

GENDER DIFFERENCE ASSOCIATED WITH FACTOR INFLUENCE ON CONSUMER GUILT: AN EXPERIENCE DURING COVID-19 PANDEMIC

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Abstract

Purpose: Taking into consideration the prolonged theories and concepts of gendered consumer guilt, this study is based on analysing whether there is an impact of gender on the consumer guilt experienced by consumers in the Sri Lankan market context amidst the COVID-19 pandemic.

Design / Methodology / Approach: In order to meet this objective, responses were gathered via a Google form survey questionnaire to measure the impact of gender on consumer guilt across four variables of guilt; purchase, non-purchase, on-self and others guilt. The survey was conducted among 102 customers representing 68 females and 34 males in the Sri Lankan consumer market.

Findings: The results of this study suggest that there isn't any difference between women and men towards consumer guilt felt as a result of purchases. Ultimately, the overall results suggest that Purchase Guilt factors influence a large extent towards the Consumers Guilt while Non-Purchasing Guilt, On-self Guilt and focus on Other Guilt factors have moderate effects towards Consumer Guilt.

Originality: This study is important for Marketers in Sri Lanka in deciding their marketing strategies catering to different purchasing patterns in between the genders.

Keywords: Gender, Consumer Guilt, Purchase Guilt, Non-Purchase Guilt, On-self Guilt, Others Guilt

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INTRODUCTION

COVID-19 is one of the most challenging and deadliest virus outbreaks that negatively impacted businesses since the end of 2019. Mobility of people was fully restricted at the beginning of the virus since this was an airborne contagious virus. As a result, social distancing and lockdowns became mandates that impacted the disruption of the buying and shopping habits of consumers along with their consumption patterns (Donthu & Gustafsson, 2020). Thereby, consumers have developed new habits and ways of shopping activities spread in order to face the perceived fear and risk in this emergent situation. According to the study of Naeem (2020), the fear of getting infected, the fear of seeing continuous empty shelves at supermarkets, fear of sudden price increases and social inclination to buy extra for the duration of their stay at home had amplified an impulsive panic-buying behaviour between customers.

The reasons that caused such impulsive behaviours revealed that increased death rates, misinformation and rumours on empty supermarkets without essential goods have inclined customers to purchase extra units of goods. Many people, authorities and especially social media were being in the process of sharing fearful information that created this panic situation and as a result, consumers started buying high quantities of goods due to high uncertainty and emotional fear during the COVID-19 outbreak (Naeem, 2020). As essential goods and groceries are highly demandable during the fear of COVID-19 outbreak retailers are constantly in the process of serving consumers at their homes to help keep society safe (Roggeveen & Sethuraman, 2020).

The COVID-19 pandemic will impact negatively in worsening global food insecurity for an extra 820 million people (Fernando, 2020). As the researcher mentioned “indeed, famines and malnutrition might kill more people in the Global South than the Coronavirus disease in the longer term” (Swan, 2020, p.2). On the other hand, that could create consumer guilt among customers where buying extra units are perceived to be unethical as it could affect the consumption of others. Consumer Guilt focused categories experienced by the customers as suggested by Burnett and Lunsford (1994) describe the cause of guilt felt by consumers. They are health guilt, moral guilt, social responsibility guilt and financial guilt. Financial guilt is experienced when the consumption decisions are not justifiable. For example, if a consumer spends excessively beyond his financial obligation/capacity and then regrets the consumption decision made as to not making a correct allocation of the financial resources.

Ferreira (2014), in his study explained about the crisis that occurred in Southern Europe and the consumer guilt associated with it discovered via three guilt evidences: state of guilt, focus of guilt and purchase decision. Thereby, it was evidenced that consumers, given to crisis context, “feel more guilt before

they have even made the transgression, due to the existential guilt that is latent” (p. 21). Also, he revealed that the consumer guilt felt by consumers is more likely to emerge because something was bought, than because something was not. The study could not find which type of purchase decision is relevant for consumer guilt. Interestingly, the purchase group was having one effective conclusion with no or less conclusions from the no purchase group.

Moreover, the researcher could generate some interesting relationships on demographic variables and consumer guilt felt by the customers and the results are as follows. Accordingly, aging and consumer guilt had no clear relationship while there seem to be some differences in the degree of consumer guilt felt between levels of different qualifications groups. Also, despite the lack of congruence between schooling and financial guilt, there was no correlation between the monthly gross income and financial guilt. The result which would facilitate this particular study is the relationship between genders in different levels of consumer guilt. The study of Ferreira (2014), suggests that men tend to feel guiltier towards others in their consuming attitudes than women while women feel more guilt about violating their personal conducts contradictory to hedonic and utilitarian approaches described by other researchers. Anyhow, there is a lack of studies that explain how customers’ feeling fearful can trigger consumer guilt behaviours among customers based on their gender. Therefore, **the objective of this study is to build a rationale between consumer guilt in terms of their gender during the crisis period of COVID-19.**

LITERATURE REVIEW

Guilt and Consumer Guilt

Guilt is a concept associated with self-conscious emotions “for which the object of reflection is one’s self” (Smith, 2012, p.22). According to the researcher it is also a category of feelings like shame or embarrassment caused by an action or inaction of an individual when he/she should face a situation that violates their point of views both ethically and morally. Thereby, a feeling to be identified as guilty conscious, an individual must act upon a personal interest which seems as potential harm by the society or a waste of benefit by the particular doer. Additionally, there are studies which conclude that guilt will appear as long as there is a feeling of obligation or liability, which explains the term existential guilt, when the individual can blame himself when faced with a certain social context or situation (Lindsay-Hartz et al., 1995, as cited in Ferreira 2014). There is a necessity to critically evaluate the importance of addressing human feelings in Marketing, even if they are positive feelings (eg: satisfaction) or negative feelings (eg: guilt) though companies usually appeal to positive feelings (Ferreira, 2014).

Consumer guilt is the guilt which enters into the consumer purchase decision (Burnett & Lunsford, 1994) which is a complex and powerful emotion that can be used as a significant marketing tool (Ferreira 2014). Companies have an important role in benefiting through changing the perception of consumers and making them fully realize a possible transgression in their attitudes. Moreover, consumer guilt is explained as a negative emotion which results from a consumer's decision that violates his/her values or norms composed on the effect of various demographic characteristics such as age, religious affiliation, occupation, and income groups (Burnett & Lunsford, 1994). In the context of consumption, consumer guilt can be viewed from three dimensions (Dhal, Honea & Machanda, 2003). They are the consumer guilt displayed at intrapersonal (guilt related to oneself), interpersonal (guilt related to others) and societal (guilt related to societal standards) levels.

Purchase decision

The investigation by Burnett and Lunsford (1994) has lead the way to categorize this feeling of consumer guilt according to the decision of purchasing or not purchasing a particular good or service by a consumer. For example, if a consumer happens to buy a good which has a serious negative impact on the environment, he/she might have felt that the guilt had occurred due to that particular purchase; Purchase Guilt. This decision of purchase guilt worsens at times when a consumer violates his/her own ethical conditions via purchasing an ethically disturbing good when he/she has had options, with one that is congruent towards his/her ethical conducts and another that violates it, but rather choses the second option. Similarly, the decision of not purchasing a particular good or service also translates into guilt; Non-Purchase Guilt.

Focus on Guilt

Consumer guilt is further classified in terms of anticipatory and reactive states, occurring in both decisions to purchase as well as not to purchase, and as it relates to focus on oneself or other. The study of Dhal, Honea and Rajesh (2003) has suggested another dimension of consumer guilt where individuals feel guilty because “they were unable to regulate their behaviour or reach standards they had set for themselves” (p.164). Thereby, according to the respondents of the research, they had felt guilty because their behaviour has had poor reflections in comparison to their ideal self. Interestingly, this category of customers with on-self guilt has accounted for a majority of 52.1% of the total consumer guilt situations being the largest category across the entire consumer guilt taxonomy. Personal standards failure; buying products that were harmful to health, purchases of expensive goods including clothing, jewellery, make-up, technological products and entertainment were the major causes reported underneath on-self guilt.

Gender and Guilt

Though the literature in the context of consumer behaviour is not limited, there is particularly limited evidence on gendered diversification and consumer guilt. According to Tracy, Robins and Tangney (2007), cognitive processes of the human beings are complex and therefore to determine this emotion; guilt, is indeed difficult under gendered conditions while available literature such as (Hanks and Mattila, 2014; Else-Quest, Higgins, Allison and Morton, 2012) emphasize that there is a difference between the two genders with respect to their feelings of guilt associated with consumption circumstances. Researchers like (Kugler and Jones, 1992) state that men experience more guilt than women. Contradictorily, Cohen, Wolf, Panter and Insko (2011), stress that women tend to experience more guilt in comparison to men and are more predisposed to engage in reparative action. Though majority of the studies emphasize that women experience more guilt than men, some of the studies agree to the fact that although there is a significant different between genders with regard to experiencing consumer guilt, none of the genders can be expressed as highest than the other in between levels of guilt (Else- Quest et al., 2012). The argument is that those consumption situations induce consumer guilt from a narrow perspective, which does not provide a holistic understanding of gender differences (Kayala, Simintiras, & Ranaa, 2017). Furthermore, there is limited research that has examined gender differences, in terms of consumer guilt and the outcomes are in conflict with the previous findings of various studies (Else-Quest et al., 2012).

By evaluating the descriptive statistics, Kayala et al. (2017) examined the levels of consumer guilt for men and women independently to decide if there is a significant difference between men and women in terms of their feelings of consumer guilt under various circumstances. Thereby, statistics have showcased that women experience higher levels of guilt in comparison to men in terms of them buying junk food, not using a paid-for gym membership, buying foreign products, not donating for charity, being rude to an insistent salesperson and disposing of a shirt given to them by someone close. In addition, Tracy and Robins (2004) discussed that, for guilt to emerge, the event has to be important to one's identity goals. Thus, taking into account the results of Kayala et al. (2017), it can be argued that women might feel a little too embarrassed than men when engaged in consumer activities.

Similar results have been generated through the research of Ayla and İpek (2010), where violation of societal standards towards the feeling of consumer guilt is discussed. Though the research has not focused on a gendered approach, but in general, the findings can still be related to the gendered approach of guilt. In the research, one male interviewee has expressed his state of mind where “he could not resist buying imitations of well-known perfume brands although he was aware that it harms producers.” (p. 468). Confirming

the argument of most of the researchers; where female tend to feel more guilt, another female consumer has expressed her feelings of guilt due to wearing fur. "Every time I put it on, I think that it was a living animal once. And I just use it for my luxury." (p. 468). Also, a few female interviewees have explained a feeling of severe guilt related to their purchasing decisions. One such occasion was where one female has forced her mother to buy her a pair of boots that was not very comfortable to wear while another instance, was about a working mother's guilt where she regretted purchasing toys for her son which would fill the void of her not being around him and to replace her while she was away at work. This gave her a feeling that she had failed in taking good care of her son. These evidences do clearly suggest that females tend to feel guilty more often after having purchased certain goods and services.

Hanks and Anna (2014) have detected a difference in the ways in which men and women experienced consumer guilt after a travel purchase. Thereby, "women appeared to experience more consumer guilt, have a lower threshold for experiencing such guilt, and internalize the guilt more so than their male counterparts" (p. 631). Also, they could investigate that women tend to experience consumer guilt than men by following an impulse travel purchase. Although they could not find any significant difference between the two genders on experiencing guilt while in a good mood, women in a bad mood experienced significantly more guilt than men. However, the results were based on pre-purchase moods suggesting an inverse relationship between the pre purchase mood and the consumer guilt, where if women were to be in a good mood, the level of guilt after the purchase was significantly reduced. However, the interviewees of varying ages, backgrounds, and gender, had spoken of experiencing guilt in a wide variety of consumer situations indicating that there are various characteristics to consumer guilt rather than the gendered differences.

Fisher and Dubé (2005), have raised concerns on having inconclusive data on the way in which men and women experience guilt. But according to Cruz, Pires and Ross (2013) women felt guiltier than men about buying products from a company that had poor human-rights practices while men found advertisements with guilt appeals were more engaging. Also, men had less concerns about the environment and less likely to adopt green behaviours while women felt guiltier about not practicing green environmental behaviours more after seeing guilt-appeal advertisements. Barda and Sardianou (2010) found that gender affects consumer boycotting by analysing the behaviour of Greek consumers who set on a path of boycotting during the 2010 financial crisis in Greece. There, women have proportionally taken more part in boycotts when compared to men. The findings were shaped by the fact that woman more often shop in supermarkets than men and were more inclined to boycotting than men. Further, the researchers found that the feelings of guilt were caused through interjected parental figures where more intense guilt conflicts in women than in

men. One of the most interesting factors emerged through gendered differentiation and the different levels of guilt associated with the purchasing decision are the influence of culture mediated in decision taking.

Similarly, Arli, Leo and Tjiptono (2016) stated that genders cannot be used as a segmentation tool in collectivist countries where the results indicate that men and women do not differ in their feelings of guilt and thus, such knowledge is essential to avoid ineffective allocation of resources targeting men or women independently.

Likewise, in Kayala et.al., (2017), Saudi men had higher levels of consumer guilt in comparison to British men and exceeded British men in their feelings of guilt based on charity donations. Meanwhile, women from both countries were on equal levels of guilt when not donating to charity based on consumption situations that induce societal guilt. Thereby, the results confirmed that differentiations in consumer guilt between genders are mostly seen in individualistic countries where difference is generally absent in collectivist countries. Moreover, variations in consumer guilt can be detected between countries for both women and men. “Not only do women exceed men in their feelings of consumer guilt but also notable differences can be detected when comparing genders from different countries” (Kayala et.al., 2017, p.75). But contradictorily, when analysing how consumers feel about societal inequality, middle and higher income-earners have argued that ‘despite seeing poverty as upsetting, they do not need to change the way they live, because poverty is seen as ‘a matter of societal balance’ and ‘people should manage to live on financial resources available to them’ (Ayla & İpek, 2010, p. 469) while only a few of the interviewees explained how they abstained from showing off. This condition emphasizes that consumer guilt is more or less a personal perception and cannot be just decided based on gender.

H₁: There is a significant statistical difference in the mean of a purchasing guilt factor to consumer guilt between genders.

H₂: There is a significant statistical difference in the mean of a non-purchasing guilt influence factor to consumer guilt between gender.

H₃: There is a significant statistical difference in the mean of an on-self guilt influence factor to consumer guilt between genders.

H₄: There is a significant statistical difference in the mean of a focus on other guilt to consumer guilt between genders.

H₅: The gender that significantly impacts consumer guilt.

METHODOLOGY

The present study used the survey method of collecting data, as it was found relevant considering the previous research which was conducted on the subject (Wahaba et al., 2018; Babin & Darden, 1995; Unger & Kernan, 1983) and it is appropriate for a quantitatively driven research problem (Dewasiri et al., 2018; Baker et al., 2019). The survey was conducted in the western province in Sri Lanka. It was assumed to get more appropriate responses from these three districts (Colombo, Kalutara and Gampaha) due to the considerable number of customers who use the internet for shopping purposes. Convenience sampling method was used to collect the data in this study. The sample size is 102 customers. The conceptual framework of the study attempts to establish the relationship between the variables of the study. In this study, the dependent variable is Consumer Guilt and there are four independent variables, which are Purchasing Guilt, Non-purchasing Guilt, On-self Guilt and Other-Guilt.

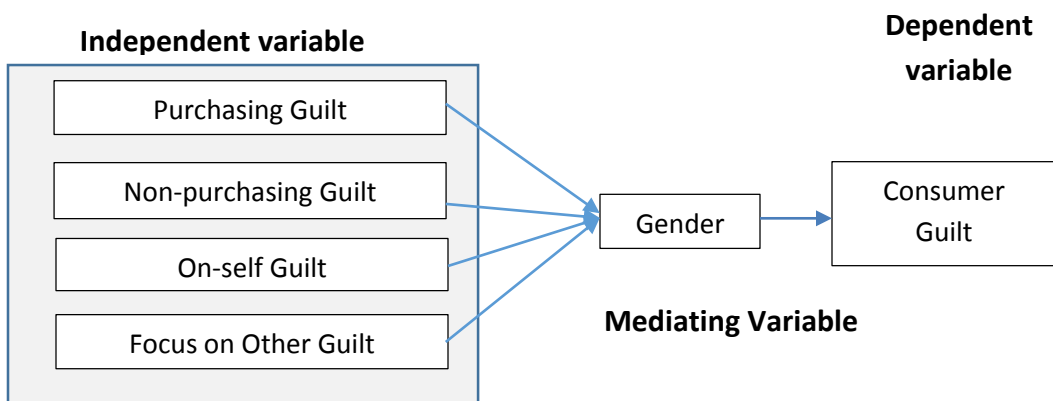


Figure 01. Conceptual Framework
Source: Developed by Researcher

Reliability of the Research Instrument

The researcher conducted a pilot testing for the questionnaires. During the piloting, 30 respondents were randomly selected and questionnaires administered. After going through the respondents' feedback, it was revealed that the instruments measured-were the ones that should have been targeted by the researcher. Cronbach's alpha was used to ascertain the reliability of the instrument.

Table 01. Reliability

Variable	Cronbach's Alpha
Purchasing Guilt	0.879
Non-purchasing Guilt	0.762
On-self Guilt	0.984
Others Guilt	0.735
Consumer Guilt	0.902

Source: survey data (2020)

According to the reliability test, the value higher than 0.7 indicated that reliability is at a very good level.

DATA ANALYSIS

Demographics are the most useful statistical characteristics of a population. Demographic data include gender, age and employee status etc. Part A of the questionnaire covered the demographic characteristics of the respondents, with gender, age, education level, income level, family status and some background information such as product usage and payment method. The personal information will be helpful to contextualize the findings and formulation of proper recommendation to the subject matter.

Table 02. Demographic Profile

	Frequency	Percent	Valid Percent	Cumulative Percent
GENDER				
Male	34	33.3	33.3	33.3
Female	68	66.7	66.7	100.0
Total	102	100.0	100.0	
Age				
Below 18	2	2.0	2.0	100.0
18-25	5	4.9	4.9	4.9
26-35	88	86.3	86.3	91.2
36-45	4	3.9	3.9	95.1
46-55	1	1.0	1.0	96.1
Above 55	2	2.0	2.0	98.0
CIVIL Status				
Married	47	46.1	46.1	46.1
Single	55	53.9	53.9	100.0
Total	102	100.0	100.0	

Education				
Advanced Level (A/L)	5	4.9	4.9	4.9
Certificate/Diploma	11	10.8	10.8	15.7
Degree	71	69.6	69.6	85.3
Masters	14	13.7	13.7	99.0
Ordinary Level (O/L)	1	1.0	1.0	100.0
Total	102	100.0	100.0	
Income				
100,001-200,000	10	9.8	9.8	9.8
20,000-50,000	42	41.2	41.2	51.0
50,001-80,000	32	31.4	31.4	82.4
80,001-100,000	14	13.7	13.7	96.1
Below 20,000	4	3.9	3.9	100.0
Total	102	100.0	100.0	
How long it takes to place the next order				
1-3 days	21	20.6	20.6	20.6
4-7 days	40	39.2	39.2	59.8
8-14 days	18	17.6	17.6	77.5
More than 2 weeks	11	10.8	10.8	88.2
Within 24 hours	12	11.8	11.8	100.0
Total	102	100.0	100.0	

Source: Survey data (2020)

Among the sample of 102, 68 were female customers and 34 were male as shown in Table 02. As a percentage, the sample had 67% female and 33% male. According to the findings, the majority of respondents (55%) are single and 45% of the respondents are married.

In this study, the respondents were categorized into five age categories as 18, 18-25, 26-35, 36-45, 46-55 and above 55. Within the selected sample the highest percentage (86.3 %) of the respondents were in the age limit of 26-35 years. Further, 4.9% of the respondents were from the age category of 18-25 years and 1% of the respondents were from 46-55. The remaining respondents (7.9 %) were distributed among the other three categories

According to the findings, the majority of respondents had a Degree, amounting to 69.6% of the total sample. Moreover, 13.7% had finished their Master's degree. Further, 4.9% were educated up to GCE Advanced levels, while the remaining 1% and 10.8% had followed O/L and Diploma/Certificate levels respectively. The respondents were categorized in to five income levels, as less than 20000, 20001-50000, 50001-80000, 80001-100000, 100001-200000 and above 200000. Within the selected sample, the highest percentage (41.2%) of the respondents were in the income level of 20000-50000 rupees.

Further, 31.4% of the respondents were from the income level of 50001-80000 rupees.

According to the findings, 75.71% of customers use online shopping during the COVID-19 pandemic and 24.29% customers did not use online shopping during the pandemic period. Table 1 shows the time that the respondents had taken to place their next order for purchasing goods amidst the COVID-19 pandemic. According to the findings, 12 (11.8%) respondents had taken less than 24 hours to place the next order, 21 (20.6%) respondents had taken 1-3 days to place the next order, 40 (39.2%) respondents had taken 4-7 days to place the next order while 18 (17.6%) and 11 (10.8%) respondents had taken 8-14 and more than 14 days respectively to place the next order. Overall, 71.6% of respondents placed their next order within one week and others (28.4%) took more than one week to place the next order.

How did you prioritize your purchasing experience during the COVID period?

Table 03. Prioritized Purchasing Items

Rank	Item
1 st Choice	Essential Goods
2 nd Choice	Medicine
3 rd Choice	Home Appliances
4 th Choice	Apparels
5 th Choice	Cosmetics
6 th Choice	Furniture
7 th Choice	Sports Appliances (Electronic Items)
8 th Choice	Musical Instruments

Source: Survey Data (2020)

According to the findings, most of the customers had purchased Essential Goods as their 1st choice during the COVID-19 pandemic. They had selected Medicine, Home Appliances and Apparels as their 2nd, 3rd and 4th choices, respectively. Further, they had given less priority for Cosmetics, Furniture, Sports Appliances and Musical Instruments.

Table 04. Descriptive Statistics

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Purchasing Guilt	102	1.13	5.00	3.7953	.74934
Non-Purchasing Guilt	102	1.00	4.86	3.5434	.72511
On-self Guilt	102	1.00	5.00	3.5353	.78509
Focus on Other Guilt	102	1.00	5.00	3.5490	.75364

Source: Survey Data (2020)

As per the response of Purchasing Guilt, the mean value was 3.7953 and the standard deviation was 0.74934. According to this result, Purchasing Guilt factors influenced Consumer Guilt to a large extent. As per the responses related

to Non-Purchasing Guilt, the mean value was 3.534 and the standard deviation was 0.72511. According to this result, Non-Purchasing Guilt influenced Consumer Guilt to a medium extent. When considering On-Self Guilt, the mean value was 3.5353 and the standard deviation was 0.74224. According to this result, On-Self Guilt factors influence Consumer Guilt to a medium extent. Finally, considering the focus on Other Guilt factors, the mean value was 3.5490 and standard deviation was 0.75364. In summary, when considering the mean values and standard deviation of all factors, the researcher identified that while Purchasing Guilt influences at a large extent, Non-purchase guilt, On-self Guilt, and Focus on other guilt influenced Consumer Guilt at a moderate extent.

Analysis of Gender Influenced On Independent Variables

Table 05. Gender Influence on Independent Variables: One-Way Anova Test

		Sum of Squares	df	Mean Square	F	Sig.
Purchasing Guilt	Between Groups	.074	1	.074	.130	.419
	Within Groups	56.639	100	.566		
	Total	56.712	101			
Non-Purchasing Guilt	Between Groups	2.017	1	2.017	3.949	.040
	Within Groups	51.086	100	.511		
	Total	53.104	101			
On-self Guilt	Between Groups	1.103	1	1.103	1.804	.182
	Within Groups	61.150	100	.612		
	Total	62.253	101			
Focus on Other Guilt	Between Groups	1.417	1	1.417	2.532	.115
	Within Groups	55.949	100	.559		
	Total	57.366	101			

Source: Survey Data (2020)

This table shows the output of the ANOVA analysis and whether there is a statistically significant difference between groups' means. The significance value is 0.419 (i.e., $p = .419$), which is above 0.05 confidence interval. It shows that there is no statistical difference in the mean of a Purchasing Guilt factor to consumer guilt between genders. According to that, Null Hypothesis was accepted and an alternative hypothesis stating that "there is a statistical difference in the mean of a Purchasing Guilt factor to consumer guilt between gender" was rejected.

The significance value of 0.049 (i.e., $p = .049$), which is above a 0.05 confidence interval shows that there is a statistical difference in the mean of a

Non-Purchasing Guilt influence factor to consumer guilt between genders. According to that, the Null Hypothesis was rejected and an alternative hypothesis stating, “there is a statistical difference in the mean of a Non-Purchasing Guilt Influence factor to consumer guilt between genders” was accepted.

The significance value of 0.182 (i.e., $p = .182$), which is above a 0.05 confidence interval shows that there is no statistical difference in the mean of a On -Guilt towards consumer guilt between genders. According to that, the Null Hypothesis was accepted and the alternative hypothesis stating, “there is a statistical difference in the mean of an On Self Guilt to consumer guilt between gender” was rejected.

The significance value of 0.115 (i.e., $p = .115$), which is above a 0.05 confidence interval shows that there is no statistical difference in the mean of a Focus On Other Guilt to consumer guilt between genders. According to that, the Null Hypothesis was accepted and an alternative hypothesis stating, “there is a statistical difference in the mean of a Focus on Other Guilt to consumer guilt between genders” was rejected.

Multiple Regression Analysis

The purpose of regression analysis is to find out the significant impact or influence of an independent variable on the dependent variable (Ndubisi, 2006). In this study, the dependent variable is the Consumer guilt and independent variables are Purchasing Guilt, Non-purchasing Guilt, On-self Guilt and Other-Guilt Regression analysis was made to find out the equation which describes the relationship between these variables. From this analysis, the independent variable regression line was,

$$YY = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 \pm \dots \epsilon$$

Table 06. Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.728 ^a	.530	.506	.51891

a. Predictors: (Constant), On-self guilt, GENDER, Purchasing guilt, Focus_on_Other_Guilt, Non-Purchasing_guilt

Source: Survey Data (2020)

Adjusted R-value of 0.506 in the , this denoted that 50.6% of the observed variability in course selection can be explained by the differences in both, the independent variables namely Purchasing Guilt, Non-Purchasing guilt and Focus on Other guilt. The remaining 49.4% of the variance in consumer

guilt related to another variable, was not explained. R^2 values of 53% indicate that there may be a number of variables, which can have an influence on course selection that could be referred as a scope for future research.

Table 07: Coefficient

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	.565	.306		1.844	.068
Purchasing_guilt (P)	.315	.083	.319	3.795	.000
Non-Purchasing_guilt (NP)	1.436	.335	1.410	4.285	.000
Focus_on_Other_Guilt (F)	-.963	.312	-.983	-3.081	.003
GENDER (G)	-.024	.053	-.032	-.443	.659
On-self guilt (O)	.009	.126	.010	.073	.942

a. Dependent Variable: Consumer Guilt

Source: Survey Data (2020)

$$YY = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \dots + \epsilon$$

$$Y = .565 + 0.315P + 1.436NP - 0.963F$$

The above table indicates the coefficient of regression factor influence on consumer guilt. The coefficient of regression β is 0.315 for Purchasing Guilt (P) and significant ($0.000 < 0.05$). It indicates that if Purchasing Guilt is increased by one, then consumer Guilt would increase by 0.315. According to that, Purchasing Guilt positively and significantly impacts consumer guilt. The coefficient of regression β is 1.436 and Sig. value is 0.000 ($0.000 < 0.05$) for Non-Purchase guilt. It indicates that if Non-Purchase guilt is increased by one, then consumer guilt would be decreased by 1.436 amounts. The coefficient of regression of Non-Purchase Guilt, positively impacts consumer guilt. The coefficient of regression β is -0.963 and Sig. value is 0.003 ($0.003 < 0.05$) for Focus on Other Guilt. It indicates that if focus on other guilt is increased by one, then consumer guilt would be increased by -0.963 amounts and Focus on Other Guilt negatively impacts consumer guilt. B value of On-Self Guilt is 0.009 and Sig. value is 0.942 ($0.942 > 0.05$). According to this result, it indicates that the coefficient of regression of On-Self Guilt does not significantly impact consumer guilt.

The coefficient of regression β is -0.24 and Sig. value is 0.659 ($0.659 > 0.05$) for Gender influence. According to this result, the coefficient of regression of gender influence does not significantly impact Consumer guilt.

According to that, the Null Hypothesis was accepted and the alternative hypothesis, “Gender Significantly impact on Consumer Guilt” was rejected.

Table 08. Hypotheses Testing

Hypotheses	Decision	Test
H1: There is a statistical difference in the mean of a Purchasing Guilt factor to consumer guilt between genders.	REJECTED	ANOVA
H2: There is a statistical difference in the mean of a Non-Purchasing Guilt Influence factor to consumer guilt between genders.	NOT REJECTED	ANOVA
H3: There is a statistical difference in the mean of an On-Self Guilt consumer guilt between genders.	REJECTED	ANOVA
H4: There is a statistical difference in the mean of a Focus on Other Guilt to consumer guilt between genders.	REJECTED	ANOVA
H5: Gender Significantly impacts consumer guilt	REJECTED	RREGRESSION ANALYSIS

Source: Developed by researchers

CONCLUSION

This study is focused on analysing the levels of guilt experienced between genders due to their consuming decisions based on the new normal purchasing behaviour between customers during the COVID-19 pandemic. With respect to this Sri Lankan sample, the results reject the hypotheses that there is a statistical difference in the mean of a Purchasing Guilt factor to consumer guilt between genders. The results were consistent in situations where guilt is related to self and other forms of consumer guilt. Conflictingly, the results suggest a difference between genders regarding the Non-Purchasing Guilt factor towards consumer guilt. Thereby, the results interpret challenging differences towards prolonged theories and concepts of gendered consumer guilt where a significant difference between genders is highlighted in terms of consumer guilt at almost, every time. Hence, there are differences that have emerged through the findings of this research in comparison to previous findings of gender and consumer guilt (Hanks and Anna, 2014; Else-Quest, Higgins, Allison & Morton, 2012; Kayala, Simintiras & Ranaa, 2017) where the researchers have emphasized that there are differences between genders in

terms of consumer guilt and specifically, women do feel guiltier than men. The results contradict with a majority of the research in the field, but align with the findings of some researchers (Hearn & Hein, 2015) where they have rejected theorizing on gender identity in consumer related research with insufficiently addressed insights.

The focus of this research is given to analyze the impact from four main categories of guilt; Purchase, Non-Purchase, On-self and Other related guilt towards generating the ultimate consumer guilt for consumers. As per the analysis it was denoted that Purchase Guilt factors influence Consumer Guilt to a large extent while Non-Purchasing Guilt, On-Self Guilt and Focus on Other Guilt factors have moderate effects towards Consumer Guilt.

The majority of the samples were female (67%), defined in most of the literature as emotionally driven in deciding their purchases and happened to feel guiltier than men when associated with taking purchasing decisions. But interestingly, the results of this study suggest that there isn't any difference between women and men towards consumer guilt, felt as a result of purchases. Most importantly, that condition suggests that women have not felt extra guilt than men when spending for goods and services even amidst the COVID-19 pandemic where they were interpreted to have less spending based on the emotional nature of women.

IMPLICATIONS AND FUTURE RESEARCH

This study provides practical implications for marketing practitioners who utilize guilt-related strategies besides theoretical contributions. Accordingly, women have had guilt-inducing stimuli than men when not purchasing a particular good.

Moreover, the study provides insights for international marketers who use consumer guilt in their strategy, that gender cannot be applied as a segmentation tool at all times for consumer purchasing decisions. According to the findings, for example, men and women do not differ in feeling guilty due to a purchase. Also, they might not experience different levels of on-self guilt and would not have poor reflections in their purchases in comparison to their ideal self. The one exception to this was when guilt was non-purchase induced. Thereby, overall, the results suggest that in some countries, men and women do not differ in their feelings of guilt. Such knowledge is essential to avoid ineffective allocation of resources to target men or women independently.

Since the results of the study is dependent on the statistical information but not focusing on ethnic backgrounds or cultural norms that define guilt experiences for the consumers in a particular society, future researchers could consider including ethnic and cultural attributes and norms while deciding on

the levels of consumer guilt. Since other demographic variables of an individual contribute a large extent to the origin of consumer guilt, it is beneficial to have analysed the impact of those variables towards deciding the levels of consumer guilt between gender.

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CONFLICT OF INTEREST

The author declares no conflicts of interest.

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