



Research Paper

The Influence of Consumer Attitude on Green Purchase Intention: The Moderating Role of Subjective Norms in Eco-Friendly Tissue Products

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ABSTRACT

This study investigates the role of consumer attitude in shaping green purchase intention for eco-friendly tissue products and examines whether subjective norms moderate this relationship. Drawing on the Theory of Reasoned Action and consumption value theory, this study conceptualizes consumer attitude as being influenced by functional, emotional, egoistic (health-related), social, and economic values. A survey was conducted among consumers of environmentally friendly tissue products in Bandar Lampung, Indonesia, yielding 152 valid responses. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results reveal that consumer attitude has a positive and significant effect on green purchase intention. Functional value, egoistic value, and social value significantly enhance consumer attitude, whereas emotional value shows no significant effect. Interestingly, economic value exerts a significant but negative influence on consumer attitude, suggesting that higher price sensitivity may reduce favorable attitudes toward eco-friendly tissue products. Furthermore, subjective norms do not significantly moderate the relationship between consumer attitude and green purchase intention. These findings contribute to the green consumption literature by demonstrating that, for low-involvement and frequently purchased green products, purchase decisions are primarily driven by individual evaluations rather than social pressure. This study extends the application of the Theory of Reasoned Action by highlighting the limited role of subjective norms in everyday green consumption contexts. The results also provide practical insights for marketers and policymakers to emphasize functional performance, health benefits, and social value rather than moral appeals or price-based strategies when promoting eco-friendly tissue products.

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1. Introduction

Growing environmental degradation has intensified global concern for sustainable consumption, prompting both policymakers and businesses to promote environmentally friendly products as an alternative to conventional goods. Green products are generally characterized by attributes such as biodegradability, renewability, recyclability, and minimal negative environmental impact throughout their life cycle (Dangelico & Pontrandolfo, 2010; Sdrolia & Zarotiadis, 2019). As environmental awareness increases, consumers are expected to integrate ecological considerations into their daily consumption decisions, leading to a growing market for green products (Ansu-Mensah, 2021; Kennedy & Adhikari, 2022). Despite this increasing awareness, empirical evidence consistently shows that consumers' intentions to purchase green products remain uneven across product categories. Prior studies have largely focused on high-involvement green products such as electric vehicles, organic food, green cosmetics, and sustainable fashion (Han et al., 2017; Hsu et al., 2017; Woo & Kim, 2019; Rausch & Kopplin, 2021). These products are often visible, symbolic, and socially expressive, making them particularly sensitive to attitudinal and normative influences. In contrast, research on low-involvement, frequently purchased green products such as eco-friendly tissue and wipes remains limited. This gap is notable, as such products contribute substantially to household waste and environmental pollution but involve habitual and routine purchasing behavior.

The Theory of Reasoned Action (TRA) and the Theory of Planned Behavior (TPB) have been widely applied to explain green purchase intention, emphasizing the central roles of consumer attitude and subjective norms in

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shaping behavioral intention (Ajzen & Fishbein, 1970; Ajzen, 2012). Attitude reflects an individual's positive or negative evaluation of performing a behavior, while subjective norms represent perceived social pressure from important referent groups. Numerous studies confirm that favorable attitudes and strong subjective norms significantly enhance green purchase intention (Ham et al., 2018; Sreen et al., 2018; Chanda et al., 2023). However, other studies report weak or insignificant effects of attitude or subjective norms on green purchase intention, suggesting contextual variability and theoretical ambiguity (Al-Quran et al., 2020; Alalei & Jan, 2023).

One possible explanation for these inconsistent findings lies in differences across product types and consumption contexts. Low-involvement green products, such as eco-friendly tissue products, are typically purchased out of necessity, are less publicly visible, and provide limited symbolic or social signalling value. As a result, purchase decisions may be driven more strongly by individual evaluations such as functional performance or personal health considerations rather than by social expectations or moral approval. However, this assumption has rarely been empirically tested, particularly within emerging market contexts. To better understand these mechanisms, recent studies have increasingly incorporated consumption value theory into models of green purchase intention. According to Sheth et al. (1991), consumer choice is shaped by multiple value dimensions, including functional, emotional, social, economic, and egoistic (self-oriented) values. In the context of green products, these values have been shown to influence consumer attitudes, which subsequently affect purchase intention (Amin & Tarun, 2021; Leyva-Hernández et al., 2022). Functional value reflects perceived quality and performance, egoistic value relates to personal health and safety benefits, social value concerns social image and acceptance, emotional value captures moral satisfaction and positive feelings, and economic value relates to price fairness and cost-benefit considerations.

Although previous studies confirm the importance of these values, their relative influence appears to vary across product categories. For instance, emotional and moral appeals are often effective for symbolic green products, whereas price sensitivity and perceived performance may dominate decision-making for everyday consumer goods. Moreover, the role of subjective norms in moderating the relationship between consumer attitude and green purchase intention remains underexplored, especially for low-involvement green products. Most prior studies have treated subjective norms as a direct antecedent of intention, rather than examining their potential boundary conditions. Against this backdrop, the present study aims to address three key research gaps. First, it extends green consumption research by focusing on eco-friendly tissue products as a representative low-involvement and frequently purchased green product category. Second, it integrates consumption value theory with the Theory of Reasoned Action to examine how functional, emotional, egoistic, social, and economic values shape consumer attitudes toward green products. Third, it empirically tests the moderating role of subjective norms in the relationship between consumer attitude and green purchase intention, thereby clarifying whether social pressure remains relevant in routine green consumption contexts. Using survey data collected from consumers of environmentally friendly tissue products in Bandar Lampung, Indonesia, this study employs Partial Least Squares Structural Equation Modeling (PLS-SEM) to test the proposed research model. By highlighting the conditions under which subjective norms lose their explanatory power, this study contributes to the refinement of TRA-based models in green consumption research. The findings also offer practical insights for marketers and policymakers by identifying which value dimensions should be emphasized when promoting low-involvement green products in emerging markets.

2. Literature Review

2.1. Green Purchase Intention

Green purchase intention is defined as the desire, preference, and possibility of consumers to choose environmentally friendly and sustainable products (Rashid, 2009). Another definition of green product purchase intention is the likelihood that consumers will buy a product produced from needs that are in harmony with environmental sustainability (Chen & Chang, 2012). Intention behaviour is the driving factors that influence individual behaviour and reflects how much effort the individual is willing to make (Ajzen, 2012). These definitions describe the efforts that will be made by consumers about the selection, and purchase of, environmentally friendly products. Therefore, behavior intention is believed to be the most determinant related to the Theory of Reasoned Action (TRA), which is ultimately determined by attitude factors and subjective norms. Furthermore, attitudes are determined by behavioural beliefs such as individual beliefs about possible behavioural consequences. Subjective norms are determined by normative beliefs, i.e., individual beliefs about what others think are relevant about behaviour. Previous studies have applied TRA to purchasing behaviours of environmentally friendly products and services: such as studies investigating pro-environmental behaviour in this regard to recycling (Echegaray &

Hansstein, 2017), purchasing behaviour of energy-efficient products (C.-S. Tan et al., 2017), green buying behaviour in general (Kautish et al., 2019; Sharma et al., 2022; Taufique & Vaithianathan, 2018), purchasing behaviour of green cosmetic products (Hsu et al., 2017), purchase or consumption intention of electric vehicle products (Woo & Kim, 2019), eco-friendly clothing (Rausch & Kopplin, 2021), electronic household products (Sh. Ahmad et al., 2022). This study seeks to investigate consumer attitudes towards the purchase intention of environmentally friendly tissue products.

2.2. Consumer Attitudes

Consumer attitudes lead to consumer preferences towards a particular object or condition that is liked or disliked (Ajzen, 2012). Attitudes lead to positive or negative beliefs that reinforce intentions toward certain behaviours (Ajzen & Fishbein, 1970). This attitude concept is a belief derived from individual behaviour and the result of evaluation. Someone who evaluates the situation positively based on personal beliefs will show a positive attitude to behaviour, and vice versa. Therefore, a person is more likely to show a positive attitude towards the use of eco-friendly products if he believes that using such products can satisfy his needs while preserving the environment for the next generation. An individual's positive attitude leads to increased use of green products. Several studies prove that individual attitudes have a positive and significant impact on the purchase or consumption intention of electric vehicle products (Woo & Kim, 2019), environmentally friendly clothing (Rausch & Kopplin, 2021), electronic household products (Sh. Ahmad et al., 2022); (Pandey & Yadav, 2023) attitudes that are able to increase green purchase intentions both directly and indirectly, through consumer involvement. Based on this description, hypothesis one is:

Hypothesis 1: Consumer attitude has a positive effect on green purchase intention.

2.3. Functional Value

Functional value is the customer's perception of the functional and physical utility of a product or service such as utilitarian attributes, features, or characteristics (Sheth et al., 1991). In addition, it can be added that the functional value of each product can be based on functional and utilitarian benefits that can be enjoyed by customers sourced from physical performance (Chaudhary, 2018; C. N. L. Tan et al., 2019). In this case, consumers who are environmentally sound and environmentally conscious prefer products that are environmentally friendly, organic and made from natural ingredients without animal testing and are sustainable (Hopwood, 2022; Mohd Suki, 2013). These reasons make functional attributes such as price and quality have a strong influence on customer decisions in selecting, buying, and adopting eco-friendly products compared to non-green and harmful products. It is now a phenomenon attracting customers around the world to be more value-focused, therefore they accept eco-friendly products and are willing to pay a premium price to get sustainable eco-friendly products (Chanda et al., 2023). In addition, fair prices and better quality can significantly increase the perceived value of customers regarding environmentally friendly products and services (Malc et al., 2021; Taufique et al., 2019). Functional value is proven to be able to influence the attitude of traditional marketplace consumers (Yang & Ahn, 2020). Other researchers also state that utilitarian values have a strong and positive relationship with food consumer attitudes (Nystrand & Olsen, 2020). The influence of functional value on consumer attitudes in buying green food products is very significant (Woo & Kim, 2019), in this case representing the value of money, price and product quality standards. Consumer attitudes to adopt electric vehicles are driven by functional value (Han et al., 2017). Therefore, hypothesis two in this study is

Hypothesis 2: Functional value has a significant effect on consumer attitudes.

2.4. Emotional Expression

Sheth et al., (1991) explain emotional expression as utility perceived by customers derived from the power to evoke affective states, feelings, memories, and emotions (Sheth et al., 1991). It is associated with the psychological or emotional needs of consumers such as feelings of pleasure and comfort. Several studies have proven that emotional value is positive and significant for consumer attitudes. In accordance with the findings of Sangroya and Nayak (2017) that the emotional and psychological needs of consumers are the most significant factors in influencing consumer attitudes towards green products, namely environmentally friendly energy (Sangroya & Nayak, 2017). Other findings prove that emotional expression influence consumer attitudes (Woo & Kim, 2019). Based on the description of earlier studies, hypothesis 3 was developed as follows.

Hypothesis 3: Emotional expression has a positive effect on consumer attitudes.

2.5. Health Concern

Health concern is a concept that shows concern for the health of self and family (Prakash et al., 2019). Consumers who apply this concept always consider product safety factors for their health and have concerns that affect their attitude towards environmentally friendly products (Kumar et al., 2022). Health-conscious consumers show eco-friendly attitudes and behaviours and choose organic food (Escobar-López et al., 2017). Consumers who use organic products are mostly for reasons of self-benefit such as better health and quality of life (Verma et al., 2019). Previous studies have found health and safety concerns as determinants of consumer attitudes towards green products (Prakash et al., 2019; Yadav & Pathak, 2017). Based on this explanation, hypothesis four is proposed as follows.

Hypothesis 4: Health concern has a positive and significant effect on consumer attitudes.

2.6. Economic Benefit

Economic benefit is defined as the value of money, the analysis of costs and benefits present in products exchanged with a product or called price (Watanabe et al., 2020). It shows that economic value is closely related to consumer considerations in terms of price or money they spend to get a product. Economic value is a consumer perception related to utility in enjoying economic benefits in exchanging or buying a product on a Peer-to-Peer platform such as Facebook (T. M. Tan et al., 2022). Literature studies show that economic benefit has a significant effect on consumer attitudes (Yang & Ahn, 2020). Economic benefit can also significantly improve attitudes towards using environmentally friendly bags (Hassan & Aktar, 2022). Economic benefit is an important predictor of consumer attitudes towards eco-friendly clothing (Xu et al., 2014). Based on the description of the effect of economic benefit on consumer attitudes, hypothesis five can be proposed as follows.

Hypothesis 5: Economic benefit has a positive and significant effect on consumer attitudes.

2.7. Social Benefit

Social benefit is the perceived utility and obtained from the ability of products to improve the social concept of consumers (Sheth et al., 1991). In line with this definition, social value is understood as the utility received by consumers from their social environment when buying products (Rahayu et al., 2020). Social benefit describes how a person feels accepted in his social environment because of using or purchasing a product, including green products. Several studies have found a significant influence between social value and consumer attitude on organic food products (Woo & Kim, 2019), electronic vehicles (Han et al., 2017), eco-friendly bags (Hassan & Aktar, 2022) eco-friendly cars (Hassan & Aktar, 2022). Based on several previous studies, it can be proposed hypothesis six as follows.

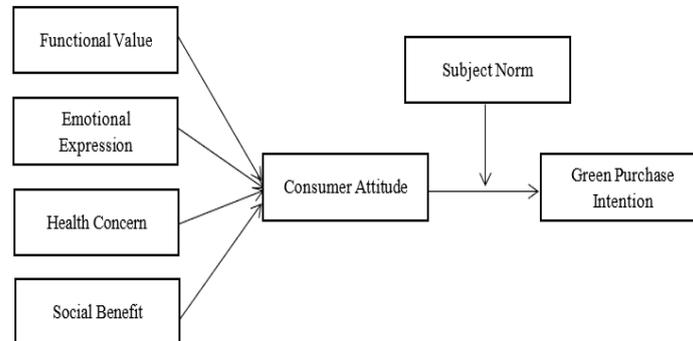
Hypothesis 6: Social benefit has a positive and significant effect on consumer attitudes.

2.8. Subjective Norms

Subjective norms are social pressures felt by individuals to behave certain that can or cannot be done (Ajzen, 2012; Ajzen & Fishbein, 1970). The concept of subjective norm refers to consumers' perceptions of surrounding social pressures that can affect the performance of certain behaviours (Alalei, A., & Jan, 2023). Subjective norms explain how an individual is strongly influenced by people who are considered important in his life, such as family members, friends, leaders and co-workers (Ajzen, 2012). It is normative behaviour, determining the pattern of one's behaviour in a given situation, which is influenced by motivation, in this case agreeing with the opinions of others. Thus, subjective norms are social pressures and perceptions, which can persuade someone to build certain opinions or views, thus having a significant impact on green buying intentions (Soewarno et al., 2019). Subjective norms influence intention behaviour (Yang & Ahn, 2020). Supporting this opinion found that subjective norms have a significant effect on green purchase intentions (Sreen et al., 2018). In line with that opinion, the results of other studies that examine the same, state that subjective norms are an important indicator to predict consumer purchase intention on green products (Ashraf et al., 2019; Hsu et al., 2017; Yadav, 2016; Yadav & Pathak, 2017). Furthermore, Chanda et al., (2023) examined consumers of green products in Bangladesh and found that attitudes and subjective norms can increase purchase intent (Chanda et al., 2023). Based on the description of the results of the study shows that there is a strong influence between attitudes, subjective norms, and green purchase intentions. Therefore, hypothesis seven can be proposed as follows.

Hypothesis 7: Subjective norm acts as moderation of the influence of consumer attitude on the purchase intention of green products

Figure 1. Research Model



3. Methods

3.1. Population and Sample

This study targets consumers or tissue users to be studied as a population. While the sample of this study was taken from the population used so that the objectives of this study can be achieved appropriately. The sample used in this study was consumers of tissue products in Bandar Lampung City. The sampling technique uses Purposive Sampling Technique, with a minimum age limit of 17 years, male and female, domiciled in Bandar Lampung. Also using accidental sampling technique. The source of this data is primary data collected by distributing online questionnaires in person or online to respondents. A total of 152 respondents responded from a total of 170 questionnaires distributed. Number of samples suggested by Hair Jr et al., (2014) which is between 100 to 200 to be processed and analyzed with PLS Structural Equation Modelling (SEM),

3.2. Research Instrument

The variables in this research were measured based on indicators adapted from previous researchers. Each variable was measured using a 5-point Likert scale from 1 (strongly disagree) to 5 (strongly agree). Functional value is measured using five indicators, namely quality of green product, design of green product, standard of green product, consistency of green product performance, price suitability with benefits, benefits of green products (Amin & Tarun, 2021). Emotional value is measured through indicators in the form of statements, namely "buying environmentally friendly wipes is morally correct behaviour", "buying environmentally friendly wipes makes me feel like a better person", "I enjoy and feel comfortable using eco-friendly wipes", and "buying environmentally friendly wipes makes me feel happy" (Amin & Tarun, 2021; Woo & Kim, 2019). Egoistic value is measured using three indicators in the form of statements, namely "I choose wipes carefully to ensure good health", "I always consider the health benefits of tissue products when buying them", "I think I am a health-conscious consumer" (Prakash et al., 2019). Economic value variables are measured using three indicators, including logical prices, price suitability with value, and more efficient and economical prices (Yang & Ahn, 2020). Social Value is measured using three indicators in the form of statements, namely "buying environmentally friendly tissue products makes someone have a good image", "using environmentally friendly tissue products can improve social status", and "buying environmentally friendly wipes makes me care more about the environment" (Amin & Tarun, 2021; Yang & Ahn, 2020).

3.3. Validity and Reliability

This study conducts validity and reliability testing before conducting other tests with the aim of knowing and ensuring that all research instruments are valid. The convergent requirements can be seen from the Average Variance Standard (AVE) value of ≥ 0.5 , and the value of standardized loading factors (SLF) > 0.5 (Hair Jr et al., 2014). The reliability of the research instrument can be seen from the Composite Reliability (CR) value of > 0.7 (Hair Jr. et al., 2014), and Cronbach's Alpha at least ≥ 0.5 (George & Mallery, 2018). This test is done using the Smart PLS software.

4. Results

4.1. Sample Descriptive

The characteristics of respondents in this study were based on age, gender, education level, and income level (Table 1.). The number of respondents was 152 consisting of 99 (65%) women and 53 (35%) men. In terms of age, research respondents are dominated by the age of more than 35 years. The education level of respondents is the most strata one (40.79%), and income level 3-4 million per month (35.53%), and > 5 million (35.53%). The data of respondents to this study can be seen in Table 1.

Table 1. The Respondents' Characteristics

Profile of respondent	Number	Percentage (%)
Gender:		
1. Female	99	65
2. Male	53	35
Age:		
1. 17-22	17	11,19
2. 23-28	23	15,13
3. 29-34	40	26,31
4. > 35	72	47,37
Education:		
1. Senior high School	25	16,45
2. Diploma	9	5,92
3. Bachelor's degree	62	40,79
4. Postgraduate	56	36,84
Income (million/month):		
1. 1-2	23	15,13
2. 2-3	21	13,81
3. 3-4	54	35,53
4. > 5	54	35,53

4.2. Validity and Reliability Analyses

Outer model measurements are useful for testing the validity and reliability of research instruments. In analysing the outer model there are conditions that need to be met. Based on Hair et al (2014). The Outer Reflective Model can be seen the value of the realisation, and validity of the Discriminant. The reliability and validity of each research construct can be seen from the Loading Factor value of 0.5, the AVE value is more than 0.5 (>0.5). In addition to the reliability criteria, each construct is seen from the value of Cronbach's alpha (CA) of more than 0.7 (> 0.7) and the value of CR or Composite Reliability of more than 0.7 (>0.7). Each of the constructs of this research has met the requirements, which can be proven in Table 2. All constructs have a loading factor and AVE value of >0.5, and a CA value of more than 0.7, so that all constructs in this study can be declared valid and reliable.

Table 2. Validity and Reliability Results

Variable	Indicator	Convergent Validity		Reliability	
		SLF ≥ 0,5	AVE > 0,5	CA > 0,6	CR > 0,7
Economic Value (ECV)	ECV01	0.917			
	ECV02	0.875	0.733	0.820	0.891
	ECV03	0.769			
Egoistic Value (EGV)	EGV01	0.879			
	EGV02	0.898	0.808	0.881	0.926
	EGV03	0.918			
Emotional Value (EMV)	EMV01	0.754			
	EMV02	0.950	0.820	0.923	0.948
	EMV03	0.963			
	EMV04	0.939			
Functional Value (FV)	FV01	0.827			
	FV02	0.912	0.714	0.920	0.937
	FV03	0.870			

Variable	Indicator	Convergent Validity		Reliability	
		SLF ≥ 0,5	AVE > 0,5	CA > 0,6	CR > 0,7
	FV04	0.812			
	FV05	0.770			
	FV06	0.870			
	SV01	0.928			
Social Value (SV)	SV02	0.875	0.735	0.830	0.892
	SV03	0.761			
	CA01	0.792			
Consumer Attitude (CA)	CA02	0.850	0.704	0.788	0.877
	CA03	0.872			
	SN01	0.902			
Subjective Norms (SN)	SN02	0.861	0.818	0.889	0.931
	SN03	0.914			
	GPI01	0.890			
Green Purchase Intention (GPI)	GPI02	0.678	0.618	0.702	0.828
	GPI03	0.507			

4.3. Inner Model

In testing the inner model to test the effect of exogenous variables on endogenous in a research model by looking at the values of R², Q², and path coefficients. In measuring the predictive accuracy of the model R² values can be classified as follows: 0.75 (strong), 0.50 (medium), and 0.25 (weak) (Sarstedt et al., 2017, 2021). In Table 3., the R² value of the variables economic value, egoistic value, emotional value, functional value, social value affects consumer attitude by 0.679 so it can be said to be moderate. Meanwhile, consumer attitude affects green purchase intention of 0.287, which is weak. In Table 3, the Q² value in consumer attitude of 0.461 > 0.35 is quite large so that the relevance value of the model is good. Meanwhile, the Q² value of 0.139 < 0.15 is small so that the relevance of the green purchase intention model is low.

Table 3. R Square and Q Square Values

Causal Relationship between Variables	R Square	Q Square
Consumer Attitude	0.679	0.461
Green Purchase Intention	0.287	0.139

Hair Jr. et al., (2014) stated that good discriminant validity can be seen from the value of Cross Loading, and Fornell-Larcker. In the discriminant validity test, the variables in this study have met the requirements of cross loading and Fornel-Lerckel (See Table 4). In Cross loadings each construct has the highest value compared to other constructs.

Table 4. Hypothesis Testing

Hypothesis	Original Sample	T	P Values	Status
		Statistics (>1.96)	(≤ 0.05)	
H1 Consumer Attitude -> Green Purchase Intention	0.328	3.376	0.001	Supported
H2 Functional Value -> Consumer Attitude	0.596	5.516	0.000	Supported
H3 Emotional Value -> Consumer Attitude	0.089	0.922	0.357	Not Supported
H4 Egoistic Value -> Consumer Attitude	0.396	3.341	0.001	Supported
H5 Economic Value -> Consumer Attitude	-0.379	4.221	0.000	Not Supported
H6 Social Value -> Consumer Attitude	0.155	2.100	0.036	Supported
H7 CA*SN*GP-> Green Purchase Intention	-0.132	1.572	0.117	Not Supported

The effect of Consumer Attitude on improving Green Purchase Intention is significantly positive. The Table 4 shows the t-statistics value $3.376 > 1.96$, p-values $0.001 \leq 0.05$, and the original sample value 0.328 (positive), so hypothesis 1 is supported. The results of the study support Woo and Kim (2019) in that individuals have a positive and significant impact on the purchase or consumption intention of electric vehicle products (Rausch & Kopplin, 2021), environmentally friendly clothing (Sh. Ahmad et al., 2022), and electronic household products. However, the results of this study contradict the studies (Al-Quran et al., 2020; Alalei, A., & Jan, 2023) indicating that attitude has no significant effect on the purchase intention of green products. The study indicates that Functional Value improving Consumer Attitude is significantly positive. The Table 4 shows the t-statistics value $5.516 > 1.96$, p-values $0.0000 \leq 0.05$, and the original sample value 0.596 (positive), so hypothesis 2 is supported. The research is in line with the findings of previous studies that stated functional value affects the attitude of traditional marketplace consumers (Yang & Ahn, 2020), food consumer attitudes (Nystrand & Olsen, 2020), consumer attitudes in buying green food products (Woo & Kim, 2019), consumer attitudes adopting electric vehicles (Woo & Kim, 2019). The relationship between emotional value and consumer attitude is not significant. The Table 4 shows the t-statistics value $0.922 > 1.96$, p-values $0.357 \geq 0.05$, and the original sample value 0.089 (positive), so hypothesis 3 is not supported. This insignificant shows that the more emotional value increases, it will not necessarily be able to increase consumer attitude. The results of this study do not support previous research that states emotional value and consumer attitude have a significant relationship (Sangroya & Nayak, 2017; Woo & Kim, 2019). The study indicates that egoistic values improving consumer attitude is not significantly. The Table 4 shows the t-statistics value $3.341 > 1.96$, p-values $0.001 \leq 0.05$, and the original sample value 0.396 (positive), so hypothesis 4 is supported. The increase in egoistic value is not able to increase consumer attitude. The study results are in line with previous studies of egoistic values related to health care and safety of green products as a determinant of attitudes (Prakash et al., 2019; Yadav & Pathak, 2017).

The effect of economic value on improving consumer attitude is statistically significant. The Table 4 shows the t-statistics value $4.221 > 1.96$, p-values $0.000 \leq 0.05$, and the original sample value - 0.379 (negative), so hypothesis 5 is not supported. The negative influence means that the increase in economic value encourages a decrease in consumer attitude. In other words, the more economic value increases, the more consumer attitude decreases. This study is in line with previous studies that show economic value has a positive and significant effect on consumer attitudes (Yang & Ahn, 2020), increases attitudes using environmentally friendly bags (Hassan & Aktar, 2022), and is an important predictor for consumer attitudes on environmentally friendly clothing (Xu et al., 2014). The study indicates that social value improving consumer attitude is significantly positive. The Table 4 shows the t-statistics value $2.100 > 1.96$, p-values $0.036 \leq 0.05$, and the original sample value 0.155 (positive), so hypothesis 6 is supported. Research supports previous research that states social value affects consumer attitudes in organic food products (Woo & Kim, 2019), electronic vehicles (Han et al., 2017), environmentally friendly bags (Hassan & Aktar, 2022), and environmentally friendly cars (Hassan & Aktar, 2022). This study shows that the subjective norms do not act as a moderation of the influence of consumer attitudes on green purchase intention. The Table 4 shows the t-statistics value $1.572 > 1.96$, p-values $0.117 \geq 0.05$, and the original sample value - 0.132 (negative), so hypothesis 7 is not supported. This finding is not in line (Yang & Ahn, 2020) that subjective norms reinforce green purchase intention behaviour and intention (Sreen et al., 2018), an important factor for predicting consumer purchase intention on green products (Ashraf et al., 2019; Chanda et al., 2023; Hsu et al., 2017; Yadav, 2016; Yadav & Pathak, 2017).

5. DISCUSSION

This study set out to examine the determinants of green purchase intention for eco-friendly tissue products by integrating consumption value theory with the Theory of Reasoned Action, while explicitly testing the moderating role of subjective norms. The findings provide several important theoretical and empirical insights into green consumption behavior, particularly within the context of low-involvement and frequently purchased products. First, the results confirm that consumer attitude has a positive and significant effect on green purchase intention. This finding aligns with the core propositions of TRA, which posit attitude as a primary predictor of behavioral intention (Ajzen & Fishbein, 1970; Ajzen, 2012). Consistent with prior studies on green products such as electric vehicles, organic food, and eco-friendly apparel (Woo & Kim, 2019; Rausch & Kopplin, 2021), consumers who hold favorable evaluations toward eco-friendly tissue products are more likely to intend to purchase them. However, the relatively weak explanatory power of attitude on purchase intention ($R^2 = 0.287$) suggests that, for low-involvement products, positive attitudes alone may not be sufficient to strongly translate into behavioral intention, highlighting the habitual and routine nature of such purchases.

Second, this study demonstrates that functional value exerts the strongest positive influence on consumer attitude. This finding indicates that consumers primarily evaluate eco-friendly tissue products based on their perceived performance, quality, and practical usefulness. Unlike symbolic or high-involvement green products, tissue products are utilitarian goods that are purchased regularly and used daily. As a result, functional attributes

such as durability, absorption capacity, and overall quality become critical determinants of favorable attitudes. This result supports previous studies emphasizing the importance of functional value in shaping attitudes toward utilitarian green products (Han et al., 2017; Woo & Kim, 2019) and reinforces the argument that sustainability alone cannot compensate for poor functional performance.

Third, egoistic value operationalized through health and safety concerns—was found to significantly enhance consumer attitude. This finding suggests that consumers' support for eco-friendly tissue products is driven not only by environmental considerations but also by self-oriented motives, particularly concerns related to personal and family health. Eco-friendly tissue products are often perceived as being free from harmful chemicals and safer for everyday use, making health-related benefits a salient driver of positive attitudes. This result is consistent with previous research showing that egoistic or health-related values play a critical role in shaping attitudes toward green packaged goods (Prakash et al., 2019; Yadav & Pathak, 2017).

Fourth, social value also has a positive and significant effect on consumer attitude, albeit weaker than functional and egoistic values. This finding indicates that social image and perceived social approval still matter, but only to a limited extent. While purchasing eco-friendly tissue products may contribute to a sense of being environmentally responsible, such behavior is typically private and less visible to others. Consequently, social signalling plays a secondary role compared to functional performance and health benefits. This finding extends prior research by suggesting that social value is context-dependent and less influential for low-visibility green products.

In contrast, emotional value does not significantly influence consumer attitude. This result diverges from studies on symbolic green products where moral satisfaction, pleasure, and emotional gratification strongly shape attitudes (Sangroya & Nayak, 2017; Woo & Kim, 2019). The insignificant role of emotional value in this study suggests that consumers do not associate eco-friendly tissue products with feelings of moral pride, enjoyment, or emotional fulfillment. Instead, these products are perceived as necessities rather than as sources of emotional or moral expression. This finding highlights an important boundary condition for the effectiveness of emotional appeals in green marketing.

Interestingly, economic value exhibits a significant but negative effect on consumer attitude. This counterintuitive finding suggests that greater attention to price and cost-benefit considerations may actually reduce favorable attitudes toward eco-friendly tissue products. One possible explanation is that consumers perceive green tissue products as relatively more expensive than conventional alternatives, triggering price sensitivity and skepticism. In low-involvement product categories, consumers may prioritize affordability and convenience, leading to resistance when green products are perceived as economically inefficient. This finding challenges the assumption that economic incentives always enhance green attitudes and underscores the importance of perceived price fairness in routine consumption contexts.

The results reveal that subjective norms do not moderate the relationship between consumer attitude and green purchase intention. This finding contrasts with prior studies that emphasize the strong role of social pressure in shaping green purchase behavior (Sreen et al., 2018; Chanda et al., 2023). The absence of a moderating effect suggests that, for eco-friendly tissue products, purchase decisions are largely individual and habitual, rather than socially driven. Because tissue products are low involvement, privately consumed, and lack symbolic visibility, social expectations and peer influence may have limited relevance. This finding contributes to the refinement of TRA by demonstrating that the explanatory power of subjective norms diminishes in everyday green consumption contexts.

5. CONCLUSION

This study contributes to the growing body of green consumption literature by examining green purchase intention within the context of eco-friendly tissue products, a low-involvement and frequently purchased product category that has received limited scholarly attention. By integrating consumption value theory with the Theory of Reasoned Action, this research provides a more nuanced understanding of how different value dimensions shape consumer attitudes and intentions toward everyday green products. The findings confirm that consumer attitude remains a key predictor of green purchase intention. However, attitudes toward eco-friendly tissue products are primarily shaped by functional value, egoistic (health-related) value, and social value, rather than by emotional gratification or moral satisfaction. These results indicate that consumers approach green tissue products pragmatically, emphasizing performance, safety, and personal benefits over emotional or ethical considerations. Moreover, the negative influence of economic value highlights the persistent challenge of price sensitivity in promoting green alternatives for routine consumption.

Importantly, this study demonstrates that subjective norms do not strengthen the relationship between consumer attitude and green purchase intention. This finding suggests that social pressure plays a limited role in influencing purchase decisions for low-involvement green products, thereby identifying a critical boundary condition for TRA-based models. As such, this research extends existing theory by showing that the relevance of subjective norms depends on product visibility, involvement level, and consumption context. From a practical

perspective, the results suggest that marketers and policymakers should prioritize improving and communicating the functional performance and health benefits of eco-friendly tissue products rather than relying on emotional appeals or moral messaging. Pricing strategies should also be carefully managed to avoid reinforcing perceptions of economic inefficiency. Future research is encouraged to replicate and extend this model across different low-involvement green products and cultural contexts, as well as to explore alternative moderators that may better capture habitual green consumption behavior.

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