies' implementation in their CSR activities towards customers' benefit. Thus, this paper attempts to explain how the CSR practices, during the COVID19, can enhance customer satisfaction via making customers more grateful and appreciative; consequently, reduce their engagement in negative online comments and more advocacy in defending the company. Moreover, CSR activities might destroy customer satisfaction when firms become hypocritical in their activities; thus, customers will engage more in offending the firm online and become less resilient toward defending the firm [12,17,18,19].

1.1 Problem Statement

Situation crisis leads consumers to engage in protective behaviours. Consumers are frustrated, distance themselves from the service, and act defensively which harms companies. Hence, minimizing such behaviours during this crisis and increasing customer resistance is critical to maintaining long-term customer relationships. This research explains how a company's CSR mitigates negative consumer reactions in response to a period of crisis and motivates consumers to behave favorably toward the company. We suggest that the buffering effect of CSR engagement is driven by consumers' feelings of gratitude for a priori pro-social effort and its impact on reducing the perceived hypocrisy of the company.

Consequently, customers' behavior is affected, and they may engage online in commenting on the firm's contributions to society, so their advocacy is impacted. Only a few studies have had the opportunity to link only parts of this study's variables in the Coronavirus pandemic [12]. Thus, this research study aims to build a conceptual model to justify the relationship between CSR, corporate hypocrisy, gratitude, satisfaction with corporate COVID19 response, negative eWOM, and crisis resilience.

The utilization of corporate social responsibility claims may provide a beneficial instrument to detect crisis severity's negative influence. Still, knowledge about its benefits is lacking and missing in studies that consider CSR communication during crises [20]. Therefore, this paper contributes to the literature conceptually in many ways. First, After reviewing the majority of CSR definitions, we realized that the literature is saturated with old definitions that partially support our research. Thus, with the integration of the two theories: the situational crisis communication theory (SCCT) [21], and the extended reciprocity cycle of customer gratitude [22], the paper presents a new definition of CSR particularly in crises. Furthermore, the research framework explains the role of CSR in specific crises to demonstrate which mechanism, whether gratitude or corporate hypocrisy, is more impactful on customer behavior and satisfaction. In other words, under the umbrella of CSR in adverse events, our research will determine what the customers' motivations are when they engage in negative comments or defend the firm online. Is customer's behavior manipulated by

being more/less appreciative or the firm becoming more/less hypocritical?

2. LITERATURE REVIEW

2.1 Corporate Social Responsibility 'CSR'

CSR was defined in the literature from a management perspective. In the fifties', a new concept was born named CSR extended in the sixties,' and then developed in the seventies [23]. In the late seventies, the concept of CSR in Carroll's perspective includes economy, policies, charity [24]. However, these CSR views were expanded in the literature to encourage firms to emerge in charity and profit generation [25,26]. Thus, the combination between the philanthropic and profit perspectives is an opportunity for all parties to obtain more profit and to improve social welfare at the same time [27]. The CSR concept was emerged as an essential component in many areas, particularly in practical and academic scopes [28]. However, a clear definition of CSR lacks the literature [29]. Defining the CSR construct provides different meanings from a scholar to another [18]. Past studies have clarified the CSR concept by engaging with several parties such as stakeholders, the society, and individuals [30,31,32]. For instance, CSR can be defined as a socially committed firm in making decisions related to beneficial practices for the society and the environment [33,6,34,35,36,37,38,39, 40,41]. Other researchers regard CSR's applications as an investment to the firm reputation [42,43]. Further scholars have agreed with this definition [44,45,7]. Furthermore, some previous writers have defined CSR as the benefit generated if the firm paid attention to its objectives aligned with enhancing society's welfare [40]. In addition, CSR indicates that the firm engages in practices directed toward how people perceive societal responsibilities [46]. Another definition is stressed by David, Kline, and Dai, [47], "a citizenship function with moral, ethical, and social obligations that provide the scaffolding for mutually beneficial exchanges between an organization and its publics" (p. 293). Others have emphasized that CSR is a philosophical view in marketing that consists of procedures, practices, and laws, and meanwhile, its main objective is enhancing individuals' welfare [33]. Reversely, the backfiring of social responsibility was examined by previous researchers under the name of "corporate social irresponsibility 'CSI'" [48].

On the other hand, CSR was defined in the literature from a marketing perspective under the terms “responsible marketing” and “corporate social marketing ‘CSM’”. Responsible marketing refers to the continuous contribution to the society in terms of equivalence and ethics regardless of what law imposes [49]. In other words, CSR is a commitment to the society no matter what the governmental regulations are. Another concept underlying CSR is CSM, which refers to many benefits offered to the firm and society. CSM focuses on the fundamental role of

altering the audience’s behavior to support the business market [50]. This represents the positive implementations that contribute to many parties and meanwhile change people’s behavior positively. After presenting these diverse definitions, our research redefine CSR as ‘all activities that enhance the firm’s image and improve the society’s welfare, in a specific crisis, via positive or negative approaches, in which customer behavior is influenced toward or against the firm’s benefit’.

Table 1. Summarizes CSR definitions

The general concept	The specific concept	Definition	Authors & Year
Corporate Social Responsibility “CSR”	CSR	"the firm's obligation to evaluate in its decision-making process the effects of its decisions on the external social system in a manner that will accomplish social benefits along with the traditional economic gains which the firm seek"	[40, p. 85]
		"the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm"	[39, p. 312]
		"the managerial obligation to take action to protect and improve both the welfare of society as a whole and the interest of organizations"	[41, p. 6]
		"the organization's status and activities with respect to its perceived societal obligations"	[45, p. 68]
		CSR includes economy, policies, charity	[24]
		"actions that appear to further some social good, beyond the interests of the firm and that which is required by law"	[7, p. 117]
		a group of activities that impact individuals in a positive manner with no conflict of interests of other individuals	[38]
		what the firm is committed to apply for the society's sake	[37]
		"a citizenship function with moral, ethical, and social obligations that provide the scaffolding for mutually beneficial exchanges between an organization and its publics"	[47, p. 293]
		the firm's practices and commitments that increase the positive impacts and diminish the negative ones on the societal level	[36]

The general concept	The specific concept	Definition	Authors & Year
		the optional activities the firm that could improve the environment	[34,35]
		CSR is the combination between the philanthropic and profit perspectives that is regarded an opportunity for all parties to obtain more profit and to improve social welfare at the same time	[27]
		CSR is a philosophical view in marketing that consists of procedures, practices, and laws, and meanwhile, its main objective is enhancing individuals' welfare	[32]
		the available activities to the organization that is guided to enhance the social life to individuals	[6]
		The CSR concept was emerged as an essential component in many areas, particularly in practical and academic scopes	[28]
		the CSR concept is coined by engaging with several parties such as stakeholders, the society, and individuals	[30,31,32]
		CSR is the socially committed firm in making decisions related to beneficial practices for the society and the environment	[33,6,34,35,36,37,38,39,40; 41]
		CSR is deemed as an investment for the firm	[42]
	CSR Initiatives	the impactful tool that enhances the environmental aspects on the planet as well as initiating and enhancing customers' reactions positively	[46]
		the set of activities that the firm engages in with benevolent reasons that in which those reasons demonstrate the firms	[51]
	Responsible Marketing "RM"	"responsible marketing actions lies in those everyday marketing activities that raise simple questions of equity, fairness, and morality—not just questions of legality"	[52, p. 12]
	Social Responsibility "SR"	"Social responsibility at first connoted those actions corporations performed voluntarily for society. Corporations then experienced an era where responses to societal demands were mandated. Recently the third phase of evolution has occurred--a newly emerging era of corporate social responsibility being viewed as an investment"	[44, p. 22]
	Corporate	"a powerful, if often misunderstood,	[52, p. 92]

The general concept	The specific concept	Definition	Authors & Year
	Social Marketing "CSM"	strategy that uses marketing principles and techniques to foster behavior change in a target population, improving society while at the same time building markets for products or services"	
	Corporate Social Irresponsibility "CSI"	"set of corporate actions that negatively affects an identifiable social stakeholder's legitimate claims"	[50, p. 852]

2.2 Corporate Hypocrisy

Back in the seventies, there were some behaviors that customers do not prefer, and they may act in a negative manner accordingly. When leaders behave hypocritically inside the organization, their actions will fall under a term called 'intra-enterprise hypocrisy' [52]. Generally speaking, corporate hypocrisy refers to the gap between what the person says and what he/she makes [53]. Specifically, corporate hypocrisy refers to the firm's CSR activities that contradict the firm's actual practices. In other words, there is a contradiction between what they inform the audience about their CSR engagement and their actions [54]. Furthermore, the most appropriate definition of corporate hypocrisy that matches our study is written by Goswami, Ha-Brookshire, and Bonifay [55] and was defined as the "perception of corporate pretensions of having a virtuous character" (p.2). Inconsistency between verbal and nonverbal behaviors triggers uncomfortable feelings to customers. Brand hypocrisy in customers' minds can be understood as a minor way of dishonesty [56]. Therefore, whenever there are contradictions in the firm's behaviors, there will be no benefit of the CSR practices that the firm is engaging in [57]. According to Wagner et al. [54], the brands that use CSR practices are more prone to be hypocritical than brands that do not have any CSR applications. Moreover, the company can be classified as hypocritical when there is an inconsistency in providing information via their different channels [54]. Moreover, corporate hypocrisy can occur depending on the difference between the organizations' responsibilities and their real actions [58].

Hypocritical brands deceive and bluff every member who deals with the organization, particularly customers [59]. Furthermore, a firm's deception could harm employees' career, performance, and satisfaction [60]. Thus, the tendency of applying forge CSR practices can

backfire the firm's reputation. This action of the firm is like adding gas on fire for firefighting. The issue is that consumers might trust brands with CSR applications while their expectations rise accordingly, and they may become skeptical about the firm's intentions [61]. In other words, customers tend to seek companies that do good for the environment and society, and their tendency leads to expand what they anticipate from the firm. Companies usually attempt to reach their goals rapidly, and they think that rapidity will solely occur by deception. Thus, deception will help firms to reach subjective achievements [62]. Unfortunately, the most effective way to achieve these personal goals is applying CSR practices to manipulate customers that the brand is doing good for the environment and society. Thus, brands produce their products by polluting and harming the environment discreetly under the image of CSR. According to Zhao, Qin, Zhao, Wang, and Shi [63], CSR can be the mask that brands can damage the environment by applying their activities. They claimed that firms might magnify or mislead their CSR practices.

2.3 GRATITUDE

According to the attribution theory, there are some attributes to conceive before behaving in a certain way. Kelley and Michela [64] have described this theory before, during, and after the attribution, in a sequence manner. The individual will receive some information or has already some beliefs that will form his/her attitude. The attribution theory explains how individuals receive information, digest these information from a psychological perspective, and consequently create a certain response [64, Fig. 3]. In other words, this response arises from different factors such as the individual's prior beliefs. Thus, gratitude in this context could be an outcome of the attributed cause regardless of the antecedent information or belief. In the

literature, the attribution theory is used widely in the CSR context [65]. This explains the reason behind the company's motive to support society's accomplishment or failure of the CSR practices [66,67].

The most appropriate definition of gratitude adopted in our study is the internal positive behavior the individual feels after one's moral and prosocial behavior [68] in the CSR context [69]. Thus, gratitude means that if customers were faced with someone else's positive contribution to society, they would be more appreciative of this behavior. Furthermore, the gratitude construct in this context can be coined in three ways. First, gratitude is a sentiment that is usually triggered toward the philanthropist. Second, gratitude is a broad state of mind that triggers cherish and respect. Third, gratitude is an apparent tendency to respect and feel gratitude to others [70,71,72]. Fortunately, this positive emotional behavior can be transformed into other positive behaviors that benefit the firm in the long term in the form of satisfaction [73]. In other words, customers with more gratitude are more susceptible to spend more money and engaging in more positive appraisals for the firm's benefit [74]. Talking good about the brand on social media sites and spreading positive eWOM are reachable when customers perceive what the brand does for society [75]. Gratitude is a generated outcome that helps the firm build and maintain relationships with stakeholders, particularly customers, in the long-term [76]. Gratitude is a powerful tool to seek due to its ability to act as a shield for the firm. Previous researchers have implemented gratitude as a way to prevent negative behaviors or to generate positive behavior [73]. One study has been published about the fundamental role of gratitude to protect the firm from customers' skepticism or build strong relationships with customers [73].

According to the reciprocity cycle of customer gratitude, customers' positive sentiments such as gratitude generates other positive outcomes (e.g., advocacy and satisfaction) [76,74]. In services, particularly, customers' gratitude stimulates their tendency to write positive opinions on social media websites [22]. In other words, indirect reciprocity proposes that service companies can exploit customers' gratitude to inform others that the firm is supportive. This strategy stimulates the firm's reputation, in which potential clients are motivated to complement the firm's assistance. Therefore, the reciprocity cycle of customer gratitude is beyond the awareness of

the firm's care; the firm focuses on strengthening the image that the brand is supportive in customers' mind [22].

2.4 Satisfaction with Corporate Covid19 Response

As customers enjoy various services, they will likely experience several emotions. Emotions could fluctuate throughout multiple stages of extensive experience. Thus, customer satisfaction is the center of all marketing activities and the most potent foundation that retains and attracts customers [77]. Customer satisfaction is the total appraisal that customers interfere from consuming a product or a service [78,79]. Satisfaction is considered one aspect that keeps managers and scholars interested in different areas [80]. Additionally, satisfaction is regarded as one of the most common constructs used in the literature [81]. Customers' satisfaction/ dissatisfaction is not only applied to products or services but it is the prior perception of the consumption phase that impacts customer satisfaction after consumption [82]. Satisfaction could be sought offline as managers have to be keen on maintaining the level of customers' pleasure. Satisfaction could also be pursued online through virtual channels or sought among employees as job satisfaction. Most importantly, satisfaction refers to the individual's observation of the firm's effort in catastrophes; if the firm's effort supported customers' benefit, customer satisfaction would eventually be reflected in their mood and attitude [12]. Our study goes with the definition of [12].

However, in this research, satisfaction is dependable on the global health situation of COVID19. When the firm attempts to care about customers during a crisis, those firms tend to please customers more than expected [12]. Moreover, some researchers have indicated that satisfaction can occur whenever a firm applies CSR practices [12]. After the virus has spread globally, businesses were threatened, so they have several aspects to manage. One of which is to increase individuals' satisfaction levels through the image of CSR practices. According to [12], since the COVID19 became a serious issue globally, brands started introducing their CSR activities by showing prop to the audience. They mainly focused on employees' satisfaction, and they stated that applying CSR is a fundamental approach in increasing those employees' satisfaction. Furthermore, CSR is a way that polishes the brand image as well as increases brand awareness of the firm's personnel about

the brand [83,84]. Thus, these will lead to more employee satisfaction and hedonism [85,86]. This applies to customers, and therefore, customers could be the polisher of the corporate's reputation when there are philanthropic CSR contributions to society or the environment.

2.5 Negative Ewom & Crisis Resiliency

The customer's ultimate attitude based on the above explanation can be shaped in this paper in two ways: negative eWOM and crisis resiliency. First, eWOM is an emergence version of WOM, a common name was introduced in the sixties, but the attributions were different. WOM can be defined as the verbal interaction between a firm and individuals about the firm's productions, services, or reputation [87]. Thus, WOM is a general concept of such communication. WOM, for some scholars, is the type of interaction that affects the poster's intention to invest their relationship with their peers [88]. WOM can also impact the customer while attempting to search for information [89]. Due to the high tendency toward innovative technologies and online networking, there was a new addition to the concept of WOM to be eWOM. Thus, these different perspectives of WOM definitions are called 'eWOM' if they were spread online in the social media sites. A study has raised a question related to the similarities and differences between the two concepts: WOM and eWOM [90]. They claimed that these two constructs were used interchangeably in the literature. Thus, eWOM refers to the customers' comments posted online about a certain brand, product, or service [91]. eWOM can be defined as people's effort to post their opinions on social media sites, which became a very trendy behavior after the major tendency toward innovative technologies [90]. Another definition of eWOM was the continuous exchanging of information in the social networking sites among past, current, or future customers about goods, services, or a company [92]. Our study adopts the definition of eWOM that online communications are mainly related to sharing individual's own experiences and conveying these experiences online in a written form [93] in a negative manner.

The second behavioral attitude is crisis resiliency. Klein and Dawar [94] study has shown that CSR can act as a shield to protect the firm from negative consequences resulting from the COVID19 pandemic. They call this protection shield as the 'hallo effect,' which refers to the

general judgment of an aspect that is extended to another [94]. The favorable attitude toward a firm is extended to new products of this firm, such as the perception of Porsche and the quality of their cars [95]. However, the core meaning of the halo effect is when the brand reputation is enhanced by practices beyond products, such as CSR contributions. According to Klein and Dawar [94], the halo effect is noticeable when the judgment of one aspect is associated with another aspect. Brown and Dacin [46], for example, have stated that customers' attitude toward a brand is a favorable event if the CSR activity is unassociated with the brand's products/services. Furthermore, CSR activities are usually unrelated to the brand's offering, so strengthening the relationship with customers by this irrelevant relation is a powerful halo effect [96]. Therefore, as this relationship is strengthened, customers become more advocated to the firm in crises. Customers become more resistant to negative information spread about the brand, and they would stand with the brand's side in difficult situations [96]. Accordingly, customer's crisis resiliency increases because of the brand's CSR contributions to people's welfare.

3. THEORITICAL BACKGROUND

3.1 The Situational Crisis Communication Theory (SCCT)

This theory was developed by [22] in his article protecting organization reputations during a crisis: The development and application of situational crisis communication theory. This theory was extended from the attribution theory. The attribution theory in general refers to individuals' exposure to some challenges, and they act based on these exposures that generate crucial explanations of how individuals respond. Furthermore, the attributional behavior has a system that begins with certain aspects and leads to certain behavior after a cause occurs [64, Fig. 1]. The figure begins with the *antecedents attributions*, which mean that all people have certain beliefs, attitudes, or opinions adopted in their psychological system the moment they were born. A crucial aspect to consider is to differentiate between intrinsic and extrinsic triggers. In other words, a person's power is low when he/she is susceptible to factors that come extrinsically, while another person's power is high when he/she is more determined with the intrinsic factors that external factors has no influence [66]. Then, the

consequences attributions will be based on a person's reaction after he/she digests the antecedents attributions. Hence, we can interpret that whatever occurs before the cause is under the customers' control, and whatever happens after the cause will be under the firm's control if they well-manipulated the causes. The causal attributions have a fundamental role in shaping customers' reactions.

On the other hand, the attribution theory from SCCT's perspective focuses on the audience's search of the crisis triggers [97,98]. Customers will refer to the firm's taking responsibility for the crisis, and then a sentimental behavior is generated as a response to this event, such as annoyance and empathy [22]. Taking responsibility for the crisis and triggering the emotional behavior are the two fundamental drivers of customers' attitude. Therefore, the attribution theory was expanded under the scope of SCCT's theory to better anticipate what the firm's reputation would look like after the occurrence of a crisis and implementing the crisis response strategies intended to protect the firm's reputation [22].

The SCCT theory is mainly beneficial in crises. The creative dimension of this theory is to smartly exploit the crisis to prevent the brand's reputation. This theory suggests mechanisms to support managers in predicting the audience's behavior regarding the firm's reputation in crises. This theory can also predict people's responses to firms when they apply the coping guidelines. When a crisis occurs, the firm should first guard their customers before their reputation because when customers feel secured, their anxiety diminishes; consequently, their reputation is protected Sellnow et al., as cited in [22].

There are some aspects that should be addressed first. What structures the reputational risk in a crisis are: *initial crisis responsibility*, *crisis history*, and *prior relational reputation*. *Initial crisis* refers to customers' perception of whether the firm is the one who is responsible for the crisis or not [22]. According to Coombs and Holladay [99], the initial crisis is classified into three influential types: the victim cluster, which is the weakest dimension that weakly impacts the firm's responsibility of the crisis, such as catastrophes or, in this paper, the Coronavirus pandemic. Another crisis type is the accidental cluster that has a medium effect on the firm's responsibility, such as technical issues. The final crisis type is the intentional cluster that has a very powerful effect on the firm's commitment to

the crisis, such as intended service transgression or product failure. Second, *crisis history* refers to the existence or absence of prior crises incidents. Third, *prior relational reputation* refers to the firm's handling customers in other crises situations in the past. Differentiating between the three types assists managers to better control the firm's reputation by predicting customers' reactions during a crisis. Thus, leaders should first determine what type of crisis they are threatened by to detect their customers' reactions. Then, managers should evaluate whether the firm has a prior crisis history or not and how the firm treated their customers in the past Coombs & Holladay as cited in [22].

The conceptual connection between the above explanation and the crisis response strategies is vital to consider. The SCCT model suggests 'responsibility' to be this theoretical connection. In other words, whenever a firm is supportive in crisis response strategies and caring about clients, their customers' awareness about the firm's taking full commitment increases [22]. Crisis response strategies in the SCCT model were based on what customers perceive of the firm's responsibility for the crisis by denying that there is a crisis, diminishing the impact by justifying, or rebuilding relationship by apologizing or reimbursing [100]. Other responses are by reinforcing some facts about the firm, such as reminding customers of the past good deeds or reminding them that the firm is also a victim of this crisis (Fig. 2)

In conclusion, the crisis generates a negative attitude, and managers should be cautious when selecting the appropriate crisis response strategy. Customers' behavior is a reflection of the firm's response to a crisis, and firms should manage these responses wisely to maintain a beneficial relationship with customers.

3.2 The Reciprocity Cycle of Customer Gratitude

The reciprocity cycle of customer gratitude is extended from the original reciprocity theory initiated by Baker and Bulkley [101]. They have indicated that the reciprocity theory is based on offering and receiving. Reciprocity theory has two main approaches. The first approach is when an individual helps another individual, and the latter helps a third individual, and this is called "I help you, and you help someone else" (p.2). The second approach occurs when the third person assists the first one because the first person

offers help to others, which is called “help those who have helped others” (p.2).

Consequently, the extension of the reciprocity theory was introduced by [23] as the reciprocity cycle of customer gratitude which is a blend of the reciprocity theory and sentimental aspects. The reciprocity cycle of customer gratitude is classified into two approaches: direct and indirect reciprocity through the feeling of gratitude. The direct reciprocity occurs when the employees of a certain brand offer outstanding assistance to their current customers directly, which results in customers becoming more grateful. The indirect reciprocity occurs when those grateful customers who were assisted spread their positive sentiments to others, which attracts new customers to the firm indirectly. These two approaches are regarded to be advantageous when the firm has a positive history of being supportive. Moreover, the indirect impact of this theory is powerful when the firm can better deal with difficult situations directly with their current customers [102].

3.3 Combining the Theories Together

Drawing from the situational crisis communication theory (SCCT) (Coomb's, 2007) and the extended reciprocity cycle of customer gratitude [23], the current study explains the relationship between CSR and corporate hypocrisy, satisfaction with corporate COVID19 response and gratitude. The model demonstrates the influence of the psychological mechanisms: corporate hypocrisy and gratitude on satisfaction with corporate COVID19 response. The model elucidates the impact of the mediating role of satisfaction with corporate COVID19 response on both negative eWOM and crisis resiliency (Fig. 3).

Taken these theories together, we can explain how CSR buffer the negative outcomes of the telecommunication companies in a crisis. There are some attributes the firm make in a crisis that yield certain behavior. First, the crisis in this study is the COVID19 situation, in which firms' initial crisis here is classified as a victim cluster and indicates that firms have a very weak crisis responsibility [22]. Managers should remind their customers that they are also victims of this epidemic. Furthermore, marketers should remind their customers about the firm's past CSR contributions to society or the environment as a way of a response strategy to buffer the unfavorable impacts of this severe situation.

Moreover, the firm during the Coronavirus situation has two psychological mechanisms to manipulate the consequences of the crisis attribution: gratitude and corporate hypocrisy. First, when customers believe that the firm is actually contributing to society or the environment, their pleasure and happiness increase, and they feel more grateful and appreciative according to the reciprocity cycle of customer gratitude [23]. Pleasing customers will increase their gratitude and motivate them to share online positive comments and decreasing their online negative comments [23]. Second, when customers start to feel that the firm is manipulating stakeholders negatively by informing them of their CSR contributions and not actually implementing them, they trigger dissatisfaction or unhappiness. Thus, customers positive sentiments are reduced and engage in negative eWOM, which cease them from defending the firm if it were in a risky situation.

As a consequence, customers tend to move toward the firm after they feel satisfied during the COVID19 and reduce their involvement in negative eWOM and become more advocated by defending the firm in difficult situations. Hence, the firm can manipulate the causes by having CSR practices concerned about the customers' safety during the COVID19 situation. And this is advantageous to obtain the desired results.

4. GENERAL DISCUSSION

There are some discussion points:

- 1- The majority of the CSR definitions in the literature focus on enhancing the firm image in the form of improving society.
- 2- A few specific types of CSR definitions were introduced, such as CSI, CSM, SR, RM [49,51,44,50] besides the general concept of CSR.
- 3- There is a gap between each particular type of CSR in the literature, and the recent definition was introduced in 2006. Thus, this paper redefines CSR, but in crises.
- 4- Based on the above discussions, we introduce the new definition of CSR as 'all activities that enhance the firm's image and improve the society's welfare, in a specific crisis, via positive or negative approaches, in which customer behavior is influenced toward or against the firm's benefit'.

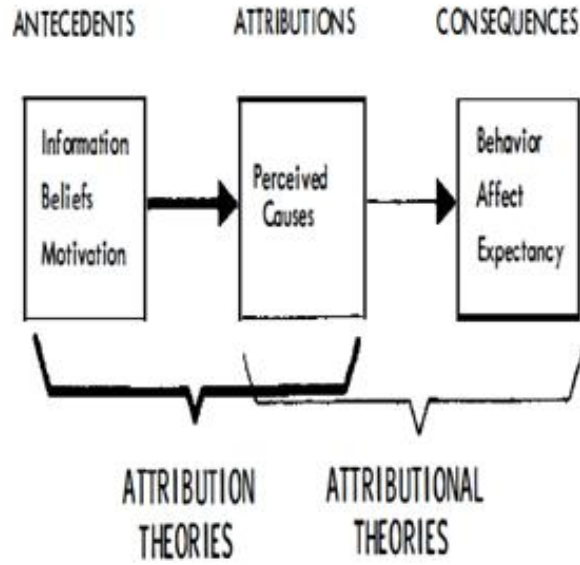


Fig. 1. General Model of Attribution Field
Source [67]

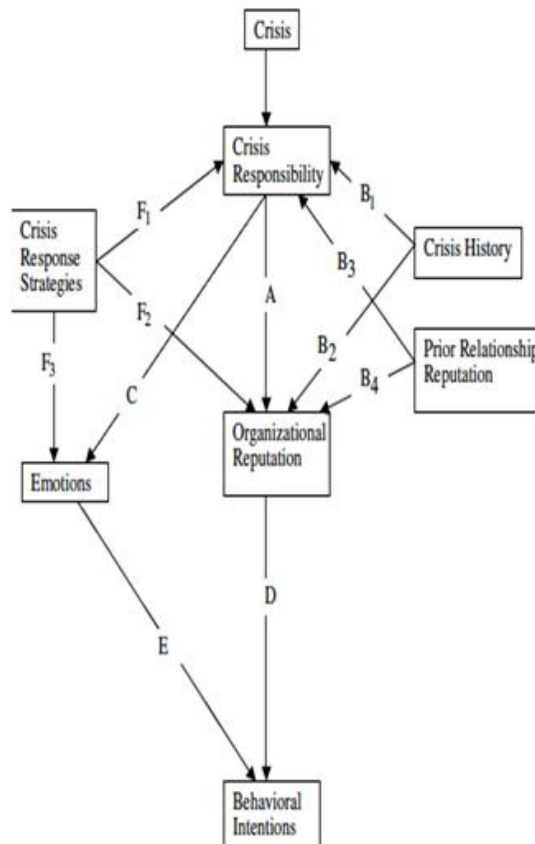


Fig. 2. Crisis Situation Model of SCCT
Source [22]

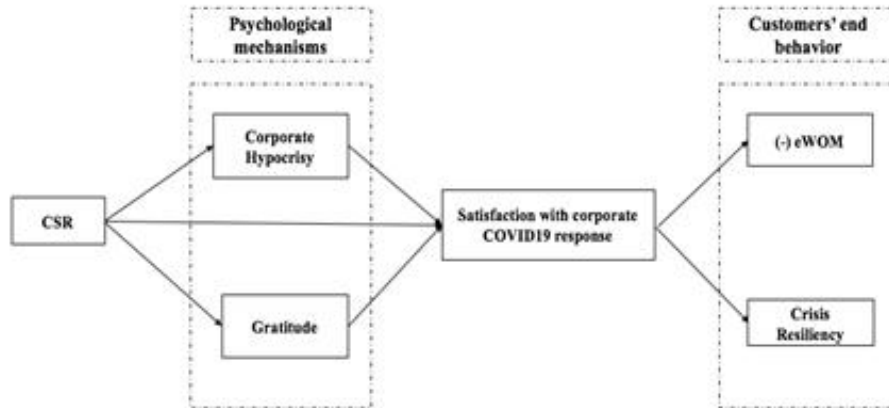


Fig. 3. Schematic diagram

5. ACADEMIC AND MANAGERIAL IMPLICATIONS

This paper influences scholars and managers in different ways:

Academic implications:

- 1- This paper is opportunistic for academics to benefit from the redefinition of CSR that is used specifically in adverse events.
- 2- There is a beneficial opportunity for researchers to extend the redefinition of CSR and develop a new scale for CSR in difficult situations.
- 3- This knowledge in this study can be generalized to industries other than telecommunication, and different classifications of crisis, such as health [12], environment [103], or economic crisis.
- 4- The proposed theoretical model provides interesting potential insights to be researched and explored profoundly.
- 5- The pattern of relationships between our variables such as CSR, corporate hypocrisy, gratitude, satisfaction during COVID19, negative eWOM, and crisis resiliency is a significant contribution to the development of marketing concepts and theories in a broader manner.

Managerial implications:

- 1- This paper integrates multiple disciplines: marketing, management, and psychology. This integration is an opportunity for each discipline to

influence managers in their decision-making.

- 2- Practitioners can benefit from the strategies inspired by our research in the current issue of COVID19.
- 3- Brand managers may gain preferred outcomes, most remarkably customer commitment in absorbing their negative eWOM and engaging in defending the firm in a crises
- 4- This paper can be a unique, tailor-made reference in shaping customer journey, in which practitioners can avoid customers commenting negatively about the brand and encouraging them to become more advocate toward the firm.
- 5- The knowledge of this paper can be a valuable input for stakeholders in the telecommunication sector and the government of Saudi Arabia as the policy makers in this industry.
- 6- This study can also be optimized as a valuable marketing strategy to create a positive image of the telecommunication firms applying CSR practices.

This paper can be a vital reference on how the telecommunication firms can build a foundation and exchange information effectively to improve the industry from the customer perspective.

6. CONCLUSION

In conclusion, this pandemic provides promising prospects for companies to participate in diverse activities in CSR during the Coronavirus and

shape a new perspective of CSR growth in the future [13]. Our research presents a theoretical explanation on how CSR can mitigate the negative consequences from firms being hypocritical or expand the positive outcomes from customers' being more grateful during the COVID19 in Saudi Arabia in the telecommunication industry. This paper explains how CSR can buffer the negative effects of crises. One approach is whether customer satisfaction is enhanced if customers' sentiment is positive via gratitude. Accordingly, customer behavior is enhanced toward the firm's benefit, so customers engage less in negative eWOM and engage more in brand advocacy. Another approach can be whether customer satisfaction is devastated if they perceive the firm's inconsistency in their implementations. Therefore, this approach demonstrates the opposite sentiments, and customers begin to spread negative opinions and their advocacy becomes weaker. Finally, this paper sheds light on the authors' contribution in redefining CSR in the context of catastrophe along with the effect on customers' end behavior.

Doing good to others is an attractive strategy to beautify the firm's reputation, which can be achievable by applying CSR practices [104]. This process is vital because the firm's reputation impacts customers' behavioral intentions [105]. Once this reputation is gone, a negative spread will be experienced. As an expression of dissatisfaction, customers release their negative feelings through negative eWOM. Some bad publicity can be spreading harmful words, not recommending the firm's services to others, or distorting the brand image [74]. Thus, the firm must effectively absorb the customer's annoyance [106] by implementing CSR practices.

7. LIMITATION AND FUTURE RESEARCH

The study presents several limitations that offer interesting areas for future research. In general, our findings remain limited to the settings examined. Specifically, the limited timeline has led to limited outcomes; thus, this paper offers valuable insights conceptually; this indicates a limitation to the knowledge perceived in the past instead of relying on statistical data that forecast future knowledge. Future studies are encouraged to develop hypotheses empirically based on this knowledge. Furthermore, it is challenging to achieve objectivity of a particular crisis in the short-term. Future studies can implement certain

data methods to avoid subjectivity. Since our research provides general knowledge in one sector, we recommend future researchers apply cross-sectional studies to compare one telecom company with another. Moreover, the infrastructure of CSR awareness in Saudi Arabia should be improved to reinvent the future. It is recommended for further studies to raise awareness among customers about the role of CSR in difficult situations and consider how CSR could be applied in other crises. Further studies have a great opportunity to develop a scale measurement with multiple items based on the new definition of CSR.

Finally, to the best of our knowledge, no research to date has explicitly explained the consequences of both hypocrisy perception and gratitude in the context of CSR during the COVID19 in Saudi Arabia. Further studies are encouraged to apply our model in other countries in contexts other than health situations [12], such as environmental crises [102] or economic crisis. Implementing this model to different areas can be shaped in several ways. First, this paper can gain different outcomes or perspectives in small towns since customer responses differ from cities to small regions. Second, governments reactions to COVID19 are globally dissimilar, and this insight may generate extremely different results when this model is applied among different countries. Third, the internet accessibility is limited in some areas which makes firms contributions in CSR distinguished from the traditional approaches, and this will limit engaging customers online. Fourth, the mechanisms mentioned in this paper to measure customer satisfaction in COVID19 were corporate hypocrisy and gratitude, and these mechanisms may not be effective in other countries; thus, other mechanisms can be used, such as brand reputation, price strategy, advertisement methods, information transparency or business performance, product failure ...etc.

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COMPETING INTERESTS

Authors have declared that no competing interests exist.

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