The effect of CSR on brand attitudes, brand image, and trust: A case of restaurants in Iran

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Abstract: Corporate social responsibility (CSR) has increased has received ongoing attention due to its influence on customer behavior thus, a conceptual model is put forward to investigate the effects of CSR on brand attitude, brand trust, brand image and ultimately brand equity. Data were collected via online questionnaires to restaurant customers in Tehran and a total of 468 responses were achieved. Multivariate analysis including confirmatory factor analysis (CFA) and structural equation modeling (SEM) was used to test the conceptual model. Results reveal that CSR has a significant effect on brand attitude, brand image, brand trust and brand equity. These results have major managerial implications particularly for restaurants that are engaged in CSR activities as findings indicate that engaging in CSR activities can lead to added value to their services. This study demonstrates that there is a new bias emerging among Iranian consumers moving towards restaurants adhering to social and environmental issues.

Keywords: brand attitude, brand equity, brand image, brand trust, corporate social responsibility

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Introduction

Restaurants today need to focus on their customers to retain them and stay competitive (Hwang et al., 2020; Omidvar, et al., 2024). This requires restaurants to pay close attention to customer needs and the adaptation of their needs as they change over time to ensure that an effective link between customers and the restaurant's brand (Ghaderi et al., 2024). When restaurants are well acquainted with the needs and wants of their customers, it results in a good restaurant and meal experience (Uslu & Eren, 2020). This strategy of the consumer experience has become a unique resource as it leads to the creation of a specific brand that customers establish a special relationship with (Hartwell et al., 2016). The association between a brand and the consumer is referred to as brand equity and is considered as an asset for any company (Nguetsop, 2016). Research posits that brand equity plays an important role in developing brand loyalty (Ali & Muqadas, 2015). Restaurants should aim to create this value in the minds of consumers (Khadim et al., 2018).

CSR should be considered as one of the tools that can assist companies in promoting brand value. CSR has been an ardent topic that researchers consider as a means for good brand management (Khan & Fatma, 2019). Mahmood and Bashir (2020) state that CSR activities are an important driver of brand equity, while Fatma et al. (2015) posit that allocating capital to CSR activities supports brand equity by creating moral capital for the company. In addition, today's consumers are aware that companies can reduce the harmful effects of their operations on society and the environment by adhering to CSR, which can even lead to an improvement in their situation (Omidvar & Deen, 2024a). This results in consumers' purchase decisions and makes them more inclined to buy and use brands that adhere to good social responsibility (Wu & Chen, 2015). Moreover, companies' adherence to CSR affects the attitude of consumers towards their products as well as the recommendations of that product going forward (Kim & Lee, 2019). This

has been a eminent issue that lead companies in various industries to pay special attention to CSR (Omidvar & Deen, 2024b). Companies have concluded that in today's competitive market, CSR can be a critical issue for any company; therefore, they devote a great deal of resources to CSR-related activities (Fatma et al.,2015).

There have been studies on CSR and brand equity (Yang & Basile, 2019; Mahmood & Bashir, 2020); however, the relevance of CSR activities and consumer decisions has unanswered questions pertaining to the relationship between this subject and branding practices (Omidvar, Candar, et al., 2025a). To date, the impact of CSR on brand equity with the mediating role of brand attitude, brand trust, and brand image is under-researched. Therefore, this study proposes a conceptual model to specifically examine the connection between CSR and corporate marketing outcomes. Additionally, the available research in this field has not been significant within the tourism industry, thus promoting the originality of this study and its proposed conceptual model. Similarly, there are limited studies that focus on the impact of CSR on brands; therefore, this study investigates the relationships between CSR practices and brand equity by introducing three mediating variables, namely brand attitude, brand image, and brand trust.

Academic study on the concept of CSR began from the 1970s and is ongoing (Carroll, 1979; 1999; 2008; Li et al., 2020; Omidvar, Confetto, et al., 2025). However, this concept has played a role in people's lives for much longer, and there is evidence that shows that people's concerns about the effects that business has on society date back before the 1970s (Omidvar et al., 2024). Considering that this concept has been studied academically for more than 6 decades, it demonstrates that it has evolved significantly, with several definitions available on this topic due to its complexity (Anjum, 2016; Omidvar & Lopes, 2025). A single definition of this concept has not yet been established, and researchers continue to debate this definition (Anjum, 2016; Asrarul-Haq et al., 2017).

Going forward, this concept has gained momentum and a special role in business management (Youn et al., 2018; Omidvar, Gigauri, et al., 2025). In practice, the globalization of business is becoming more competitive. CSR is pervasive and has become the primary factor in a company's strategy (Arena et al., 2018; Omidvar & Palazzo, 2023), as it brings various benefits that can be a differentiating element that promotes competitive advantage (Servera-Francés & Piqueras-Tomás, 2019). Additionally, a company's adherence to CSR issues can be an influencing factor in consumers' purchase intentions and decisions, which is a significant feature (Kim et al., 2015). Thus, companies are devoting significant investments towards CSR activities, claiming that engaging in CSR activities is smart and believing that these activities will improve their reputation (Fatma et al., 2015).

Businesses in the tourism and hospitality industry also have significant effects on diverse issues of society, which has made CSR compliance important (Kim et al., 2017). As a result, many companies in this industry are trying to involve themselves in CSR activities as much as possible (Nickerson et al., 2021; Omidvar & Palazzo, 2024).

Researchers have shown interest in the relationship between CSR activities of companies and the attitudinal, psychological, and behavioral reactions of customers of companies (Wang, 2020; Gonzalez-Rodriguez & Diaz-Fernandez, 2020; Zhuang et al., 2022). Therefore, we can say that companies' adherence to CSR issues can affect consumers' attitudes and behavior, for example, brand choice, consumer behavior, and purchase intention (Gonzalez-Rodriguez & Diaz-Fernandez, 2020; Chai et al., 2020). Researchers believe that CSR can be considered as a suitable tool for strategic brand management, resulting in managers turning to sustainable business practices to support their role in improving brand reputation. Recent research posits that a strong brand image encourages consumers to trust the quality of products they are purchasing, assists in their decision-making, and allows them to feel at ease while doing so (Khan & Fatma, 2023). Omidvar and Deen (2023) demonstrated that all dimensions of CSR Carroll Pyramid have a positive and significant impact on the brand image and attitude, except the economy. Adherence and involvement of the company in CSR activities can lead to the creation of a positive brand attitude and improve the brand image, thereby promoting CSR activities as a competitive advantage tool for brand managers (Khan & Fatma, 2019). Ramesh et al. (2019) found that there is a strong relationship between CSR and brand attitude. Based on the above, the following hypotheses are developed.

Hypothesis 1. CSR has a direct positive relationship with brand attitude.

Companies' compliance to activities of CSR can promote the brand image (Omidvar & Deen, 2023) of a company and an improved brand reputation (Omidvar & Palazzo, 2025). Thus, CSR can promote a valuable influence on the brand image (Martinez & Nishiyama, 2019). CSR contributes to creating and improving the brand image (Lu et al., 2020; Zhang & Ahmad 2022). Salehzadeh et al. (2018) showed that CSR has a significant direct effect on brand image within the banking industry. Therefore, the following hypothesis is proposed: Hypothesis 2. CSR has a direct positive relationship with brand image.

A company's participation in CSR activities can be a useful marketing strategy in order to build consumer trust in the company (Sanclemente-Tellez, 2017; Kim et al., 2021). Additionally, the participation of companies in activities related to CSR increases the trust of consumers in a brand, which in turn increases the reputation and special value of that brand (Nickerson et al., 2022). Furthermore, Khan & Fatma (2019) demonstrate that CSR practices create trust in the brand, while Kim et al. (2015) posit that consumer perception of CSR is an antecedent to corporate brand trust. Based on the above literature and discussion, the researcher proposes the following hypothesis:

Hypothesis 3. CSR has a direct positive relationship with brand trust.

Due to a highly competitive market, the need for building a strong brand has become an imperative strategy for creating and protecting consumer loyalty (Ramesh et al., 2019). Research introduces brand attitude as the reaction and interest of customers to a particular brand (Jung & Seock, 2016). Brand attitude can be an indicator of the type of psychological tendencies of a consumer towards a brand (Arachchi & Samarasinghe, 2023). Furthermore, researchers emphasize that consumer perceptions are influenced by a choice of brand, especially when organisations elevate their reputation with CSR activities (Quezado et al., 2022). Additionally, brand attitude is regarded as an important aspect in marketing, as consumer choices of a particular brand are subject to brand attitude (Foroudi, 2019). Additionally, ongoing research suggests that brand attitude has a direct and significant effect on brand equity (Kudeshia & Kumar, 2017; Rumra & Muhrim, 2023). Thus, we propose the following hypotheses: Hypothesis 4. Brand attitude has a direct positive relationship with brand equity.

Brand image can be the consumer's perception of a particular brand that is introduced in their mind (Zhang, 2015). Researchers posit that consumers ascribe and navigate towards high-quality brands (Sasmita & Suki, 2015). When customers are deciding to make a purchase, either intangible or tangible factors may affect their decision - tangible factors include product prices, and intangible factors comprise the company's brand image (Ramesh et al., 2019; Zhang & Ahmad, 2022). Furthermore, Ramesh et al. (2019) point out that the expansion of a positive brand image can relate to being accountable and transparent to their consumers. At the same time, Salehzadeh et al. (2018) established that brand image has a positive and significant influence on brand equity. Therefore, hypothesis 5 is formulated:

Hypothesis 5. Brand image has a direct positive relationship with brand equity.

If consumers trust a brand, their motivation and desire to continue to purchase that brand will increase, which results in good word of mouth to others about that brand (Lecap et al., 2021). Moreover, when consumers trust a brand, the possible damage from their negative evaluation is reduced (Bernarto et al., 2020). It needs to be noted that defaulting on brand trust can affect the company's future performance (Le et al.,2023). Recent research finds that increasing customer trust is related to brand equity and reveals that brand trust has a positive and significant effect on brand equity (Samarah et al., 2022). Therefore, hypothesis 6 is proposed: Hypothesis 6. Brand trust has a direct positive relationship with brand equity.

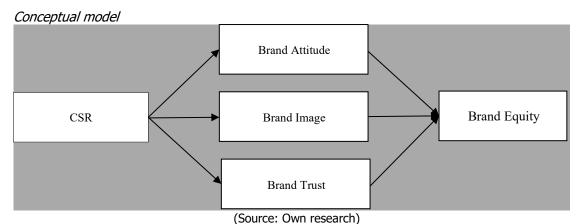


Figure 1. Conceptual model of the study

Drawing from the main purpose of the study a conceptual model is put forward in Figure 1. which has been underpinned by the available literature (Fatma et al., 2015; Khadim et al., 2018; Salehzadeh et al., 2018; Ramesh et al., 2019; Le et al., 2023).

Methodology

The methodology employed in this study involved the quantitative research design. This design was chosen because of its ability to facilitate statistical analysis of numerical data, which was essential for identifying relationships within large datasets, testing of the conceptual model and hypotheses (McCusker & Gunaydin, 2015; Akbari & McClelland, 2020). Furthermore, previous studies support that the quantitative design allows for appropriate exploration of CSR dimensions through empirical examination (Singh & Malla, 2017; Kraus et al., 2021).

Data collection and sampling

Data were collected from customers who dined in restaurants in different parts of the capital city of Tehran. Customers were approached using the convenience sampling technique, and the inclusion criteria were that customers must have recently dined at these restaurants. Convenience sampling allowed the researchers to collect data from the customers who were available and present onsite at these restaurants. Additionally, the convenience sampling technique enabled the researchers to be practical and feasible for achieving a sufficient number of respondents within the study's time frame and resource constraints. Although this approach limits the generalizability of the results, it is commonly employed in research, particularly in studies conducted in emerging economies. Moreover, this technique is frequently employed in hospitality research, particularly when focusing on specific sectors such as the restaurant industry.

Data were collected in a face-to-face manner and were collected during the Fall (Autumn) 2024 in Tehran. Tehran was chosen as the focal point for this study due to its vibrant and varied restaurant industry, which is characterized by a rich tapestry of culinary offerings and a highly competitive environment. The city's dining scene encompasses traditional Persian cuisine to modern fusion restaurants, attracting both locals and tourists alike. This diversity not only enhances the gastronomic landscape of Tehran but also makes it an exemplary site for exploring the nuances of CSR practices among eateries. The dynamic nature of the restaurant sector in Tehran provides a unique opportunity to analyze how these establishments engage with CSR initiatives in response to both community expectations and market competition. A total of 468 questionnaires were collected and submitted for analysis. Originally, the survey was in the native Iranian language, Farsi, and was then translated into English for effective analysis.

To establish face-validity, three academic experts- one in hospitality and the two others in CSR and two restaurant managers, were asked to go through the Farsi version before a large-scale application, and identified the items as appropriate, clear, and relevant. Feedback from experts and managers enabled minor modifications in order to provide adequate clarity and contextual appropriateness reasoning.

Measurement

Table 1. Measurement scale development from the literature

Construct	Items	Source
CSR	This restaurant is very concerned with society This restaurant is very concerned with environmental protection This restaurant is very concerned with its employees This restaurant actively and significantly participates in social initiatives	(Kim, 2019; Kim et al., 2019; Park, 2019)
Brand attitude	For me, eating at this restaurant is valuable For me, eating at this restaurant is very good For me, eating at this restaurant is very useful For me, eating at this restaurant is very favorable.	(Lee et al., 2020; Singh & Banerjee, 2018)
Brand image	In comparison to other restaurants, this restaurant has high- quality quality This restaurant has a rich history Customers (we) can reliably predict how this restaurant will perform	(Jalilvand & Samiei, 2012; Elseidi & El- Baz, 2016)
Brand trust	I trust this restaurant to give me everything I expect out of it I rely on this restaurant This restaurant never disappoints me This restaurant is honest with its customers I trust on the quality of this restaurant	(Khadim et al., 2018; Khan & Fatma, 2019)
Brand Equity	Even if another restaurant offers the same service, I prefer to eat at this restaurant. Even if another restaurant offers the same feature, I prefer to eat at this restaurant. I can recognize this restaurant among other competitors. Some characteristics of this restaurant come to my mind very quickly. I can quickly recall the symbol or logo of this restaurant.	(Fatma et al., 2015; Khadim et al., 2018)

The constructs highlighted in Table 1 was developed from the available literature and adapted to the targeted population of the study and potential respondents in Iran. This allowed effective understanding of the questions being asked and an increased completed response rate.

Data analysis

Several researchers prefer SEM as the appropriate method for CSR research than traditional multivariate statistical tests (Farooq et al., 2018; Raza et al., 2020; Gimeno-Arias et al., 2021). This study utilised SEM to test the proposed conceptual model (Figure 1). Data was analysed on the Statistical Package for the Social Sciences (SPSS) version 21 and AMOS version 24.

Results and Discussions

The questionnaire included a basic demographic section that all respondents were requested to complete before answering the questions pertaining CSR measurement scale.

Table 2. Demographic characteristics of respondents

	TOTAL (N = 468)
N	Percentage (%)
215	45.9
253	54.1
69	14.7
	253

20 – 29 Years	119	25.4
30 – 39 Years	122	26.1
40 – 49 Years	112	23.9
50 Years or Older	46	9.8
Education		
Diploma	78	16.7
Bachelor's Degree	141	30.1
Master's Degree	140	29.9
Doctorate	109	23.3

Table 2 illustrates the basic demographic characteristics of the respondents, including their gender, age, and education. It is notable that respondents are well educated.

Prior to testing the proposed conceptual model, a confirmatory factor analysis (CFA) was conducted (Figure 2).

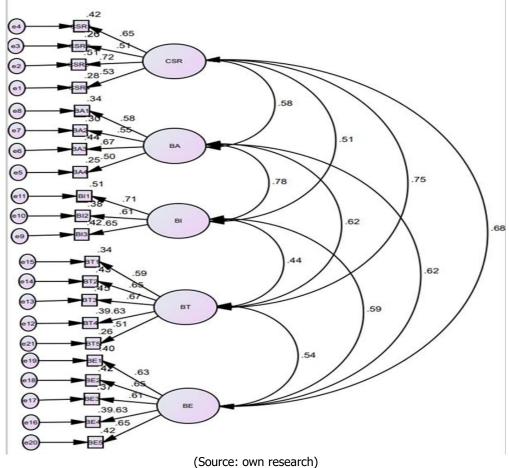


Figure 2. Results of confirmatory factor analysis

Figure 2 demonstrates the results of the CFA that was conducted before the SEM. This diagram illustrates the factor structure of the measurement model, showing the relationships between latent constructs and their observed indicators. Standardized factor loadings and error terms are included to evaluate the strength and reliability of the measurement items. All loadings are statistically significant and meet the recommended thresholds, supporting the model's convergent validity.

The result of the measurement model test showed a good fit to the data set: $\chi 2=369.743$, df = 179, p = .000, $\chi 2/df$ =2.066, RMSEA =0.048, PNFI =0.740, GFI=0.930, AGFI=0.910, CFI =0.926, IFI = 0.927, TLI = 0.913).

Table 3. Properties of the measurement model (N = 468, own research)

Items	Loading			
CCD				
CSR		0.684	0.848	0.261
CSR1	0.649			
CSR2	0.506			
CSR3	0.717			
CSR4	0.531			
Brand				
Attitude		0.655	0.914	0.336
BA1	0.579			
BA2	0.552			
BA3	0.666			
BA4	0.500			
Brand Image		0.693	0.887	0.499
BI1	0.714			
BI2	0.612			
BI3	0.647			
Brand Trust		0.743	0.946	0.400
BT1	0.586			
BT2	0.645			
BT3	0.669			
BT4	0.628			
BT5	0.514			
Brand Equity		0.770	0.954	0.458
BE1	0.635		-	
BE2	0.650			
BE3	0.608			
BE4	0.628			
BE5	0.650			

Table 3 illustrates that all factor loadings and Cronbach's a, Composite reliability (CR), and Average variance extracted. The standardized factor loadings of the measurement model are all statistically significant when factor loadings are higher than 0.5, as the recommended threshold value (Hair et al., 2019). Table 4 indicates that two constructs (Brand trust and Brand Equity) are greater than 0.70, which is higher than the suggested threshold by Fornell & Larcker (1981). The remaining three constructs (CSR, Brand attitude, and Brand image) range from 0.655 to 0.693, and according to Cronbach (1951) and Hajjar (2018), when assessing reliability, an item is deemed trustworthy if it has a Cronbach's alpha score above 0.6.

Reliability of the measurement model should also be assessed by the Composite Reliability (CR) and Average Variance Extracted (AVE) of each construct. Table 3 demonstrates that all CR values are higher than 0.7, which Hair et al. (2019) advised that values of CR are above 0.7, indicating a high level of internal consistency. Fornell and Larcker (1981) state that although the AVE is less than 0.5, the CR is higher than 0.6, the construct's convergent validity is acceptable. Therefore, we can see that the construct's convergent validity in Table 3 is still adequate. Thus, there is evidence of the reliability and validity of the constructs that compose the proposed model. In practical terms, these results mean that the constructs in our model—such as CSR items—were measured with a sufficient degree of accuracy and consistency. This increases confidence that the observed relationships in our model reflect genuine patterns in the data rather than measurement errors. Therefore, we conclude that the reliability and validity of the constructs in the proposed model are satisfactory.

Table 4. Discriminant validity evaluation using heterotrait-monotrait ratio of correlations (HTMT, own research)

	CSR	ВА	BI	ВТ	BE
CSR					
ВА	0.199				
BI	0.202	0.295			
ВТ	0.287	0.226	0.184		
BE	0.254	0.219	0.230	0.234	

Table 4 demonstrates the discriminant validity evaluation and it is found that the root AVE of each hidden variable (bold diagonal values) is higher than the correlation of hidden variables (non-bold diagonal values). Thus, according to Fornell and Larcker (1981), Table 4 shows acceptable discriminant validity.

Hypothesis testing and structural equation model

After testing the conceptual model, the relationships between the constructs in the proposed model were tested using structural equation modeling (SEM).

Table 5. Results of the structural equation modeling (N = 468, own research)

		 		
Paths	Standardized	t-	p-	Hypotheses
	coefficients	value	value	
Hypothesis 1. CSR→ Brand Attitude	0.742	6.592	0.000	Supported
Hypothesis 2. CSR→Brand Image	0.912	7.588	0.000	Supported
Hypothesis 3. CSR→ Brand Trust	0.982	8.166	0.000	Supported
Hypothesis 4. Brand Attitude→ Brand Equity	0.441	3.736	0.000	Supported
Hypothesis 5. Brand Image→ Brand Equity	0.271	4.103	0.000	Supported
Hypothesis 6. Brand Trust→ Brand Equity	0.251	2.969	0.003	Supported

Table 5 presents the path relationships and results of hypothesis tests. The study's model proposed that CSR has a direct positive relationship with brand attitude. According to the standardized coefficients, t-value, and p-value in Table 5 and Figure 3, CSR has a significant effect on brand attitude ($\beta = 0.742$, t = 6.59, p < 0.001). This result supports hypothesis 1.

Figure 3 illustrates the structural relationships among the main constructs in the study, including CSR practices, brand attitude, brand image, brand trust, and brand equity. The arrows show hypothesized paths, with standardized path coefficients displayed. The model fit indices indicate an acceptable fit to the data.

The study's model proposed that CSR has a direct positive relationship with brand image. This hypothesis was supported by the SEM results ($\beta=0.912,\ t=7.58,\ p<0.001$). Hypothesis 3 proposed that CSR has a direct positive relationship with brand trust. SEM results find this hypothesis supported ($\beta=0.982,\ t=8.16,\ p<0.001$). The study's model proposed that brand attitude has a significant effect on brand equity. The SEM results support this hypothesis ($\beta=0.441,\ t=3.73,\ p<0.001$). Hypothesis 5 proposed that there is a direct positive relationship with brand equity ($\beta=0.271,\ t=4.103,\ p<0.001$). This SEM result supports hypothesis 5. The study's model proposed that brand trust directly correlates positively with brand equity. SEM results support this hypothesis ($\beta=0.251,\ t=2.96,\ p<0.001$).

Table 5 above also demonstrates the R-square (R2) value for brand attitude, which is 0.550. These results indicate that CSR could affect the brand attitude variable by 55% while the other 45% may be the influence of other constructs that were not included in this study. The R-square (R2) value for brand image is 0.398 which indicates that CSR could affect the brand image variable by 39.8% and the remaining 60.2% may be the influence of other constructs that was not included in this study. The R-square (R2) value for brand trust is 0.638, which implies that CSR could affect the brand trust variable by 63.8% and the remaining 36.2% was the influence of other constructs that were not included in this study. Finally, the R-square (R2) value for brand

equity is 0.509, which means that brand attitude, brand image, and brand trust could affect the brand equity variable by 50.9% while the remaining 49.1% was the influence of other constructs, which were not included in this study.

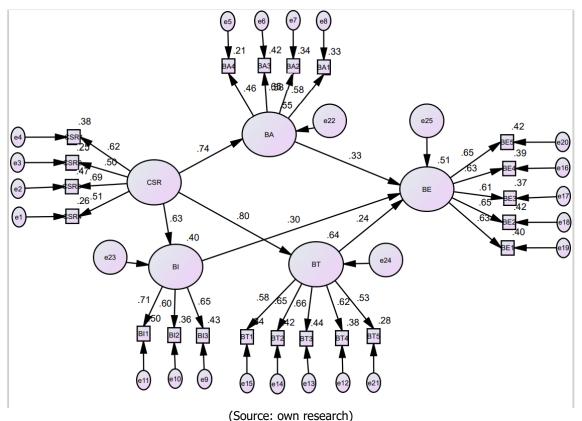


Figure 3. Results of SEM

Conclusions

The purpose of the study was to test a conceptual model that demonstrates the effects of CSR on brand attitude, brand image, and brand trust. The study shows that brand attitude, brand image, and brand trust affect brand equity. The study and the tested conceptual model provide an improved understanding of customer behavior visiting Iranian restaurants based on their understanding of CSR. As a start, it is evident that respondents are well educated, implying that due to a strong educational background, these customers have an increased awareness of CSR practices and may even prefer establishments that are involved in CSR activities. These findings support a previous study by Jarmuševiča et al. (2019), who advocated that education plays an integral role in consumer awareness of CSR practices.

Going forward, findings indicate that CSR has a significant impact on brand attitude. These findings are consistent with Ramesh et al. (2019), who found that CSR has a positive and direct impact on the brand attitude. This consistency may be explained by the growing consumer emphasis on ethical business practices and transparency, particularly in sectors where trust and service quality are key differentiators, such as hospitality and dining. In the context of Iranian restaurants, where economic fluctuations and social expectations strongly influence consumer preferences, CSR practices can act as a strategic tool for differentiation. For example, if restaurants that source their ingredients from local vendors and suppliers can help their economy and attract the attention of the people in that community. This aligns with consumers' increasing environmental concerns. A report by Statista (2023) found that over 60% of consumers in the Middle East and North Africa region are more likely to support brands with strong environmental and social commitments. It also reduces the need for restaurants to transport ingredients from

longer distances, thus playing a significant role in reducing carbon emissions. Restaurants can also attract the attention of consumers by treating their employees fairly and improving their attitude (Omidvar, Candar, et al., 2025b). Today, this aspect has become increasingly important (Marien & Werner, 2019), especially with the presence of social media, as news of company performance and margins is quickly spread among people. Furthermore, any positive or negative news about a restaurant can have a significant impact on consumers' attitudes towards that restaurant.

Findings further indicate that CSR has a direct and significant impact on brand image. These results are consistent with Salehzadeh et al. (2018), who showed that socially responsible initiatives enhance brand image through increased consumer trust and perceived corporate integrity, particularly in service-oriented sectors. This alignment suggests that CSR activities, especially those visible to and valued by the public, contribute meaningfully to how brands are perceived in competitive consumer markets. Therefore, it can be said that restaurants' participation in philanthropic and non-profit activities (aspects that are beneficial to local communities and which improve the quality of life of people in that community) can have a significant impact on their brand image. This effect is particularly notable in culturally and religiously sensitive contexts, such as Iran, where social solidarity and charitable actions are deeply valued. For example, many restaurants in Iran distribute free meals to underprivileged families during religious events such as Ramadan, Muharram, or other local ceremonies. This is not only seen as an act of social good but also strengthens emotional connections with the community, aligning the restaurant's brand with generosity, ethical values, and cultural respect. Although research posits that there is a food safety concern and responsibility when restaurants donate food (Bierma et al., 2019), it is a common and accepted practice in Iran. For example, restaurants and fast-food outlets distribute free food among the people on some religious occasions. Such activities can change the attitude of consumers towards their restaurant brand and improve the brand image of these restaurants.

Results reveal that CSR has a direct and significant impact on brand trust. These findings are consistent with Khan and Fatma (2019), who found that CSR initiatives enhance consumer trust by signaling organizational integrity, fairness, and commitment to ethical practices. This similarity is particularly relevant in service sectors like hospitality, where trust plays a crucial role in shaping consumer decision-making and long-term loyalty. In the context of the Iranian restaurant industry, where trust in food quality, hygiene, and fair treatment of staff is especially important, CSR practices can be a powerful tool to build brand credibility. Thus, restaurant managers and employees can significantly contribute to improving consumer trust by adhering to the laws and regulations set by local communities. By doing so, they demonstrate respect for the rights of citizens and consumers, which in turn leads to greater public trust in those restaurants. This aligns with findings by Alhouti et al.(2016), who argue that CSR-driven transparency and accountability strengthen brand trust across cultures. Therefore, in markets like Iran—where community values, religious ethics, and consumer awareness are strong—visible CSR compliance fosters public trust and differentiates brands in a competitive landscape.

Findings also reveal that brand attitude has a direct and significant impact on brand equity. These findings suggest that improving a restaurant's brand attitude can affect its brand equity. This relationship supports previous research (Park et al., 2010), who emphasized that positive brand attitudes—shaped by quality, consistency, and emotional resonance—serve as key drivers of brand equity in the food service industry. These results suggest that when consumers develop a favorable perception of a restaurant's brand, they are more likely to assign higher value to it, both emotionally and economically. This effect may be especially pronounced in the restaurant sector, where consumer perceptions are shaped not only by the product (food quality), but also by service quality, ambiance, ethical behavior, and brand storytelling. For example, restaurant managers should strive to provide quality food to their customers, which positively influences consumers' brand attitudes and, over time, enhances brand equity (Savelli et al., 2019).

Results also reveal that brand image has a direct and significant impact on brand equity. These findings are consistent with Salehzadeh et al. (2018), who found that a favourable brand image leads to stronger brand equity by influencing consumer perceptions of credibility, quality, and emotional connection. This alignment supports the idea that consumers who associate a

restaurant with positive attributes—such as reliability, cleanliness, friendliness, and ethical practices—are more likely to value and remain loyal to that brand. In the competitive and experience-driven restaurant industry, brand image serves as a key differentiator that shapes how customers evaluate the overall value of a brand. These results signify that restaurants can greatly enhance their brand image among customers by actively increasing their brand equity. Restaurants can enhance their brand image and ultimately their brand equity by providing good customer service in today's competitive market. For example, restaurants can improve their brand image by creating a friendly environment for their customers, which will ultimately improve their restaurant's brand equity. Hanaysha (2016) advocates that a restaurant can directly build its brand equity through customer service and ultimately develop long-term relationships with its customers.

Finally, the results of this study reveal that brand trust directly and significantly impacts brand equity. These findings are in line with Khadim et al. (2018), who argued that brand trust serves as a key psychological mechanism that enhances brand equity by fostering customer confidence and reducing perceived risk. This relationship is particularly critical in the restaurant industry, where consumers often rely on trust in food quality, hygiene, ethical conduct, and customer care as part of their decision-making process. This means that restaurants should work to improve their brand trust to improve their brand equity. In competitive and review-driven markets like Tehran, where digital platforms and peer experiences shape consumer expectations, building trust is essential for both customer retention and brand growth. Additionally, by building the right relationships with customers, including constantly interacting with customers on social media, addressing their feedback, and demonstrating a commitment to their satisfaction, restaurants can build a loyal customer base, which improves trust in the restaurant's brand and ultimately improves brand equity (Hanaysha, 2016; Hyun et al., 2024).

Theoretical contribution

This study presents several theoretical implications. Firstly, the study underscores the relationship between CSR and key brand-related factors such as brand attitude, brand image, and brand trust. Furthermore, the findings affirm that these brand-related factors significantly influence brand equity. To be more specific, the results enrich the existing CSR literature by demonstrating its impact on consumer relationships with brands. Despite the well-discussed theoretical connection between CSR and brand management across multiple service industries, this empirical research specifically addresses the effects of CSR on brand attitudes, brand image, brand trust, and brand equity, which is limited to the restaurant sector. Furthermore, research of this perspective remains a critical area for further inquiry. This contributes to theory by providing empirical support for CSR as a multidimensional construct that influences consumer-based brand equity through emotional and perceptual brand outcomes. Importantly, while the findings are rooted in the Iranian restaurant context, the theoretical model has potential for broader application. In particular, the proposed relationships between CSR and brand-related constructs may also be relevant in other emerging economies where social, ethical, and religious values influence consumption behavior. Future research could test the model in different cultural and institutional contexts—such as secular Western societies or East Asian collectivist cultures—to examine how cultural orientations (e.g., individualism vs. collectivism or religiosity) may moderate these relationships. Additionally, it is important to note that this study was carried out in a developing nation with a predominantly Muslim population. Therefore, the findings may offer novel insights into the intersection of CSR and brand dynamics within this unique context. Researchers could also extend this model to other service-based industries—such as hospitality, healthcare, tourism, or retail—to explore whether the mediating roles of brand trust, image, and attitude operate similarly or are sector-specific. This offers a foundation for developing a comparative framework that links CSR to brand equity across industry domains.

Limitations

The main limitation of this study is its reliance on a non-probability (convenience) sample of restaurant clients in Tehran, which may introduce selection bias and limit the generalizability

of the findings to a broader population of restaurant customers in Tehran and other cities across Iran. As such, the sample may not fully represent the demographic and psychographic diversity of the target population. Future research should use stratified or random sampling methods to enhance external validity.

Additionally, this study focuses exclusively on the restaurant industry, and the extent to which these findings are applicable to other sectors—such as tourism, hospitality, or retail—remains uncertain. Different industries may have varying CSR expectations or consumer-brand dynamics. Future studies could replicate this model across different service industries to test its robustness and industry-specific differences.

Finally, the research design may also pose limitations. While the study employed survey-based methods to capture respondents' self-reported experiences and perceptions, this approach may be subject to common method bias, social desirability bias, and limited contextual depth. The use of structured Likert-scale items, although useful for quantification, may not fully capture the nuanced ways in which consumers interpret CSR activities or form brand attitudes. Future research should consider using mixed-methods approaches—such as qualitative interviews or longitudinal designs—to capture deeper insights and examine how CSR perceptions evolve over time.

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