





PERCEIVED SERVICE FAILURE AND ANTI-CUSTOMER CITIZENSHIP BEHAVIOUR IN A RELIGIOUS CONTEXT

Abstract

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Purpose – This study examines how Perceived Service Failure (Religious Context) influences Perceived Negative Electronic Word-of-Mouth (eWOM) and contributes to Anti-Customer Citizenship Behaviour (ACCB) in the airline industry. It addresses a gap in understanding the behavioural consequences of violations of religious values.

Methodology/Design/Approach – Data were collected through online questionnaires from 532 customers of Iranian airlines. Structural Equation Modelling (SEM) using AMOS 24 was employed to analyse the relationships among the study variables.

Findings – The results indicate that perceived service failure (religious context) significantly increases perceived negative eWOM. Perceived negative eWOM, in turn, significantly influences argument quality and source credibility (dimensions of the Elaboration Likelihood Model), as well as subjective norms and perceived behavioural control (dimensions of the Theory of Planned Behaviour). Argument quality and attitude were found to be significant predictors of ACCB.

Originality of the research – This study introduces two novel constructs – *Perceived Service Failure (Religious Context)* and *Anti-Customer Citizenship Behaviour* – and extends the service failure literature by incorporating religious values into established behavioural frameworks.

Keywords Service Failure, Religious Values, Negative Word-of-Mouth, Theory of Planned Behaviour, Elaboration Likelihood Model, Anti-Customer Citizenship Behaviour

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INTRODUCTION

Iran is rich in tourist destinations and attracts a large number of travellers. Tourism contributes 10.4% to Iran's GDP and employs one in ten Iranians (WTTC, 2019). With the expansion of tourism, technological developments have reshaped how tourists search for information and make decisions (Al-Saad et al., 2024). Most consumers now rely on online information before choosing a service provider (Filieri, 2016), a tendency that is particularly pronounced in the tourism and hospitality industry due to its intangible nature (Lee & Sparks, 2007). Experiences shared by previous customers, commonly through electronic word-of-mouth (eWOM), strongly influence prospective tourists and are considered the most powerful form of promotion in this sector (Chen et al., 2020; De Bruyn & Lilien, 2008; Craciun & Moore, 2019; Fang et al., 2011; Jalilvand & Samiei, 2012).

Negative eWOM is widespread in tourism and hospitality and has significant consequences for firms (He & Harris, 2014; Cantallops & Salvi, 2014; Cheng & Loi, 2014; Israeli et al., 2019). It is primarily driven by service failure—when customer expectations are unmet—which leads to complaints, increased costs, employee strain, and reduced customer acquisition (He & Harris, 2014; Israeli et al., 2019; Tsarenko & Tojib, 2012; Baker et al., 2012). For religious customers, service expectations extend beyond functional performance to include adherence to religious values, which strongly shape consumer behaviour. When international firms operate in Muslim contexts, misalignment between Western service norms and Islamic values may lead to value-based service failures, as evidenced in industries such as aviation (Al-Hyari et al., 2012). In predominantly Muslim societies such as Iran, where Islamic values are deeply embedded in everyday life, neglecting these values constitutes a distinct service failure, conceptualised as *Perceived Service Failure (Religious Context)*.

Dissatisfied customers may deliberately engage in behaviours intended to harm firms and their reputations, a form of misbehaviour that has increased in recent years and imposes substantial financial and operational costs on businesses (Fombelle et al., 2019). Deviant customer behaviour undermines brand equity, employee wellbeing, service operations, and the overall customer experience, leading to reduced profitability and both direct and indirect losses (Lugosi, 2019; Harris & Reynolds, 2003). Negative customer behaviour in tourism and hospitality can harm firms, other customers, and employees (Baker et al., 2012; Harris & Reynolds, 2003). This study conceptualises *Anti-Customer Citizenship Behaviour (ACCB)* as intentional actions by dissatisfied customers aimed at harming a firm's reputation and profitability.

Prior research in tourism and hospitality suggests that integrating information-processing perspectives with behavioural models provides a more comprehensive understanding of consumer responses (Meng & Choi, 2019; Liu et al., 2022). According to the Elaboration Likelihood Model (ELM), messages persuade individuals through central (argument quality) and peripheral

(source credibility) routes, depending on the level of cognitive effort involved (Yang et al., 2006; Park & Kim, 2008), with eWOM validity enhancing perceived source credibility (Ballantine & Au Yeung, 2015). The Theory of Planned Behaviour (TPB), widely used in tourism research, posits that behavioural intention is shaped by attitude, subjective norms, and perceived behavioural control (Fu et al., 2015; Sirichareechai, 2018). Prior studies show that WOM and eWOM influence these TPB components (Nikookar et al., 2015; Sirichareechai, 2018; Jalilvand & Samiei, 2012). Together, ELM and TPB explain how negative information can lead to deliberate harmful behaviours towards firms.

This study addresses the research question: how does perceived service failure in a religious context shape perceived negative eWOM and, in turn, lead to ACCB through the mechanisms of the ELM and the TPB?

1. LITERATURE REVIEW

1.1 Perceived Service Failure (Religious Context)

Recognising customers' values is essential to service provision, as religious values play a decisive role in shaping social norms and lifestyle choices (Sundjoto et al., 2016; Puffer et al., 2008; Imran et al., 2017; Thompson et al., 2018; Zidehsaraei et al., 2024). Consequently, ignoring or creating tensions between different value systems—particularly between Western and Islamic values—can negatively influence consumer behaviour and lead to adverse outcomes for businesses (Al-Hyari et al., 2012). However, service failure research has largely adopted a secular, Western-oriented perspective, paying limited attention to religious values as a distinct source of customer expectations and service evaluation. This gap underscores the need to conceptualise service failure in terms of religious value violations, particularly in religious societies.

Accordingly, this study conceptualises *Perceived Service Failure (Religious Context)* as a distinct form of service failure arising from firms' non-adherence to customers' religious values. Such failures occur when customers perceive tangible or intangible losses (Hess, 2008) and when religious needs are not integrated into service encounters (Thompson et al., 2018). In religious societies such as Iran, where Islamic values define halāl and harām (Halstead, 2007), violations (e.g., unjust overcharging or lack of fairness, honesty, and respect for customers) are perceived as service failure and may lead to dissatisfaction, negative WOM, complaints, defection, and switching behaviour (Lewis & McCann, 2004; Swanson & Hsu, 2009; Hess, 2008).

Although Perceived Service Failure (Religious Context) is related to traditional service failure, it is conceptually distinct. Conventional service failure research primarily focuses on functional shortcomings, outcome-related deficiencies, or unmet performance expectations. In contrast, service failure in a religious context involves perceived violations of religiously grounded moral principles, which customers interpret as transgressions of sacred or identity-defining values rather than mere service inadequacies. As a result, such failures trigger value-based and moral evaluations that extend beyond dissatisfaction, positioning religious service failure as a morally charged and identity-relevant form of service failure.

1.2 Perceived Negative Electronic Word-of-Mouth (eWOM)

Online interactions are central to the modern customer experience, enabling individuals to share satisfying or unsatisfying service experiences (Zhang et al., 2017). Negative eWOM occurs when customers post unfavourable statements about companies, products, or services (Rabjohn et al., 2008). Such negative WOM is commonly used by dissatisfied consumers to signal reluctance to continue relationships with service providers (Sengupta et al., 2015) and serves as an important information source for evaluating service quality (Bhandari & Rodgers, 2018). The influence of negative eWOM reflects how readers perceive the impact of these reviews across online platforms, including emails, review sites, virtual communities, blogs, chat rooms, newsgroups, and instant messaging (Cantalalops & Salvi, 2014).

Negative eWOM generally damages brand image, fosters negative customer attitudes, reduces customer interest, and lowers profits (Cheng & Loi, 2014; Israeli et al., 2019; Cantalalops & Salvi, 2014). In tourism and hospitality, service failures frequently generate negative eWOM (Israeli et al., 2019; Tsarenko & Tojib, 2012), with particularly severe consequences due to the experiential nature of services (Lee & Sparks, 2007). Prior research identifies WOM/eWOM as a highly influential promotional force in this sector (Fang et al., 2011; Jalilvand & Samiei, 2012), with negative WOM exerting stronger effects on customer attitudes than positive WOM (Craciun & Moore, 2019; Naveen, 2016). Accordingly, negative eWOM can strongly shape readers' perceptions (Rouliez et al., 2019). Despite the extensive literature on negative eWOM, prior studies have predominantly examined functional or performance-related service failures, with limited attention to value-based or religiously driven failures. Consequently, the role of religious value violations in amplifying perceived negative eWOM remains underexplored.

Based on the foregoing discussion, when potential customers read negative eWOM generated by previous customers and perceive that the service provider does not adhere to religious values, negative eWOM is expected to be perceived as more influential. In light of these findings, the proposed hypothesis is:

H1: Perceived service failure (religious context) has a positive effect on perceived negative eWOM.

1.3 Elaboration Likelihood Model (ELM)

Similar to face-to-face interactions, online comments and their contributors can influence readers differently depending on credibility, relevance, and empathy. The Elaboration Likelihood Model (ELM) explains how individuals are persuaded when exposed to various messages and arguments (Yang et al., 2006) and has been widely applied to predict eWOM adoption and information processing in online environments (Reyes-Menendez et al., 2019). According to the ELM, attitudes are shaped through two distinct routes—central and peripheral—depending on the level of cognitive effort involved in information processing (Park & Kim, 2008). In eWOM contexts, the central route relates to argument quality, whereas the peripheral route reflects source credibility (Hur et al., 2017).

According to the ELM, individuals evaluate both argument quality and source credibility when deciding whether to accept information. Argument quality reflects the strength, reasoning, and usefulness of the message (King et al., 2014) and can positively influence attitudes and perceived reliability (Luo et al., 2014). Source credibility, by contrast, refers to the audience's belief in the authenticity and trustworthiness of the message source (Čuić Tanković et al., 2025), particularly in the context of negative eWOM (Rabjohn et al., 2008). The peripheral route requires less cognitive effort and relies on cues such as expertise and reliability to shape attitudes (Luo et al., 2013; Luo et al., 2014). Moreover, the perceived validity or impact of eWOM influences both customers' evaluations of argument quality (Hussain et al., 2018) and their confidence in source credibility (Ballantine & Au Yeung, 2015). While the ELM has been extensively used to explain information adoption and attitude formation, its application to value-driven service failures and subsequent negative customer behaviours remains limited.

Accordingly, when customers perceive negative eWOM as influential, they are more likely to evaluate the arguments as stronger and the sources as more credible. In this way, applying the ELM in the context of religious value-based service failures enable this study to examine how perceived negative eWOM shapes readers' evaluations of argument quality and source credibility. Based on this reasoning, the following hypotheses are proposed:

H2: Perceived negative eWOM has a positive effect on argument quality.

H3: Perceived negative eWOM has a positive effect on source credibility.

1.4 Anti-Customer Citizenship Behaviour (ACCB)

The existing literature has devoted considerable attention to Customer Citizenship Behaviour (CCB) and Anti-Citizenship Behaviour (ACB), yet customers deliberate negative behaviours aimed at damaging firms and their reputations remain underexplored. Based on research in the tourism and hospitality industry, customer love and customer involvement positively influence CCB (Hossain et al., 2020). However, the model of this study begins with a negative experience during service delivery, suggesting that a negative customer reaction is likely. Accordingly, the main dependent variable of this research is *Anti-Customer Citizenship Behaviour (ACCB)*, a construct introduced by combining two concepts from the literature: CCB and ACB.

CCB refers to voluntary behaviours directed towards other customers, employees, or the firm that generally benefit the service organisation, including helping, advocacy, feedback, and tolerance (Assiouras et al., 2019). Conversely, ACB comprises misbehaviours that reduce organisational effectiveness and can include aggression, antisocial behaviour, counterproductive work behaviour, delinquency, retaliation, revenge, problem-making, fighting, theft, and deviance (Gholipour et al., 2009).

ACB generally has five dimensions: *defiance*, which involves explicit behaviours that contradict organisational expectations or policies and are publicly assertive and hostile, such as openly disagreeing with company policies; *resistance*, which entails internal opposition to authority performed privately, where resistant individuals oppose management and organisational rules without openly expressing dissent and may mentally oppose others rather than acting overtly; *work avoidance*, including behaviours that involve refusal, denial, or neglect of job duties and responsibilities, such as ceasing work operations; *hatred*, which encompasses behaviours aimed at avenging perceived past harms, such as exposing confidential information related to organisational wrongdoing (Jelinek & Ahearne, 2006); and *aggression*, referring to physical or emotional expressions of dissent, protest, or anger directed towards colleagues, superiors, or customers with the intent to cause harm, such as bullying (Neuman & Baron, 1998).

Based on the discussion of CCB and ACB, ACCB can be defined as intentional negative behaviours performed by dissatisfied customers with the aim of harming the company and its reputation. According to Nwokorie and Ezeibe (2016), frontline staff are the primary targets of customers' aggression, which can cause both physical and psychological harm. Such aggression may increase employees' turnover intentions and reduce life satisfaction (Karatepe, 2011), while verbal aggression can lead to emotional dissonance, emotional exhaustion, and further turnover intentions (Karatepe et al., 2009). Drawing on the dimensions of ACB, the aspects of ACCB in this study are as follows: *Complaint* (\approx Defiance) occurs when customers perceive their experience as unsatisfactory during interactions with the service provider or when evaluating the service's value-in-use (Israeli et al., 2019); *Attitudinal Disloyalty* (\approx Resistance) reflects the customer's relative attitude and preference toward the company (Rowley & Dawes, 2000); *Behavioural Disloyalty* (\approx Work Avoidance) refers to a reduction in future purchases from the firm (Rowley & Dawes, 2000); *Negative WOM/eWOM* (\approx Hatred) involves sharing negative experiences regarding a product, service, or firm (Ennew et al., 2000); and *Revenge* (\approx Aggression) denotes actions taken by customers to harm the company and its reputation in response to perceived wrongdoing (Grégoire et al., 2010).

Although ACCB is conceptually related to constructs such as customer misbehaviour, revenge, and negative citizenship behaviour, it is theoretically distinct. Customer misbehaviour is typically self-serving and involves rule-breaking for personal gain, while revenge behaviours are primarily motivated by retaliation and justice restoration. In contrast, ACCB reflects morally justified, value-driven responses to perceived service failures, where customers perceive the firm as violating fundamental or identity-defining values. As such, ACCB is oriented toward moral evaluation and sanctioning of the firm, rather than opportunistic or purely emotional reactions.

1.5 Theory of Planned Behaviour (TPB)

In the conceptual model of this research, alongside the ELM theory, the Theory of Planned Behaviour (TPB) was applied to explain how service failure leads to ACCB. According to TPB, intention reflects the motivational factors and conscious effort behind a behaviour. Human actions are guided by three beliefs: behavioural beliefs, concerning anticipated consequences that shape attitudes (Ajzen, 1991; Fu et al., 2015); normative beliefs, related to expectations of significant others, forming subjective norms; and control beliefs, linked to factors that facilitate or hinder behaviour, generating perceived behavioural control (Ajzen, 1991; Fu et al., 2015).

Attitude is a complex set of beliefs reflecting an individual's tendency towards a subject or situation (Lytle, 1983). Fishbein and Ajzen (1977) distinguished between attitude towards the behaviour—the individual's evaluation of a specific act—and attitude towards the subject—the emotional evaluation of the subject itself. An attitude towards ACCB reflects a preference feeling towards engaging in it. Subjective norms concern the perceived approval or disapproval of significant others before performing a behaviour (Fishbein & Ajzen, 1977); thus, subjective norms towards ACCB involve the perceived support of important referents in engaging in such behaviour. Finally, perceived behavioural control refers to the perceived ease or difficulty of performing a behaviour (Ajzen, 1991); in the context of ACCB, this reflects how easy or hard individuals believe it is to carry it out. Together, attitude, subjective norms, and perceived behavioural control shape the intention to perform a behaviour.

In addition to integrating TPB and ACCB, this study examines the role of perceived negative eWOM in shaping customers' attitudinal, normative, and control-related evaluations. Exposure to negative eWOM reinforces customers' negative evaluations of the service provider and legitimises retaliatory responses, thereby fostering more favourable attitudes towards engaging in ACCB. Moreover, negative eWOM signals shared dissatisfaction among other customers, creating a perception that engaging in ACCB is socially acceptable and supported by important referents, thus strengthening subjective norms. By illustrating how others express dissatisfaction and retaliate, negative eWOM also reduces perceived barriers and increases customers' perceived behavioural control over engaging in ACCB. Prior tourism and hospitality research supports these mechanisms by demonstrating that eWOM significantly influences the components of the TPB (e.g., Sirichareechai, 2018; Jalilvand & Samiei, 2012; Nikoogar et al., 2015). Accordingly, perceived negative eWOM is expected to positively influence customers' attitudes, subjective norms, and perceived behavioural control regarding ACCB. Based on these insights, the following hypotheses are proposed:

H4: Perceived negative eWOM has a positive effect on attitude.

H5: Perceived negative eWOM has a positive effect on subjective norms.

H6: Perceived negative eWOM has a positive effect on perceived behavioural control.

WOM significantly shapes consumer behavioural goals (Nikoogar et al., 2015), and eWOM is regarded as one of the most credible and influential drivers of consumer behaviour, particularly in the tourism and hospitality industry (Naveen, 2016). On online platforms, review argument quality and source credibility are important predictors of customer behavioural intentions (Zhang et al., 2014). From the customer's perspective, if reviewers are perceived as expert and trustworthy, and their negative reviews are of high quality, this may lead customers to express dissatisfaction with the service received. Research indicates that negative online reviews can cause disloyalty (Jalonen & Jussila, 2016), misbehaviour (Chen et al., 2014), and an intensification of negative WOM (Rouliez et al., 2019). As noted earlier, ACCB encompasses complaints, attitudinal disloyalty, behavioural disloyalty, negative WOM/eWOM, and revenge. Therefore, in the airline industry, the argument quality and source credibility of negative eWOM are expected to positively influence ACCB. Accordingly, the following hypotheses are proposed:

H7: Argument quality has a positive effect on ACCB.

H8: Source credibility has a positive effect on ACCB.

According to Fu et al. (2015), attitude, subjective norms, and perceived behavioural control toward a given behaviour collectively shape an individual's intention to act in a particular way. Empirical studies in countries such as China, the Netherlands, Spain, and Iran have confirmed this relationship (Chen & Peng, 2012; Jalilvand & Samiei, 2012; Ruiz-Mafe et al., 2013). Furthermore, research on Iran's airline industry by Nikoogar et al. (2015) found that attitude plays a significant role in influencing customers' behavioural intentions. Although the TPB is a widely used framework in tourism and hospitality research for predicting consumer behaviour (Sirichareechai, 2018), its application to negative and retaliatory customer behaviours such as ACCB remains underexplored, particularly in religious and value-sensitive service settings.

Previous research indicates that the intention to engage in negative WOM is influenced by the three components of the TPB (Cheng et al., 2006; Fu et al., 2015) as well as by complaints (Chang & Chin, 2011; Zhao & Othman, 2011). Judge et al. (2019) also demonstrated that these three components affect customers' purchase intentions. Accordingly, if customers hold a negative perception of a company, they are more likely to avoid purchasing from it, leading to disloyalty. As noted earlier, complaints, attitudinal disloyalty, behavioural disloyalty, negative WOM/eWOM, and revenge are dimensions of ACCB. In this study, ACCB is treated as a customer-specific behaviour within the TPB framework, and it is expected that ACCB will be influenced by customers' attitude, subjective norms, and perceived behavioural control regarding its performance. Based on these findings, the following hypotheses are proposed:

- H9:** Attitude has a positive effect on ACCB.
- H10:** Subjective norms have a positive effect on ACCB.
- H11:** Perceived behavioural control has a positive effect on ACCB.

2. METHODOLOGY

The study's statistical population comprised Iranian domestic airline customers (~18.5 million passengers in 2020; Civil Aviation Organization of Iran, 2021). A non-probabilistic convenience sampling method and a structured questionnaire were employed. Online distribution (three Telegram channels) was chosen to reduce incomplete responses and dropout rates (Assiouras et al., 2019).

Participants first read a scenario illustrating activities against religious values (see Appendix A) and then completed the questionnaire (see Appendix B). Scenario-based methodology is particularly appropriate for examining religious value violations, as such incidents are sensitive, morally laden, and difficult to observe directly in naturalistic settings. Questionnaire items were adapted from validated studies and translated into Persian (see Appendix B). To ensure the accuracy of the translation and assess the reliability and validity of the new constructs, a pretest was conducted with 30 respondents. A 5-point Likert scale (1 = "strongly disagree" to 5 = "strongly agree") was used to measure the items.

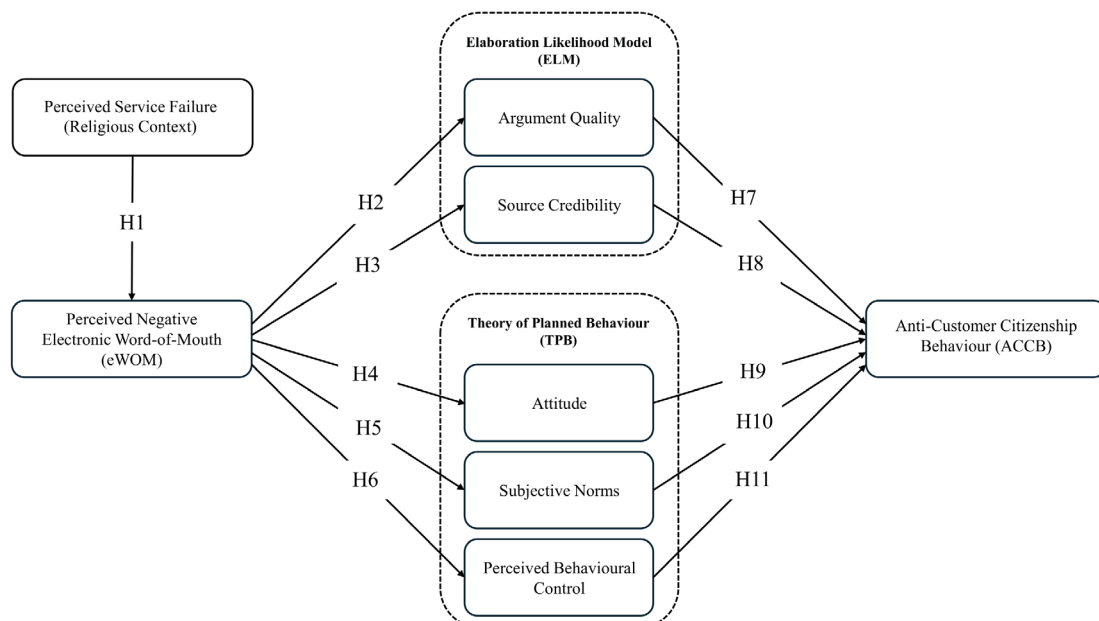
Only respondents who had personally experienced air travel involving perceived violations of their religious values were retained; others were excluded. Flight experience was substantial: 46% had flown 1–3 times, 26% 3–10 times, and 28% more than 10 times.

Of 573 responses, 532 complete cases (92.84%) were analysed, exceeding the recommended minimum sample size of 385 (Sekaran & Bougie, 2016). Females comprised 45.9% of respondents. Ages were 18–20 (26.4%), 21–30 (60.1%), 31–40 (11%), 41–50 (1.4%), and over 50 (1.1%). Education levels were high school (29.9%), associate degree (12.2%), bachelor's (43.7%), master's (11.3%), and doctoral (2.9%).

To reduce common method variance (CMV), questionnaire items were randomised. Harman's one-factor test was applied, where CMV is a concern if a single factor explains over 50% of variance (Podsakoff et al., 2003; Akbari et al., 2016). The first factor accounted for 28.99%, indicating CMV is not a serious issue.

Figure 1 presents the research model and its constructs.

Figure 1: Research Model



3. RESULTS

In this study, the research hypotheses were tested using Structural Equation Modelling (SEM) with Amos 24. All eight constructs demonstrated reliability, with Cronbach's alpha values exceeding the recommended threshold of 0.7 (Nunnally, 1994). Convergent validity was confirmed as the Average Variance Extracted (AVE) values for all constructs were above 0.50 (Henseler et al., 2016), and Composite Reliability (CR) values also exceeded 0.50, indicating good internal consistency (Netemeyer et al., 2003). Factor loadings were all above 0.45, reflecting satisfactory contributions of items to their respective constructs (Yong & Pearce, 2013).

Model fit was assessed using several indices. Despite the χ^2 statistic's sensitivity to sample size (Schermelele-Engel et al., 2003; Vandenberg, 2006), the CMIN/DF, Comparative Fit Index (CFI) (Kline, 1998), Goodness of Fit Index (GFI) (Tabachnick et al., 2007), and Root Mean Squared Error of Approximation (RMSEA) (Hooper et al., 2008) were all within acceptable thresholds (see Table 1). These results indicate that the model is suitable for analysing and testing the proposed hypotheses.

Tables 1: Total fit indices of the structural model

Indices	CMIN/DF	CFI	GFI	RMSEA
Final model	2.563	0.938	0.900	0.054
Acceptable level	< 3.00	> 0.90	> 0.80	< 0.08

The results of the hypothesis testing are presented in Table 2, along with the standardised structural coefficients. As shown, H8, H10, and H11 were not supported, as their critical ratios did not reach statistical significance. These findings are further discussed in the general discussion and conclusion.

Tables 2: The results of testing direct hypotheses

Hypotheses	β	t	Result
H1 Perceived Service Failure (Religious Context) → Perceived Negative eWOM	0.376***	4.325	Supported
H2 Perceived Negative eWOM → Argument Quality	0.994***	9.421	Supported
H3 Perceived Negative eWOM → Source Credibility	0.851***	9.436	Supported
H4 Perceived Negative eWOM → Attitude	0.873***	7.703	Supported
H5 Perceived Negative eWOM → Subjective Norms	0.392***	6.327	Supported
H6 Perceived Negative eWOM → Perceived Behavioural Control	0.140**	2.613	Supported
H7 Argument Quality → ACCB	0.638***	4.512	Supported
H8 Source Credibility → ACCB	-0.244	-1.987	Not Supported
H9 Attitude → ACCB	0.279***	4.627	Supported
H10 Subjective Norms → ACCB	-0.002	-0.047	Not Supported
H11 Perceived Behavioural Control → ACCB	0.077	1.775	Not Supported

4. DISCUSSION AND CONCLUSION

This study shows that the supported hypotheses collectively demonstrate a coherent explanatory chain linking religious value-based service failures to ACCB. Specifically, the positive effect of perceived service failure (religious context) on perceived negative eWOM (H1) highlights the salience of value violations in shaping customers' interpretations of online information, consistent with research on value-sensitive consumption contexts (e.g., Jafari & Scott, 2014). The strong effects of perceived negative eWOM on argument quality, source credibility, attitudes, subjective norms, and perceived behavioural control (H2–H6) further confirm the central role of eWOM as a cognitive and evaluative trigger, supporting both the ELM and prior tourism and hospitality research emphasising the persuasive power of online reviews (e.g., Zhang et al., 2014; Sirichareechai, 2018). Importantly, the significant influence of argument quality on ACCB (H7) suggests that customers' retaliatory and harmful behaviours are driven primarily by the strength and persuasiveness of negative information rather than peripheral cues, reinforcing the dominance of central-route processing in morally charged service failures. Finally, the positive relationship between attitude and ACCB (H9) underscores the explanatory power of attitudinal evaluations in predicting negative customer responses, extending the TPB to the domain of value-driven and retaliatory customer behaviour.

Although source credibility (as conceptualised in the ELM) and subjective norms and perceived behavioural control (as core components of the TPB) are theoretically important, hypotheses H8, H10, and H11 were not supported. These results suggest several contextual explanations. First, the non-significant effect of source credibility (H8) indicates that, in value-based service failure contexts, customers prioritise the emotional salience and substance of negative information over source-related cues,

relying more on personal moral evaluations and perceived injustice (Hussain et al., 2018). Second, the non-significant role of subjective norms (H10) and perceived behavioural control (H11) may be explained by moral-justice perspectives. When individuals perceive violations of sacred or identity-defining values, behavioural responses may be guided more by moral conviction and emotional arousal than by considerations of social approval or behavioural control. Such contexts may therefore reduce the relative influence of normative and control-based mechanisms. In other words, the limited role of subjective norms and perceived behavioural control does not invalidate TPB, but rather highlights its reduced explanatory power in morally charged service contexts. When customers perceive violations of sacred values, behaviour may be guided more by moral conviction and emotional response than by social approval or control considerations. Thus, the present findings suggest important boundary conditions for TPB in value-based service failures.

Overall, this study advances tourism and hospitality research by introducing *Perceived Service Failure (Religious Context)* and *Anti-Customer Citizenship Behaviour* in Iranian domestic airline firms, showing how religious value violations drive negative eWOM and retaliatory customer responses, and extending service failure theories to value-sensitive contexts.

This research provides several managerial implications for airline managers. First, to proactively prevent service failures in religiously sensitive service contexts, airlines operating in value-sensitive markets should incorporate cultural and religious awareness into service design and delivery processes. This involves providing clear and reliable information about aspects of the service that may be interpreted as value-related (e.g., fairness in pricing, honesty in communication, respectful treatment of customers, and avoidance of practices perceived as unjust). Establishing internal guidelines for addressing value-related customer concerns and offering structured cultural and religious sensitivity training for frontline employees can help reduce misunderstandings during service encounters. In addition, recruiting or designating culturally knowledgeable personnel can support consistent and respectful handling of customer expectations in diverse service situations. Second, given the strong role of negative eWOM in shaping customers' perceptions, airlines should adopt an active and structured approach to online review management. Rather than treating negative reviews as reputational threats, managers should use them as diagnostic tools for identifying service gaps. Dedicated social media and customer relations teams should be trained to continuously monitor platforms, respond promptly with factual and respectful explanations, and demonstrate accountability when value-related or culturally sensitive concerns are raised. Transparent, timely, and empathetic online responses can reduce the perceived credibility and persuasiveness of negative eWOM while helping to restore customer trust. Finally, as argument quality and customer attitudes significantly contribute to ACCB, airlines should implement early intervention strategies to prevent dissatisfaction from escalating into hostile customer behaviours. This includes rapid complaint resolution mechanisms, empowerment of frontline employees to address value-based concerns on the spot, and recovery actions such as apologies or symbolic compensation when appropriate. By addressing value-related service failures proactively and visibly, airlines can mitigate negative attitudes, weaken social support for retaliatory behaviours, and ultimately reduce the likelihood of ACCB.

This study is subject to several limitations that should be considered when interpreting the findings. First, the research was conducted within the specific cultural and institutional context of the Iranian airline industry. As religious values, consumer expectations, and service norms may vary across countries and cultures, the generalizability of the findings to other national or industrial contexts may be limited. Second, scenario-based designs, while useful for studying sensitive contexts, may amplify emotional and moral reactions, potentially strengthening observed relationships. Additionally, convenience sampling may overrepresent respondents with strong value orientations, limiting generalisability. Third, the study focuses exclusively on the airline industry, and the existing literature on negative customer behaviour, particularly in relation to religious-value-related service failure, remains limited.

Future research is encouraged to test the proposed model across different service sectors (e.g., hotels, restaurants) as well as non-service industries and in diverse cultural and religious contexts to assess the robustness and generalizability of the findings. Further studies could also extend the investigation of the newly introduced concepts of religious-value-related service failure and ACCB, examine their impacts on frontline employees, and explore the moderating roles of demographic characteristics. Moreover, given evidence that service recovery strategies such as apologies and compensation can enhance customer attitudes (Rouliez et al., 2019) and foster forgiveness (Harrison-Walker, 2019), future research should examine their effectiveness within tourism and travel contexts involving religious value violations.

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Appendix A. Scenario


Imagine that you are travelling on an Iranian airline. During your flight, you experience several situations in which the airline's practices appear to be inconsistent with Islamic moral values, such as fairness, honesty, respect for customers, and avoidance of unjust overcharging. After the flight, you decide to visit the airline's social media page to share your experience. Before posting your own comment, you notice the following reviews from previous customers:



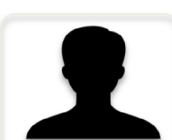
Posted yesterday
Sara
The airline staff and flight attendants treated passengers harshly and without respect.



Posted 2 days ago
Ali
During my flight, flight attendants were not responsive to the passengers' requests on time. Also, the food quality was inferior.



Posted 4 days ago
Roya
The company is lying all the time... Last time, they promised that there would be no more delays, but this time too they did not keep their promise.



Posted 5 days ago
Amir
The company raises the ticket price whenever it wants! This is too expensive and unfair to customers.

Appendix B. Questionnaire scales

Construct	Description	Source
Perceived Service Failure (Religious Context)	I was able to adopt the role of someone who is travelling and experienced service failure in observance of religious values.	Rouliez et al., 2019
	I think the company's services were inconsistent with religious values.	
	I think the company did not adhere very much to religious values.	
Perceived Negative Electronic Word-of-Mouth (eWOM)	Negative feedbacks from previous customers influence my choice to use the services of this company.	Fang et al., 2011
	Negative feedbacks from previous customers have helpful points.	
	Negative feedbacks from previous customers review various aspects of company services.	
Argument Quality	Feedbacks from previous customers are accurate.	Hur et al., 2017
	Feedbacks from previous customers are relevant.	
	Feedbacks from previous customers are complete.	
	Feedbacks from previous customers are consistent.	
Source Credibility	Feedbacks from previous customers are reliable.	Hur et al., 2017
	Customers who provide feedback are experts.	
	Feedbacks from previous customers are trustworthy.	
Attitude	Not doing anything about this unsatisfactory experience (behaviour such as: complaining about the company, avoiding future company services, etc.) makes me feel uneasy.	Fu et al., 2015
	It is my duty to do something about this unsatisfactory experience (behaviour such as: complaining about the company, avoiding future company services, etc.).	
	I usually do something about this unsatisfactory experience (behaviour such as: complaining about the company, avoiding future company services, etc.).	
	Doing something about this unsatisfactory experience (behaviour such as: complaining about the company, avoiding future company services, etc.) makes me feel relaxed.	
Subjective Norms	People important to me support doing something about this unsatisfactory experience (behaviour such as: complaining about the company, avoiding future company services, etc.).	Fu et al., 2015
	People whose opinions I value prefer doing something about this unsatisfactory experience (behaviour such as: complaining about the company, avoiding future company services, etc.).	
	People who influence my behaviour would want me doing something about this unsatisfactory experience (behaviour such as: complaining about the company, avoiding future company services, etc.).	
Perceived Behavioural Control	Doing something about this unsatisfactory experience (behaviour such as: complaining about the company, avoiding future company services, etc.) is entirely within my control.	Fu et al., 2015
	I would be able to do something about this unsatisfactory experience (behaviour such as: complaining about the company, avoiding future company services, etc.) well.	
	I have the resources, knowledge, and ability to do something about this unsatisfactory experience (behaviour such as: complaining about the company, avoiding future company services, etc.).	
Anti-Customer Citizenship Behaviour (ACCB)	I protest this company and make my protest public.	Jelinek & Ahearne, 2006; Neuman & Baron, 1998
	I prefer not to use the company's services in the future.	
	I will not use this company's services in the future.	
	I advise other customers not to use this company's services.	
	I will hinder the success and growth of this company.	