

The research of the impact of corporate social responsibility and corporate image on consumer purchasing behavior: Using 2025 summer world masters games as moderator

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INTRODUCTION

The 2025 Summer World Masters Games, held in Taipei and New Taipei City, represents a major international multi-sport event held quadrennially since 1985. As the first edition held in Asia, it attracted tens of thousands of international participants across 130+ countries. Large-scale sporting events stimulate economic growth in sectors such as accommodation, catering, transport, and retail (Tourism Administration, 2025/2026). Within this context, understanding how corporate social responsibility (CSR) and corporate image influence consumer purchasing behavior and how major sporting events moderate these dynamics is crucial for sports industry stakeholders.

METHOD

Corporate Social Responsibility (CSR) encompasses economic, legal, ethical, and discretionary responsibilities (Bowen, 1953; Carroll, 1979). Research consistently demonstrates a positive relationship between CSR and corporate image (Kyung et al., 2011; Younis & Hammad, 2021; Islam, 2024; Çolakoğlu, 2025). Corporate Image is defined as consumers' subjective overall attitude toward a firm based on prior experiences (Azizoğlu & Eti Aslan, 2023; Khatoon & Rahman, 2024). A strong corporate image reduces perceived risk and enhances product evaluations (Gurhan & Batra, 2004; Griffin, 2022). Consumer Purchasing Behavior reflects dynamic interactions influenced by AI systems, omnichannel processes, and ESG-driven social values (Becker et al., 2024; Kumar & Sharma, 2024; Verma & Singh, 2025), where CSR directly boosts purchasing intent (Pablo, 2023; Inversini, 2024; Kim, 2024; Muhammad, 2024; Thompson, 2024; Ötcan & Çolakoğlu, 2025). International mega-events enhance regional visibility, sports atmosphere, and consumer receptivity (Ministry of Sports, 2025).

The research framework proposes the following hypotheses:

H1: CSR positively impacts Corporate Image.

H2: CSR positively impacts Consumer Purchasing Behavior. H3: Corporate Image positively impacts Consumer Purchasing Behavior.

H4: 2025 Summer World Masters Games moderates the relationships among CSR, Corporate Image, and Consumer Purchasing Behavior.

This study adopts a quantitative questionnaire survey framework (Hair et al., 2019) targeting in-store consumers of event-related sporting goods companies in Northern Taiwan (April-May 2025). A pilot test of 30 questionnaires confirmed high scale reliability (Cronbach's $\alpha > 0.70$ across all scales). Out of 400 distributed formal surveys, 358 valid responses were retained (89.5% effective rate) after listwise deletion for missing values (Kline, 2023). Structural Equation Modeling (SEM) and LISREL were conducted (Ha & Jang, 2010; Hair et al., 2019) to isolate measurement error. Covariance structures follow a Wishart distribution (Kline, 2023). Maximum Likelihood (ML) estimation path analysis was performed with a t-value threshold > 1.96 for $\alpha = 0.05$ significance.

FINDINGS

Empirical path analysis results from LISREL structural equation modeling are summarized below in Table 1.

Table 1. Empirical Path Analysis and Hypothesis Testing Results (***) $p < 0.001$

Hypothesis & Relationship	Path	Path Coeff. (γ/β)	t-value	Result
H1: CSR → Corporate Image	CSR → Corporate Image	0.49***	4.89	Supported
H2: CSR → Consumer Purchasing Behavior	CSR → Purchasing Behavior	0.48***	4.85	Supported
H3: Corporate Image → Consumer Purchasing Behavior	Corporate Image → Purchasing Behavior	0.39***	4.85	Supported
H4a: 2025 World Masters Games → CSR	Event → CSR	0.04	0.10	Not Significant
H4b: 2025 World Masters Games → Corporate Image	Event → Corporate Image	0.38***	4.83	Supported
H4c: 2025 World Masters Games → Consumer Purchasing Behavior	Event → Purchasing Behavior	0.37***	4.78	Supported

The statistical results confirm that CSR significantly boosts corporate image ($\gamma_{11} = 0.49$, $t = 4.89$, $p < 0.001$) and directly encourages consumer purchasing behavior ($\gamma_{12} = 0.48$, $t = 4.85$, $p < 0.001$). Additionally, a positive corporate image significantly elevates purchase intent ($\gamma_{13} = 0.39$, $t = 4.85$, $p < 0.001$). Regarding the moderating effect, the event context does not directly alter basic CSR perceptions ($\gamma_{21} = 0.04$, $t = 0.10$, $p > 0.05$), but event association strongly enhances corporate image ($\gamma_{22} = 0.38$, $t = 4.83$, $p < 0.001$) and significantly boosts consumer purchasing behavior ($\gamma_{23} = 0.37$, $t = 4.78$, $p < 0.001$).

IMPLICATIONS OR CONCLUSION

This empirical study confirms that both CSR and Corporate Image are primary drivers of consumer purchase behavior in the sporting goods sector. While the 2025 Summer World Masters Games does not directly affect fundamental CSR perceptions, it exerts a significant moderating effect by strengthening corporate image and amplifying consumer purchasing behavior. For management, leveraging major sporting event partnerships can substantially magnify the effectiveness of corporate image building and sales conversion. Research limitations include memory-based survey responses and geographical scope restricted to Northern Taiwan. Future research should examine multi-dimensional constructs across broader geographic regions.

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