You do the service but they take the order

Jyh-Shen Chiou [a], Lei-Yu Wu [b,*], Szu-Yu Chou [a]

[a] *Department of International Business, National Chengchi University, Taiwan*
[b] *Department of Business Administration, National Chengchi University, No 64, Sec. 2, Chi Nan Rd., Taipei 116, Taiwan*

A B S T R A C T

This study examines how consumers use the techniques of neutralization to rationalize their multichannel research shopping behaviors in terms of different product purchasing situations and different groups of consumers. Empirical results support the following conclusions. Both students and professionals understand that their behavior may hurt the physical retailer and they don't accuse misconduct of the book store and car sales. They seem to believe that they are not personally accountable for the questionable behavior and their behavior is not serious for a physical book store vs. a car dealership. Students are more tolerable with the unethical behavior than business professionals, and more likely to neutralize their behavior by a belief that forces beyond their control.

© 2011 Elsevier Inc. All rights reserved.

1. Introduction

Rapid technological advances increase the number of service delivery options available to firms. In addition to the traditional network of channel intermediaries (e.g. retail stores and catalogs), firms could better serve their customers through virtual or remote technology (e.g. Internet, mobile phone, kiosk, voice response system, direct marketing, and bricks-and-mortar stores). In this environment, many consumers are becoming multichannel users and displaying more and more complex shopping behaviors (Alba, Lynch, Weitz, Janiszewsk, Lutz, Sawyer et al., 1997; Balasubramanian, Raghunathan, & Mahajan, 2005; Verhoef, Neslin, & Vroomen, 2007).

One of these is the research shopper phenomenon (Nunes & Cespedes, 2003). Research shopper phenomenon is the propensity of consumers to research the product in one channel (e.g., the store), and then purchase it through another channel (e.g., the Internet store). A consumer's store preference in the search stage need not be the same as his/her store preference at the purchase stage (Verhoef et al., 2007). Van Baal and Dach (2005) find that 20.4% of offline purchases took place after the customer had consulted the Web site of a different retailer and 24.6% of online purchases took place after the consumer had consulted an offline channel of a different retailer.

The phenomenon of research shopper presents both an opportunity and a concern. The opportunity relates to the firm's ability to encourage customers to search on its Web site and once in the physical store, the customer has lower service demands and can more readily be exposed to cross-selling. However, the concern is that the firm may lose the would-be customer in the course of the shopping process (Nunes & Cespedes, 2003). For example, a consumer may enjoy the comfortable environment provided by a physical bookstore, but end up purchasing books from an Internet book store for saving money. Similarly, a consumer may test drive new cars in local dealers and purchase the car on Internet for a lower price. In both cases, those who provide services won't be rewarded with the final sales. The research shopper phenomenon is becoming more and more popular in the market, the performance of service providers will considerably be affected by these multichannel research shopper behaviors (Rangaswamy & Van Bruggen, 2005). Accordingly, how firms manage the research shopper phenomenon becomes an important issue for serious discussion (Neslin & Shankar, 2009; Stone, Hobbs, & Khaleeli, 2002).

Previous research on multichannel management offers important insights on issues such as multichannel choice (Kumar & Venkatesan, 2005; Kushwaha & Shankar, 2008a; Montoya-Weiss, Voss, & Grewal, 2003), multichannel migration (Ansari, Mela, & Neslin, 2008; Gensler, Dekimpe, & Skiera, 2004; Thomas & Sullivan, 2005; Venkatesan, Kumar, & Ravishanker, 2007; Verhoef et al., 2007) allocation of marketing efforts in a multichannel context (Kushwaha & Shankar, 2008b), and the value of multichannel vs. single channel customers (Ansari et al., 2008; Kushwaha & Shankar, 2008a). However, most studies explore this issue from a service supplier's perspective, few research explore multichannel issues from a customer's perspective, let alone the ethic issue behind these behaviors.

Different from previous literature, current study focuses on the possible ethical concern for consumers when conducting research shopper behavior. Especially, this study explores how consumers use the techniques of neutralization proposed by Sykes and Matza (1957) to rationalize their questionable multichannel shopping behavior. The techniques of neutralization provide a way of explaining how an

individual consumer eliminates or mutes the negative impact that his/her norm-violating behaviors would otherwise have on the self-concept (Sykes and Matza, 1957).

Strutton, Vitell, and Pelton (1994) propose even normally ethical consumers can easily rationalize unethical behavior by appealing to the techniques of neutralization. The decision maker is more likely to act unethically when incorporating one or more of these techniques into the decision making process than when not (Vitell & Grove, 1987). If marketers can understand more on how consumers use the techniques of neutralization in the multichannel purchasing process, they will have better ideas of how to reduce consumers' questionable research shopper behavior (Strutton et al., 1994; Vitell, 2003). Therefore, exploring how consumers apply the techniques of neutralization in their online and offline multichannel shopping behavior is essential.

Furthermore, according to Vitell and Grove (1987), both types of ethical problems involved and consumers' background characteristics act as moderating variables upon the proposed relationships between the use of the techniques of neutralization and unethical behavior. Accordingly, this study intends to explore the moderating effect of different product purchasing situations and different groups of consumers on the use of the techniques of neutralization in the multichannel research shopper behavior.

More specifically, based on the social disorganization and deviance literature, current study generalizes following questions to explore: (1) how different product purchasing situations affect consumers' ethical attitudes and the use of the five techniques of neutralization in a questionable multi-channel research shopper behavior? (2) how different consumer age groups affect consumers' attitudes and the use of the techniques of neutralization in a questionable multi-channel research shopper behavior?

2. Literature review and hypotheses

2.1. Types of multichannel research shopper behavior

Two general types of multichannel-research shopper behavior occur between online and offline stores: (1) consumers search through physical store, but turn to online store for final purchasing, and (2) consumers search through online, but turn to physical store for final purchasing. This study focuses on the first type of multi-channel research shopping behavior because the cost of serving customers via a physical store is generally a lot higher than cost serving customers via an Internet store. The service free riding issue has a greater impact on the physical firm than on the online store.

In addition to the higher cost of personal services, a physical store normally has higher operation cost than an Internet store. Therefore, the selling price is normally higher in a physical store vs. an Internet store. For example, a study comparing pricing behavior at 41 Internet and conventional books and CDs retail outlets show that prices on the Internet are 9–16% lower than prices in conventional outlets, depending on whether taxes, shipping, and shopping costs are included in the price (Brynjolfsson & Smith, 2000).

Therefore, when consumers use a physical retailer's channel only to obtain information and evaluate products, and then switch to an online store to place their business, they benefit from a resource to which they did not contribute and thus they are engaging in free riding (Van Baal & Dach, 2005). This free riding behavior affects the sales commission and profit margin of the physical store.

For a physical retailer, consumers can free ride because the retailer cannot feasibly charge separately for its services, such as presenting and consulting product information, and cannot distinguish free riders from other customers (Carlton & Chevalier, 2001). The services the physical retailers provide look like a public good. This free ride behavior substantially reduces a physical retailer's willingness to provide pre-sale service in the long run. That is, a consumer may benefit the price reduction by purchasing on the Internet in the short run, but receive less and less service from the physical store in the long run. Therefore, exploring the ethical concerns behind this kind of research shopper behavior is important.

2.2. The techniques of neutralization

Sykes and Matza (1957) propose five techniques of neutralization: denial of responsibility, denial of injury, denial of victim, condemning the condemners and appealing to higher loyalties, which can explain juvenile delinquency. The classic argument supporting this position is found in the theory of differential association (Sutherland, 1955) which asserts unethical behaviors often result from a process of learning (through social interaction) the techniques necessary to commit the transgressions as well as the motives, drives, rationalizations, and attitudes favorable to the violation of societal norms (Sutherland & Cressey, 1970). In this socialization process, individual consumers often take the role of the generalized other, and they consider their antic-ipated behaviors from the standpoint of how a referent group would view such behavior (Pelton, Strutton, Barnes, & True, 1993; Strutton, Pelton, & Ferrell, 1997). Thus, consumers' primary group referents influence their attitudes toward unethical behavior (Kohlberg, 1969).

The techniques of neutralization exist as an implicit consumer code that explains how consumers eliminate or mute the negative impact that their norm-violating behavior would otherwise have on their self-concepts (Strutton et al., 1997; Sykes & Matza, 1957). The techniques of neutralization are a framework providing insight into how consumers may develop and use arguments to exonerate themselves from the self-degradation stemming from norm violation (Strutton et al., 1997). Consumers who apply a technique within a particular setting seldom feel the norms they are violating should be replaced, but rather that these norms do not or should not apply due to the presence of some special circumstances (Vitell & Grove, 1987).

In effect, excuses or justifications for one's norm-violating behaviors are constructed. Norm-violating consumers may employ one or more techniques of neutralization on a post-decision basis. Therefore, the theory of the techniques of neutralization provides an insightful perspective from which to elucidate how questionable research shopper behaviors are justified or rationalized. Past research employ the theory in exploring the online consumer misbehavior such as unauthorized downloading and file sharing (Harris & Dumas, 2010; Hinduja, 2007).

In a multichannel environment, consumers are used to purchasing across channels. Customers tend to follow the societal norms they thought. According to neutralization theory, when facing ethical issues, multichannel consumers tend to use the techniques of neutralization to reduce their ethical concern. Few who act unethi-cally are likely to be immune from the guilt resulting from violating the social order's demand for conformity. They only do what they regard as the right thing most of the time (Strutton et al., 1997).

Researchers have explored the theory of the techniques of neutralization in various aspects of socially unacceptable and stigmatized behavior since its initial application to juvenile delin-quency. However, no study has used the theory as the conceptual foundation to guide inquiry into multichannel research shopper behavior. The theory of the techniques of neutralization appears to be a viable framework for studying research shopper behavior because social control mechanisms are not as effective in multichannel pre-sales free riding setting, the rewards associated with pre-sales free riding are significant and influential which may affect the service design and development of off-line retailing.

Following Sykes and Matza's (1957) classification and Strutton et al.'s (1994) extension in marketing settings, the techniques of neutralization of customers in multichannel research shopper behavior could be extended in following description:

1. *Denial of responsibility* enables customers to cast the responsibility of their aberrant behavior on someone else or on the circumstances.

They are not really guilty since factors beyond their control cause their misbehavior (Vitell & Grove, 1987). For instance, I may not otherwise able to afford more expensive books, so I have to buy them online.

2. *Denial of injury* lessens the consequences of misconducts, emphasizing the lack of direct harm and therefore making the behavior more acceptable. For instance, even though I do buy books via Internet in the end, there are still a lot of people purchasing from this book store.

3. *Denial of victim* helps customers to explain their motives by claiming that the violated party deserved whatever happened (Strutton et al., 1994). For instance, if the book store provides the same discount as the Internet book store, I will not purchase online.

4. *Condemning the condemners* enables individuals to shift the attention towards those who criticize them by pointing out that they engage in similar disapproved behavior (Vitell & Grove, 1987). For instance, the situation is not my fault, because the book retailers made too much profit in the past.

5. *Appealing to higher loyalties* enables customers to explain that their aberrant behavior is the by-product of their attempt to actualize a higher order ideal or value (Strutton et al., 1994). For instance, I want to save money for helping others, so I purchase books online after searching in a book store.

2.3. Product type

The current research chooses book store and car selling businesses as the contexts of the study. Internet book store is one of the most popular business types in the Internet. Physical book stores receive stiff price competition from Internet book stores such as Amazon.com. Similarly, more and more car dealers provide quotation and selling service via Internet. Compared to a car dealer, the service provided by a brick-and-motor book store is quite limited. Most physical book stores provide a comfortable physical space and minimal personal service for recommending, locating books, and sales transaction. On the other hand, car selling business normally incurs vast pre- and after-purchase service assistance. The salespersons have to introduce and explain the specification of different models and accompany test drive of the car. Car salespersons normally work on commissions. Therefore, the cost of research shopper behavior is not only very high for a car dealership, but also for the salespersons.

More importantly, between the two studied scenarios, the object of ethical reasoning is more specific in the car purchasing situation than the book purchasing situation. In the car purchasing situation, the car salesperson is directly providing services for the consumers, while in the book purchasing situation, the service is provided by the store. Generally speaking, all employees in the book store share the sales impact, but, a particular car salesperson carries almost fully the sales impact of the car deal. Therefore, in addition to the deontological ethical concerns for the ethical situation, consumer may also conduct teleological evaluation (Hunt & Vitell, 1986). That is, consumer not only will evaluate the right or wrong of the ethical situation, but also the consequences of the questionable behavior. Since the car salesperson will directly be harmed by the questionable multichannel research shopper behavior, consumers' ethical concerns will be stronger in the car purchasing situation vs. book purchasing situation.

In sum, giving the service cost and guilt of causing the lose of a sale are a lot higher for the car purchasing vs. the book purchasing cases, the study predicts that consumers will have a more positive attitude toward the research shopper behavior in the book purchasing situation vs. the car purchasing situation.

This research also expects consumers to agree more with the techniques of neutralization in the book purchasing situation vs. the car purchasing situation.

H1. Consumers have a more positive attitude toward a questionable multichannel research shopper behavior in the case of book purchasing vs. in the case of car purchasing.

H2. Consumers are more likely to agree with the techniques of neutralization when evaluating a questionable multichannel shopping behavior of book purchasing vs. a questionable multichannel shopping behavior of car purchasing.

2.4. Consumer background characteristics

Hunt and Vitell (1993) propose that cognitive moral development of an individual directly influences various components of an individual's ethical decision making process. Applying the typology of cognitive moral development identified by Kohlberg (1981), Rawwas and Singhapakdi (1998) confirm that children are the most tolerant to questionable practices than teenagers and adults, while adults are the most conservative group. Therefore, ages appear to be related to ethical judgments with older individuals being more ethical than younger ones.

Similar to age, previous research also explores the ethical attitude differences between students and their professional counterparts. Using scenario questionnaires, Wood, Longenecker, McKinney, and Moore (1988) find that students are significantly more willing to engage in questionable behavior than are their professional counterparts. Although individualism and egoism influence the moral reasoning of business professionals in some degree, they are deeply ingrained in the psyche of the student population. Glenn and Van Loo (1993) also confirm these assertions. They find that students are consistently making less ethical choices than practitioners. In addition, Cohen, Pant, and Sharp (2001) examine the differences among students starting business studies, those in their final year of university, and professional accountants in three measures known to be important in the ethical decision-making process: ethical awareness, ethical orientation, and intention to perform questionable acts. The results show that although there is no difference in ethical orientation among the three groups, the professionals viewed several actions as significantly less ethical than the graduating students, and are less willing to perform unethical acts.

Therefore, the current study suggests that business students will possess a more positive attitude toward questionable multichannel research shopper behavior than their business counterparts. Students are also expected to agree more with the techniques of neutralization than business professionals.

H3. Business students are more likely to have a positive attitude toward a questionable multichannel research shopper behavior than business professionals.

H4. Business students are more likely to agree with the techniques of neutralization than business professionals when evaluating a questionable multichannel research shopper behavior.

3. Method

3.1. Sample and data collection

This survey randomly recruits three hundred respondents via mall intercept method in a major shopping district in Taipei, Taiwan. Among the respondents, 149 of them are business students and 151 of them are business professionals. Five trained interviewers conduct the survey in a two week period. The respond rate is around 43%. The results of the sampling process show that business students and professionals are similar in online surfing hours per day (4.34 vs. 4.59), times of online purchase in the past three months (3.63 vs. 4.41), but significantly different in age (22.0 vs. 31.5).

3.2. Multichannel research shopper behavior manipulation

The survey uses a scenario method and develops two ethical vignettes that describe fictitious research shopping behavior by consumers on book and car purchasing. In each vignettes, the scenario depicts a consumer enjoys the services from the physical store, but purchases the product in an Internet store from different companies (Appendices A and B). Randomly half of the respondents answer the book purchasing situation first and half of the respondents answer the car purchasing situation first.

The use of scenarios has been recommended as a way of improving data collection quality in research that addresses unethical behavior (Hunt & Vitell, 1986). Vignettes standardize social stimuli across those responding while making the decision-making situation to be more genuine.

3.3. Dependent variables

Subjects respond to four 5-point semantic differential scales related to their attitude about the two research shopper scenario. These items include: (1) after reading this scenario, I feel that Ingrid/Jack's behavior is reasonable, (2) after reading this scenario, I feel that

Ingrid/Jack's behavior is preferable, (3) after reading this scenario, I feel that Ingrid/Jack's behavior is fine, and (4) after reading this scenario, I feel that Ingrid/Jack's behavior is favorable.

Next, the survey asks respondents to answer questions regarding the five techniques of neutralization. The survey develops fourteen measurement items for the car purchasing and the book purchasing situations respectively to measure the five techniques of neutralization based on Strutton et al. (1997), and Sykes and Matza (1957). All measures employed seven-point scales ranging from 1 (extremely disagree) to 5 (extremely agree).

4. Data analysis and results

4.1. Reliability

To examine the reliability of the measured constructs in the questionnaire, this study computes the Cronbach's alpha for each construct. The result appears in Table 1. Respectively, most of these values are above 0.7 except denial of victim is around 0.64. Churchill (1979) suggests that Cronbach's alpha larger than 0.6 is an acceptable range. Therefore, all measured constructs possess adequate internal consistency.

Table 1
Summary of reliability estimates of measurement scales.

Dimensions	Items
Attitude	
Books (α = .84)	After reading this scenario, I feel that Ingrid's behavior is reasonable.
	After reading this scenario, I feel that Ingrid's behavior is beneficial.
	After reading this scenario, I feel that Ingrid's behavior is great.
	After reading this scenario, I feel that Ingrid's behavior is favorable.
Cars (α = .87)	After reading this scenario, I feel that Jack's behavior is reasonable.
	After reading this scenario, I feel that Jack's behavior is beneficial.
	After reading this scenario, I feel that Jack's behavior is great.
	After reading this scenario, I feel that Jack's behavior is favorable.
Denial of responsibility	
Books (α = .73)	Ingrid has to save money as a student.
	In order to purchase 3 books at a time, Ingrid has no choice but to purchase online.
	Ingrid may be short of money so she has to purchase online.
Cars (α = .83)	Jack has to save money because he is an entry-employee.
	In order to purchase his ideal car, Jack has no choice but to purchase online.
	Ingrid may be short of money so he has to buy from online.
Denial of injury	
Books (α = .74)	There are still a lot of people purchasing from the bookstore, it would not hurt if Ingrid doesn't.
	The bookstore has fixed location costs, so whether Ingrid purchases the books there or not will make no difference.
	The 3 books that Ingrid didn't purchase will become available to other customers, which will lower the stock-out rate of the bookstore.
Cars (α = .80)	There are still a lot of people purchasing through that car seller, it would not hurt if Jack doesn't.
	The car dealer has fixed service costs, so whether Jack purchases the car there or not will make no difference.
	The car that Jack didn't purchase will become available to other customers, which will lower the stock-out rate of the car dealer.
Denial of victim	
Books (α = .64)	Because the physical bookstore makes profits so high that Ingrid is forced to purchase online.
	The bookstore should have set reasonable price to reduce such purchasing behavior from happening again.
Cars (α = .71)	Because the car dealer makes profits so high that Jack is forced to purchase online.
	The car dealer should have set reasonable price to reduce such purchasing behavior from happening again.
Condemning the condemners	
Books (α = .87)	It is not Ingrid's fault; the bookstore is the one to blame for making too much profit.
	Ingrid should not be blamed since the bookstore earned too much profit in the past.
	If the bookstore has offered reasonable price, Ingrid would not have to purchase online.
Cars (α = .87)	It is not Jack's fault; the car dealer is the one to blame for making too much profit.
	Jack should not be blamed since the car dealer earns too much profit in the past.
	If the car dealer has offered reasonable price, Jack would not have to purchase online.
Appeal to higher loyalties	
Books (α = .81)	Ingrid may want to save money for her family's living.
	Ingrid may want to save money for her parents.
	Ingrid may want to save money to help others.
Cars (α = .86)	Jack may want to save money for his family's living.
	Jack may want to save money for his parents.
	Jack may want to save money to help others.

4.2. Hypothesis testing

This study conducts a two-way ANOVA comparing the effects of book purchasing and car purchasing cases (within group), and student and business professional group (between group) on overall attitude. The analysis reveals significant main effects for both the product type ($F_{(1, 298)} = 125.506$; $p < 0.001$) and age group factor ($F_{(1, 298)} = 7.869$; $p < 0.005$). Respondents have a more positive attitude toward the research shopper behavior in the case of book purchasing than in the case of car purchasing ($M = 3.82$ vs. 3.15). Furthermore, student respondents have a more positive attitude toward research shopper behavior than business professional respondents ($M = 3.60$ vs. 3.37). Therefore, the results support H1 and H3.

Based on the simple mean analyses, the techniques that respondents are more likely to agree with are, in descending order: denial of responsibility ($M = 4.01$), appealing to higher loyalties ($M = 3.64$), denial of victim ($M = 3.36$), denial of injury ($M = 2.79$), and condemning the condemners ($M = 2.68$) in the case of book purchasing situation. In addition, respondents are less inclined to use denial of injury, and condemning the condemners to neutralize their questionable research shopper behavior in case of book purchasing situations because the mean scores of attitude for both techniques are below the average score (i.e. 3). For the case of car purchasing, the techniques that respondents are more likely to agree with are, in descending order: denial of responsibility ($M = 3.48$), denial of victim ($M = 3.34$), appealing to higher loyalties ($M = 3.31$), condemning the condemners ($M = 2.72$), and denial of injury ($M = 2.46$). Similarly, because the mean scores for denial of injury, and condemning the condemners are all below the average score (i.e. 3), respondents are also less inclined to use these two techniques to neutralize their questionable research shopper behavior in case of car purchasing situations.

This study conducts five individual two-way ANOVAs comparing the effects of book purchasing vs. car purchasing cases (within group) and student vs. business professional group (between groups) on the five techniques of neutralization. For the ANOVA model regarding denial of responsibility, the results indicate significant main effects for both the product type ($F_{(1, 298)} = 97.610$; $p < 0.001$) and age group factor ($F_{(1, 298)} = 9.146$; $p < 0.005$). Respondents are more likely to apply denial of responsibility in the case of book purchasing than in the case of car purchasing ($M = 4.01$ vs. 3.48). Student respondents are more likely to apply denial of responsibility than business professional respondents ($M = 3.86$ vs. 3.62).

For the denial of injury ANOVA model, the results indicate a significant main effect for the product type ($F_{(1, 298)} = 52.538$; $p < 0.001$). Respondents are more likely to apply denial of injury in the case of book purchasing than in the case of car purchasing ($M = 2.79$ vs. 2.46). However, the main effect for the age group factor is not significant ($F_{(1, 298)} = .043$; $p = .836$) ($M = 2.62$ vs. 2.64).

For the ANOVA model regarding denial of victim, the results indicate that both the main effect for the product type ($F_{(1, 298)} = .113$; $p = .737$) and age group ($F_{(1, 298)} = 3.252$; $p = .07$) are not significant ($M = 3.36$ vs. 3.34; $M = 3.27$ vs. 3.43). Similarly, for the ANOVA model regarding condemning the condemners, the results indicate that the main effects for both the product type ($F_{(1, 298)} = .554$; $p = .457$) ($M = 2.69$ vs. 2.72) and age group factor ($F_{(1, 298)} = 3.173$; $p = .075$) ($M = 2.63$ vs. 2.78) are not significant.

Finally, for the ANOVA model regarding appealing to higher loyalties, the results indicate a significant main effect for the product type ($F_{(1, 298)} = 46.190$; $p < 0.001$). Respondents are more likely to apply appealing to higher loyalties in the case of book purchasing than in the case of car purchasing ($M = 3.64$ vs. 3.31). However, the main effect of the age group factor is not significant ($F_{(1, 298)} = .451$; $p = .118$) ($M = 3.55$ vs. 3.41). Finally, there is no significant interaction effect in all of the above five ANOVA analyses.

5. Conclusion

5.1. Discussions and implications

Neutralization theory provides us a potentially fruitful perspective from which to explore consumer justifications and rationalizations for their questionable research shopper behavior. If the societal norms prohibiting unethical behavior in given consumption settings are circumstantially removed or lowered through the use of the techniques, any feeling that one is doing something wrong will be reduced. An impediment to unethical consumer behavior will have been removed in that particular consumption setting (Strutton et al., 1997).

The results of this study show that both students and professionals are more likely to agree with the techniques of denial of responsibility, appealing to higher loyalties, and denial of victim. However, they are reluctant to agree with the technique of denial of injury and condemning the condemners regarding their questionable research shopper behavior in both types of purchasing situations. These results demonstrate that respondents understand that their multi-channel research shopper behavior may hurt the physical retailer (denial of injury) and they don't accuse misconduct of the book store and car sales (condemning the condemners). They tend to neutralize their behavior by a belief that forces beyond their control (denial of responsibility) or for the sake of their family and important others (appealing to higher loyalty). They tend to exonerate themselves from the questionable conducts by referring factors outside their direct control.

However, many respondents counter the blame for their research shopper behaviors by arguing that the physical book store and car dealers deserve whatever happens (denial of victim). They seem to believe that neither the physical book store nor the car dealer provides a competitive and reasonable price in the market when facing the price competition from the online store. Therefore, they argue that the physical book store and the car dealer are the ones to be blamed. This indicates that they don't have the clear idea regarding how high the service cost of a physical store. Marketers need to educate their customers that their services are not free and direct price competition with online store is not an affordable option for a physical store.

Regarding the different effects of product type, this study finds that respondents possess more positive attitudes toward the research shopper behavior in the case of book purchasing than in the case of car purchasing. In addition, respondents are more likely to agree with the techniques of denial of responsibility, denial of injury, and appealing to higher loyalties in the case of book purchasing than in the case of car purchasing situation. They seem to believe that they are not personally accountable for the questionable research shopper behaviors and the questionable behavior is not serious for a physical book store vs. a car dealership. A physical book store has to let their customers understand that their operating cost is very high compared to an online store. If the research shopper behavior continues, the financial situation of the physical book store will be in danger. If a physical store fails to survive in the market, it is a responsibility for everyone in the community or society.

Regarding to the differences between students and professionals, student respondents possess more positive attitudes toward research shopper behavior than business professional respondents. Student respondents are also more likely to apply the technique of denial of responsibility than business professional respondents. These results demonstrate that students are more tolerable with the multichannel research shopper behavior and they are more likely to possess this kind of attitude by referring to factors that is out of their control and they are not personally responsible for the questionable behavior. A physical retailer may need to educate their younger generation customers that they should assume the responsibility to avoid long

term negative consequences. If a physical store ceases to exist in the market, the cost will be borne by the whole community.

5.2. Limitations and suggestions

This study has several limitations and possible directions for future study. First, this study only examines one type of online and offline multichannel research shopper behavior. Future studies can explore consumer ethics issues in other multichannel shopping situation. For example, consumers may return purchased products to a physical store when they find a same product with a lower price tag online later on. In addition, the framework can be explored in other product purchasing situations. This study is only the beginning of this research stream.

Second, this study is the first to apply the techniques of neutralization in the multichannel questionable shopping behavior. As stated by Vitell (2003), additional studies are necessary to expand the knowledge base of this concept. This concept has the potential to explain much as to why otherwise ethical consumers sometimes behave unethically. Future research may explore the concept in other questionable consumption behaviors to have a better picture of how consumers use the techniques to neutralize their questionable consumption behavior.

Finally, this research empirically tests the model in a Taiwanese sample. Taiwan is a society meshed with traditional Confucian values (respect for seniority and power, strong family value, emphasis on education, concern for harmony, etc.) and western values (Chiou, 2001). While western values have been gaining more prominence in recent years, strong influences from the Confucian tradition are still evident. Overall, the Taiwanese culture has been classified as a collectivist and high power distance society (Chiou, 2001; Hofstede, 1980). Therefore, further research needs more empirical tests of comparing the proposed relationships in other societies.

Appendix A. Book purchase scenario

Scenario 1

> Ingrid visits her favorite bookstore, Moonlight Bookstore, cheerfully on a weekend. A lot of money and effort are spent on the bookstore in order to provide customers a quiet and large open space with elegant and stylish decoration. The warm and bright lightening as well as neat and tidy shelf arrangements of the Moonlight Bookstore not only allows customers to purchase books comfortably, but also brings popularity to the bookstore.
>
> Ingrid picks up few books carefully and sits on a nice and cozy sofa, accompanying by the comfy air conditioning and the soft music. Eventually, Ingrid finishes reading a couple of books and ready to call it a wonderful day. Among the books Ingrid selects, there are three books that she likes very much and wishes to take back home. As she approaches the checkout counter, she suddenly recalls that Moonlight Bookstore has no discount to the books, while online book sellers offer 20–30% discount of the books.
>
> Thus, Ingrid puts back the books she wants to buy and leaves the Moonlight Bookstore with empty hands. She decides to purchase those three books online with cheaper price.

Appendix B. Car purchase scenario

Scenario 2

> Jack is longing for a new car and he has two models in consideration. He cannot make up his mind. In an afternoon, he visits a car dealer and is welcomed by a smiling, friendly and nice salesman.
>
> The salesman receives Jack to a high-class meeting room and brings him a hot coffee. The salesman carefully listens to Jack's demand and inquiries of the dream car, and then spends a couple of hours explaining, analyzing, and comparing the pros and cons of each car model to Jack in detail. The salesman's great service pleases Jack, thus he asks for a test drive. During the more than an hour test drive, Jack is accompanied by the salesman and is happy with the car's features. He decides to purchase this car model.
>
> The salesman further provides Jack with more equipment attached to the model and the lowest offering price. However, Jack is planning to list this information online and asks online dealers to quote their best price. Online purchasing is expected to save Jack at least 5–10% on the car.
>
> So Jack walks out of the dealer's shop without giving the salesman a firm answer.

References

Alba J, Lynch J, Weitz B, Janiszewsk C, Lutz R, Sawyer A, et al. Interactive home shopping: consumer, retailer, and manufacturer incentives to participate in electronic marketplaces. J Mark 1997;61(3):38–53.

Ansari A, Mela C, Neslin S. Customer channel migration. J Mark Res 2008;45(1):60–76.

Balasubramanian S, Raghunathan R, Mahajan V. Consumers in a multichannel environment: Product utility, process utility, and channel choice. J Interact Mark 2005;19(2):12–30.

Brynjolfsson E, Smith MD. Frictionless commerce? A comparison of internet and conventional retailers. Manage Sci 2000;46(4):563–85.

Carlton DW, Chevalier JA. Free riding and sales strategies for the internet. J Ind Econ 2001;49(4):441–62.

Chiou JS. Horizontal and vertical individualism and collectivism among college students in the United States, Taiwan, and Argentina. J Soc Psychol 2001;141(5):667–78.

Churchill Jr GA. A paradigm for developing better measures of marketing constructs. J Mark Res 1979;16(2):64–73.

Cohen JR, Pant LW, Sharp DJ. An examination of differences in ethical decision-making between Canadian business students and accounting professionals. J Bus Ethics 2001;30(4):319–36.

Gensler S, Dekimpe MG, Skiera B. Evaluating channel performance in multi-channel environments. J Retail Consum Serv 2004;14(1):17–23.

Glenn Jr JR, Van Loo MF. Business students' and practitioners' ethical decisions over time. J Bus Ethics 1993;12(11):835–47.

Harris LC, Dumas A. Online consumer misbehaviour: An application of neutralization theory. Mark Theory 2010;9(4):379–402.

Hinduja S. Neutralization theory and online software piracy: an empirical analysis. Ethics Inf Technol 2007;9(3):187–204.

Hofstede G. Culture's consequences: international differences in work-related values. Beverly Hills, CA: Sage; 1980.

Hunt SD, Vitell SJ. A general theory of marketing ethics. J Macromark 1986;8:5–16.

Hunt SD, Vitell SJ. The general theory of marketing ethics: A retrospective and revision. In: Smith NC, Quelch JA, editors. Ethics in marketing. Homewood, IL: Irwin Inc.; 1993. p. 775–84.

Kohlberg L. Strategy and sequence: The cognitive-developmental approach to socialization. In: Goslin DA, editor. Handbook of socialization theory and research. Chicago: Rand McNally; 1969.

Kohlberg L. The meaning and measurement of moral development. Worcester, Massachusetts: Clark University Press; 1981.

Kumar V, Venkatesan R. Who are multichannel shoppers and how do they perform? Correlates of multichannel shopping behavior. J Interact Mark 2005;19(2):44–61.

Kushwaha TL, Shankar V. Single channel vs. multichannel retail customers: Correlates and consequences. Working paper. College Station, TX 77845: Texas A&M University; 2008a.

Kushwaha TL, Shankar V. Optimal multichannel allocation of marketing efforts by customer-channel segment. Working paper. College Station, TX 7785: Texas A&M University; 2008b.

Montoya-Weiss MM, Voss GB, Grewal D. Determinants of online channel use and overall satisfaction with a relational multichannel service provider. J Acad Mark Sci 2003;31(4):448–58.

Neslin SA, Shankar V. Key issues in multichannel customer management: Current knowledge and future directions. J Interact Mark 2009;23(1):70–81.

Nunes PF, Cespedes FV. The customer has escaped. Harv Bus Rev 2003;81:96–105.

Pelton LE, Strutton D, Barnes Jr JH, True SL. The relationship among referents, opportunity, rewards, and punishments in consumer attitudes toward recycling: A structural equations approach. J Macromark 1993;13(1):60–74.

Rangaswamy A, Van Bruggen GH. Opportunities and challenges in multichannel marketing: an introduction to the special issue. J Interact Mark 2005;19(2):5–11.

Rawwas MYA, Singhapakdi A. Do customers' ethical beliefs vary with age? A substantiation of Kohlberg's typology in marketing. J Mark Theory Pract 1998;6: 26–38.

Stone M, Hobbs M, Khaleeli M. Multichannel customer management: The benefits and challenges. J Database Mark 2002;10(1):39–52.

Strutton D, Vitell SJ, Pelton LE. How consumers may justify inappropriate behavior in market settings: An application on the techniques of neutralization. J Bus Res 1994;30:253–60.

Strutton D, Pelton LE, Ferrell OC. Ethical behavior in retail settings: Is there a generation gap? J Bus Ethics 1997;16:87–105.

Sutherland EH. Principles of criminology. Philadelphia, PA: Lippincourt, Inc.; 1955. p. 77–80.

Sutherland EH, Cressey DR. Principles of criminology. 8th ed. Chicago IL: J. P. Lippincott; 1970.

Sykes GM, Matza D. Techniques of neutralization: A theory of delinquency. Am Sociol Rev 1957;22(6):664–70.

Thomas JS, Sullivan UY. Managing marketing communications with multichannel customers. J Mark 2005;69(4):239–51.

Van Baal S, Dach C. Free riding and customer retention across retailers' channels. J Interact Mark 2005;19(2):75–85.

Venkatesan R, Kumar V, Ravishanker N. Multichannel shopping: Causes and consequences. J Mark 2007;71(2):114–32.

Verhoef PC, Neslin SA, Vroomen B. Multichannel customer management: Understanding the research-shopper phenomenon. Int J Res Mark 2007;24(2):129–48.

Vitell SJ. Consumer ethics research: Review, synthesis and suggestions for the future. J Bus Ethics 2003;43(1/2):33–47.

Vitell SJ, Grove SJ. Marketing ethics and the techniques of neutralization. J Bus Ethics 1987;6(3):433–8.

Wood JA, Longenecker JG, McKinney JA, Moore CW. Ethical attitudes of students and business professionals: A study of moral reasoning. J Bus Ethics 1988;7(4):249–57.