The ethical benefits of phygital transparency in service encounters: introducing a measuring scale of transparency in Phygital Service Interactions

Yonathan Silvain Roten 1, @, Sylvain Sénéchal 2, 3, 4

1: EM Normandie Business School, Metis Lab

EM Normandie Business School, Metis Lab., EM Normandie Business School, Métis Lab

2: IUT de Tarbes

Université Toulouse III - Paul Sabatier

3: Toulouse Business School

TBS Education

4 : Laboratoire de Gestion et des Transitions Organisationnelles

Université Toulouse III - Paul Sabatier

Abstract:

This study aims to validate the creation of a measuring scale of perceived transparency in phygital service encounters. To test the predictive validity of the new scale, this article tests the relationship between Phygital Perceived Transparency (involving mainly a shared screen) towards Brand Customer Perceived Ethicality and Brand Trust. Phygital Service Interaction (PSI) may afford an increased perception of transparency during service encounters, enhancing consumer trust in the store representative, engagement in the shared process and perception of brand ethicality. These effects should in turn impact brand trust. From a theoretical and managerial perspective, this research aims at rebuilding consumer trust in customer-brand relationships.

Keywords: Phygital Service Interactions, Transparency, Consumer Perceived Ethicality, Trust

Executive Summary

Service encounters are becoming more and more strategic for brands as they are determining the customer perceived ethicality of the brand which impacts in turn feelings of trust (Leonidou et al., 2013: Singh et al., 2012), satisfaction (Crosby and Stephen, 1987), memories (Flacandji, 2016), engagement (Greve, 2014) and loyalty (Markovic et al., 2015).

With the implementation of omni-channel strategy by retailing brands, digital screens became omnipresent in physical stores. Moreover, Front Line Employees (FLEs) were tooled up with personal digital devices to improve the quality and efficiency of the physical encounter. As a result of these developments, the core nature of service interactions is changing, not remaining only a physical encounter, but also including the joint use of digital tools. This new triangle of interaction side by side facing a same screen has been named as PSI "Phygital Service Interaction" (Roten and Vanheems, 2023) and involves the notion of "Transparency" related to Business Ethics (Wehmeir and Raz, 2012). In fact, the notion of "screen" has quite a double and opposite meaning, either as something enabling to hid behind and granting some protection (e.g., sun or bugs screen) or on the opposite as something open that enables to view through (e.g., cinema, television, computer screen). Therefrom, customers perceived the "screen transparency" during a PSI as a new form of service encounter that may awake customer perceived ethicality, trust feelings, engagement, and loyalty. So, the objective of this study is to validate the relationship between new practices of service involving a shared screen (PSI) and others construct related to Customer Perceived Ethicality (CPE). Very few studies have been conducted on PSI interactions (co-authors, 2023), and no research have been conducted on its link to CPE, brand trust, consumer engagement and loyalty. As promoting consumers' well-being and social link through a co-production of service is one essential goal of brands (Vargo and Lush, 2004), this study proposes to brand managers to pay special attention to the "openness" and "transparency" of the devices used during a PSI. When considering physical stores as a "means of reversing further high Street Retail Decline"

(Turner, and Corstorphine, 2020), brands need to remember that in-store service encounters are an additional "moment of truth" as customer's attrition depends mainly on the perception of the FLE representing the brand (N'Goala, 2007). In fact, PSI can be a double-edged sword promoting or destroying the perceived ethicality of the brand. If it is conducted in a full transparent manner, the brand could be seen as virtuous and "transparent" in his actions and behaviours generating loyalty and advocacy. Oppositely, PSI occurring when the FLE is "hiding" behind his screen and not sharing it openly could destroy both ethical and functional perceived value. In sum, brands need to consider *the ethical benefits of phygital transparency in service encounters* and train their FLEs to open the screen of their devices for more transparency.

Figure 1: The transparency of the screen



1. Introduction

With the omnipresence of digital devices in daily life (Global Internet Overview January 2023 Data Reportal) as well as in physical stores (Vannucci and Pantano, 2020), new postures of service called "phygital service interaction" (PSI) are becoming more and more frequent. They involve the sharing of a screen device between frontline employees (FLE) and customers to leverage both the trumps of digital information search and comparison with professional and trusted recommendations (Co-author et al., 2022; Co-author, 2023). Nonetheless, the notion of "transparency" emerges substantially when discussing "shared screen". Following the "high tech, high touch" logic (Grewal et al., 2017), this paper aims to clarify the effects and benefits of ethical transparent service process, in a high tech, high touch service context.

Though this notion of transparency is largely used in articles on supply chain (Montecchi et al., 2021), brands social responsibility and corporate citizenship (Willmott, 2003) and even in audit practices (Heald, 2018), little research have examined the link between transparency and perceived employees' ethical behaviour. In turn, the concept of perceived ethicality (CPE) has first focused on the perspective of corporate ethics (Brunk, 2010, 2012) and on its relation to various constructs as brand trust (Leonidou et al., 2013), purchase behaviour (Carrigan and Attalla, 2001), relationship outcomes of the sales representatives (Lagace et al., 1991; Román and Ruiz, 2005), engagement (Greve, 2014) or loyalty (Singh et al., 2012). Lately, studies have enlarged their perspectives to various managing practices as online dynamic pricing (Ayadi et al., 2017) or artificial intelligence (Donath, 2021) and measured their influence on the consumer perceived ethicality. However, the concept of transparency has not been the object of any exhaustive research in customer behaviour studies. This theoretical gap is even more preponderant when examining it through the lens of the multichannel retailing paradigm (Verhoef et al., 2015). In fact, no studies have focused on the perceived ethicality of service practices through different channels. The goal of this paper is to understand how the perceived level of "screen transparency" during a PSI impacts the brand CPE. To which extent is PSI perceived as an ethical service practice increasing customer trust, engagement and loyalty stands as the main research question of this paper. This investigation has not only interesting theoretical implications, but also strong managerial implications related to the substantial and relevant question of developing an ethical know-how of service practice in the phygital era. This paper first addresses the issue of ethicality and its perception in the literature. Then, it discusses the concept of transparency as well as the new body of research on PSI. Based on this theoretical development, hypotheses are drawn, and a model is proposed. Next, the paper discusses the methodology and the scales that will be used for the empirical part of this research. The paper finally addresses the intended managerial contributions. Neither empirical result nor hypothesis test is present in this paper, because the research is still ongoing; we plan to present some results during the conference in October.

2. Literature review

2.1. Phygital Service interaction (PSI) and transparency

As digital devices are omnipresent in today daily life (Global Internet Overview January 2023 DataReportal), brands and retailers have introduced them in their physical store to offer in one place and in a seamless manner the advantages of the different shopping channels (Vannucci and Pantano, 2020). In the last years, the term of "phygital" stores arose to describe physical stores integrating digital devices. Those digital devices might facilitate the consumers' journey in a practical way allowing them to be both more effective (e.g., information kiosk, mobile apps info) and more efficient (e.g., self-checkout, barcode self-scanning).

Additionally, these digital tools might also offer socio hedonic and experiential benefits (e.g., virtual fitting room, A.R, V.R.) (Lapassouse-Madrid and Vlad, 2016). Furthermore, frontline employees (FLEs) have been tooled with digital devices (e.g., iPads, tablets, laptops) to propose an optimised service encounter to customers. As a result, new postures of service around a screen appeared. Called "phygital service interactions" (PSI), they involve the sharing of a screen device between a store representative and a customer (See pictures examples in Appendix 1). Even though there is a scarce of studies in this emerging body of research (Co-author et al., 2022; Co-author, 2023), the benefits of this practice seem to be related to "the transparency of the screen" (Co-author, 2019). Customers perceive it as granting feelings of reliability and trust during the service encounter thanks to the "transparency of the screen" (Co-author, 2023). They describe it either as a transparent cooperation or an empowering partnership in the production of service, allowing them to be involved in a more active way (Service dominant logic -Vargo and Lusch, 2004a). They feel more power that in turn drives more engagement. In the same manner than online sharing information systems afford this sharing of power (Füller et al., 2009), PSI allows "Dialogue, transparency and respect", the main values of the "Fairtrade organisation", linking transparency to CPE. For examples of PSI in retailing, see appendix 1.

2.2. From Marketing Ethics to CPE

The question of ethics has long been a key subject in marketing research (Chonko and Hunt, 1985; Laczniak and Murphy, 1991; Trevino, 1986). According to Hunt and Vitell (1986, 2006), the General Theory of Marketing Ethics relies on the two main dimensions of deontology and teleology. The deontological dimension relies on rules, self-moral obligations, social norms, or law to determine whether certain actions are right or wrong. On the other hand, the teleological dimension reflects the potential results of adhering to a specific rule or activity or of pursuing an alternate road. It attempts to anticipate the likelihood and extent of any positive or negative outcomes in either situation (Brunk, 2010a). Marketing Ethics literature assumes that both teleological considerations and deontological rules are involved when elaborating an ethical judgment (Hunt and Vitell, 1986).

Research about CPE appeared 13 years ago in the management literature (Brunk, 2010a). It arose as an extension of business ethics and brand management (Sierra et al., 2017). Corporate brands begun to understand that ethicality adds value for stockholders, and that they might improve their reputation (Leonidou et al., 2013) by adopting it as a corporate objective (Fan, 2005). By fostering societal commitment and promoting ethical value at a corporate level, they may impact CPE (Brunk 2010a, 2010b). Significant outcomes have been related to the customers' perception of an organization's ethical behaviour. It promotes customers' trust, increases loyalty (Singh et al., 2012; Fatma and Rahman, 2017), spreads positive word of mouth (Markovic et al, 2018) and so improves financial performance (Shah et al.,2020). By upgrading the brand reputation, CPE also adds value to the brand equity (Sierra et al., 2017; Iglesias et al., 2019). Contrariwise, brands viewed as unethical may suffer reputational damage and decreased sales (Brunk, 2012; Brunk and Blümelhuber, 2011). The concept of CPE reflects the customer's perception of the company's values, behaviours, and actions in terms of social responsibility and ethical conduct. This perception may be drawn by different factors, such as the company's history, public statements, advertising messages, but also by the actions of its employees (Huang et al., 2021). Due to the multiplication of communication channels and media not controlled by the brands (e.g., internet-based and social media), customers are becoming increasingly conscious of the ethical practices of the companies they choose to do business with. As consumers might support or boycott a brand based on its perceived ethicality (Roman and Ruiz, 2005), CPE is now essential for companies that need to take actions to align with their customers' values and expectations. Research has adopted a variety of approaches for measuring brand CPE as surveys, focus groups, experimental studies and more. Moreover, each study in this field has chosen to investigate a range of ethical dimensions, such as honesty, fairness, trust, and social responsibility (Shea, 2010) that may impact or result in different level of CPE.

2.3. *CPE of services and Transparency*

Most of the studies on perceived ethicality and CSR practices have been conducted either in corporate branding (Rindell et al. 2011) or strategic marketing practices (Fan, 2005). They have focused on the brand products and less on the services needed to sell these products (Markovic et al, 2018). Therefore, research about CPE in services contexts are less common (Markovic et al, 2018). Yet, some authors have examined this relationship. The first study in this field have shown a relation between customer orientation of insurance sales agents and ethical behaviour and (Howe et al., 1994). More recent service research have considered different mediation effects of CPE, either on the relationship between the personality characteristics of the consumer and his involvement (Bateman and Valentine, 2021) or between customer engagement and intention to cocreate value through AR experiences (Alimamy and Nadeem, 2022). Nonetheless, the goal of most investigations about CPE during service encounters is to understand and measure its impact and not its determinants. Additionally, only a scant of studies have tried to investigate and measure CPE through various retailing channels. For instance, Piotrowski (2022) claimed that there is "an almost complete absence of factors relating to ethics in research on electronic banking services" (p.94) in the current era of digitalisation. In a similar direction, Aboul-Dahab et al. (2021) tried to measure "the impact of purchasers' moral belief systems on their impression of the morals of online retailers" (p.2) and its influence on their purchase loyalty. In turn, Choi et al. (2009) assessed consumers' ethicality evaluations of cross-channel price disparity in webbased retailing. Multidimensional scales have been developed to measure the customer's perception of moral and ethics of online retailing. They are encompassing either five dimensions, i.e., security, privacy, non-deception, fulfilment/reliability, and service recovery (Roman, 2007), or six dimensions with the additional measurement of "shared value" (Agag et al., 2021). Nevertheless, the dimension of transparency didn't appear in these CPE scales of online retailing.

Transparency is a concept closely connected to business ethics (Brady,2003). It stands as one important components of deontology, because it is part of a set of rules laid down in codes of ethical conduct and encompasses the ethical bases of relationship marketing (Murphy et al., 2017). Moreover, it can have concrete consequences on events (i.e., teleological dimensions) like trust and loyalty. In fact, the motivation to be transparent stands as a pillar of CSR (Reynolds and Yuthas, 2008). It constitutes "an essential part of the effort to build a socially responsible brand" (Hustvedt and Kang, 2013, p.299). Nonetheless, its core is related to consumers' perceived trust of the brand (Brady, 2003). Brand trust may therefore be considered as one of the consequences of the full transparency of the brand operations and actions. However, transparency remains a perception as consumers may be not fully aware of the brand practices (Kitchin, 2003). In their article on the manners of "building trust between consumers and corporations", Hustvedt and Kang (2013) stressed the role of consumers'

perceptions of transparency together with social responsibility. In turn, Wehmeir and Raz (2012) analysed 105 articles to investigate the concept of organizational transparency in the academic discourse. According to their notes, more than 50% of these articles studied the link between either financial performance, corporate governance, corporate social responsibility, or environmental disclosure with corporate transparency. But some of these articles also used the term "transparency" in topics related to business negotiations. Nevertheless, they identified two different articulations of the term of transparency: One from a sender perspective meaning predominantly characterized by accessibility, availability, and clarity and the other on a receiver perceptive emphasising the notion of comprehension (Wehmeir and Raz, 2012). Therefore, transparency is both situated in the individual's subjective perception of informing or being informed about the pertinent actions and attributes of the other involved party during an interaction (Jiang et al., 2009). So, when and to which extent the perceived transparency of Phygital Service Interaction (PSI) will be perceived as an ethical service behaviour appear as a critical question.

2.4. Hypotheses development and theoretical model

Due to the length limitation of this communication, we propose a short hypotheses development and the following theoretical model (Figure 1 below) in which PSI perceived transparency is an antecedent to Customer-FLEs Trust, and Brand CPE.

H1. In the same wat that transparency can be included in the moral code of good conduct (Sénéchal, 2011), PSI perceived transparency may be considered as a component of the CPE of the brand. It affects the customer ethical perception in the same manner that" transparency models" of corporate reporting alter the perception of ethical standards of corporate governance (Ray and Das, 2009). As "the degree of openness of corporate reporting is defined as corporate transparency "(Ray and Das, 2009, p.101), the degree of openness of the screen allows more PSI transparency that increases CPE of the brand.

H1: PSI Perceived Transparency positively affects the CPE of the brand.

H2. Former studies have related consumer perception of transparency to brand trust (Hustvedt and Kang, 2013). Therefore, PSI perceived transparency should impact Customer Trust in the FLE during the interaction. The customer perception of "openness" in PSI grants a perception of benevolence, integrity and competence (Morgan and Hunt, 1994; Krot and Lewicka, 2011). Interestingly, the trust construct of Krot and Lewicka, (2011) includes a dimension of "openness" together with competence, caring and reliability. The same perception of "openness" of the screen without hiding anything should increase trust in the FLE and in the brand he represents.

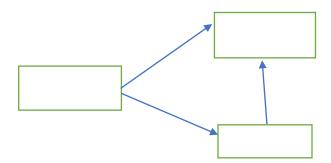
H2: PSI Perceived Transparency positively affects Customer Trust.

H3. Different levels of CPE may result in different level of brand trust, as trust is one of the external ethical factors of CPE (Shea, 2010; Leonidou et al., 2013). Research on this topic have validated a positive link between CPE at corporate brand level and product brand trust (Singh et al., 2012). On the other hand, CPE of practices and services is usually assessed by the perception of honest and open communication of the brand and its representative

(Wehmeir and Raz, 2012) which develop feelings of trust. On the contrary, manipulative and biased information (Pratt and Adamolekun, 2008) considered as an unethical practice of the brand will lower the level of perceived trust in the brand and its representative.

H3: The CPE of the brand positively affects the Customer FLE Trust (following a PSI)

Figure 1: The theoretical model



3. Methodology

3.1. Measures

To measure Customer Trust towards the FLEs, we selected the scale of Sirdeshmukh, et al. (2002), composed of 4 dimensions of operational competence, operational benevolence, problem-solving orientation, and satisfaction, that is congruent to consumer trust in relational exchanges. For the measure of CPE in the field of service, we chose the 8-item scale created by Sénéchal (2011), highlighting two dimensions – the customer's perceived deontology of the salesman and the perceived customer orientation of the firm..

To achieve the creation of the measuring scale of Perceived PSI Transparency, we follow the recommendations of Churchill Jr. (1979) and (Rossiter, 2002, 2012) for the design and validation of this new scale. Some of the themes or axes that will be fundamental are the following: what difficulties does the PSI situation create for consumers? what information is shared and at what point in the relationship/customer is the screen shared?

As PSI Perceived Transparency was never scrutinized before, we'll created a scale to measure this construct. We will first draw insights from the Computer-Supported Collaborative Work (CSCW) field of research based on Single Display Groupware (SDG) (Stewart et al.,1999), from Hustvedt and Kang (2013)'s scale of consumer perceptions on transparency, from Saldanha et al. (2022)'s transparency and accountability categories of public digital services, and finally from the recent contributions of Roten and Vanheems (2019) on PSI stressing two main physical dimensions (i.e., visibility and proximity).

3.2. Sampling and data collecting

We plan to collect a 600-respondent dataset, corresponding to a statistically valid sample, conform to the standard structure of the French population. Our questionnaire will be self-administered, via an online link. We also consider the possibility to find some respondents via the Prolific website.

3.3. Model Building

SmartPLS 4 will be used for the construction of the model and the resolution of the hypotheses. The reason for this choice is mainly because the approach follows a causal-predictive paradigm, with greater power to assess composite constructs (Chin et al., 2020; Sarstedt et al., 2021). We will draw on the recommendations from Chi et al. (2021) to build a PLS model with composite indicators. We will then follow the recommendations of Hair et al. (2019) to report the results of the PLS-SEM model.

4. Results and findings

4.1. Measurement validation

We will first test the reliability of our composite constructs. To do this, we will follow the recommendations of Hair et al. (2019). We will first calculate the variance inflation factor (VIF), to assess the degree of multicollinearity of each set of items. Then, after a bootstrapping procedure (5,000 sub-samples), we will evaluate the respective contributions of the items to their respective latent constructs. Second, we will test the reliability of our common reflective constructs, and will follow classical recommendations from Gerbing & Anderson (1988) and Bagozzi & Yi (2012) to calculate the loadings of the items with p values, the composite reliability of each construct, and the average variance extracted. All figures were obtained via the Bootstrapping procedure (5,000 sub-samples). We also demonstrate discriminant validity using HTMT ratios (Henseler et al., 2015).

4.2. Structural model and hypotheses test

Model Test: The main quality indexes for the PLS model will be displayed (SRMR; NFI), and the estimated R² for the main constructs presented. Then, we will assess the path model's predictive accuracy via the PLS-Predict procedure. To do this, we will follow the recommendations of Shmueli et al., 2019).

Test of the hypotheses: In this section, we will analyse the direct relationships, the mediating effects, and the moderation effects. At the end, we will synthetize the results of hypotheses testing into a dedicated table.

5. Discussion and Conclusion

5.1. *Contributions*

In this section, we will first synthetise the results and theoretical contributions of our research. Transparency in omnichannel marketing interactions was not studied before, and PSI also offer new challenges for researchers and practitioners. Therefore, the study of PSI transparency and its link with CPE is a crucial issue in the interactions between FLEs and customers.

5.2. *Managerial implications*

In this section, we will highlight the concrete managerial implications of the findings. We will also develop directions for management implementations. The intended managerial contributions also concern the future design of FLE-Customer interactions in omnichannel retailing. The design of the measuring scale of PSI transparency will offer the items or components of this transparency; thus, providing lines of action for practitioners. Further, in the CSR context, CPE and brand trust are credible branding assets for retailing companies, and PSI transparency offer concrete avenues for brand communication.

5.3. Limitations and directions for further research

Once the measuring scale of PSI Perceived Transparency is validated, the predictive validity of the construct towards Brand CPE and Brand Trust will be demonstrated. A further study with a larger model will then be conducted, theoretically rooted in Self-Determination Theory (Deci & Ryan, 2000, 2008). This study will embrace the concepts of Engagement in PSI, Customer Loyalty, and Customer Well-being.

References

- Aboul-Dahab, S., Agag, G., & Abdelmoety, Z. H. (2021). Examining the influence of cultural and ethical ideology on consumers' perceptions about the ethics of online retailers and its effects on their loyalty. *Journal of Retailing and Consumer Services*, 61, 102559.
- Agag, G., El-Masry, A., Alharbi, N. S., & Ahmed Almamy, A. (2016). Development and validation of an instrument to measure online retailing ethics: Consumers' perspective. *Internet Research*, 26(5), 1158-1180.
- Agyei, J., Sun, S., Abrokwah, E., Penney, E. K., & Ofori-Boafo, R. (2020). Influence of trust on customer engagement: Empirical evidence from the insurance industry in Ghana. *SAGE Open*, 10(1), 2158244019899104.
- Alimamy, S., & Nadeem, W. (2022). Is this real? Cocreation of value through authentic experiential augmented reality: the mediating effect of perceived ethics and customer engagement. *Information Technology & People*, 35(2), 577-599.
- Bagozzi, R. P., & Yi, Y. (2012). Specification, evaluation, and interpretation of structural equation models. *Journal of the Academy of Marketing Science: Official Publication of the Academy of Marketing Science*, 40(1), 8.
- Ball, D., Coelho, P. S., & Machás, A. (2004). The role of communication and trust in explaining customer loyalty: An extension to the ECSI model. *European journal of marketing*.
- Bateman, C. R., & Valentine, S. R. (2021). Consumers' Personality Characteristics, Judgment of Salesperson Ethical Treatment, and Nature of Purchase Involvement. *Journal of Business Ethics*, 169, 309-331.
- Brady, A. K. O. (2003). How to generate sustainable brand value from responsibility. *Journal of Brand Management*, 10(4/5), 279–289.
- Brunk, K. H. (2010a). Exploring origins of ethical company/brand perceptions—a consumer perspective of corporate ethics. *Journal of Business Research*, 63(3), 255–262
- Brunk, K. H. (2010b). Exploring origins of ethical company/brand perceptions—reply to Shea and Cohn's commentaries. *Journal of Business Research*, 63(12), 1364–1367.
- Brunk, K. H. (2012). Un/ethical company and brand perceptions: Conceptualising and operationalising consumer meanings. *Journal of Business Ethics*, 111(4), 551–565.
- Brunk, K. H., & Blümelhuber, C. (2011). One strike and you're out: Qualitative insights into the formation of consumers' ethical company or brand perceptions. *Journal of Business Research*, 64(2), 134–141
- Carrigan, M., & Attalla, A. (2001). The myth of the ethical consumer—do ethics matter in purchase behaviour?. *Journal of consumer marketing*, 18(7), 560-578.
- Chai, S., & Kim, M. (2010). What makes bloggers share knowledge? An investigation on the role of trust. *International Journal of Information Management*, 30(5), 408–415.
- Chai, J. C. Y., Malhotra, N. K., & Alpert, F. (2015). A two-dimensional model of trust-value-loyalty in service relationships. *Journal of retailing and consumer services*, 26, 23-31.
- Chi, O. H., Jia, S., Li, Y., & Gursoy, D. (2021). Developing a formative scale to measure consumers' trust toward interaction with artificially intelligent (AI) social robots in service delivery. *Computers in Human Behavior*, 118, 106700.

- Chin, W., Cheah, J.-H., Liu, Y., Ting, H., Lim, X.-J., & Cham, T. H. (2020). Demystifying the role of causal-predictive modeling using partial least squares structural equation modeling in information systems research. *Industrial Management & Data Systems*, 120(12), 2161-2209.
- Choi, S., Mattila, A. S., Park, H., & Kang, S. (2009). The effect of cross-channel price dis/parity on ethicality evaluations and purchase intent: the moderating role of price frame. *Journal of Marketing Channels*, 16(2), 131-147.
- Chonko, L. B., & Hunt, S. D. (1985). Ethics and marketing management: An empirical examination. *Journal of Business Research*, *13*(4), 339-359.
- Churchill Jr., G. A. (1979). A Paradigm for Developing Better Measures of Marketing Constructs. Journal of Marketing Research, 16(1), 64-73.
- Crosby, L. A., & Stephens, N. (1987). Effects of relationship marketing on satisfaction, retention, and prices in the life insurance industry. *Journal of marketing research*, 24(4), 404-411.
- Deci, E. L., & Ryan, R. M. (2000). The «What» and «Why» of Goal Pursuits: Human Needs and the Self-Determination of Behavior. *Psychological Inquiry*, 11(4), 227-268.
- Deci, E. L., & Ryan, R. M. (2008). Self-determination theory: A macrotheory of human motivation, development, and health. Canadian Psychology/Psychologie Canadienne. *Canadian Psychology*, 49(3), 182-185.
- Fan, Y. (2005). Ethical branding and corporate reputation. *Corporate Communications: An International Journal*, 10(4), 341–350
- Fatma, M., & Rahman, Z. (2017). An integrated framework to understand how consumer-perceived ethicality influences consumer hotel brand loyalty. *Service Science*, 9(2), 136-146.
- Flacandji 2, M. (2016). De l'expérience au souvenir de l'expérience: étude des invariants et des décalages entre parcours de magasinage et souvenir immédiat 1. Revue management et avenir, (4), 79-100.
- Füller, J., Mühlbacher, H., Matzler, K., & Jawecki, G. (2009). Consumer empowerment through internet-based co-creation. *Journal of management information systems*, 26(3), 71-102.
- Gerbing, D. W., & Anderson, J. C. (1988). An updated paradigm for scale development incorporing unidimensionality and its assessment. *Journal of Marketing Research*, XXV(May), 186-192.
- Greve, G. (2014). The moderating effect of customer engagement on the brand image—brand loyalty relationship. *Procedia-Social and Behavioral Sciences*, *148*, 203-210.
- Grewal, D., Roggeveen, A. L., & Nordfält, J. (2017). The Future of Retailing. *Journal of Retailing*, 93(1), 1-6.
- Gurviez, P., & Korchia, M. (2002). Proposition d'une echelle de mesure multidimensionnelle de la confiance dans la marque. *Recherche et Applications en Marketing*, 17(3), 41-61.
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, 31(1), 2-24.

- Heald, D. (2018). Transparency- generated trust: The problematic theorization of public audit. *Financial Accountability & Management*, 34(4), 317-335.
- Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science: Official Publication of the Academy of Marketing Science*, 43(1), 115-135.
- Holbrook, M.B. (1999), Consumer Value. A FraIglemework for Analysis and Research, Routledge, London.
- Hollebeek, L. (2011). Exploring customer brand engagement: definition and themes. *Journal of strategic Marketing*, 19(7), 555-573.
- Howe, V., Hoffman, K. D., & Hardigree, D. W. (1994). The relationship between ethical and customer-oriented service provider behaviors. *Journal of Business Ethics*, *13*, 497-506.
- Huang, Y. S., Wei, S., & Ang, T. (2021). The role of customer perceived ethicality in explaining the impact of incivility among employees on customer unethical behavior and customer citizenship behavior. *Journal of Business Ethics*, 1-17.
- Hunt, S. D., & Vitell, S. J. (2006). The General Theory of Marketing Ethics: A Revision and Three Questions. *Journal of Macromarketing*, 26(2), 143-153.
- Hustvedt, G., & Kang, J. (2013). Consumer perceptions of transparency: a scale development and validation. *Family and Consumer Sciences Research Journal*, 41(3), 299-313
- Iglesias, O., Markovic, S., Singh, J. J., & Sierra, V. (2019). Do customer perceptions of corporate services brand ethicality improve brand equity? Considering the roles of brand heritage, brand image, and recognition benefits. *Journal of business ethics*, 154, 441-459.
- Jiang Y, Raghupathi V and Raghupathi W (2009) Content and design of corporate governance websites. *Information Systems Management* 26(1): 13–27.
- Jones, T., Taylor, S. F., & Bansal, H. S. (2008). Commitment to a friend, a service provider, or a service company—are they distinctions worth making?. *Journal of the academy of Marketing Science*, *36*, 473-487.
- Johnson, D., & Grayson, K. (2005). Cognitive and affective trust in service relationships. *Journal of Business Research*, 58(4), 500–507.
- Kang, J., & Hustvedt, G. (2014). Building trust between consumers and corporations: The role of consumer perceptions of transparency and social responsibility. *Journal of Business Ethics*, 125, 253-265.
- Kitchin, T. (2003). Corporate social responsibility: A brand explanation. *Journal of Brand Management*, 10, 312-326.
- Kosiba, J. P., Boateng, H., Okoe, A. F., & Hinson, R. (2018). Trust and customer engagement in the banking sector in Ghana. *The Service Industries Journal*, 38(7–8), 431–445.
- Krot, K., & Lewicka, D. (2011). Innovation and organisational trust: study of firms in Poland. *International Journal of Innovation and Learning*, *10*(1), 43-59.

- Laczniak, G. R., & Murphy, P. E. (1991). Fostering ethical marketing decisions. *Journal of Business Ethics*, 10, 259-271.
- Lagace, R. R., Dahlstrom, R., & Gassenheimer, J. B. (1991). The relevance of ethical salesperson behavior on relationship quality: the pharmaceutical industry. *Journal of Personal Selling & Sales Management*, 11(4), 39-47.
- Langeard, E., & Eiglier, P. (1987). Servuction: Le marketing des services. English edition: Gebauer H, Johnson M, Enquist B (2010) Value co-creation as a determinant a of success in public transport services: A study of the swiss federal railway operators (SBB). *Manag. Serv. Qual*, 20, 511-530.
- Lapassouse-Madrid, C. and Vlad, M., 2016. Connected shopping: A case of value creation or value destruction for customers and retailers?. *Decisions Marketing*, 84(4), pp.43-59.
- Leonidou, L. C., Kvasova, O., Leonidou, C. N., & Chari, S. (2013). Business unethicality as an impediment to consumer trust: The moderating role of demographic and cultural characteristics. *Journal of business ethics*, *112*, 397-415.
- Maignan, I., & Ferrell, O. C. (2001). Corporate citizenship as a marketing instrument- Concepts, evidence and research directions. *European journal of marketing*, 35(3/4), 457-484.
- Markovic, S., Iglesias, O., Singh, J.J. and Sierra, V., 2018. How does the perceived ethicality of corporate services brands influence loyalty and positive word-of-mouth? Analyzing the roles of empathy, affective commitment, and perceived quality. *Journal of Business Ethics*, 148, pp.721-740.
- Montecchi, M., Plangger, K., & West, D. C. (2021). Supply chain transparency: A bibliometric review and research agenda. *International Journal of Production Economics*, 238, 108152.
- Morgan, R. M., & Hunt, S. D. (1994). The commitment-trust theory of relationship marketing. *Journal of marketing*, 58(3), 20-38.
- Murphy, P. E., Laczniak, G. R., & Wood, G. (2007). An ethical basis for relationship marketing: a virtue ethics perspective. *European journal of marketing*, 41(1/2), 37-57.
- N'Goala, G. (2007). Customer switching resistance (CSR): the effects of perceived equity, trust and relationship commitment. *International Journal of Service Industry Management*.
- Piotrowski, D. (2022). Consumer perceived ethicality of banks in the era of digitalisation: The case of Poland. *Economics and Business Review*, 8(1), 90-114.
- Pratt, C. B., & Adamolekun, W. (2008). The People's Republic of China and FAPRA: Catalysts for theory building in Africa's public relations. *Journal of Public Relations Research*, 20, 20-48.
- Ray, S., & Das, S. (2009). Corporate Reporting Framework (CRF): Benchmarking Tata Motors against AB Volvo and Exploring Future Challenges. *Decision* (0304-0941), 36(1).
- Reynolds, M., & Yuthas, K. (2008). Moral discourse and corporate social responsibility reporting. *Journal of business ethics*, 78, 47-64.

- Rindell, A., Svensson, G., Mysen, T., Billstro"m, A., & Wile'n, K. (2011). Towards a conceptual foundation of 'Conscientious Corporate Brands'. Journal of Brand Management, 18(9), 709–719.
- Román, S. (2007). The ethics of online retailing: a scale development and validation from the consumers' perspective. *Journal of Business Ethics*, 72, 131-148.
- Román, S., & Ruiz, S. (2005). Relationship outcomes of perceived ethical sales behavior: the customer's perspective. *Journal of business research*, 58(4), 439-445.
- Rossiter, J. R. (2002). The C-OAR-SE procedure for scale development in marketing. *International Journal of Research in Marketing*, 19(4), 305-335. https://doi.org/10.1016/S0167-8116(02)00097-6
- Rossiter, J. R. (2012). A new C-OAR-SE-based content-valid and predictively valid measure that distinguishes brand love from brand liking. *Marketing Letters: A Journal of Research in Marketing*, 23(3), 905. https://doi.org/10.1007/s11002-012-9173-6
- Roten, Y. S., & Vanheems, R. (2019). Which screens to share in stores with which customers?. *Journal of Marketing Trends* (1961-7798), 5(3).
- Roten, Y. S., & Vanheems, R. (2023). To share or not to share screens with customers? Lessons from learning theories. *Journal of Services Marketing*, *37*(1), 65-77.
- Roy, S. K. (2013). Consequences of customer advocacy. *Journal of Strategic Marketing*, 21(3), 260-276.
- Saldanha, D. M. F., Dias, C. N., & Guillaumon, S. (2022). Transparency and accountability in digital public services: Learning from the Brazilian cases. *Government Information Quarterly*, 39(2).
- Sarstedt, M., Ringle, C. M., & Hair, J. F. (2021). Partial least squares structural equation modeling. In *Handbook of market research* (pp. 587-632). Cham: Springer International Publishing.
- Sénéchal, S. (2011). Proposition d'une échelle de mesure de l'éthique perçue dans la relation client-entreprise de services: l'exemple de la banque. *Revue Française du Marketing*, (233), 27.
- Shah, S. H. H., Lei, S., Hussain, S. T., & Mariam, S. (2020). How consumer perceived ethicality influence repurchase intentions and word-of-mouth? A mediated moderation model. *Asian Journal of Business Ethics*, 9, 1-21.
- Shea, L. J. (2010). Using consumer perceived ethicality as a guideline for corporate social responsibility strategy: A commentary essay. *Journal of Business Research*, 63(3), 263-264.
- Shmueli, G., Sarstedt, M., Hair, J. F., Cheah, J. H., Ting, H., Vaithilingam, S., & Ringle, C. M. (2019). Predictive model assessment in PLS-SEM: guidelines for using PLSpredict. *European journal of marketing*, *53*(11), 2322-2347.
- Sierra, V., Iglesias, O., Markovic, S., & Singh, J. J. (2017). Does ethical image build equity in corporate services brands? The influence of customer perceived ethicality on affect, perceived quality, and equity. *Journal of Business Ethics*, 144, 661-676.
- Singh, J. J., Iglesias, O., & Batista-Foguet, J. M. (2012). Does having an ethical brand matter? The influence of consumer perceived ethicality on trust, affect and loyalty. *Journal of Business Ethics*, 111(4), 541–549.

- Sirdeshmukh, D., Singh, J., & Sabol, B. (2002). Consumer trust, value, and loyalty in relational exchanges. *Journal of marketing*, 66(1), 15-37.
- Stewart, J., Bederson, B. B., & Druin, A. (1999, May). Single display groupware: a model for co-present collaboration. In Proceedings of the SIGCHI conference on Human Factors in Computing Systems (pp. 286-293). ACM.
- Toti, J. F., Diallo, M. F., & Huaman-Ramirez, R. (2021). Ethical sensitivity in consumers' decision-making: The mediating and moderating role of internal locus of control. *Journal of Business Research*, *131*, 168-182.
- Tiu Wright, L., Newman, A., & Dennis, C. (2006). Enhancing consumer empowerment. *European journal of marketing*, 40(9/10), 925-935.
- Trevino, L. K. (1986). Ethical decision making in organizations: A person-situation interactionist model. *Academy of management Review*, *11*(3), 601-617.
- Turner, J. J., & Corstorphine, T. (2020). The role of the service encounter as a means of reversing further high street retail decline. In *Handbook of Research on Retailing Techniques for Optimal Consumer Engagement and Experiences* (pp. 205-232). IGI Global.
- Vannucci, V., & Pantano, E. (2020). Digital or human touchpoints? Insights from consumer-facing in-store services. *Information Technology & People*, *33*(1), 296-310.
- Vargo, S. L., & Lusch, R. F. (2004a). Evolving to a new dominant logic for marketing. *Journal of Marketing*, 68, 1–17 (January).
- Verhoef, P. C., Kannan, P. K., & Inman, J. J. (2015). From multi-channel retailing to omni-channel retailing: introduction to the special issue on multi-channel retailing. *Journal of retailing*, *91*(2), 174-181.
- Vivek, S. D., Beatty, S. E., Dalela, V., & Morgan, R. M. (2014). A generalized multidimensional scale for measuring customer engagement. *Journal of Marketing Theory and Practice*, 22(4), 401-420.
- Wehmeier, S. (2018). Transparency. *The International Encyclopedia of Strategic Communication*, 1-10.
- Wehmeier, S., & Raaz, O. (2012). Transparency matters: The concept of organizational transparency in the academic discourse. *Public Relations Inquiry*, 1(3), 337-366.
- Willmott, M. (2003). Citizen brands: Corporate citizenship, trust and branding. *Journal of Brand Management*, 10(4), 362-369.

Appendix 1: Examples of PSI practices





Source: (iStock and Thinkstock photo, respectively)