Journal of Management Practices, Humanities and Social Sciences

Vol 9 Issue 5 pp. 256-269

https://doi.org/10.33152/jmphss-9.5.1



ORIGINAL CONTRIBUTION

Does Good CSR Prevent Bad Service? A Study of Customer and Employee-Focused Corporate Social Responsibility's Direct Effects on Service Sabotage

Shahzad Ahmad Khan *

Assistant Professor, College of Business , University of Buraimi, Al Buraimi, Oman

Abstract— The investigation of this study was the intricate relationship between customer-focused CSR and employee-focused CSR, with the mediating role of service sabotage on customer participation behaviors and customer citizenship behaviors, while examining the moderating roles of locus of control and guilt. The data was collected from banking employees in Oman. The cross-sectional survey used involved 322 banking employees in data collection. The data was analyzed using the Smart-PLS technique. The result shows that customer-focused CSR and employee-focused CSR have a significant impact on service sabotage (H1-H2). Furthermore, service sabotage mediates the significant relationship of customer-focused CSR and employee-focused CSR between customer participation behaviors and customer citizenship behaviors (H3-H6). However, locus of control moderates a significant relationship between service sabotage and customer participation behaviors and customer citizenship behaviors (H7-H8). Lastly, guilt moderates a significant relationship between service sabotage and customer participation behaviors and customer citizenship behaviors (H9-H10). This study contributes to theorization by discussing service sabotage as the main, harmful effect of engaging in CSR, thereby explaining why "good CSR" is unable to avert "bad service". It also contributes to service failure literature by integrating LOC and Guilt; this provides a sophisticated, psychological lens on customer resilience. From a practical standpoint, we suggest banking executives working in emerging economies should prioritize internal equity and authenticity in substantive CSR actions to avoid employee blowback, as well as use psychologically designed service recovery protocols based on customer personality characteristics.

Index Terms— Customer focused-CSR, Employee Focused-CSR, Service sabotage, Locus of control, Guilt, Customer participation behaviors, Customer citizenship behaviors

Received: 19 May 2025; **Accepted:** 10 July 2025; **Published:** 26 September 2025



Introduction

Customer-engaged content can yield meaningful insights for businesses and marketers to leverage to help improve both their customer relationship management practices as well as their product and service offerings (Mubushar et al., 2025). Consumers can respond to an organization in a multitude of different ways. Chen et al. (2025) articulate that discretionary, voluntary, and/or extra-role manifestations that characterize Customer Citizenship Behaviors (CCB) are actually behavioral attitudes rooted in motive drivers to demonstrate engagement with the organization, beyond the purchase. Consequently, while CCBs can create value for organizations, employees, customers, and potential customers, they are not a requisite for value creation (Van Tonder et al., 2023). Customer Citizenship Behaviour represents voluntary, discretionary, and often altruistic behaviors that customers engage in that are not essential to the performance of the service but are ultimately of value at the organizational or customer level. Hossain et al. (2023) include behaviors such as positive word-of-mouth, helpful recommendations, or waiting patiently while a delay exists, or other behaviors consisting of defending the organization's reputation. CCB behaviours are very much valued in terms of

*Email: shahzad@uob.edu.om

© 2025 Journal of Management Practices, Humanities and Social Sciences (JMPHSS). All rights reserved.

organizational growth and reputation, and are the focus of this study to evaluate the potential that employee service sabotage operates as a psychological mechanism that mediates the positive relationship between CSR activity and the development of CCB (Fatma & Khan, 2023).

Customer participation behavior is an important component for value co-creation in the service industries as it enables the service provider to develop individualized services (Sadighha et al., 2024). Y. Kim et al. (2023), CPB includes informing service employees about preferences, such as wanting their beef lunch well-done. In the context of the competitive hotel industry, customers are the exclusive source of value co-creation, as they are uniquely informed about their own needs (Hong et al., 2023). Therefore, utilizing customer engagement as a source of competitive advantage for the service provider allows greater insight into customer needs, thereby offering a more customized service, which ultimately leads to value-in-use or experience at consumption and makes it more difficult for competitors to imitate the service (Mursid & Wu, 2022). Customer Participation Behavior involves the actions and contributions provided by customers that are essential, and in some cases required, during the co-creation of service. In the banking sector, this might include those actions whereby the customer is required to properly complete application forms, provide some identification, communicate their needs clearly, and adhere to the stated processes (Sadighha et al., 2024). Customer willingness to engage in these essential behaviors will be heavily reliant on perceptions of the service environment, notably when they feel they have been either a victim or an observer of service sabotage (Zhang et al., 2025).

For companies, how to contend with this occurrence and modify employee behavior in the subsequent service experience is now an important question for them. Chen et al. (2025) define service sabotage as ”organisational member behaviours that are deliberately designed to have a negative impact on service”. This type of behaviour simultaneously diminishes employees’ service creativity and harms company profits (Lyu et al., 2023). Although researchers have tried to explain the reasons and processes by which service sabotage is formed based on its negative consequences, there are few scholars who have studied it in terms of its outcomes (Gaan & Shin, 2024). In the banking context specifically, this can mean willingly slowing up the processing of a customer, giving them the wrong information, or putting additional friction in place to punish a customer (Zhang et al., 2025). In terms of resistance behaviour, service sabotage is considered to be an extremely damaging and significant counter-productive work behaviour and therefore understanding the causes possible of service sabotage behaviour, especially when organizational inputs such as CSR perceptions may be involved, is crucial to maintain brand reputation and the integrity of service in the financial industry (Jiang et al., 2023; Lin et al., 2022).

Over the last two decades, corporate social responsibility has increased in significance to organisations (Rehman et al., 2025). Prior studies concluded CSR’s effects were ”at best, uncertain” (Miller, 2023). However, studies have more recently demonstrated CSR benefits on organisational outcomes (Kuokkanen & Catrett, 2023) and employee outcomes. Customer-focused CSR encapsulates an organization’s actions and policies specifically for the benefit of external stakeholders, including product safety, transparency, consumer well-being, and ethical marketing. Customers often see these efforts as indicators of the bank’s commitment to the community, and importantly, as evidence of the organization’s inherent ethical values (Low & Loh, 2024). At the same time, employee-focused CSR refers to internal actions and policies to enhance the quality of life, working conditions, training, and well-being of the bank’s workforce. Again, these actions send a signal to employees that the organisation values them as internal stakeholders, which typically enhances organisational commitment, perceived organisational support, and job satisfaction (Fatma & Khan, 2023; Kau, 2023).

In today’s increasingly competitive financial environment, the difference between thriving and failed banking organizations is often determined by the quality of service that is delivered (Bannour, 2024). While there has been significant scholarly research on how firms can improve overall customer experience by increasing employee engagement, there remains a persistent and costly organizational problem. However, according to Rehman et al. (2025), the CSR phenomenon is clearly growing in the banking industry. From its potential to safeguard the interests of a company’s major stakeholders (Mubushar et al., 2025) to its favourable impact on the bid premium of merger and acquisition transactions (Chen et al., 2025), scholars have demonstrated an increasing interest in recognizing the significance of CSR across various financial sectors. Researchers have worked hard over the past few decades to investigate the connections between CSR and consumer outcomes (Gaan & Shin, 2024; Sadighha et al., 2024). For example, a number of studies have shown that consumer loyalty is positively impacted by CSR. Similarly, it has been found that CSR and behavioural outcomes like purchasing intentions are positively correlated (Rehman et al., 2025).

Chen et al. (2025) stated that the degree to which people think they have control over the things that happen in their lives, both internally and outside, is referred to as locus of control. A person’s locus of control is crucial to their moral judgement. Higher moral thinking and the ability to assess the morality of one’s own actions enable people with an internal locus of control to improve their intentions for moral behaviour in moral quandaries (Jam et al., 2025; Mahmoud et al., 2022). Locus of Control is a personality construct referring to the extent to which people believe they exercise control over the consequences of life events. Individuals with an internal LOC believe that the consequences of life events are determined by their actions, whereas individuals with an external LOC will attribute the consequences of life events to external forces like fate or luck. (H. M. Kim et al., 2022), LOC is being positioned as a moderator of customer reactions to service sabotage (Dagasan et al., 2023). For example, if an individual has a high internal LOC, they may suffer to a greater extent from the service sabotage by assigning fault to themselves for not being able to control the service failure, with potential implications for their participation and citizenship intentions. Therefore, actor pressure from the harm of service sabotage on moral self-image is determined by locus of control, which subsequently triggers different levels of guilt (Mishra et al., 2023).

According to the moral compensation perception, people frequently take the initiative to act morally or positively in order to make up for past

unethical actions (Malhotra & Ramalingam, 2022). Therefore, it follows that those who engage in service sabotage will suffer moral dissonance and moral mood shifts, including guilt. In order to preserve a moral equilibrium in the ensuing service process, they can therefore act in a compensatory manner for every client. As a common self-conscious moral emotion, guilt is a bad feeling that arises when workers acknowledge that they have transgressed moral principles (Chen et al., 2025). It may give workers hope that they will be able to fix their errors. Guilt is a self-directed moral emotion as opposed to other-directed moral emotions like wrath, disgust, and contempt. Guilt is directly linked to prosocial behaviour and necessitates that people blame themselves for the harm done to others, whereas the former frequently results in destructive behaviours and interpersonal distancing (Malhotra & Ramalingam, 2022; Mishra et al., 2023). In order to understand how the following service behaviours are established when perpetrators engage in service sabotage, this study investigates guilt as a significant explanatory mechanism for the effects of unfavourable interpersonal interactions across organisations (Chen et al., 2025; Mishra et al., 2023). The current study will contribute to some areas. First, it will begin to fill a gap by being among the first studies to simultaneously examine both internal (EF-CSR) and external (CF-CSR) CSR dimensions' direct impact on service sabotage, and then, service sabotage's mediating role on some specific customer behavioral outcomes (Rehman et al., 2025). Second, the results will assist HR and marketing managers within the financial sector to achieve better dependability in determining how to allocate CSR expenditures. By knowing when CSR may not only fail to prevent sabotage, but also when it contributes to it, institutions can establish a more thorough balance to their CSR strategy, design targeted messages or interventions to try to lessen the downstream consequences of sabotage, and better understand which customers locus of control and guilt may be more or less likely to disengage after a service failure. Lastly, the study's geographic location within an Asian nation is its greatest contribution. Given that much CSR research to date has been based on Western management theories, this approach is novel. The banking industry in Oman has a communal culture and has a high level of other-orientation. Because companies' CSR initiatives focus on the welfare of the group as a whole, it is conceivable that social responsibility may have a greater influence on consumer behaviour in Oman's banking sector than in individualistic cultures (Gaan & Shin, 2024; Seeger, 2019).

Hypothesis Development

Customer-focused CSR and service sabotage

It becomes obvious that CSR initiatives have a major influence on customer-related outcomes and attitudes towards an organization's operations, given that consumers like goods made in accordance with socially responsible standards (Rahman et al., 2025). Despite its great importance to stakeholders, customer-related CSR initiatives have received less attention in studies. This is explained by the fact that investors, commercial partners, shareholders, and governmental organisations are the focus of academia and practitioners (Kuokkanen & Catrett, 2023). However, over the past few years, customers' fast-evolving function has gradually gained more power in the intricate relationship between businesses and organisations (Low & Loh, 2024). Y. Kim et al. (2023) are more narcissistic than earlier generations and put their own demands ahead of those of others. They have presented a plethora of options and alternatives (Kau, 2023). According to Fatma and Khan (2023) and Y. Kim et al. (2023), socially conscious companies are therefore expected to provide goods and services in an ethical, efficient, and ecologically friendly manner. According to Abdelmoety et al. (2022) and Low and Loh (2024), Corporate Social Responsibility (CSR) takes into account the well-being and personal advantages of consumers, which are then compensated for by their purchases in the marketplace. According to Miller (2023), implementing tailored CSR initiatives based on the values and lifestyle of the client can improve the efficacy of CSR initiatives.

Nonetheless, the nuanced aspect of customer-focused CSR that aligns organizational benevolence and moral imperatives oriented to external constituencies creates a multifaceted and contradictory impact on internal actions of frontline employees (Sadighha et al., 2024). On one hand, employees may adopt the bank's ethical identity, resulting in a halo effect that inhibits any type of undesirable behavior, including service sabotage. According to Rahman et al. (2025), consumers show a preference for businesses that exhibit competence, reliability, and an upbeat demeanor while simultaneously addressing their problems through corporate social responsibility efforts. According to Van Tonder et al. (2023), stakeholders should first evaluate CSR initiatives based on their interests and personal standards, utilities, and preferences because customers do, in fact, tend to evaluate CSR activities based on their own interests. (Morgan & Anokhin, 2023) found that a strong organizational commitment to ethical treatment of customers demonstrates a powerful behavioral standard, inhibiting staff from purposely disrupting service to customers after establishing a strong virtue identity connected to the mission of the firm. Previous research suggests that when employees notice high ethical standards, their likelihood of enacting counterproductive work behaviors decreases (Kuokkanen & Catrett, 2023). On the other hand, CF-CSR may bring a psychological cost and exacerbate feelings of resentment, potentially increasing the likelihood of service sabotage. This occurs when an employee determines inequity, or perceives it as a zero-sum game, feeling that the expenditure of resources and focus on the customer came with no support for internal employees with difficult workloads, resulting in CSR-generated role strain or perceived injustice (Hong et al., 2023; Rahman et al., 2025). Consequently, we suggested;

H1: Customer-focused CSR has a direct impact on service sabotage.

Employee-focused CSR and service sabotage

According to Fatma and Khan (2023), internal stakeholder employees have not gotten much attention in earlier studies. Furthermore, Pilukiene and Spudienė (2022) found that just 4% of studies concentrated on employee-oriented CSR following a thorough assessment. However, it is crucial for companies to incorporate employee-related activities into their mainstream CSR strategy, as CSR campaigns that focus on personal benefits have been demonstrated to benefit employees (Hong et al., 2023). When workers receive benefits from CSR initiatives, they are more likely to be motivated and satisfied with their jobs, which eventually boosts output (Y. Kim et al., 2023; Lin et al., 2022). Workers who have a good attitude towards socially conscious activities are more likely to engage in actions that support the aims and objectives of their companies. Therefore, it can be said that companies can promote value co-creation behaviour by implementing employee-focused CSR programs (Kuokkanen & Catrett, 2023). The main goal of most organisations in today's complicated environments is to enhance the value co-creation process by including numerous internal and external stakeholders (Mubushar et al., 2025). More specifically, employees are more likely to advance value creation as internal stakeholders. Although they are the source of integration, employees also contribute significantly to the co-creation of customer value, particularly when they are motivated and intrinsically pleased (Mursid & Wu, 2022). Additionally, in order to properly handle the complexities of changing surroundings, employees must acquire new skills and current knowledge.

From the lens of EF-CSR functions as a powerful investment in the organization, and when perceived as authentic by employees, EF-CSR establishes high levels of both organizational support and organizational commitment (Kau, 2023). More generally, this implies that if employees feel valued and supported by their organization, it makes it significantly less likely that they will engage in destructive behaviors, such as service sabotage (Miller, 2023). The rationale being that the psychological contract has been fulfilled: employees therefore repay the bank's good faith (EF-CSR) with positive actions (reduced sabotage) and adherence to ethical service delivery standards; and thus creating an impressive anti-productive behavioral mechanism. However, the positive influence of EF-CSR on employee behavior is entirely dependent on its genuineness and implementation (Low & Loh, 2024). Lyu et al. (2023) suggest that if employees only happen for appearances' sake, are inconsistent with managers, or sporadically occur, this can elicit strong feelings of cynicism and betrayal. That is, if the organization is hypocritical, where the bank promotes as the organization gets better for the employee, while the organization is implementing policies or expects workloads that increase stress among employees, that frustration and an unpredictable psychological contract (Kallmuenzer et al., 2023; H. Kim & Lee, 2022). Instead of reducing sabotage, the mismatch of organizational espoused values and lived realities may create a moral justification that recommends that the employee lash out. Consequently, we suggested;

H2: Employee-focused CSR has a direct impact on service sabotage.

Mediating role of service sabotage

Service sabotage is described as "organisational member behaviours that are intentionally designed negatively to affect service" (Zhang et al., 2025). When employees intentionally undermine service to various objects (the company, coworkers, and customers) during the service process, such as by being impolite to customers and arbitrarily lowering service standards, this behaviour was first considered organisational deviant behaviour of employees (Lin et al., 2022). Customers are still the primary interaction objects of service sabotage, despite the fact that its target objects are different. Customer-oriented sabotage is a specific subset of service sabotage. Lyu et al. (2023) describe the idea and application of customer-oriented service. It is evident that service sabotage research should concentrate on customer-oriented service. Scholars are starting to concentrate on service sabotage from an ethical standpoint as the study gets deeper. The quality of services is lowered via service sabotage. This conduct is regarded as unethical, damages the interests of clients and businesses, and transgresses general moral principles (Chen et al., 2025). Scholars have really confirmed that service sabotage is unethical (Van Tonder et al., 2023). Numerous investigations have demonstrated that service sabotage is a behavioural reaction to personal moral feelings or moral cognition (Y. Kim et al., 2023; Malhotra & Ramalingam, 2022). Service sabotage is a behavioural response under moral decision-making, as these investigations have partially proven. Therefore, service sabotage can be considered unethical behaviour based on the aforementioned perspectives.

The original association between CF-CSR and customer participation is generally theorized as valid to be positive in nature; customers who perceive the bank as caring for the ethical treatment of consumers will be more trusting and likely to invest their time and energy into co-creating service with the bank (Lin et al., 2022). They see the bank as a trustworthy partner and are therefore motivated to invest the necessary customer participation behaviors that banks typically request of consumers in the co-creation process, which can be a psychological barrier, such as accurately filling out paperwork or unfinished processes (Segarra-Moliner & Moliner-Tena, 2022). When service sabotage occurs (ex., purposely making service slow or providing misinformation), service sabotage is a jarring, counterproductive, emotional, and transactional signal to the bank's CF-CSR promises. This confrontation destroys the psychological contract exercised by the bank's ethical reputation. Customers who have or witnessed "sabotage" will feel as though they have been wronged and trust will have eroded, leading the customer to believe their time and effort (CPB) will be wasted because of the inner workings of neglect or malicious intentions (Hossain et al., 2023). Consequently, CF-CSR's positive influence on participation can be diminished or wholly diluted and rendered negative due to the negative intervening experience of a service sabotage.

CF-CSR serves as a strong positive indicator of CCB; when customers perceive a bank as genuinely concerned about the community and its customers, they perceive a moral obligation or some identity with the organization and would voluntarily do things on behalf of the organization (Y. Kim et al., 2023). Whereas CCB is a highly effective, relational outcome that is fostered by the feeling of loyalty and respect for the organization's ethical behavior, service sabotage is a severe relational break that directly destroys the moral base created by CF-CSR to CCB (Sadighha et al., 2024). The intentional harm created by the sabotage causes feelings of anger and frustration to replace admiration and trust and resurrect feelings of negative reciprocity (Chen et al., 2025). Customers and followers are inhibited from becoming voluntarily engaged in goodwill behaviors if they perceive or believe the organization employs people who purposely harm customers or undermine the service process (Rehman et al., 2025). Cognitive dissonance is created when customers recognize a bank is pursuing public CF-CSR, while they experience a private service sabotage, and the dissonance is resolved by withholding discretionary CCB. Thus; **H3:** Service sabotage has a mediating relationship between customer-focused CSR and customer participation behaviour.

H4: Service sabotage has a mediating relationship between customer-focused CSR and customer citizenship behaviour.

Malhotra and Ramalingam (2022) have turned their attention to service sabotage as a research issue due to its frequency, harmfulness, and immorality. A study of service sabotage research reveals that contemporary researchers concentrate on antecedents, elucidating how and when various internal and external circumstances can trigger employees' service sabotage. Organisational dehumanization, organisational artificial intelligence use (Van Tonder et al., 2023), exploitative leadership (Lyu et al., 2023), leadership knowledge hiding (Chen et al., 2025), negative gossip, and organisational identification are just a few of the factors that have an impact on an organisation. Customer behaviour, including mistreatment and verbal hostility, is the primary focus of external influencing factors (Mohan, 2024; Zhang et al., 2025). The effects of service sabotage have not received much consideration from academics. Only the effects of service sabotage on the organisation and the behavioural reactions of victims and bystanders have been made clear by the few empirical studies that have been done. These effects include lowering the organization's reputation (Malhotra & Ramalingam, 2022), encouraging customers to engage in deviant behaviour, and decreasing coworkers' service creativity (Van Tonder et al., 2023). Furthermore, current consequence studies ignore the crucial role of emotions in favor of concentrating solely on the explanatory mechanisms of individual cognition and behaviour. Indeed, emotions have been employed extensively to explain the formation mechanism of service sabotage and are a significant topic in service sabotage research (Gaan & Shin, 2024).

EF-CSR and CPB are often reasoned by the argument that a satisfied, well-supported workforce provides a service that's of higher quality and creates less friction, leading the customer to a more favorable experience in fulfilling their co-production duties (Mursid & Wu, 2022). This smooth provision or service, and the perceived competence of the service system, are outcomes and antecedents of positive employee engagement. When this sabotage is witnessed (e.g., creating unnecessary procedural barriers, filing incorrectly, or slow-walking a transaction), it increases the effort and frustration in the required customer participation behaviors (Morgan & Anokhin, 2023). Further, this sabotage is by design provoked by factors over which the employee has no control from the organization and/or the physical service environment. The sabotage seems to represent a violation of the embedded promise of service efficiency that EF-CSR is intended to build. As a result, the positive effect of the bank's EF-CSR reputation has been diminished by the experience of sabotage, and the experience of sabotage creates a direct transaction barrier for the customer to decrease their effort and/or motivation to participate in the CPB (Hong et al., 2023; Y. Kim et al., 2023). Customers witness, or simply infer, a bank's benevolence toward its employees (EF-CSR) and incorporate this context into their own judgement of the bank's character. Witnessing an internal orientation of care fosters goodwill, trust, and organizational respect, which extant literature suggests are the immediate antecedents of discretionary customer citizenship behavior (CCB) (Kuokkanen & Catrett, 2023; Low & Loh, 2024; Miller, 2023). Service sabotage acts as a visible or inferred signal of a significantly wounded internal culture that contradicts the bank's public EF-CSR presentation. Service sabotage is an act of internal disloyalty, and customers may interpret this wrongdoing as evidence of either organizational hypocrisy or an employee-management dispute (Y. Kim et al., 2023). Such speculation about abstract internal conflict will invalidate any goodwill generated by the EF-CSR consideration, as the perceived internal enmity will result in the loss of discretionary CCB. Thus;

H5: Service sabotage has a mediating relationship between employee-focused CSR and customer participation behaviour.

H6: Service sabotage has a mediating relationship between employee-focused CSR and customer citizenship behaviour.

Moderating role of locus of control

According to Mahmoud et al. (2022), individual variances result in inconsistent processing of unethical behaviour, which further influences the creation of their own moral sentiments. Furthermore, the cognitive assessment theory of emotion highlights that the goal's significance influences the development of particular emotions. The stronger the emotion evoked by a particular event or stimulus, the more meaningful it is to the individual (Dagasan et al., 2023). According to Chen et al. (2025), employees' attributional assessment of service sabotage will influence the development of distinct emotions. Therefore, it may be concluded that employees' moral judgements and attribution processes influence the degree of guilt they feel after participating in service sabotage. This study specifically focuses on locus of control as a boundary requirement for moral compensation mechanisms to explain when customer-oriented OCB is stimulated by service sabotage. Scholars believe that one of the key elements of a person's fundamental self-evaluation is their locus of control (Lin et al., 2022). It was subsequently shown to be an independent variable and a significant factor in individual differences, indicating the person's perception of their level of control over life events (H. M. Kim

et al., 2022). The attribution and control beliefs highlighted by the locus of control can reflect an individual's moral efficacy and are applied in the field of moral decision-making, even though this variable differs from typical moral characteristics like moral consciousness and moral identity (Mursid & Wu, 2022).

Consumers with an internal locus of control feel that they have a role in determining their service experience; therefore, the intentionality of service sabotage is contrary to their beliefs, as it is an external act blocking their attempts to co-produce with the service provider (Pilukiene & Spudienė, 2022). The turning, or violation, of LOC is experienced as a violation of a relational system that generates heightened frustration and a greater sense of relational breach, as the internalized struggles to achieve transactional control (Segarra-Moliner & Moliner-Tena, 2022). The literature suggests internalizers may initially ”fight” harder to overcome the locus of control hurdle; however, with intentional, systemic fear-sabotage, the emotional toll may produce a disproportionately greater amount of reduced willingness to engage in further co-production (Dagasan et al., 2023). Externalizes, on the other hand, in service sabotage and service recovery scenarios, will simply attribute service failure to ”bad luck,” fate, or some external power beyond their control. Thus, service sabotage serves only to reaffirm internalized worldview regarding service and what defines ”good service”: a system that is fundamentally unreliable and emotionless (Fatma & Khan, 2023; Hong et al., 2023).

When internalizing evaluates the intentionality of a sabotage issue, a strong, negative emotional reaction is activated, and they can experience a loss of trust, as indicated by Morgan and Anokhin (2023). When this compounded relationship shock occurs, a substantial loss of goodwill takes place; they will significantly lower or even remove all forms of customer citizenship behaviors, Gaan and Shin (2024), as a specific and deliberate negative sanction against the bank. On the other hand, customers with an external LOC will be less likely to blame the organization for the severity of the intentional acts of service failure. Instead, they will view the sabotage as an isolated event, misfortune, or randomness, rather than as evidence of a fundamentally corrupt organizational character (Lyu et al., 2023). Because misfortunes do not reflect on the doer due to their personality style, the relational bond that would inhibit CCB is not as damaged as it is for internalizers (Y. Kim et al., 2023). Thus;

H7: Locus of control has a moderating relationship with service sabotage and customer participation behaviour.

H8: Locus of control has a moderating relationship with service sabotage and customer citizenship behaviour.

Moderating role of guilt

According to Chen et al. (2025), guilt is a moral feeling that arises when someone's moral self-image is harmed. Based on the person's immoral thoughts, guilt is a positive moral emotion. Employees are compelled by this emotion to consider their unethical actions and get constructive criticism for their future actions (Mishra et al., 2023). As a result, guilt may encourage workers to exhibit corporate citizenship behaviour and increase compensation motivation (Malhotra & Ramalingam, 2022). In a similar vein, researcher discovered that an increase in positive behaviours can emerge from feeling guilty about one's own bad deeds. CPB of service sabotage perpetrators towards all customers during the following service procedures is a positive behaviour (Mursid & Wu, 2022). By engaging in these actions, workers can make up for the guilt that results from service sabotage. Customer-oriented organisational citizenship behaviour satisfies an altruistic moral obligation and enhances one's moral self-image as a constructive behaviour that extends beyond official job tasks (Sadighha et al., 2024). By doing this, it helps to lessen the guilt brought on by service sabotage.

The extent of guilt that customers experience is influenced by how much they attribute responsibility for the service failure or the consequences of the service signature to their actions rather than the employee's intention or the service delivery system (Morgan & Anokhin, 2023). High-guilt customers or customers who take more personal responsibility may see the service sabotage as a negative consequence of their behavior (e.g., being too demanding, unclear, or impatient), leading to feelings of responsibility (Sadighha et al., 2024). In instances of service sabotage, high-guilt customers may unduly increase their subsequent CPB to ”atone” for their imagined transgression or to try to avoid creating friction in the future (Hong et al., 2023). These customers may become overly compliant, follow procedures to the letter, or expend more personal effort in co-production to ”fix” the interaction that the customer believes they messed up. This effort can counteract the detrimental effects of the service sabotage experience on CPB (Mursid & Wu, 2022).

High levels of goodwill and relational trust are required for CCB, including positive referrals and defending the brand. In the case of service sabotage, a customer with low guilt responds with justifiable moral outrage and a strong negative behavior response that immediately withdraws any discretionary CCB (H. M. Kim et al., 2022). The intentionality of their sabotage justifies their complete withdrawal from the bank as an organizational citizen. Conversely, in the case where a customer has high guilt, the motivation switches from retaliation to reparation. Since a customer who experiences guilt will assign some of the blame for the negatively perceived event of outcomes of their behavioral response to themselves, they may engage in compensatory CCB behaviors to relieve their negative emotional state (Pilukiene & Spudienė, 2022). Acts of citizenship, including providing constructive feedback, patience, and even positive word of mouth (to counteract their own internal negative feelings), all serve as a psychological mechanism to restore their self-image and the balance in their relationship (Chen et al., 2025); (Mishra et al., 2023).

H9: Guilt has a moderating relationship with service sabotage and customer participation behaviour. H10: Guilt has a moderating relationship with service sabotage and customer citizenship behaviour.

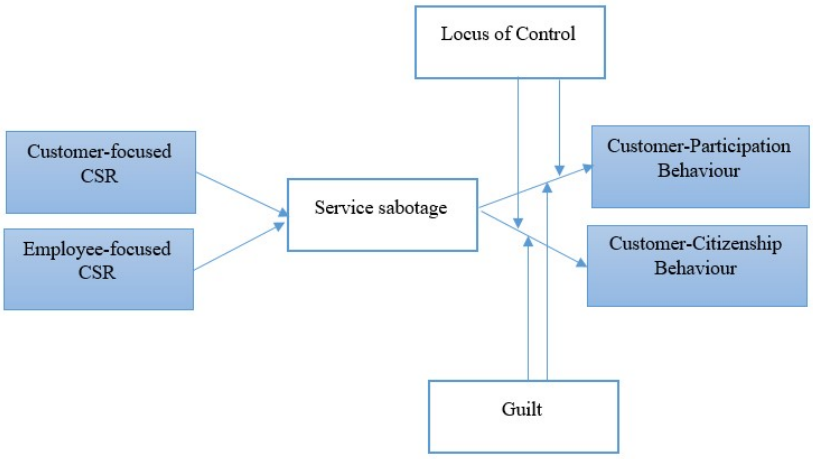


Fig. 1 *Conceptual framework*

Methodology

Data collection and participant

s The data used in this study were collected from banking customers of various banks within Oman. The selection of these banks was intentional and based on the classification ”small and medium banks,” typically associated with an increased focus on customer service and market presence in their local market. The data collection process began by contacting branch managers to introduce the purpose of the research and obtain permission to conduct the research study. After authorization by the bank managers, they encouraged banking clients to voluntarily complete a self-administered questionnaire right after their customary banking services were completed. This post-service method of data collection ensured that respondents were fully attentive and able to draw upon recent experience, which was relevant to the constructs under investigation. The self-reporting questionnaire was provided to respondents in the English language, which is justified based on the high education rate in the country’s major metropolitan areas, as well as the majority usage of English by several of today’s modern banking services, like internet and mobile applications. The self-reporting instrument included a cover letter outlining the study’s purpose and indicating that all data submitted would remain confidential and anonymous.

Sampling and sample size

The study focused on the banked population within Oman. As the population in Oman far exceeds one million, we accepted sample size calculations, which suggested that 384 would be statistically the minimum sample size required. Consequently, a total of 550 questionnaires were distributed among the selected branches. Out of 550 questionnaires, 395 were returned, providing a 72% response rate, which closely matched previous Asian studies (Rahman et al., 2025). The final usable sample size for statistical analysis was 322 employee responses, after a cleaning process.

The final sample of 322 customers contained a clear gender imbalance, in line with historical banking trends in the region, with approximately 70.6% male and 28.6% female. The age of respondents skewed toward younger age groups, with about 25% under 24 years, and 34% indicating an age between 25 and 31 years. Longer memberships with their respective banks included 36.5% reporting between four and six years of experience, and 21.1% indicated seven to nine years. A combination of 10 medium-sized banks contributed to the sample, with the largest percentage coming from one particular bank (39%), followed by the second largest bank (24%).

Table I
Demographic profile of employees working in the banking sector

Demographic Variable	Category	Percentage (%)
Gender	Male	70.6%
	Female	28.6%
Age	Up to 24 years	25.0%
	25 to 31 years	34.0%
	Above 38 years	15.0%
Tenure	4–6 years	36.5%
	7–9 years	21.1%

Common Method Variance (CMV)

Recognizing that the measures for both the exogenous (CF-CSR, EF-CSR) and endogenous (Service Sabotage, CPB, CCB) variables, as well as the moderators (Locus of Control, Guilt), were collected from the same participants in a single time point using the same self-report method, the following procedures were used to address CMV issues. In an attempt to address CMV at the procedural level (Tehseen et al., 2017), we assured participants of anonymity in the cover of the questionnaire, and we instructed them that there were ”no right or wrong answers” to encourage honest, independent evaluation rather than socially desirable responding. After data collection, we statistically assessed for full collinearity to formally examine the issue of CMV.

Measurements

All constructs were operationalized using validated scales, which were modified to align with the banking service context. All item responses were assessed using a 5-point Likert scale ranging from 1 = ”strongly disagree” to 5 = ”strongly agree.” The key variables measured included the two independent variables (customer-focused CSR and employee-focused CSR), the mediating variable (Service Sabotage), the two dependent variables (customer participation behaviour (CPB) and customer citizenship behaviour (CCB), and the two moderating variables (locus of control and guilt).

Table II
Measurement of variables

Constructs	Items	Sources
Customer-Focused CSR	CF-CSR1-CF-CSR5	(Mubushar et al., 2025)
Employee-Focused CSR	EF-CSR1-EF-CSR6	(Mubushar et al., 2025)
Service Sabotage	SS1-SS5	(Chen et al., 2025)
Locus of Control	LOC1-LOC6	(Chen et al., 2025)
Guilt	Gui1-Gui3	(Chen et al., 2025)
Customer Participation Behaviour	CPB1-CPB7	(Mubushar et al., 2025)
Customer Citizenship Behaviour	CCB1-CCB8	(Chen et al., 2025)

Results

Evaluation of measurement model: Validity and reliability

Table 3 presents the results for assessing the convergent validity and reliability of the reflective constructs obtained in stage 1. The factor loadings (values were greater than the threshold of 0.708, and more shared variance was accounted for between each indicator) provide an evaluation of the reliability of the individual indicators of the reflective first-order latent variables. Additionally, the ”Composite Reliability” (CR) and Cronbach alpha values were also above 0.7, which indicates internal consistency among all indicators related to a single concept (Hair et al., 2024). The ”Average Variance Extracted” (AVE) values also exceeded the recommended value of 0.5, which indicates the amount of shared variance between each construct and its corresponding indicators with regard to convergent validity.

Table III
Assessment of CR, Alpha, and AVE

Variables	Items	O.L	Alpha	CR	AVE
Customer-Focused CSR	CF-CSR1	0.743	0.865	0.903	0.651
	CF-CSR2	0.836			
	CF-CSR3	0.877			
	CF-CSR4	0.768			
	CF-CSR5	0.804			
Employee-Focused CSR	EF-CSR1	0.730	0.863	0.898	0.595
	EF-CSR2	0.778			
	EF-CSR3	0.808			
	EF-CSR4	0.829			
	EF-CSR5	0.767			
	EF-CSR6	0.710			
Service Sabotage	SS1	0.818	0.850	0.893	0.627
	SS2	0.822			

Cont...

Variables	Items	O.L	Alpha	CR	AVE
	SS3	0.843			
	SS4	0.781			
	SS5	0.785			
Locus of Control	LOC1	0.748	0.912	0.932	0.696
	LOC2	0.842			
	LOC3	0.872			
	LOC4	0.835			
	LOC5	0.852			
	LOC6	0.849			
Guilt	Gui1	0.879	0.707	0.838	0.634
	Gui2	0.738			
	Gui3	0.763			
Customer Participation Behaviour	CPB1	0.809	0.879	0.906	0.583
	CPB2	0.848			
	CPB3	0.848			
	CPB4	0.777			
	CPB5	0.713			
	CPB6	0.719			
	CPB7	0.798			
Customer Citizenship Behaviour	CCB1	0.799	0.913	0.930	0.623
	CCB2	0.807			
	CCB3	0.759			
	CCB4	0.794			
	CCB5	0.802			
	CCB6	0.818			
	CCB7	0.823			
	CCB8	0.708			

In addition to convergent validity, the Discriminant Validity (DV) holds that when you assess different concepts with different methods, the values you observe should be different. It is considered to meet the statistical criterion for discriminant validity (Fornell & Larcker, 1981) (Table 4) if, for a construct, the square root of the Average Variance Extracted (AVE) is greater than the correlation between that construct and any other constructs in the model.

Table IV
Discriminant validity

	CCB	CF-CSR	CPB	EF-CSR	Guilt	LOC	SS
CCB	0.790						
CF-CSR	0.638	0.807					
CPB	0.693	0.724	0.763				
EF-CSR	0.595	0.640	0.688	0.772			
Guilt	0.472	0.664	0.568	0.593	0.796		
LOC	0.763	0.645	0.635	0.658	0.526	0.834	
SS	0.667	0.681	0.509	0.676	0.518	0.768	0.792

Evaluation of structural model: Hypothesis testing and model fit

The coefficient of determination value *(R^2)* of the endogenous latent variables was used to assess the exploratory and predictive power of the model. R^2 values of 0.75, 0.50, and 0.25 were considered strong, moderate, and weak, respectively, according to Hair et al. (2024). The results indicate the model's predictors explained CCB (0.602), CPB (0.716), and SS (0.562). The proposed model also reported a "Standardised Root Mean Square Residual" (SRMR) value of 0.085. Hair et al. (2024) recommend that a strong model fit is less than 0.1 in SRMR.

After establishing the validity of the inner and outer models, the proposed hypotheses of the study were then evaluated. The hypothesis test examined 5000 bootstrapped sub-samples of the coefficients of the path Hair et al. (2024). All of the direct effects proposed in H1 through H10 were statistically significant according to the levels of the route coefficient values, indicating support for the proposed hypotheses (Table 5). Using this procedure, we were able to estimate the regression weights (*β*), *t*-statistics, and levels of significance (*p*) of the direct, indirect, and moderating pathways.

Table V
Hypothesis testing results

	Relationships	*β*	*t* Values	*p* Values
H1	Customer-Focused CSR -> Service Sabotage	0.421	7.756	0.000
H2	Employee-Focused CSR -> Service Sabotage	0.407	7.799	0.000
H3	Customer-Focused CSR -> Service Sabotage -> Customer Participation Behaviour	0.292	5.199	0.000
H4	Customer-Focused CSR -> Service Sabotage -> Customer Citizenship Behaviour	-0.133	3.665	0.000
H5	Employee-Focused CSR -> Service Sabotage -> Customer Participation Behaviour	0.282	5.365	0.000
H6	Employee-Focused CSR -> Service Sabotage -> Customer Citizenship Behaviour	-0.129	3.516	0.000
H7	Locus of Control * Service Sabotage -> Customer Participation Behaviour	-0.544	7.794	0.000
H8	Locus of Control * Service Sabotage -> Customer Participation Behaviour Citizenship Behaviour	0.302	2.861	0.004
H9	Guilt * Service Sabotage -> Customer Participation Behaviour	0.090	2.144	0.033
H10	Guilt * SS -> Customer Citizenship Behaviour	0.118	2.076	0.038

Discussion

The main objective of this study was to examine the intricate relationship between organizational initiatives (CF-CSR and EF-CSR), internal destructive behaviors (service sabotage), and subsequent customer responses (CPB and CCB), while examining the moderating roles of locus of control and guilt. The results, which were based on data from banking employees in Oman, provide theoretical and practical implications for how organizational ethics and employee misconduct shape the service co-creation environment.

This finding supports the paradoxical assertion that the organizational efforts designed to help the customer externally may create internal frustration and resentment. The visibility and demand of customer-focused CSR efforts may lead employees to gauge that the bank's focus on customer welfare is a higher priority than their own welfare, which results in a greater likelihood of service sabotage as they attempt to restore their emotional experience or retaliate to perceived injustices from the organization. This suggests that CSR initiatives can lead to role strain when they are not equally instrumented internally, which can then lead to counterproductive work behavior (Mubushar et al., 2025; Rehman et al., 2025). In this case, sabotage can be rationalized as compensatory behavior for perceived inequity.

The evidence supporting this hypothesis indicates that the positive benefits traditionally associated with employee-focused CSR depend critically on whether the EF-CSR is perceived to be genuinely implemented. When employees observe that a bank's welfare policies are unethical, inconsistent, or hypocritical, e.g., the bank publicly professes support for employee welfare yet pressures employees to deliver service when resources are strained, the result of feeling betrayed (or worse, cynical) becomes a powerful precursor to sabotage. This finding strongly substantiates the past literature on organizational hypocrisy, which suggests that violating the psychological contract associated with EF-CSR, in a disingenuous fashion, represents a strong catalyst for engaging in negative reciprocity rather than compliance (Mubushar et al., 2025; Tessema et al., 2025)

The positive effect that CF-CSR has on generating customer participation behaviour is dramatically decreased through the act of service sabotage. CF-CSR creates an environment of trust and willingness to co-create service experiences, but the experience of service sabotage, e.g., an intentional delay or disruption to service, destroys the relational foundation of CPB. The service disruption (sabotage) creates a significant transactional barrier, as frustration replaces trust, and by following the act of sabotage, customers begin to believe that their efforts, in the form of CPB, will be discarded due to the bank's internal malevolence. As a result, the service interruption serves to create a psychological disconnect between the customer and the feeling of goodwill that CF-CSR efforts had created (Chen et al., 2025; Van Tonder et al., 2023). This finding reveals the fragile nature of discretionary behaviors such as customer citizenship behaviour. Goodwill is a by-product of CF-CSR, as goodwill motivates voluntary championing of the organization (Sadighha et al., 2024), but the goodwill is severely diminished when customers experience service sabotage. The malice is interpreted as a severe relational and moral violation and produces emotional outrage and a strong proclivity to withdraw both discretionary behavior and discretionary assessments. In this sense, sabotage mediates this relationship by transforming the ethical admiration produced by CF-CSR into active relational resentment.

This study further indicates that service sabotage, amplified in part by an unresolved EF-CSR, introduces intentional friction that obstructs the co-production process. Even if the purpose of the EF-CSR is fulfilled, leading to superior internal service, it should ease relative CPB (Mubushar et al., 2025). In this case, however, it is the presence of a service sabotage that nullifies this efficiency. The customer now perceives the difficulty not as an error or coincidence, but as intentional malice, and consequently increases required effort and frustration. This finding reinforces the earlier proposition that service sabotage serves as a direct transactional barrier, modifying the customer's discrepant effort and willingness to contribute to required CPB (Zhang et al., 2025). Service sabotage is a mediating factor between employee-centered CSR and customer citizenship behaviour. Service sabotage is a more tangible representation of an organization's conflicted or hypocritical inner culture that undermines a desirable positive spillover impact of EF-CSR. When customers become aware that employee resentment is being demonstrated through the intended disruption of service, it substantially undermines their sense of relational commitment. This internal betrayal evidences the service deliverables flaw as well as being seen as a contradiction with the bank's purported ethical claims, resulting in an abandoned disposition to exhibit

discretionary CCB (Chen et al., 2025).

As predicted by attribution theory, the customer's Locus of Control influences their reaction to (and future reduction of) service sabotage. Customers with a high internal LOC amplify their frustration because the intentional, external sabotage undoes their core belief that they control their outcomes, resulting in an accelerated dip in their inclination to perform future CPB (Chen et al., 2025). On the other hand, customers with an external LOC will see the failure as being beyond their control, lessening their emotional engagement, so the negative impact on future participation in this context is much weaker. The moderating effect is very important for discretionary CCB. Internalizes view sabotage as a significant volitional of relational and moral trust (Dagasan et al., 2023), which leads to a diminished sense of trust and a significant decrease in goodwill (CCB). Internalizers may act with strong intentionality in withdrawing goodwill as a "punishment." Externalizers, on the other hand, have refuge from the damage of a relational hit, seeing it more as standard disorganization behavior. This supports the idea that personality serves as a psychological filter to mitigate the negative impact of service sabotage on CCB, especially for an external locus of control (Mahmoud et al., 2022).

This novel finding suggests that guilt works as an unexpected psychological buffer. For customers who are experiencing higher levels of guilt (and they attribute the service friction to their own behavior), the emotional motivation changes from anger and blame to atonement (Chen et al., 2025). If they are trying to make things "right" or prevent future friction, these customers will display increases in CPB, thus minimizing the negative effects of the employee's service sabotage. This suggests that self-blame, in this case, can translate into active efforts toward compensation. Guilt moderates the relationship between service sabotage and customer citizenship behavior. In a similar vein, customers who are prone to guilt will feel motivated to enact compensatory behaviors as a way to restore their troubled emotional state. A high-guilt customer will experiment with positive compensatory CCB, such as providing constructive feedback or being patient, with the intention of inducing psychological restoration following a service sabotage incident, which absolves them of the transgression from the self-concept (Mishra et al., 2023). As a result, the mechanism weakens the negative effect of service sabotage on voluntary CCB and shows that customer self-blame can lead to discretionary behavior that will be protective of the organization.

Theoretical contribution

This research provides multiple valuable contributions to the existing literature on Corporate Social Responsibility (CSR), service operation, and consumer behavior.

First, this research greatly adds to the understanding of the CSR-performance relationship by introducing Service Sabotage as a meaningful mechanism in this process. Prior research has largely focused on the direct and positive effects of CSR, through passive consumer outcomes of CS design - like loyalty and purchase intention (Chen et al., 2025; Mubushar et al., 2025). We move beyond these passive consumer outcomes of CSR, and examine how benefits of CSR could be compromised by behaviours of employees at the firm that are negative and damaging. In documenting Service Sabotage as a mediating variable between both customer-focused CSR and employee-focused CSR and resulting customer participation and citizenship behaviours, we offer a necessary process-based rationale for such ethically committed firms' instances of service failures. This research explains the odd and contradictory outcomes often seen after CSR is installed, in that ethical investment only proves effective as legitimate ethical commitment is unwavering and does not begin to reek of inconsistency on the part of the internal (firm) dimension.

Secondly, our research responds to the literature's appeal to think of CSR as more than a unitary construct (Mubushar et al., 2025) by carefully distinguishing between the two-dimensional influences: CF-CSR and EF-CSR. We join the growing discussion about the dual-sided nature of CSR by showing that both external-facing and internal-facing mechanisms can, under certain conditions, provoke employees to engage in service sabotage. In support of this finding, CF-CSR generates perceived organizational injustice, but similarly, EF-CSR is often seen as hypocritical (Tessema et al., 2025), and both of these factors will lead to employee negative reciprocity. This subtle distinction adds depth to our understanding of the organizational inputs that contribute to counterproductive work behavior in the service context, building on previous stakeholder theory-based research that has mainly focused on external trust.

Practical contribution

Banking professionals need to appreciate the paradoxical risk that either customer-focused CSR or employee-focused CSR can, if not effectively managed, lead directly to service sabotage. The takeaway is that CSR is not a panacea for bad service; it generates new internal pressure points. When a bank's CF-CSR actions become extensive, employees may believe the bank's concern for externals is at the cost of internal equity and therefore retaliate through sabotage. Likewise, EF-CSR must be genuine and consistent. Any disparity between the organization's talk about supporting employees and concomitant excessive pressure or inequitable workload will be viewed as hypocritical, and thus serve as a moral justification for destructive acts. In conclusion, banks should complete an internal equity audit and practice transparency in their communications to assist in ensuring CSR investments build a balanced culture that respects employees as stakeholders while striving for quality delivery.

The most significant new implication of the study lies in the moderating role played by customer personality and emotion, which necessitates movement to a psychologically-informed service recovery. The bank should train employees to look for indications of an internal locus of control because these customers will have the most severe reactions to sabotage, leading to the steep decline in CPB and CCB (Mubushar et al., 2025).

With recovery communication, it should be empathetic and assume full organizational accountability in order to maintain the internalization of feeling violated and powerless. In addition, the discovery of high guilt customers engaging in compensatory positive behavior provides an opportunity for recovery interventions to be implemented to subtly encourage this psychological need to atone. For these customers, giving an easy, simple outlet for positive action (i.e., a short, non-punitive feedback path or clear/concise intervention) may elicit the customer to "make things right" by simply engaging in positive CCB, taking a negative emotional input from the service recovery experience (sabotage), and reshaping it to the bank's relational advantage.

Limitations and future research

Although the research was methodologically rigorous by collecting data from actual customers in bank branch settings in Oman and using a significant but usable sample of 322, we still have a couple of notable limitations. Most importantly, the use of a cross-sectional design means the data were gathered at a single point in time. While the SEM method tested a complex relational model, data collected at a single time prohibit the definitive establishment of causal relationships. Additionally, the data obtained using self-reports had single-source bias from customer self-reports, even though we performed statistical tests to rule out any serious issues. When the study measures complex and sensitive constructs such as the perception of intentional service sabotage by customers using self-reporting, it warrants caution even in cases of anonymity. Lastly, the study is limited to the specific context of the banking industry in Oman, including customer demographic profiles and services offered. Although important for insights into an emerging market, the findings are not directly generalizable unless context-bound testing across other service types (e.g., insurance, healthcare, or telecommunications) or very different cultural conditions where customer-employee interactions and expectations are distinctly different.

Although this research has its limitations, it does open several important paths for future research. To make further causal claims, future research should use longitudinal designs to capture the change in CSR perceptions and customer behavior over time. With a longitudinal design, researchers would gain more clarity on increased employee sabotage behavior based on changes in organizational policy, especially when and how often it occurred. Furthermore, addressing single-source bias, future research should rely on a multi-source data collection design to both collect customer data and objective measures (e.g., service efficiency metrics) or surveys from frontline employees to measure perceptions of CSR authenticity and employee reluctant engagement in service sabotage. Lastly, from a theoretical standpoint, researchers should extend the current framework by examining additional possible moderators to the relationship between service sabotage and customer outcomes, such as switching costs or commitment to the bank. Finally, for more external validity, the model should be replicated in other emerging economies across Asia (for example, Vietnam or Indonesia) or in service industries that are reliant on co-creation (e.g., tourism or education) to determine external validity for generalizing CSR, sabotage, and psychological filters relating to customers.

References

Abdelmoety, Z. H., Aboul-Dahab, S., & Agag, G. (2022). A cross cultural investigation of retailers commitment to CSR and customer citizenship behaviour: The role of ethical standard and value relevance. *Journal of Retailing and Consumer Services*, *64*, 102796.

Bannour, N. (2024). The impact of employee-centric CSR initiatives on employee engagement, turnover rates and job satisfaction. *XII. évfolyam*, *XII. évfolyam 2024.*(Special Issues 2), 46–52. https://doi.org/10.24387/CI.SI.2024.2.9

Chen, Y., Zhao, H., Zhou, Q., & Zong, S. (2025). How does service sabotage stimulate customer-oriented organizational citizenship behavior? The roles of guilt and locus of control (ahead-of-print). *Journal of Services Marketing*. https://doi.org/10.1108/JSM-08-2024-0432

Dagasan, G., Kitapci, H., & Kilic, E. (2023). How TQM principles influence job performance in healthcare? The role of locus of control. *Business and Economics Research Journal*, *14*(1), 73–86.

Fatma, M., & Khan, I. (2023). Impact of CSR on customer citizenship behavior: Mediating the role of customer engagement. *Sustainability*, *15*(7), 5802. https://doi.org/10.3390/su15075802

Fornell, C., & Larcker, D. F. (1981). Structural equation models with unobservable variables and measurement error: Algebra and statistics. *Journal of Marketing Research*, *18*(3), 382–388. https://doi.org/10.1177/002224378101800313

Gaan, N., & Shin, Y. (2024). The buffering role of collective mindfulness in customer incivility and service sabotage: A multilevel study of Indian banks. *International Journal of Bank Marketing*, *42*(3), 596–619. https://doi.org/10.1108/IJBM-07-2023-0371

Hair, J. F., Sharma, P. N., Sarstedt, M., Ringle, C. M., & Liengaard, B. D. (2024). The shortcomings of equal weights estimation and the composite equivalence index in PLS-SEM. *European Journal of Marketing*, *58*(13), 30–55.

Hong, E., Park, J., Jaroenwanit, P., Siriyota, K., & Sothonvit, A. (2023). The effect of customer ethnocentrism and customer participation on global brand attitude: The perspective of Chinese customer. *Journal of Retailing and Consumer Services*, *70*, 103167. https://doi.org/10.1016/j.jretconser.2022.103167

Hossain, M. S., Sambasivan, M., Abuelhassan, A. E., & Khalifa, G. S. A. (2023). Factors influencing customer citizenship behaviour in the hospitality industry. *Annals of Leisure Research*, *26*(1), 65–88.

Jam, F. A., Ali, I., Albishri, N., Mammadov, A., & Mohapatra, A. K. (2025). How does the adoption of digital technologies in supply chain management enhance supply chain performance? a mediated and moderated model. *Technological Forecasting and Social Change*, *219*, 124225.

Jiang, W., Shum, C., Min, H. K., & Ding, Y. (2023). How observed customer mistreatment of supervisors affects employees' service sabotage: A cross-cultural examination from the deontic justice theory. *International Journal of Hospitality Management*, *110*, 103452.

Kallmuenzer, A., Bichler, B., Petry, T., & Valeri, M. (2023). Employee perceptions of corporate social responsibility activities: The case of family firms. *European Business Review*, *35*(5), 600–623.

Kau, E. L. (2023). *Are employee-focused CSR practices promoting psychological well-being at work? The mediating role of perceived organizational support in a comparison study of affective and psychological well-being of employees* [Master's thesis, ISCTE-Instituto Universitario de Lisboa (Portugal)].

Kim, H. M., Joo, K., & Hwang, J. (2022). Are customers willing to pay more for eco-friendly edible insect restaurants? Focusing on the internal environmental locus of control. *Sustainability*, *14*(16), 10075. https://doi.org/10.3390/su141610075

Kim, H., & Lee, M. (2022). Employee perception of corporate social responsibility authenticity: A multilevel approach. *Frontiers in Psychology*, *13*, 948363.

Kim, Y., Hur, W.-M., & Lee, L. (2023). Understanding customer participation in CSR activities: The impact of perceptions of CSR, affective commitment, brand equity, and corporate reputation. *Journal of Retailing and Consumer Services*, *75*, 103436.

Kuokkanen, H., & Catrett, J. (2023). Ethically meaningful customer experiences: Satisfying an evolving desire for purpose through CSR. *Journal of Sustainable Tourism*, *31*(6), 1464–1481. https://doi.org/10.1080/09669582.2022.2064481

Lin, D., Shi, Z., Kim, H., & Qu, H. (2022). Customer verbal aggression and employee service sabotage: The mediating role of perceived discrimination. *International Journal of Hospitality Management*, *107*, 103339.

Low, M. P., & Loh, Y. X. (2024). Beyond dollars and cents: Unveiling the positive influence of employee-centred CSR for a better workplace. In *Humanizing businesses for a better world of work* (pp. 87–107). Emerald Publishing Limited.

Lyu, Y., Zhu, H., Huang, E. G., & Chen, Y. (2023). The black sheep in hospitality organizations: How and when coworker service sabotage hinders employee service creativity. *International Journal of Contemporary Hospitality Management*, *36*(1), 312–328.

Mahmoud, A. B., Reisel, W. D., Fuxman, L., & Hack-Polay, D. (2022). Locus of control as a moderator of the effects of COVID-19 perceptions on job insecurity, psychosocial, organisational, and job outcomes for MENA region hospitality employees. *European Management Review*, *19*(2), 313–332. https://doi.org/10.1111/emre.12494

Malhotra, G., & Ramalingam, M. (2022). Does impact of campaign and consumer guilt help in exploring the role of national identity and purchase decisions of consumers? *Journal of Retailing and Consumer Services*, *65*, 102839.

Miller, K. E. (2023). Employee sensemaking of CSR: On micro-discourses of corporate social responsibility. *Corporate Communications: An International Journal*, *28*(3), 469–488.

Mishra, S., Shukla, Y., Malhotra, G., & Arora, V. (2023). Investigating the impact of consumers' patriotism and ethnocentrism on purchase intention: Moderating role of consumer guilt and animosity. *International Business Review*, *32*(4), 102076. https://doi.org/10.1016/j.ibusrev.2022.102076

Mohan, U. (2024). Navigating the double-edgeds word: How conflicting CSR and social media hypocrisy impact corporate reputation. *Journal of Administrative and Business Studies*, *10*(2), 26–37.

Morgan, T., & Anokhin, S. (2023). Entrepreneurial orientation and new product performance in SMEs: The mediating role of customer participation. *Journal of Business Research*, *164*, 113921. https://doi.org/10.1016/j.jbusres.2023.113921

Mubushar, M., Cerchione, R., Rasool, S., Centobelli, P., & Morelli, M. (2025). The effect of corporate social responsibility on customer engagement and citizenship behavior. *Corporate Social Responsibility and Environmental Management*, *32*(1), 580–598.

Mursid, A., & Wu, C. H.-J. (2022). Customer participation, value co-creation and customer loyalty: Evidence from Umrah travel agencies in Indonesia. *Journal of Islamic Marketing*, *13*(3), 628–648. https://doi.org/10.1108/JIMA-06-2020-0190

Pilukiene, L., & Spudienė, I. (2022). Relation between customer-focused corporate social responsibility initiatives and customer loyalty intentions in the context of the Covid-19 Pandemic. *Advances in Business Related Scientific Research Journal*, *13*(1), 51–67.

Rahman, M. R., Rahman, M. M., Miraz, M. S. H., & Rabbi, H. F. (2025). Stimulating job satisfaction through gender diversity: Exploring the impact of HRM practices in the banking sector of Bangladesh. *Journal of Management Development*, *44*(3), 386–414.

Rehman, M., Zelin, T., Wang, C., Zhang, P., Hussain, T., Khan, M. A., & Bajwa, F. A. (2025). Digital CSR impact on Chinese auto brands: Mediating and moderating customer satisfaction and engagement. *Acta Psychologica*, *258*, 105155.

Sadighha, J., Pinto, P., Guerreiro, M., & Campos, A. C. (2024). Stimulating customer participation behaviour and boosting value co-creation in hotels. *International Journal of Hospitality Management*, *119*, 103733.

Seeger, H. J. (2019). Contribution about social responsibility for business organizations: Implementing the Micro-donation. *Journal of Management Practices, Humanities and Social Sciences*, *3*(2).

Segarra-Moliner, J.-R., & Moliner-Tena, M.-Á. (2022). Engaging in customer citizenship behaviours to predict customer lifetime value (online first). *Journal of Marketing Analytics*, 1. https://doi.org/10.1057/s41270-022-00195-2

Tehseen, S., Ramayah, T., Sajilan, S., et al. (2017). Testing and controlling for common method variance: A review of available methods. *Journal of management sciences*, *4*(2), 142–168.

Tessema, D. B., et al. (2025). Enhancing corporate sustainability: A Meta-analysis of agile mindset, customer centricity, and corporate social responsibility. *Business Ethics and Leadership*, *9*(1), 1–13.

Van Tonder, E., Fullerton, S., De Beer, L. T., & Saunders, S. G. (2023). Social and personal factors influencing green customer citizenship behaviours: The role of subjective norm, internal values and attitudes. *Journal of Retailing and Consumer Services*, *71*, 103190.

Zhang, Y., Liu, Y., Zhang, J., Akhtar, M. N., & Wang, Y. (2025). How and when negative workplace gossip influences service sabotage behavior? A study among hotel frontline employees in China. *Chinese Management Studies*, *19*(1), 99–115. https://doi.org/10.1108/CMS-02-2023-0086