

Consumer Perceptions of Sustainable Development Goals: Conceptualization, Measurement and Contingent Effects

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The COVID-19 pandemic has caused drastic disruptions to many multinational companies' (MNCs') supply chain management, pushing them to relocate their manufacturing activities to their home countries, a phenomenon known as reshoring. Grounded in moral psychology theory and the resource-based view (RBV), the aims of this research are to provide an extended conceptualization of sustainable development goal (SDG) perceptions from local consumers, develop a scale, and assess this scale in relation to the reliability and validity of consumer perception of SDG antecedents and consequences in reshoring contexts from three industries, with the help of six studies. We conceptualise these perceptions on the basis of seven components (i.e. society/community wellbeing, affordable and clean energy consumption, economic growth, responsible consumption, responsible production, sustainable industrialization and innovation and gender equality). Using data from three distinct industries and a sample of 1075 reshoring MNC customers, we also determine how local consumers perceive and react to reshoring initiatives geared towards achieving SDGs and advocacy. The findings offer relevant implications for both the management and research of SDGs in a reshoring context at a scale level, which we describe in the form of future research directions.

Introduction

Dedicated to Dr Mohammad M. Foroudi

With the outbreak of COVID-19, many multinational companies (MNCs) (e.g. Prada) began to critically evaluate their offshore decisions, with some relocating their activities to their home countries (Boffelli *et al.*, 2020; Dheer, Egri and Treviño, 2021; Dosi and Soete, 2022; McIvor and Bals, 2021). The reversion of offshoring is called 'reshoring' (Barbieri *et al.*, 2020; Grappi, Romani and Bagozzi, 2018).

Many reshored MNCs benefit from outsourcing given various new strategic opportunities, though many seldom consider sustainability when making such decisions (Lartey *et al.*, 2021). Nonetheless, in the face of the COVID-19 global health crisis and resultant calls for socioeconomic changes (Foroudi, Tabaghdehi and Marvi, 2021; George and Schillebeeckx, 2022), firms have faced increasing pressure to address sustainability in their business strategies. Reshored MNCs are experiencing mounting pressure, as consumers are becoming increasingly concerned about the impact of reshoring on sustainability in their home countries (Haren and Simchi-Levi, 2020). Reshoring MNCs are also under great scrutiny, as many of their cultural, economic and social behaviours have not met the United Nations' sustainable

[Correction added on 20 of July 2022, after first online publication: Abstract has been updated and Acknowledgements section has been added in this version.]

development goals (SDGs) (Gupta, Wang and Czinkota, 2021; Mohr, Schumacher and Kiefner, 2022). Given the increased stakeholder pressure and greater scrutiny, embracing SDGs in their practices is of particular importance for reshoring MNCs (Ashby, 2016).

As such, increasingly more reshoring MNCs are incorporating SDGs into their marketing strategies (Kim *et al.*, 2022). However, implementation of these goals remains incomplete as understanding of how to conceptualise and operationalise consumer perceptions of SDG-related activities is lacking (Montiel *et al.*, 2021). Although previous studies (e.g. Ashby, 2016; Johansson *et al.*, 2019) have examined corporate social responsibility engagement of reshoring MNCs, international business research (e.g. Montiel *et al.*, 2021) has called for a greater focus on SDGs and the role of MNCs in achieving and contributing to these goals (Wettstein *et al.*, 2019).

In more detail, previous studies (see Web Appendix 1) have not provided explicit measures of how consumers perceive SDGs in the reshoring context in particular and the international business context in general (Albertoni *et al.*, 2017; Rasel *et al.*, 2020; Srai and Ané, 2016). We aim to provide an extended conceptualization of SDG from local consumers' perceptions to develop a scale and assess it in relation to the reliability and validity of SDG antecedents and consequences in reshoring contexts from three industries: fashion, children's toys, and food.

Grounded in moral psychology theory (Grappi, Romani and Bagozzi, 2013a, Grappi, Romani and Bagozzi, 2015; Haidt, 2007) and the resource-based view (RBV) (Ancarani, Di Mauro and Mascali, 2019; Fratocchi *et al.*, 2016), this study aims to answer three research questions: (1) How do local consumers perceive reshoring MNCs' SDG-related activities? (2) How can these perceptions be measured? and (3) How do local consumers perceive and react to reshoring initiatives geared towards achieving SDGs and advocacy? An appropriate measure of SDGs in reshoring contexts can help international business managers make well-grounded investment decisions about SDGs. Furthermore, as firms can only improve what can be measured, the management field requires a scale that can assess firms' SDG-related activities.

This study has important insights for both international researchers and managers. First, building on the notion that consumers are becoming more aware of firm-related activities, we conceptualise

and operationalise how they perceive and react to SDG-related activities as a set of seven conceptually related but independent dimensions, uncovering their role in the field of international business. Second, we place these dimensions in a theoretically anchored framework to investigate their antecedents and consequences. Our findings extend research on and deepen understanding of the antecedents and consequences of consumers' perceptions of SDG. For managers, we offer a psychometrically strong measurement instrument for consumer perceptions of SDGs in an international business context that MNCs can apply across different markets and categories. In addition, drawing from our results, we highlight three important pathways that not only help firms increase their contributions to SDGs but also have a positive impact on customer perceptions of SDGs: (1) increasing wellbeing, (2) increasing wealth and (3) sustainable consumption and production.

Following common practices in scale development (Brakus, Schmitt and Zarantonello, 2009; Homburg, Schwemmler and Kuehnl, 2015; Nettekoven, Bearden and Sharma, 2003; Schaarschmidt Walsh, and Evanschitzky, 2021), we structure the paper as follows: first, we provide a review of the literature on how reshoring and SDGs are currently studied. Second, we present a preliminary qualitative study, conducting interviews with key managers in reshoring MNCs (Study 1), followed by interviews with key employees and main customers (Study 2). Third, we conduct a quantitative pre-study (Study 3). Finally, we examine reshoring activities' main impact on consumers' perceptions of SDG from a demand perspective and identify the main consumer beliefs associated with this impact (Studies 4, 5 and 6).

Background

Reshoring

Researchers refer to the reshoring phenomenon under several terminologies, including onshoring (Kazmer, 2014), insourcing (Ju *et al.*, 2019) and back-shoring (Kano, Tsang and Yeung, 2020). In a similar vein, researchers have also provided multiple definitions for reshoring, ranging from relocation of manufacturing activities to the home country (Ellram, 2013) to reversion of offshoring decisions (Grappi, Romani and Bagozzi, 2015). Previous studies in reshoring contexts (see Web Appendix 1) mostly consider the motivation

behind implementing reshoring decisions (Arlbjørn and Mikkelsen, 2014; Fratocchi *et al.*, 2016; Kinkel and Maloca, 2009). Overall, two main research streams shape the literature's structuring of reshoring. First, adopting a supply or firm perspective, studies identify important firm-based drivers such as economic advantages (Bailey and De Propriis, 2014) or unique competencies (Pourhejazy and Ashby, 2021). The second and more recent research stream (e.g. Grappi, Romani and Bagozzi, 2015; Grappi, Romani and Bagozzi, 2018) investigates how different stakeholders (e.g. consumers) perceive and react to a reshoring decision and its related activities.

Researchers have extensively investigated firm and managerial reshoring motivations through multiple theoretical lenses (Boffelli *et al.*, 2020; McIvor and Bals, 2021), such as transaction cost theory (Conner and Prahalad, 1996; Madhok, 1997; Williamson, 1981), contingency theory (Donaldson, 2001; Luthans and Stewart, 1977; Tosi and Slocum Jr, 1984), internationalization theory (Buckley and Casson, 1976, 1998; Dunning, 2003), eclectic theory (Dunning, 1998), international trade theory (Leamer and Levinsohn, 1995) and the RBV (Wernerfelt, 1984). On the demand side, scholars use emotional attachment theory (Bowlby, 1979), cognitive-affective theory (Roseman, 1996), attribution theory (Weiner, 1988) and moral psychology theory (Haidt, 2007) to investigate customer responses to reshoring decisions. Drawing on the RBV and moral psychology theory (Ancarani, Di Mauro and Mascali, 2019; Brandon-Jones *et al.*, 2017; Dachs, Kinkel and Jäger, 2019; Srai and Ané, 2016; Stentoft *et al.*, 2018; Wu and Zhang, 2014), we approach reshoring from a demand-side perspective and define it as the voluntary reversal of an offshoring decision to the home country where firms operate either partially or wholly.

The RBV offers important insights into reshoring activities (Kozlenkova, Samaha and Palmatier, 2014) by linking reshoring decisions to coordination control and structures or the drive to obtain long-term competitive advantages (Chen, Michel and Lin, 2021). For example, Coccato and Mezzetti, an Italian mask company offshoring its product to China since 2005, recently decided on reshoring as a result of China's supply management deficiencies caused by the COVID-19 pandemic. From the RBV perspective, firms choose to reshore to gain network-level capabil-

ities and innovation (Dachs *et al.*, 2019) or to exploit their home country's local opportunities, such as intellectual property rights (Stentoft *et al.*, 2016), skilled employees (Kinkel, 2012), morality (Grappi, Romani and Bagozzi, 2013b; Grappi, Romani and Bagozzi, 2015; Haidt, 2007), or technological knowledge (Gray, Helper and Osborn, 2020).

Despite the growth in reshoring literature and the application of various theoretical lenses, previous research has not investigated how consumers perceive and respond to firms' SDG-related activities in their home countries. Any business decision can evoke ethical or moral opinions from the public (Xu, Bolton and Winterich, 2021). According to moral psychological theory, responsible and sustainable firm behaviours understandably provoke positive moral emotions, while environmentally irresponsible behaviour (e.g. workforce exploitation) can generate negative emotional reactions (Xie, Bagozzi and Grønhaug, 2015). Thus, from a consumer perspective, a firm's positive contribution to SDGs can lead to positive appraisals of their reshoring decisions (Grappi, Romani and Bagozzi, 2015).

SDGs

Sustainable development is an important social goal focusing on improving individual well-being and halting environmental degradation (White, Habib and Hardisty, 2019). Many studies view it as a path leading to environmental, social and economic development (Arora and De, 2020; Mastur *et al.*, 2015). As consumers are becoming increasingly concerned with sustainability (Sun, Bellezza and Paharia, 2021), more firms are paying attention to SDGs, causing the global sustainability movement to gain momentum (Gonzalez-Arcos *et al.*, 2021; Sipilä *et al.*, 2021). The movement also resulted in the introduction of the 2015 United Nations SDGs, presented as common goals for firms to demonstrate the environmental, economic and social impact of their manufacturing. SDGs, in their recent form, are a set of universal goals, indicators and targets that United Nations members must apply to frame their policies and agendas by 2030 (Hák, Janoušková and Moldan, 2016). Firms can implement these goals, which ultimately serve as a guide for the long-term integration of environmental, social and economic dimensions to contribute to sustainable practices, at

different levels (e.g. meso, macro) (Griggs *et al.*, 2013; Lawson-Lartego and Mathiassen, 2021; Wakeman *et al.*, 2021; Westerman *et al.*, 2020).

The environmental dimensions focus on not harming natural resources and promoting responsible consumption and production (Bansal, 2005). SDGs highlight this aspect through responsible production and consumption (SDGs 12) or affordable and clean energy consumption (SDGS 7) (Montiel *et al.*, 2020). The social dimension focuses on problems associated with community relations and encourages firms to perform charitable activities, as well as support education, diversity, social/community health and wellbeing (SDGS 3) and gender equity (SDGS 5) in the country of operations (Monteiro, García-Sánchez and Aibar-Guzmán, 2021; Mukendi *et al.*, 2020). Finally, the economic dimension is grounded in enhancing firm performance through innovative methods and improving infrastructures and economic development (Cervelló-Royo *et al.*, 2020), which can enhance quality of life through job creation (Lee, Che-Ha and Alwi, 2021). The related SDGs cover sustainable economic growth (SDGS 8) and sustainable industrialization (SDGS 9).

Particularly after the outbreak of COVID-19, it became difficult for reshored managers to focus solely on growth and efficiency without acknowledging sustainable practices. Therefore, more reshored firms are now concentrating on the environmental, social and economic dimensions of SDGs in their strategies (Sipilä *et al.*, 2021). Not surprisingly, firm contributions to SDGs can be challenging. First, the extensive scope, diversity and complexity of the 17 SDGs along with 232 indicators and 169 targets can easily become overwhelming for firms. Second, as SDGs are designed for country-level targets (Montiel *et al.*, 2021), firms may have difficulty interpreting and integrating them into their business strategies. Thus, firms need to understand which of their SDG-related activities consumers perceive most favourably and accordingly invest more in these. Operationalization of demand in terms of how consumers perceive SDGs in the reshoring context in particular and in international business, in general, is still absent in the literature (for an overview, see Web Appendix 1). International business researchers could benefit from the development of a measurement instrument to identify strategies that contribute to achieving SDGs.

General methods

Development of the SDG scale

To develop a scale that assesses consumer perceptions of SDGs, we followed a multi-disciplinary approach by reviewing the literature on sustainability, management, marketing and organization from different paradigms, as well as corporate sustainable development (Brakus, Schmitt and Zarantonello, 2009; Churchill, 1979; Diamantopoulos, Siguaw and Cadogan, 2008; Homburg, Schwemmler and Kuehnl, 2015; Netemeyer, Bearden and Sharma, 2003; Schaarschmidt, Walsh and Evanschitzky, 2021). Then, we used a mixed-method research approach, including a qualitative study (interviews and focus groups) to improve the conceptual clarity of the construct and create grounds for a scale development procedure. Finally, we developed a questionnaire to validate the scale. To address the methodological challenges in scale development (Brakus, Schmitt and Zarantonello, 2009), we developed the item measurements on the basis of the literature review, qualitative study and recognized scales from previous research (Foroudi *et al.*, 2017, 2018a, 2018b; Hair *et al.*, 2006) (Web Appendix 2).

Specifically, we conducted seven studies over two phases. In phase 1, we reviewed the related papers and conducted in-depth interviews with key managers from reshored firms. Then, we collected data from interviews and focus groups with key MNC employees and main customers (57 participants) to increase the findings' validity and refine our measures for the questionnaire. The purpose of this data triangulation was to reinforce result validity and conclusion richness (Churchill, 1979) (Study 1 and Study 2). Finally, we conducted a pre-study to determine whether the item measurement instruments were reliable, clearly generated and valid (Study 3). In this study, we collected data on consumer perceptions of SDGs in reshoring contexts and used exploratory factor analysis (EFA) and confirmatory factor analysis (CFA) to control the SDG scale's dimensionality. Specifically, we collected multi-industry data from the luxury fashion, children's toys, and food sectors to assess measurement stability, increase observed variance, and reinforce the generalizability of the results (Morgan, Kaleka and Katsikeas, 2004).

In phase 2, we conducted a survey on Prada customers' perceptions of SDGs, again

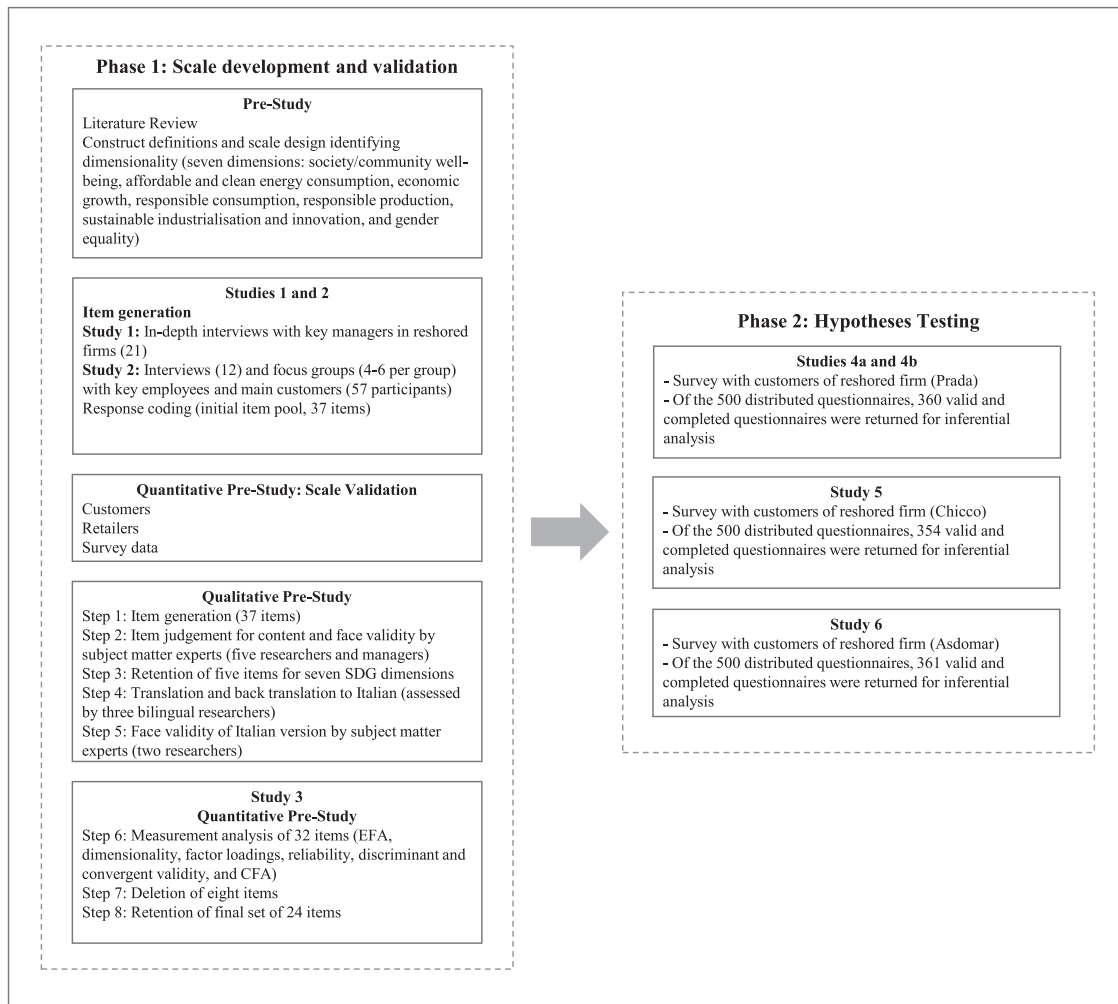


Figure 1. Scale development and validation process

employing EFA and CFA (Study 4a). Then, we performed structural equation modelling (SEM) to determine the scale dimensionality for the relationships among reshoring perceptions, consumer perceptions of SDGs, and advocacy (Study 4b). We validated the model and measurements with Asdomar consumers, which confirmed the item measurements' criterion validity (Study 5), and revalidated it with Chicco consumers (Study 6). Figure 1 displays the research layout for sequential scale.

Context

During the past 21 years (2000–2021), reshoring has mainly affected European and US companies, representing 90% of relocations to countries

of origin (58% in Europe). Most of the cases involve the United States, Italy, United Kingdom, France and Germany. According to Allianz, which carried out a survey among approximately 1,200 MNCs based in the United States, United Kingdom, France, Germany and Italy, less than 15% would consider reshoring, while roughly 50% would relocate some plants to neighbouring countries (nearshoring). Italy has the highest percentage of reshored companies: approximately three out of four production relocation cases return home because the products are reimported for final (31.7%) or intermediate (23.5%) use or are destined for subsequent re-exportation (25.5%). However, during the peak of the COVID-19 pandemic (March and April, 2020), Italian trade flows with foreign countries recorded a sharp

contraction compared with February 2020, between 32.2% and 45.8% (Italian Bureau of Statistics, 2021). For these reasons, we decided to focus on Italy.

Italy was already practising reshoring in the pre-pandemic era, as evidenced by Eurofound's (2021) survey covering the 2015–2018 period, which placed Italy second as most likely to return to investing in quality and 'Made in Italy' in the luxury segment, based on supply, production and consumption logic. Back-reshoring strategies can also be applied to other key sectors, as studies show that they can be beneficial for countries and companies (Ricciardi *et al.*, 2015). Based on the fact that the 'Made in' label represents the world's third best-known identification mark, after Coca-Cola and Google, we focused our analysis on the most distinctive and representative brands within the 'Made in Italy' category. Specifically, we searched for reshoring companies that had the strongest association with 'Made in Italy' but belonged to different sectors. From these premises and qualitative results, we selected Prada, Chicco and Asdomar.

Using the European Reshoring Monitor database (2022), consisting of reshoring operation data gathered from secondary research, we identified the most appropriate reshoring MNCs (Grappi, Romani, Bagozzi, 2019). The choice of Prada was based on its reputation as an Italian luxury brand (Da Luz, Mantovani and Nepomuceno, 2020; Fuchs *et al.*, 2013) that contributes to the SDGs through programs such as Sea Beyond and Prada Re-Nylon. Prada began reshoring its production in Italy to transfer its production knowledge to the future Italian generation (McIvor and Bals, 2021). Chicco is an Italian manufacturer of children's clothing and toys committed to empowering kids with quality education (SDG 4), health and wellbeing (SDG 3) and sustainable consumption and production (SDG 12) by focusing on environmentally friendly and sustainable parenting. Chicco reshoring initiative aimed to increase productivity and foster innovation at home (European Reshoring Monitor, 2019). Asdomar, a canning production company (Bagozzi, Grappi, Romani, 2020), specializes in being environmentally aware and socially responsible. Asdomar's value and strategy are to contribute to the SDGs in different ways, mainly by offering safe, monitored and verified products (SDG 3 and 12) and by respecting work rights (SDG 8).

Phase 1: Conceptualising the SDG scale

Studies 1 and 2: Item generation and selection.

Studies 1 and 2 aimed to develop an SDG scale. By reviewing relevant papers, we conducted qualitative research to determine the most significant and meaningful content. Following the previous definitions, we designed an interview protocol. In Study 1, we interviewed 21 managers from reshoring MNCs (1827 minutes total, average 65 minutes each), and in Study 2, we interviewed 12 employees and customers (1017 minutes total, average 50 minutes each). In addition, we conducted four focus groups with key employees and main customers (520 minutes total, average 67 minutes per group). Web Appendix 3 provides the informants' details. Table 1 offers examples of interview and focus group responses.

Data was collected to develop a deeper understanding of reshoring (Yin, 1984), and to uncover new evidence, reveal new dimensions of the problem, and secure vivid, accurate, inclusive accounts based on personal experience (Foroudi *et al.*, 2016; 2017). In this process, we provided the interviewees with a list of the 17 United Nations SDGs (un.org/sustainabledevelopment/) and asked them to indicate which SDGs they considered most relevant to multinational reshoring. Considering the SDGs are aimed at countries rather than companies, it comes as no surprise that 11 of them were considered irrelevant to companies (no poverty; zero hunger; quality education; clean water & sanitation; reduced inequalities; sustainable cities & communities; climate action; life below water; life on land; peace, justice & strong institutions). Interviewees indicated that reshoring MNCs tend to focus on SDGs near to their mission or have been discussed heavily (e.g. SDG5; gender equality) but tend to overlook other important SDGs. According to the brand manager of Asdomar, affordable and clean energy consumption (SDG 7) and responsible consumption and production (SDG 12) are key in reducing environmental impact while achieving zero manufacturing waste. Another interviewee noted the importance of supporting local employment, especially in deprived areas, by maintaining production in the country of origin. The majority of interviewees selected six SDGs from the list, though one, responsible consumption and production, was deemed as two distinct goals. The respondents distinguished

Table 1. Examples of interview quotes

SDGs	Quotations	Interviewees	
Society/community wellbeing	Absolutely [...] we definitely want to contribute to our society. As a matter of fact, we want to act as an agent to contribute to our local health system.	CEO	
	From the very start, we wanted to show our customers that we care about our society, so we decided to communicate our environmental impact to our local community. I remember we had so many public speeches and citizens asked different questions. Some of the questions were really hard, you know? At first, we thought this might not be a good idea, but then we were surprised by how the locals supported us.	Marketing manager	
	We realised that some of the poorer members of our society lost their jobs and had a hard time getting access to health care. So, we told ourselves that this is the best time to reach out and help. We started an initiative called ‘together we stand’ with help of local doctors and the government. We fund the clinic every month and have a much better reputation in our community.	Brand manager	
	For us, it is important to not solely pursue economic benefits. We want to be seen as a medium to positively impact our society. We are not here to just take from our society. We also wish to give back. I think that highlighting the importance of wellbeing and mental related topics can help us to stand out.	Communication managers	
	I like how Asdomar decided to process its tuna completely in Italy. I think that shows the value of Italy’s culinary tradition.... We prefer to consume products from our place compared to the products produced in different countries.	Customer	
	For Diadora, honouring Italian traditions is done by giving life to models that have played an important role in sport history.... The company tries to promote local community happiness.	Brand manager	
	I believe governments are not always responsible for improving citizen mental health.... Firms like us [reshoring] can also help employees to increase their knowledge about the wellbeing.	Focus group	
	After Covid-19, there has been a great emphasis on mental health. As a result our [reshoring] firms started having workshops for employees and their families in order to help them manage their stress and anxiety as a result of COVID-19.	Focus group	
	Affordable and clean energy consumption	I personally really love our blue planet and never wanted to accept that our earth is doomed. After COVID, I told everyone that this is a wake-up call for humanity. So, when we were sure that we wanted to go back to our home [country], I just looked for renewable energy and asked my employees to save energy as much as they can. I remember in the first couple of weeks, I asked everyone to turn off the lights when they are not in the room. At first, they all laughed, but you should see them now, [...] I think everyone in the company is more careful with their carbon footprint.	CEO
		I remember myself being someone who did not take sustainability so seriously, but because of COVID’s devastating impact on some of my former colleagues in India, I decided to improve our company’s resource efficiency. I just want to contribute to as much as I can now.	Chain manager
Our local employees showed me a picture of the river Sarno being full of plastics. I felt guilty. The next day, I asked my manufacturing line to start thinking about how we can use more renewable and sustainable materials instead of plastic.		Managing director in London	
I think more than any time now young generations consider sustainability and how firms contribute to the sustainability related issues.... My own children always ask me to use products and services from firms that try to reduce their carbon fingerprint by reducing the energy consumption. This is I think more important for companies that returned to their home land. I think if they really are back because of their country, then they should start showing ways that do not damage the environment by using less energy.		Focus group	
There are some rural parts of the country that are not really worried about sustainability. I think reshoring firms can promote the important sustainability among their supply chain and in order to help, enhance local access to more affordable and efficient energies.		Focus group	

(Continued)

Table 1. Examples of interview quotes

SDGs	Quotations	Interviewees
Economic growth	I think Prada made a very good decision to come back to Italy. Now, I am sure my son will easily find a job.	Customer
	I was angry after Brexit that the UK only thought of their own country. So, I told myself that I have to play my role in supporting Italy's economy.... Therefore, more than before I focus on Italian materials. As our business leaders we should promote the way of Italian cultural values.	Managing director
	We are heading towards becoming inclusive, sustainable and productive.	CEO
	I believe because of recent social movements, reshored firms should invest in human training which provides local employees with minimum necessary skills and therefore upgrade their work skills.... I think it is vital for [reshoring] firms to engage in human resource practices that encourage flexible working hours, promote diversity and offer extended parental leave.	Focus group
Responsible consumption	When the shop assistant explained to me Prada's Re-Nylon project, I decided to buy that jacket that was made out of recycled materials.... I might have paid a bit more, but it will last much longer.	Prada customer
	I really like the [reshoring] companies that charge their customers extra for using plastic bags. This way you are encouraged to use renewable bags.	Customers
	I like this new initiative in our company called zero wastage. In it, we have to participate in different workshops. These workshops have helped me and other colleagues to reduce our waste.	Human resource manager
	To emphasise sustainability for Geox customers, we added a section in our website called 'sustainable'. The prices are a bit high, for instance, 120 pounds for a pair of women's sneakers, but we try to promote sustainable products by offering discounts up to 50%.	Marketing manager
	I think firms should not just be focused on promoting consumption and consumption which can result in overconsumption. Instead I think it is time for them to move towards more sustainable consumption and promote it.	Focus group
Responsible production	Now I feel proud when I say I am Italian. If it was not for the [reshoring] company clip on Instagram, I would have never known how highly Italian culture is considered.	Customer
	Our top managers want everyone to believe in resource efficiency and integrate it into all our manufacturing processes. They all try to promote a sustainable resource culture in our [reshoring] company. We want to be sure that we give a high priority to our resources. We think this is really important for all businesses in an economy like Italy's.	Human resource manager
	I think, very soon, the earth will run out of fossil fuels. I think all companies, especially those who are coming back, should strive for sustainable development. I think this is the most important step in moving towards high quality sustainable production.	Communication manager
	I sincerely think that Zenga should show the best of care for our natural resources, just as we care for our employees. I deeply believe that the best garments can only come from the best natural resources and we do not want to lose that, because then we lose everything.	Marketing manager
	We want to be distinguished by our ultimate expression of Italian originality and elegance thanks to selections of sustainable and natural resources.	Brand manager
	One way to achieve this goal [responsible production] is to reduce their waste generation by mitigating using single-use plastics.	Focus group
	The firm's reduction in production waste can be achieved by lowering post-consumption related waste.... I like the idea that some [reshoring] firms that have returned to Italy started promoting the importance of repair, recycling and reusing to avoid overconsumption by consumers.	Focus group
Sustainable industrialization and innovation	We decided to come back, because I believe that we should be the vital source of industrial knowledge in our country. I think if we solely rely on China, we just help them to grow their technology development.	CEO

(Continued)

Table 1. Examples of interview quotes

SDGs	Quotations	Interviewees
	As a new approach to support our employees, we started looking at ways to develop quality foundations which both support our customers and employees' wellbeing. I do not want my company to be known for being innovative.... I want Italy to be known as a land of technological innovation.	Retail manager
	For Falconeri, it is important that our customers know that we are a combination of the best natural fibres, innovative production systems and Italian artisans.	CEO
	I think when firms implement reshoring, they should consider bringing other countries sophisticated innovations and technologies into the home country.... I believe reshored companies' managers should aim to expand their positive impact on their home country society.	Social media manager Focus group
Gender equality	I myself am a woman.... I wanted to be a role model for all my young girls in high school. That is actually why every month I try to go to my daughter's school and speak with the young girls.	Human resource manager
	I really like the [reshoring firm] employees. You can see they are all from different backgrounds. My own son is gay, so he feels very comfortable when he shops here as one of the employees is also gay.	Customer
	I am so happy that in my company, everyone gets paid based on their expertise and experience. I also like that we have more female managers. Back in India, most of the managers used to be men.	Store manager
	I think the best way to promote gender equality in an international firm is to empower female employees to take leadership positions especially in home countries where women's leadership is not considered the norm.... I think when everyone in a society is more empowered, we can expect a greater level of economic development.	Focus group

between 'responsible consumption' and 'responsible production'. According to them, companies must produce services and goods responsibly, minimizing pollution and waste. They must also invest in sustainable practices. By contrast, responsible consumption extends beyond sustainable production practices to consider their extended social and environmental impact during consumption. Based on phase 1, the SDGs relevant for reshoring companies can be classified into seven dimensions: (1) society/community wellbeing, (2) affordable and clean energy consumption, (3) economic growth, (4) responsible consumption, (5) responsible production, (6) sustainable industrialization and innovation and (7) gender equality. Reshoring managers regard these sustainable goals as extremely important and have been investing heavily in these dimensions.

Furthermore, we reviewed and modified our items and sub-constructs based on comments and input from our interviewees. Using NVivo for data management, storage and retrieval, we identified the most important statements. We developed an initial pool of 37 item measurements for customer perceptions of SDGs from the construct definitions, literature review and qualitative analysis. Afterwards, five academics and experts in the field

judged the measurement items for content and face validity, with five items removed. We retained 32 items for customer perceptions of SDGs based on responses to a 3-point scale (1 = not at all representative, 2 = somewhat representative, 3 = clearly representative). Only items deemed clearly representative (Bearden, Hardesty and Rose, 2001; Tian, Bearden and Hunter, 2001; Zaichkowsky, 1985) were retained.

Study 3: Item reduction and dimensionality (pre-study). We designed Study 3 to decrease the number of items and to examine the key components of SDGs in a reshoring context. Reviewing relevant research, we found that various authors identify some SDG components, but not in the reshoring context. Thus, by collecting data on consumers' perceptions of SDGs in the reshoring context of Italy, we redeveloped multi-item Likert scales based on the literature review and our qualitative study (Churchill, 1979). Three experts fluent in both languages reviewed the survey items created in English, translated into Italian by a native speaker, and back-translated into English (Ageeva *et al.*, 2019, 2020). Researchers and managers screened the Italian version of the questionnaire for content validity to ensure its

generalizability across contexts and verify each item's fidelity to each dimension. Following international standard practices, we translated questions and transcribed in a non-mechanical manner (Ageeva et al., 2019, 2020).

The final survey contains three sections: (1) respondent demographic information; (2) a list of reshored companies (Beghelli, Asdomar, Diadora, Safilo, Geox, Prada, Zegna, Falconeri, Chicco, Fastweb, Death and Piquadro), from which respondents selected the most favourable; and (3) a 7-point Likert scale (1 = strongly disagree, 7 = strongly agree), used to indicate the satisfactory properties in the underlying distribution of SDGs. A research company collected the data using online methods. We obtained 193 sets of data, but removed 22 questionnaires with missing information. This left 171 useable questionnaires, which we inspected through EFA. Originally, we examined 33 items derived from the literature and qualitative study to contribute to the seven theoretically established constructs. The eigenvalues were greater than 1, and the items loaded separately on different components. We excluded five items given cross-loadings and low reliability, with 24 items remaining for phase 2. Applying the criterion of 0.8, Cronbach alpha values for all items were satisfactory (see Web Appendix 4).

Phase 2: Further item reduction and SDG dimension confirmation (Studies 4a and 4b)

In Studies 4a and 4b, we eliminated the number of item measurements through EFA and CFA. Of the 500 emails the research company sent to selected Prada customers, 382 questionnaires (76.4%) were returned; 22 with missing values were eliminated. As a result, we obtained 360 useable and complete questionnaires for inferential analysis. We selected Prada because of its full compliance with the SDGs. After the 2008–2009 financial crisis, Prada reshored back to Italy from China to pursue long-term inclusive economic development (Młody and Stepień, 2020), inspired by people, environmental protection, ethical principles and cultural promotion.

We collected data only from participants familiar with the company's current reshored situation. Of these, 51.7% were female, 59.2% were between 18 and 40 years of age, 51.1% were postgraduates, and 45% earned more than 30,000 euros gross annual income. Examining the responses of 50

early and 50 late participants, we found no non-response bias or equivalent problems. With the aim to reduce the number of scale item measurements, we employed an EFA using orthogonal Varimax rotation method to identify the number of extractable factors, defined by the latent root criterion (eigenvalue >1.00) (Hair et al., 2006; Nunnally and Bernstein, 1994). A principal component analysis revealed seven solutions with eigenvalues exceeding 1 (variance explained = 78%), and according to a scree plot, the factors were significant. To interpret the solutions, we scrutinised the items that had loadings greater than 0.65 (Web Appendix 5). We also assessed internal reliability by calculating Cronbach's alpha values. Following other scholars (Brakus, Schmitt and Zarantonello, 2009; Thomson, MacInnis and Park, 2005), we removed the items not rated by more than 10% of the participants, under the assumption that they were poorly understood.

Common method variance. We performed an analysis of the model in Figure 2 and compared it with a model that included a method factor (see Bagozzi, 2011, Figure 10, p. 281). This is a generalization of the older Harman one-factor test. Table 2 summarizes the findings for the tests of method bias in three samples. The first column provides the results for sample 1. Here, the findings of the model without a method factor (Figure 2) show a good fit overall and high factor loadings. This model ignores method bias if any. The findings for the model with the addition of a method factor reveal a good fit overall. None of the items loaded significantly on the method factor, suggesting that method bias is not a problem. We discuss a caveat with the single-factor method bias model in the 'Discussion' section.

Using the SDG scale to predict advocacy. In Study 4a, we emphasized consumer perceptions of the SDG scale and its dimensions. Although previous studies have examined customer perceptions of firms' corporate sustainability practices (Homburg, Stierl and Bornemann, 2013; Kong, Witmaier and Ko, 2021; Wang et al., 2019) and advocacy (Schepers and Nijssen, 2018; Sweeney et al., 2020), to our knowledge, no work has investigated the relationship between the constructs and the reshoring context.

Hypotheses. To determine consumer perceptions of SDGs in reshoring contexts, we investigate (1) the related components (society/community

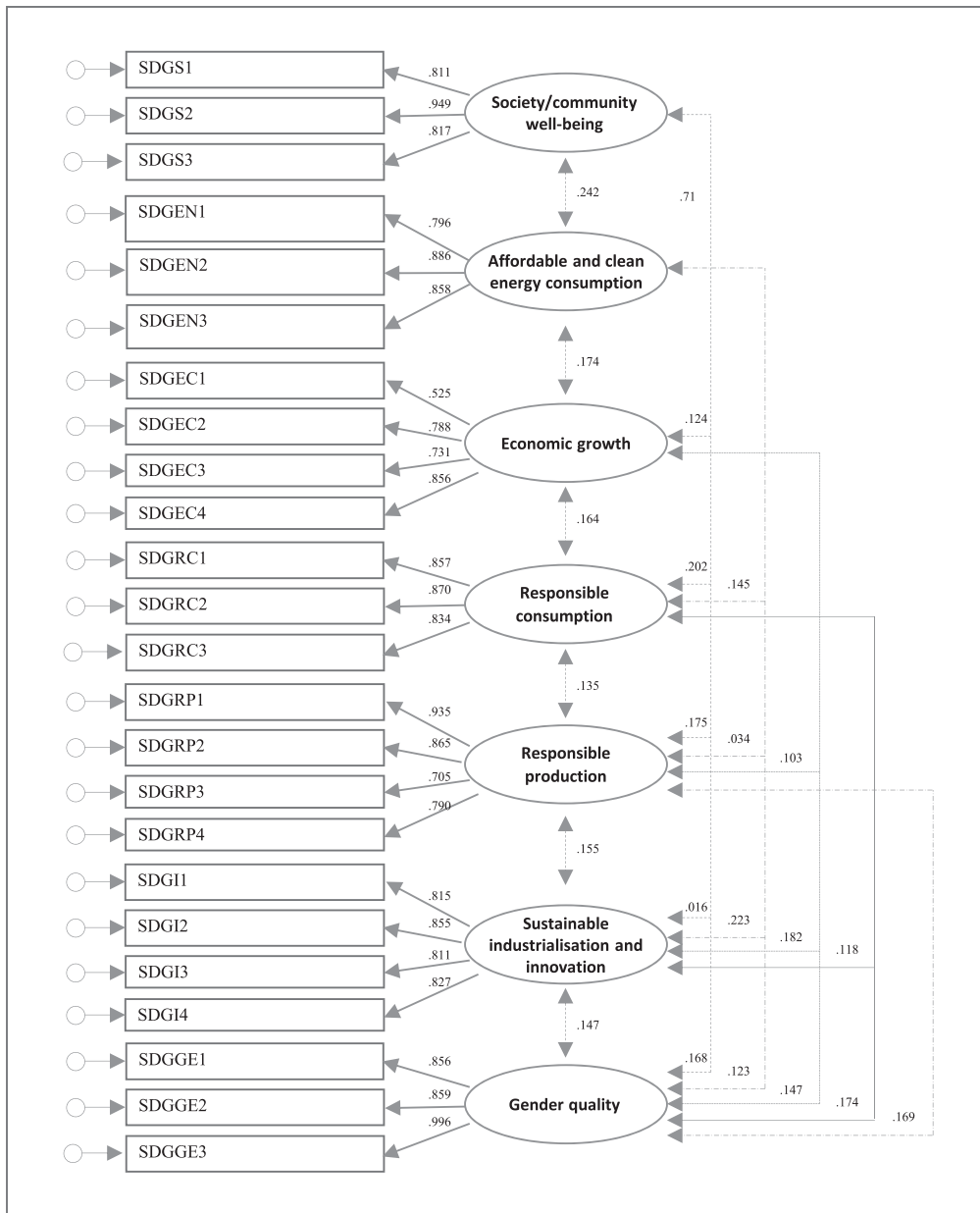


Figure 2. CFA: The seven key SDGs (Study 4a).

Notes: All coefficient values are standardized and appear above the associated path. Dotted lines represent correlations.

wellbeing, affordable and clean energy consumption, economic growth, responsible consumption, responsible production, sustainable industrialization and innovation and gender equality); (2) the factors that influence these perceptions; (3) the relationship among reshoring sentiment, consumer perceived company motives for reshoring, and reshoring perceptions; and (4) the association between consumer perceptions of SDGs

and advocacy. Figure 3 illustrates our conceptual model.

Relocating manufacturing activities to the home country can influence customer perceptions. Previous research shows that customers perceive reshored firms positively, because they can provide higher-quality products and better fulfil customer needs (Bailey and De Propris, 2014; Kinkel and Maloca, 2009; Knudsen and Servais, 2007;

Table 2. Summary of tests of method bias for three samples using the single method variance procedure

Sample 1	Sample 2	Sample 3
Model without method bias (Figure 2)		
$\chi^2(238) = 424.88$	$\chi^2(216) = 327.70$	$\chi^2(216) = 344.13$
RMSEA = .04	RMSEA = .04	RMSEA = .04
NNFI = .97	NNFI = .97	NNFI = .97
CFI = .97	CFI = .98	CFI = .97
SRMR = .13	SRMR = .10	SRMR = .12
Range factor loadings: .73–.96	Range factor loadings: .72–1.00	Range factor loadings: .72–1.00
Model with addition of method bias factor		
$\chi^2(238) = 387.174$	$\chi^2(238) = 289.83$	$\chi^2(238) = 269.27$
RMSEA = .05	RMSEA = .04	RMSEA = .03
NNFI = .96	NNFI = .97	NNFI = .99
CFI = .97	CFI = .98	CFI = .99
SRMR = .12	SRMR = .10	SRMR = .10
Range of substantive factor loadings: .73–.99	Range of substantive factor loadings: .71–1.00	Range of substantive factor loadings: .72–1.00
Method variance loadings: 24 loadings non-significant: range = .00–.74	Method variance loadings: 25 loadings non-significant: range = .01–.29	Method variance loadings: 23 loadings non-significant: range = .01–.41

Martínez-Mora and Merino, 2021; Nujen *et al.*, 2021; Stentoft, Mikkelsen and Johnsen, 2015). Grounded in the RBV, firms reshore to gain better access to tangible (e.g. technology) or intangible (e.g. positive customer perception) resources (McIvor and Bals, 2021). According to the RBV, reshoring MNC subsidiaries compensates for their liabilities, thus adding to their competitive advantage (Amankwah-Amoah, Boso and Kutsoati, 2022; Contractor, Yang and Gaur, 2016), and is positively evaluated by home country customers. Specifically, reshoring is positively associated with the ‘Made in’ effect (Martínez-Mora and Merino, 2020; Stentoft, Mikkelsen and Jensen, 2016), as locals perceive this as an acknowledgement of the home country’s superior competences and technologies (Arlbjørn and Mikkelsen, 2014; Xiao and Kumar, 2021; Zhai, Sun and Zhang, 2016). As such, consumers expect governments to introduce economic incentives, such as tax reductions, to support reshoring (Piatanesi and Arauzo-Carod, 2019; Tate *et al.*, 2014). Reshoring may also be regarded as a moral decision when firms pay greater attention to accepted ethical and moral values (Nujen *et al.*, 2021) or adopt sustainable practices in their core business strategies (Brennan *et al.*, 2015; Soundararajan and Brammer, 2018). Therefore, we hypothesise the following:

H1a: Customers’ reshoring sentiments can influence their reshoring perceptions.

In addition, firm motives can influence how customers perceive reshoring decisions. Agarwal and Holmes Jr (2019) and Harrison, Felps and Jones (2019) categorise a firm’s motives into (1) intrinsic motivation, which emphasises positive societal contributions (Derfler-Rozin and Pitesa, 2020), sustainable business strategies (Edinger-Schons *et al.*, 2018), and a customer focus (Tatoglu *et al.*, 2020), and (2) extrinsic motivation, which focuses on positive outcomes (Mitchell, Schuster and Jin, 2020), firm benefits (McAlister and Sinha, 2021) and self-interests (Zha *et al.*, 2020). When customers perceive firm business decisions as opportunistic and self-serving, they are less likely to evaluate them favourably (Chung *et al.*, 2022; Good, Hughes and Wang, 2021; Grappi, Romani and Bagozzi, 2015). Therefore, we propose the following:

H1b: Customers’ perceived company motives for reshoring can influence their reshoring perceptions.

Furthermore, with the COVID-19 pandemic, customer awareness of and attention to urgent sustainability concerns have rapidly increased

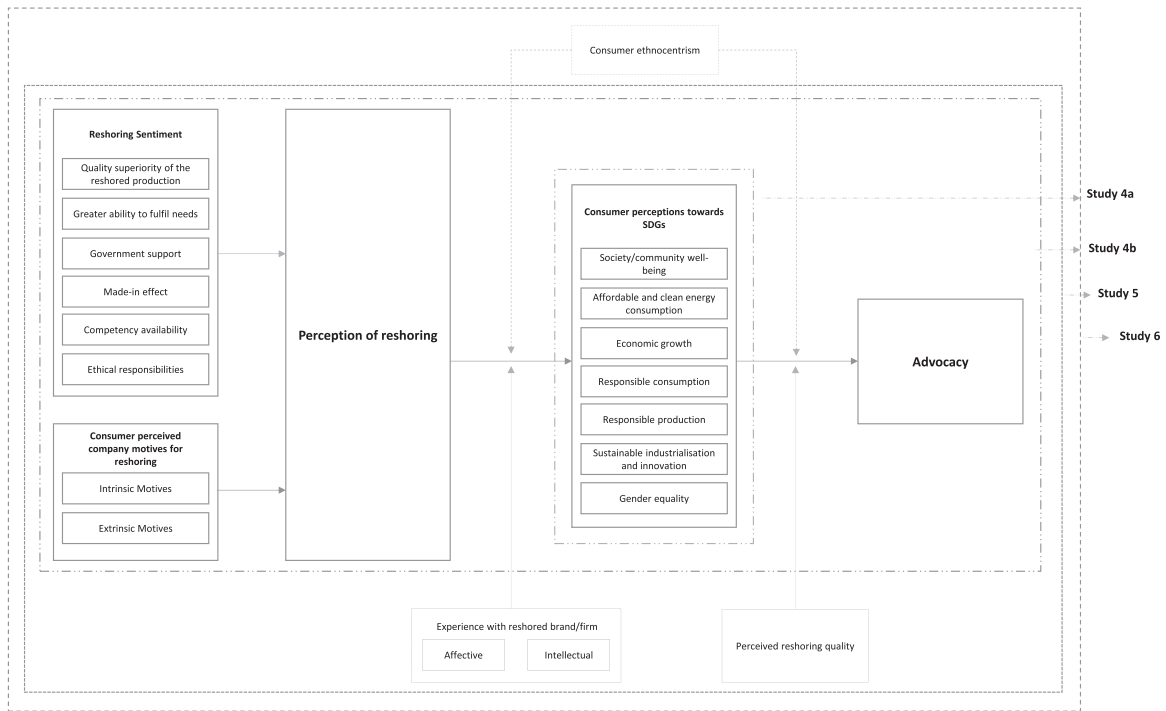


Figure 3. Research conceptual model

(Brammer and Clark, 2020), with a corresponding impact on firms’ sustainable consumption and sustainable practice decisions (Haws, Winterich and Naylor, 2014; Schmitt, Brakus and Biraglia, 2021; Wilson and Bellezza, 2021). As such, many firms have tried to address sustainability and to acknowledge consumer concerns by harmonising their business decisions with SDGs (Sipilä *et al.*, 2021; Zhang and Chang, 2021). As customers welcome business decisions that resonate with SDGs (Hidalgo *et al.*, 2020), they positively evaluate reshored firms that contribute to SDG development in their home country (Grappi, Romani, and Bagozzi, 2018). Therefore, we posit the following:

H2: Customers’ views of reshoring influence their perceptions of SDGs.

Finally, studies show that (1) SDG-related firm activities have positive impacts on customer behaviours (Calabrese *et al.*, 2021; Janssen and Vanhamme, 2015), (2) a greater focus on sustainability drives some reshoring decisions (Tate, 2014), and (3) these positively received activities can result in positive word-of-mouth (WOM) exchanges

(Ashby, 2016; Moore, Rothenberg and Moser, 2018; Vo, Xiao and Ho, 2019). Therefore, contributing to SDGs in the home country is often considered an admirable decision, and consumers are more likely to identify with such firms (Hofenk *et al.*, 2019), personally defend them (Nyadzayo, Matanda and Ewing, 2015), increase purchase intention (Hughes and Ahearne, 2010), or act as advocates (Sweeney *et al.*, 2020; Sweeney, Soutar and Mazzarol, 2012). Grounded in moral psychology theory (Haidt, 2007), we expect that marketing actions and decisions perceived as morally commendable motivate customers to show positive behaviour towards a company. Therefore, drawing from Sweeney *et al.* (2020) work on advocacy (i.e. passionate, ongoing and explicit commercial communication with the explicit purpose of favourably influencing others’ views), we expect that when customers perceive reshored firms as positively contributing to SDGs in their home country, they will form an advocacy relationship with such firms. Thus:

H3: Customers’ perceptions of SDGs have a positive impact on advocacy.

Results

Measure assessment. In Study 4a, we subjected the scale measurements to a CFA, and the data fit the modified model well ($\chi^2 = 901.258$, CFI = 0.970, TLI = 0.966, IFI = 0.971 and RMSEA = 0.030). The factor loadings for all items were significant, with the lowest standardized loading equalling 0.646 ($p < 0.01$) (see Web Appendix 5). The average variance extracted (AVE) values for the dimensions exceed 0.50, and the composite reliability (CR) coefficients have a 0.790 cut-off value. These results suggest support for our scale structures and no validity concerns (see Web Appendix 6). Given the significant systematic variance in the individual indicators that can be attributed to the underlying latent construct, the results imply empirical support for our scale. Column 2 in Table 2 presents the results for the test of method bias. The model for the test without method bias (Figure 2) shows a good fit overall with high factor loadings. The results for the test of the model with the addition of a method factor also indicate a good fit overall. Importantly, none of the items load significantly on the method factor, suggesting that method bias is not a problem.

Model estimation. In Study 4b, we used SEM with maximum likelihood estimation to test the hypothesized relationships. The model fit results suggest a good fit (CFI = 0.969; TLI = 0.967; IFI = 0.969; RMSEA = 0.029). The results from the estimated structural paths (Table 3) also reveal significant relationships between customers' reshoring sentiments and reshoring perceptions (H1a; $\gamma = 0.481$, $t = 4.791$), customers' perceived company motives for reshoring and reshoring perceptions (H1b; $\gamma = 1.219$, $t = 2.329$), customers' views of reshoring and perceptions of SDGs (H2; $\gamma = 0.063$, $t = 2.025$), and customers' perceptions of SDGs and advocacy (H3; $\gamma = 0.419$, $t = 2.232$).

Phase 2: Confirming the SDG dimensions (Study 5)

To improve customer perceptions of product quality, many firms have reshored their manufacturing activities back to their home countries. However, limited evidence indicates that reshoring improves customer experiences and perceived quality. Thus, the goal of Study 5 is to address this gap by evaluating the moderating impact of domestic customers' perceptions of reshoring quality and experience with reshored firms.

Table 3. Estimated structural paths

Hypotheses relationships	Study 4b				Study 5				Study 6			
	Estimate	S.E.	C.R.	P	Estimate	S.E.	C.R.	P	Estimate	S.E.	C.R.	P
H1a Reshoring sentiment → Perception of reshoring	.481	.100	4.791	***	.244	.107	2.280	.023	.242	.109	2.229	.026
H1b Consumer perceived company motives for reshoring → Reshoring	1.219	.523	2.329	.020	.691	.312	2.211	.027	.668	.513	1.303	.192
H2 Perceptions of reshoring → Consumers' perceptions of SDGs	.063	.031	2.025	.043	.070	.026	2.681	.007	.034	.016	2.078	.038
H3 Consumers' perceptions of SDGs → Advocacy	.419	.188	2.232	.026	.403	.162	2.495	.013	.876	.314	2.791	.005

Hypotheses

A firm engaging in sustainable behaviour can positively influence customer behaviour, and consumers engaging in sustainable actions can have more positive customer experience evaluations (Foroudi, 2019, 2020; Foroudi, Marvi, and Colmekcioglu, 2022; Rezvani, Jansson, and Bengtsson, 2017; Sun and Trudel, 2017). For example, Steg (2005) shows that positive emotional experiences can negatively affect petrol-powered car drivers' sustainable consumption behaviour. Accordingly, positive affective experiences, such as pride and joy, also influence customer intentions to engage in sustainable behaviour (Peter and Honea, 2012; Zha *et al.*, 2020; 2022). If a reshored company's decision contributes to achieving SDGs, customers who previously had positive experiences with the firm are likely to evaluate the contribution positively. Therefore, we propose the following:

H4: Having a positive experience with reshored firms positively moderates the relationship between customers' reshoring and SDG perceptions.

Furthermore, perceived quality reflects consumer judgement of the superiority or inferiority of a product/service. Marketing literature shows that product evaluations are closely related to customer perceived quality, and this perception can influence the way customers interact with a given firm, potentially encouraging positive WOM (Konuk, 2019; Vanbergen, Irmak and Sevilla, 2020; Zeithaml *et al.*, 2020). Accordingly, highly perceived reshoring quality is likely to evoke proactive, strong and positive WOM (Ballestar, Grau-Carles and Sainz, 2018; Sweeney *et al.*, 2020; Yen and Tang, 2019; Yi and Ahn, 2017). Thus:

H5: Perceived reshoring quality positively moderates the relationship between customers' perceptions of SDGs and advocacy.

Results

We collected 354 sets of data from Chicco, an Italian MNC dedicated to children. The recent CEO returned production to Italy following the founder's exit due to the theft of company secrets, formulas and intellectual property. Our chosen research company provided the questionnaire

to participants who had full knowledge of the firm (50.8% female, 61.9% between 41 and 60 years of age, 52% postgraduates, 56.2% undergraduate, and 46.3% with incomes ranging from 15,000 to 30,000 euros). We received 354 useable questionnaires. Web Appendix 5 provides the factor analysis, means, standard deviations and Cronbach's alpha values. The scale has high reliability, with a Cronbach's alpha of 0.757. As the result is greater than 0.70, the scale is highly suitable for our research purposes (De Vaus, 2002; Hair *et al.*, 2006; Nunnally, 1978).

Measure assessment. We employed a CFA for scale measurements, and the model fit is satisfactory ($\chi^2 = 1035.978$, CFI = 0.966, TLI = 0.961, IFI = 0.966, RMSEA = 0.032). The factor loadings for all items are significant, with p-values equal to 0.717 or less than 0.01; the AVEs exceed 0.50 (0.557–0.829); and the CR coefficient cut-off values exceed 0.70 (0.79–0.935). The results suggest no validity concerns (see Web Appendix 7).

Model estimation. As the SEM results and maximum likelihood parameter estimations show, the global statistics indicate acceptable fit (CFI = 0.950, TLI = 0.947, IFI = 0.951 and RMSEA = 0.039). Overall, the results provide support for H1a ($\gamma = 0.244$, $t = 2.280$), H1b ($\gamma = 0.691$, $t = 2.211$), H2 ($\gamma = 0.070$, $t = 2.681$) and H3 ($\gamma = 0.403$, $t = 2.495$). We measured affective and intellectual experience as a moderator between customer perceptions of reshoring and SDGs. The results show that customers have high affective ($\gamma = 0.065$, $t = 2.299$, $p = 0.022$) and intellectual ($\gamma = 0.090$, $t = 2.558$, $p = 0.011$) experiences with Chicco, confirming H4. Regarding the moderating relationship in H5, the results show a significant difference between the groups ($\gamma = 0.506$, $t = 2.685$, $p = 0.007$); highly perceived reshored quality has a significant impact on the relationship between SDGs and advocacy, confirming H5.

Phase 2: Further SDG dimension confirmation (Study 6)

Study 6 aims to further validate the SDG scale, this time using Asdomar customers, to offer evidence of consistency across populations. Asdomar MNCs represent the Italian food sector, namely Generali Conserve, which decided to reshore tuna steak production back to Italy, linking corporate social responsibility, sustainable fishing and final

product quality. The research company selected customers who were familiar with the reshoring and had enough knowledge to provide meaningful responses. We received 361 of 500 useable questionnaires (52.1% female, 66.8% between 41 and 60 years of age, 52.9% undergraduates, 42.1% postgraduates, 41.8% with a gross annual family income between 15,000 and 30,000 euros and 41.6% exceeding 30,000 euros). Web Appendix 5 provides the factor analysis, means, standard deviations and Cronbach's alpha values. The scale has a high degree of reliability, with a Cronbach's alpha of 0.777.

Hypotheses

Consumers' ethnocentrism mirrors their tendency to hold positive attitudes towards products manufactured in their home country and to avoid purchasing imported products (Abosag and Farah, 2014; Josiassen, 2011; Klein, Ettenson and Morris, 1998; Reich, Beck and Price, 2018; Russell, Russell and Neijens, 2011; Shimp and Sharma, 1987). According to previous studies (Durvasula and Lysonski, 2008; Grappi, Romani and Bagozzi, 2015; Hoffmann, 2013; Młody and Stepień, 2020; Musteen, 2016; Sharma, 2012; Zimmermann and Ravishankar, 2011), high ethnocentrism is often associated with negative perceptions and consumer concerns with firms' offshoring decisions, as offshoring is considered a threat to home country development (El Banna et al., 2018; Grappi, Romani and Bagozzi, 2020; Ma, Yang and Yoo, 2020). Therefore, consumers with high ethnocentrism perceive reshoring as a tool contributing to home country development (Fernández-Ferrín et al., 2020). As such, these customers are more prone to have a positive emotional attachment to reshored firms (Siamagka and Balabanis, 2015) because they represent a symbol of the home country (Sun, Gonzalez-Jimenez and Wang, 2021). These customers are also more likely to form a passionate, ongoing and explicit relationship with such firms and to try to proactively influence other customers' purchase decisions (advocacy) (Lawrence et al., 2019; Palmer, Koenig-Lewis and Jones, 2013; Schepers and Nijssen, 2018). Thus, we hypothesise the following:

H6a: Consumers' ethnocentrism moderates the relationship between their perceptions of reshoring and SDGs.

H6b: Consumers' ethnocentrism moderates the relationship between their perceptions of SDGs and advocacy.

Results

Measure assessment. To analyse our data, we used SEM with maximum likelihood parameter estimations. In particular, we employed latent difference SEM because it offers the opportunity to separately capture random errors and indicator-specific effects (Koschate-Fischer et al., 2018). We tested the psychometric properties of the measurements with Cronbach's alpha values, item-to-total correlations and CFA. The results reveal the significance of the modification indices, factor loadings and model fit statistics (CFI = 0.973, TLI = 0.969, IFI = 0.973 and RMSEA = 0.029). The CR coefficients for the constructs exceed the cut-off value of 0.78, convergent validity is evident, and the AVE values all exceed 0.50 (0.543–0.836). Given the significant systematic variance in the individual indicators that can be attributed to the underlying latent construct, the results provide empirical support for our scale and suggest no validity concerns (see Web Appendix 8).

Common method variance. Column 3 in Table 2 summarizes the findings for the test of method bias. The model for the test without method bias (Figure 2) shows a good fit overall, with high factor loadings. The results for the test of the model with the addition of a method factor also provides a good fit overall. Importantly, none of the items loaded significantly on the method factor, suggesting that method bias is not a problem.

Model estimation. Our analysis is based on a subsample of firms that provided at least three salespeople's responses. The results exhibit good fit (CFI = 0.964, TLI = 0.962, IFI = 0.964 and RMSEA = 0.032). In terms of the hypotheses, the findings confirm H1a ($\gamma = 0.242$, $t = 2.229$), H2 ($\gamma = 0.034$, $t = 0.38$) and H3 ($\gamma = 0.876$, $t = 0.005$), but not H1b, as the relationship specified was non-significant ($\gamma = 0.668$, $t = 1.303$, $p = 0.192$). Moreover, as reshoring can increase perceived product quality if customers have high affective ethnocentrism and are aware of the firm's reshoring decision, we aimed to better understand whether and how consumer ethnocentrism can influence the relationships described in H6a and H6b. We examined the data and divided them into 'low 1' and 'high 2'. In support of H6a and H6b, the

Table 4. Summary of future research questions

Possible research question	
Contextual	How do the proposed scales and items differ across different countries? How does a cultural impact moderate customer perceptions? How do the scale and items differ for offshoring companies? To what extent does our scale differ in countries that are less affected by reshoring phenomena? Is the proposed scale different for the service context? Is the scale different in a B2B context?
Antecedents	How do different sets of proposed antecedents affect different proposed sub-constructs? How do different marketing communication strategies influence customer perceptions of SDGs?
Outcomes	How do host country customers react to reshoring and perceived SDGs in the home country? Will customers boycott the restored products? How do host employees react to SDG-related reshoring activities? Which of the proposed sub-constructs do customers perceive as most important?

statistical results show that high consumer ethnocentrism makes a significant difference in the relationships between perceptions of reshoring and SDGs (H6a; $\gamma = 0.064$, $t = 2.535$, $p = 0.011$) and between perceptions of SDGs and advocacy (H6b; $\gamma = 1.064$, $t = 2.646$, $p = 0.008$; see Table 3).

Discussion

This research closes an important gap in international business by developing and validating a scale to measure customer perceptions of SDGs in reshoring contexts. Prior research offers some qualitative information on the relationship between offshoring and sustainability (Ashby, 2016; Danso *et al.*, 2019; Di Mauro *et al.*, 2018; Dou and Sarkis, 2010; Grappi, Romani and Bagozzi, 2015), but no study provides empirical evidence for how consumers perceive firms' contributions to SDGs in reshoring contexts. Considering the important role of sustainability in international business (Barbieri *et al.*, 2020; Brakman, Garretsen and van Witteloostuijn, 2021; Contractor, 2022; Das *et al.*, 2021; Tsolakis *et al.*, 2021), the lack of conceptualization and operationalization of customer perceptions of SDGs is surprising.

In a series of studies, we conceptualise, develop, and test multidimensional customer perceptions of an SDG scale that is psychometrically sound and cross-nationally and cross-industry invariant. Drawing on moral psychological theory, we confirm the incremental value of seven customer perceptions of SDG beyond reshoring sentiment and motives and show that relevant firm-related factors can predict advocacy. Overall, this research sheds

light on customer perceptions of SDGs by conceptualising measurements, drivers and managerially relevant consequences.

Theoretical contributions

Our theoretical contributions pertain to SDG perceptions as a construct and not solely to the scale development process. By expanding prior international reshoring marketing studies (Albertoni *et al.*, 2017; Dachs *et al.*, 2019; McIvor and Bals, 2021; Wieland *et al.*, 2020) and linking them to SDGs (Arora and De, 2020; Wettstein *et al.*, 2019), we explicitly respond to Montiel's (2021, p. 1001) call to examine 'how to operationalize the SDGs' and how a reshoring firm's SDG-related activities can influence consumers' decision-making.

We contribute to sustainability in international business literature by extending the study of this phenomenon and illustrating its role in influencing customer behaviour and attitudes from the demand side. Prior studies have predominantly taken a supply-side perspective, focusing on the drivers and motives of reshoring (Grappi, Romani and Bagozzi, 2015). Our demand-driven perspective, which has commonly been noted in the literature without much consideration, adds a complementary and novel view to both sustainability and international business literature. Examination of customer perceptions of SDGs in a reshoring context raises fundamental aspects that can stimulate a wide range of future work in international business and consumer behaviour literature, in addition to reshoring literature.

To our knowledge, our research is the first to provide comprehensive and sound conceptualising

and valid measurements of how consumers perceive SDG-related activities in a reshoring context. We provide further empirical and theoretical evidence for conceptualising customer perceptions of SDGs with a set of conceptually related dimensions across different industries. Building on and integrating previous qualitative notions of SDGs in international business (e.g. Montiel *et al.*, 2021; Prashantham and Birkinshaw, 2020), this research links the construct to quantitative studies for the first time.

Drawing on moral psychological theory, we also developed and tested a model to explain customers' actual behaviour (i.e. advocacy) in response to their perceptions of SDG. We proposed and tested a new mechanism through which customer perceptions of SDG influence related outcomes (i.e. advocacy). Although previous studies have shown that the effect of contributing to SDGs is significant and positive (Cosimato and Vona, 2021; Lam *et al.*, 2013; Tezer and Bodur, 2020), we show that customer perceptions of SDGs, either directly or moderated by consumer ethnocentrism and perceived reshoring quality, can have an influence on advocacy. However, our results in Study 6 indicate that perceptions of SDGs do not influence advocacy for Asdomar consumers. This finding might be due to Asdomar's industry context, which may influence how customers perceive SDG-related activities. In line with prior research (e.g. Sen, Bhattacharya and Korschun, 2006; Van Doorn, Risselada and Verhoef, 2021), we surmise that consumers may perceive sustainable practices as indicating lower quality. Consumers might also agree that contributing to SDGs is an important activity for MNCs and believe that firms should engage in business practices that contribute to society. Therefore, MNCs should implement SDGs regardless. Our findings show a relationship among perceptions of reshoring, perceptions of SDGs, and advocacy in accordance with previous studies (e.g. Grappi, Romani and Bagozzi, 2013a, 2013b, 2018).

We also find that customer perceptions of SDGs and advocacy are moderated by perceived reshoring quality and consumer ethnocentrism. These findings suggest that customer perceptions of SDGs do not affect outcomes in the same way across industries, but rather via different mechanisms. Thus, by empirically and theoretically examining customer perceptions of SDG in an inter-

national context, this research offers evidence of their complementary nature.

Furthermore, to our knowledge, no studies have investigated the antecedents of customer perceptions of SDG in a reshoring context. Although prior studies (e.g. Grappi, Romani and Bagozzi, 2015, 2018, 2019) have explored how customers perceive reshoring decisions from a reshoring standpoint, the influence of reshoring decisions on customer behaviour and attitudes is missing in the literature. We provide new evidence that consumers' perceptions of reshoring can positively influence their perceptions of SDGs. In other words, when home country consumers hear about a reshoring decision, they associate it with the firm's contribution to home country sustainability issues. Our findings reveal that customers' reshoring sentiments and perceived firm motives to reshore relate to their perceptions of reshoring. In general, customers evaluate reshoring favourably when they perceive this decision to be driven by intrinsic motives (Grappi, Romani and Bagozzi, 2019). Our findings evidence that the nature of reshoring decisions and how firms communicate such decisions to customers is of great importance. Last, our results reveal the most important sustainability goals for international business, with seven dimensions.

Managerial implications

Our study also has practical implications for international managers who have already made their offshoring decision and are now dealing with relocating their business to their home country. We suggest that they consider sustainability issues and begin contributing to SDGs in the home country, along with providing better customer experiences and higher-quality products. Managers can use our measures to capture customer perceptions of SDGs and employ our scale to understand how consumers perceive reshoring activities with regards to SDGs in general. By using our scale, firms can glean comprehensive insights into the overall impact of their SDG-related activities on their consumers and, more broadly, the general public. According to our findings, reshoring MNCs can embrace SDGs in their business practices through three pathways.

Pathway 1: increasing wellbeing. We find that contributing to society/community wellbeing plays

an important role in the reshoring context for customers. Thus, firms' home country investments that contribute to the wellbeing of the local community are beneficial. We therefore advise reshoring MNCs to engage all stakeholder groups to foster their wellbeing and develop social consciousness by cooperating with local communities or by launching solidarity projects. By offering health- and safety-related programs and content, reshoring MNCs can increase awareness among their employees and the community about ergonomics and safe movements at work. Furthermore, reshoring MNCs should offer wellbeing programmes to their employees, extending these benefits to their families and, importantly, to their children in the home countries where government-funded healthcare systems are geared to citizen health. In addition, through their international connections, reshoring MNCs can fund local and non-profit organizations, especially during the COVID-19 pandemic. For example, as part of its international crowdfunding campaign, Chicco has recently begun raising funds for Mission Bambini Foundation.

Pathway 2: Increasing wealth. Reshoring MNCs often operate and control resources on a global scale, which can have a considerable impact on engendering economic growth and reducing inequalities. We identified the three interconnected sub-constructs of economic growth, sustainable industrialization and gender equality as integrated pathways to promote empowering, innovative and inclusive approaches for increasing wealth. By addressing these three interconnected sub-constructs, reshoring MNCs can help combat poverty and increase job opportunities for minorities directly. Contributing to these three interconnected sub-constructs together can not only help support local technology development but also promote development-oriented policies that engender job creation. By re-establishing production lines in their home countries, reshoring MNCs can support domestic employment, create more jobs in deprived areas, and thereby boost purchasing power. In addition, these MNCs can improve work conditions in the home country through sustainable innovation, thereby embracing and promoting employment for all, regardless of gender and ethnicity. With the COVID-19 pandemic, extreme poverty is on the rise (Ciravegna and Michailova, 2022). Therefore, policy makers should consider

offering incentives to firms that actively promote equality and inclusion in their management decisions by, for example, reducing taxes by way of encouragement.

Pathway 3: Sustainable consumption and production. Our research reveals that both responsible consumption and production are important to MNCs' reshoring. Affordable and clean energy consumption, responsible consumption and responsible production underscore the importance of sustainable consumption and production. Given their impact on their value chains, reshoring MNCs can mitigate the negative effect of inefficient resource consumption. To increase sustainability awareness along the supply chain, reshoring MNCs can participate in global conferences on sustainable development (e.g. Global Compact Network Italy). They can also implement a circular economy and promote the responsible use of raw materials, integrate sustainability topics within their product development, and support responsible environmental management (e.g. ISO 14001:2015). Moreover, reshoring MNCs can reduce energy consumption by, for example, installing energy meters to measure electricity consumption and work to increase the purchase of renewable electricity. They can also verify that their investments and activities are in line with their expectations. When measuring the impact of the SDG dimensions over time and evaluating their effectiveness, they can more easily determine how to maximise value.

For MNCs that decide to reshore, external marketing communication on the relocation decision is important, especially for consumers high in ethnocentrism, to positively influence consumer behaviour (e.g. advocacy). External communication campaigns should also highlight how the firm aims to meet SDGs in the home country, instead of solely considering positive returns. Simultaneously, we advise managers to pay for consistent and adequate press coverage on the firm's reshoring decision to strengthen customers' positive reactions. Furthermore, our results reveal an important managerial implication for reshoring firms in fast-moving consumer goods (FMCG)—namely, contributing to SDGs does not automatically evoke advocacy behaviour. Therefore, reshoring FMCG firms should alter their communication strategies to more positively influence consumer behaviour. Given that FMCG require large-scale investments

in WOM, reshoring firms should acknowledge the distinction between positive WOM and strong advocacy.

Limitations and future research

As with any study, our research has several limitations, which also open up avenues for future research. First, our data are limited to reshoring MNCs in Italy, which may reduce the findings' generalizability to other countries, given cultural differences. Future studies could test the SDG scale among other European countries and consumers to strengthen the practical applicability of outcomes for international business. Second, we conducted our research in the post-COVID-19 era, when the first signs of a positive economic upturn began to emerge. Accordingly, we expected consumers to show a high degree of ethnocentrism and favour firms' SDGs activities. While Italy is now experiencing strong economic pressure, due to the pandemic, future research could test our scale in other countries with different political and social problems. Similarly, Italy is among the countries to have a substantial number of offshored firms return home. Thus, future studies could test our scale in countries that are less affected by the reshoring phenomenon to determine its boundaries. Third, we only consider customer responses to firms' SDG-related activities in the home country. As such, future research might examine how host countries react to these activities. Would they boycott the products or keep purchasing them? Similarly, future research could explore how host country employees react to reshoring firms' SDG-related activities and answer important research questions about wellbeing and stress. Last, our study predominantly centres on manufactured products and does not cover the service context. Therefore, future research should examine whether consumers' perceptions of SDG differ for firms providing services and clarify how reshoring service firms should address SDGs in their marketing communication strategies. Similarly, our work clearly addresses consumer perspectives of MNCs that operate in business-to-consumer contexts, not business-to-business (B2B) contexts. Thus, important research questions remain that need further attention in the B2B context.

Moreover, we advise research to investigate and explore customer perceptions of SDGs in other business contexts as well. For example, research

could assess how customer perceptions of SDGs change when a firm decides to offshore. How does this influence host country perceptions? Are home country customers more willing to purchase from the firm, and if so, how do they perceive such decisions. Comparative studies might reveal interesting outcomes for firms. Furthermore, research could assess how other marketing-related constructs influence customer perceptions of SDGs. Future research could also investigate how customers perceive other sustainable goals and whether these differ in different contexts. In addition, research might consider how different marketing communication strategies influence customer perceptions of SDGs. Table 4 provides a summary of the proposed research questions.

Method bias is a persuasive issue in research with self-reported data, but research seldom detects or corrects for such error (Bagozzi, Yi and Phillips, 1991). We modelled method bias with the addition of a method factor to the seven-factor model shown in Figure 2 and found no evidence of method bias. However, the single-factor method approach we took provides a basic and, thus incomplete assessment of method bias (Bagozzi, 2011). A fuller appraisal of method bias requires the modelling of two or more distinct methods in a multitrait-multimethod matrix design. We recommend that future research use this latter approach to study the seven key SDGs.

Acknowledgements

Our humble gratitude goes out to our editors and the anonymous reviewers who contributed to the improvement of this paper.

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Supporting Information

Additional supporting information may be found online in the Supporting Information section at the end of the article.

Web Appendix 1: Selected literature on consumer perceptions of SDGs and related fields.

Web Appendix 2: Measures of model constructs.

Web Appendix 3: Interview and focus group informants (Studies 1 and 2).

Web Appendix 4: Measures of model constructs (EFA, means, standard deviations, and Cronbach's alpha): Consumer perceptions of SDG dimensions (Study 3; $n = 171$).

Web Appendix 5: Measures of model constructs (EFA, means, standard deviations, and Cronbach's alpha): Consumer perceptions of SDG dimensions (Studies 4, 5, and 6).

Web Appendix 6: Discriminant validity, CR, AVE, and correlation matrix (Study 4b).

Web Appendix 7: Discriminant validity, CR, AVE, and correlation matrix (Study 5).

Web Appendix 8: Discriminant validity, CR, AVE, and correlation matrix (Study 6).