Universitetet i Stavanger

FACULTY OF SOCIAL SCIENCES,
NORWEGIAN SCHOOL OF HOTEL MANAGEMENT

MASTER'S THESIS

STUDY PROGRAM:	THESIS IS WRITTEN IN THE FOLLOWING SPECIALIZATION/SUBJECT:
International Hospitality Management	Consumer Intentions IS THE ASSIGNMENT CONFIDENTIAL? No

TITLE:

Anticipated regret and moral norm in consumers' intention to select whale friendly restaurants: Augmenting the theory of planned behaviour

AUTHOR		ADVISOR:
Student number: 234806 ……	Name: Hjörtur Ásbjarnarson ……	Torvald Øgaard

ACKNOWLEDGE RECEIPT OF 2 BOUND COPIES OF THESIS

Stavanger, ……/…… 2017 Signature administration:……

Abstract

This study uses the theory of planned behaviour (TPB) to examine the impact of anticipated regret and moral norm on intention to select whale friendly restaurants. The predictive power of the original theory and the predictive abilities of these two additional constructs are evaluated. A questionnaire that included the measures of attitudes, subjective norm, perceived behavioural control, anticipated regret and moral norm was adapted from previously validated measures for this study. This questionnaire was completed by 253 people who had gone whale watching in Iceland during the spring of 2017. Iceland is one of few places where commercial whaling and whale watching takes place at the same time. Whether these two industries can coexist has often been discussed, and many consider them to be incompatible forms of whale consumption. The whale watching industry in Iceland has grown extensively in recent years despite the national stance on whaling, and whale watching is now one of the most sought after tourist activities to partake in when visiting Iceland. Multiple regression analysis revealed that for the selection of whale friendly restaurants, the positive aspects of moral norm and the negative aspects of anticipated regret both added significantly to the prediction of intention. The original TPB variables also proved to be strong significant predictors of intention in this study. The findings of this study suggest that decision-making models such as the TPB can benefit from incorporating aspects of anticipated emotions and moral concerns. Furthermore, the results of this study provide insight into the decision-making processes of whale watchers as consumers, which can prove to be beneficial for the development of marketing and advertising strategies in the restaurant and whale watching context.

Table of Contents

List of Figures

List of Tables

Foreword

Whale watching continues to thrive in Iceland despite the fact that the country is one of few left in the world who conducts commercial whaling. Researchers have wondered about the perception, values and stance of people who go whale watching in such a country, towards this lethal form of whale consumption, and whether they are aware of Iceland stance on whaling.

The International Fund for Animal Welfare and the Icelandic Whale Watching Association have for several years promoted the whale friendly campaign 'Meet us don't eat us', in Iceland. According to these organizations, the aim of this campaign is to end commercial whaling. Currently there are more than 70 restaurants in Iceland that partake in this campaign and define themselves as whale friendly restaurants. The subject of interest to this study is what aspects affect the decision-making processes of whale watchers in Iceland in relation to restaurant selection. The theory of planned behaviour, and the added constructs of anticipated regret and moral norm are used to investigate this subject.

I would like to sincerely thank my advisor, Torvald Øgaard for his guidance and support throughout my thesis. I would also like to thank the professors at the University of Stavanger for all their help during this master's program, and especially James Higham for his thought-provoking lectures. To continue, I would like to thank the employees of Elding, and Special Tours for all their help during the data collection phase of my study. I would also like to thank Sigursteinn Másson at IFAW, and Whales of Iceland for their contribution.

I would like to especially thank my class mates Berglind Kristjánsdóttir and Viktoría Rán Ólafsdóttir for all their help during my studies in Norway

Last but not least, I am very grateful for my family and their practical and moral support during my studies.

Stavanger, June 2017

Hjörtur Ásbjarnarson

1 Introduction

1.1 Background

1.1.1 Whaling and whale meat consumption in Iceland

Whaling and whale watching have for decades created heated debates and are often discussed as incompatible forms of whale consumption (Hoyt & Hvenegaard, 2002; Parson & Rawles, 2003; Higham & Lusseau, 2008). There are only a few countries in the world where whaling and whale watching coexist, of which Iceland is one interesting example. Whales have been hunted around Iceland for centuries but Iceland's own participation in whaling is fairly recent. Commercial whaling in Iceland begun in 1949 and lasted until 1986 when the international whaling commission (IWC) issued a ban on whaling. Iceland however continued scientific whaling until 1989 and finally withdrew from the IWC in 1992 (Ívarsson, 1994). Iceland resumed scientific whaling in 2003 and returned to the IWC in 2004. Two years later, in 2006, Iceland resumed commercial whaling of minke- and fin whales, of which the latter has been listed as an endangered species by the International Union for Conservation of Nature and Natural Resources (IUCN) since 1996 (Cunningham, Huijbens & Wearing, 2012; Reilly et al., 2013). There remains a general support for whaling in Iceland but as Gunnarsdóttir and Þórisdóttir (2010) reported, support for whaling in Iceland exceeded 70% from 1990 to 2009. This support has declined substantially in recent years as Gallup (2016) reported, their most recent poll demonstrated that 41.8% of Icelanders supported hunting of fin whales while a 50.7% supports the hunting of minke whales. Gallup (2016) added that their results showed that 81% of Icelanders had not bought whale meat in the previous 12 months and that only 1.5% of Icelanders had purchased whale meat six times or more in the last 12 months. These results are in line with previous polls conducted by the International Fund for Animal Welfare (IFAW) and Gallup (IFAW, 2017a) that reported that only 3% of Icelanders eat whale meat

regularly. These results give further ground to the claims of organizations such as the IFAW, IceWhale and The Whale and Dolphin Conservation (WDC) that the whale meat market in Iceland is mostly held up by foreign visitors (WDC, n.d.). Another survey conducted by Gallup for IFAW in the summer of 2016 reported that 12.1% of foreign visitors in Iceland had eaten whale meat, which is a significant decrease from 2015 when Gallup reported that 17.6% of foreign visitors in Iceland had eaten whale meat (Gallup, 2016).

1.1.2 Whale Watching in Iceland

Whale watching tours in Iceland begun early in the 1990s from Höfn in Southeast Iceland. The Whale Watching industry in Iceland did however not begin to grow substantially until late in the 1990s when several companies had begun operating from both Reykjavík in the Southwest, and from Húsavík in the Northeast of Iceland. Today there are more than 10 whale watching operators in Iceland of which many of them offer diverse marine-based tours such as puffin watching, sea angling and northern lights tours by boat (Cunningham et al. 2012; IceWhale, 2017). Tourism in Iceland has in the same time period grown extensively, from 186.796 foreign visitors in 1995 to 1.792.201 visitors in 2016 (Ferðamálastofa, 2017). Whale watching is one of the most sought after activities by foreign visitors in Iceland, according to the Icelandic whale watching association 20% of all foreign visitors went whale watching in 2016 in Iceland. They also reported that around 354.000 people went whale watching in Iceland in 2016 which is according to them a 81.000 people increase since 2015 (Hávarðsson, 2017). The economic impact directly related to whale watching in Iceland was according to Cunningham et al. (2012) US$6.3 million in 2010, with a total economic impact of US$16.4 million, similar numbers have also been reported by O'Connor, Campbell, Cortez and Knowles (2009). The whale watching operators in Iceland employed around 250 people in 2015 and have played a substantial role in reviving local economies in Iceland (Hávarðsson, 2017; Cunningham et al., 2012; Guðmundsdóttir & Ívarsson, 2008).

1.1.3 Whale friendly restaurants

Since the Icelandic government resumed scientific whaling in 2003 and re-joined the IWC in 2004 they have been under pressure to stop whaling from bodies such as the US government, scientific researchers and from both local and international, animal welfare, and conservation groups (The White House, 2011; Parson & Rawles, 2003; IceWhale, 2016a.; IFAW, 2017a). In 2010 the International fund for animal welfare (IFAW) and the Icelandic whale watching association (IceWhale) have coined a joint project called Meet Us Don't Eat Us. The aim of this project is to educate tourists about the facts regarding whale meat consumption in Iceland. The goal of this project is to ensure a more sustainable way to enjoy whales by e.g. promoting responsible whale watching and whale friendly restaurants, as well as collecting signatures that are regularly presented to the Icelandic minister of fisheries to urge him to stop whaling (IceWhale, 2016a.; IFAW, 2017a). There are around 400 volunteers from 30 countries that have participated in the Meet us don't eat us project, and the projects online petition has become the biggest in Iceland's history with more than 100.000 signatures. To date, more than 70 restaurants in Iceland are a part of the Meet us don't eat us project. These restaurants portray themselves as 'whale friendly restaurants', which entails not offering any whale meat, and they are recognizable via 'whale friendly' stickers in their windows (IceWhale, 2016b; IFAW, 2017a; IFAW, 2017b).

1.2 Problem statement

According to Higham and Lusseau (2007) there is an urgent need to better understand whale watchers. Who are the whale watchers? What attracts and repels them? What are their views on whaling and whale watching? Higham and Lusseau (2007; 2008) have called for further research in this area to provide much needed insight into whale watching. As they have stated, by knowing who the whale watchers are, what their values and perceptions are, we can better

understand the whale watching industry (Higham & Lusseau, 2007; 2008). Very few studies have been conducted in this area, mostly producing quite descriptive results. After the Icelandic government announced its desire to resume commercial whaling, Parson and Rawles (2003) presented their very bleak estimation for the whale watching industry in Iceland. They estimated that the whale watching industry in Iceland could potentially lose 91.4% of its tourist market if commercial whaling were to be resumed. These estimations have not panned out as the Icelandic tourist- and whale watching markets have grown significantly since the resumption of whaling in Iceland. Cunningham et al. (2012) claimed that much more research is needed to understand what causes the increase in tourism and whale watching in countries like Iceland, where whaling takes place. Because contrary to studies (e.g. Orams, 2001; Hoyt & Hvenegaard, 2002; Parson & Rawles, 2003; Kuo, Chen & McAleer, 2012) whale watching in Iceland has not at all been undermined by commercial whaling. While the number of whale watchers continues to grow in a country where whaling takes place, it is hard to claim that these two industries cannot coexist at the same place. To continue, as Cunningham et al. (2012) found, Iceland is not necessarily 'slaughtering the goose that lays the golden egg' as Higham and Lussueu (2008) pondered in their article. They state that although these two industries seem to be able to coexist at the same time and place, whaling in Iceland is likely to eventually lose its commercial viability (Cunningham et al., 2012). Similarly to Higham and Lusseau (2007; 2008), Cunningham et al. (2012) call for further research into the attitudes, values and perceptions of whale watchers to better understand the whale watching industry.

Bertulli, Leeney, Barreau and Matasa (2014) managed to answer some of the questions asked in the scientific literature regarding the perception of whale watchers towards whaling, whale meat consumption, and whether the two industries can coexist. They found that 75.2% of the respondents were opposed to whaling, while 16.2% supported whaling. Furthermore, they

found that 65% of the respondents would never try whale meat, while 20% had tried it and 12.8% had not yet tried it, but were willing to do so. These results are however from data collected in 2009 and as indicated by Gallup (2016), about 12% of foreign visitors in Iceland had eaten whale meat when asked in the summer of 2016, as mentioned above. Furthermore, Bertulli et al. (2014) reported that 31.2% of their respondents did not have knowledge about Iceland's whaling activities prior to their visit, of which 18.7% would have chosen not to visit Iceland if they had known of Iceland's hunting prior to their visit.

As mentioned above the meet us don't eat us campaign seems to be a success, as whale meat consumption amongst tourists is decreasing and the number of whale friendly restaurants is growing in Iceland. However, other factors are likely to be significant contributors to the ever decreasing whale meat consumption in Iceland, because as Gallup (2016) reported, 72.7% of foreign visitors in Iceland did not notice the meet us don't eat us campaign while in Iceland in the summer of 2015. To date, most whale watchers in Iceland are presented with the facts and figures about whaling and whale meat consumption in Iceland, and the potential economic and ecological damage whaling can have on the whale watching industry and the species being hunted around Iceland, through the meet us don't eat us campaign. This is seen as a way to shape the attitude of foreign visitors towards purchasing whale meat and whaling in general, but what other factors could also impact the whale watcher's intent to select a whale friendly restaurant instead of one that offers whale meat?

The theory of planned behaviour (TPB) is one of the most widely used decision-making models within the areas of food choice and ecological behaviour (Vermeir & Verbeke, 2008; Thøgersen, 1999, 2002; Sparks & Shepard, 1992; Dean, Raats & Shepherd, 2008; Harland, Staats & Wilke, 1999; Han & Kim, 2010). The premise of the theory is that humans behave in

a sensible manner and are able to use diverse sources of information to make rational decisions regarding acting out a given behaviour. The central component in this theory is the individual's intention to perform a behaviour (Ajzen, 1991; 2005). According to the TPB, human behaviour is a result of behavioural intentions that are constructed by the combination of attitudes toward the behaviour, i.e. the general feeling of favourableness or unfavourableness towards a given behaviour, subjective norms, i.e. how an individual perceives the opinions of important others towards the behaviour in question, and an individuals' perception of behavioural control, i.e. the perceived ease or difficulty of acting out a certain behaviour (Ajzen, 1991).

The theory of planned behaviour (discussed more thoroughly below) has been criticized for its narrow treatment of affective processes (e.g. Richard, de Vries & van der Pligt, 1998; Conner & Armitage, 1998) and it has been claimed that the TPB could benefit from including affective processes, especially in relation to food consumption (Conner & Sparks, 1996).

In their meta-analytical review, Sandberg and Conner (2008) found the TPB to be a good framework for explaining behavioural intention as they reported that the TPB variables explained 30% of the variance in intentions. They however reported that with the addition of the post behavioural affective component of anticipated regret the explained variance of the model increased significantly, or by 7%. Han and Stoel (2017) also found the TPB to be a good instrument to explain behavioural intentions as they reported that the original variables of the model accounted for 39.7% of the variance in purchase intention. They however found the component of moral norm to significantly increase the variance explained by the original model, or by 2%. These results give further ground to the notion that the TPB is open to, and can benefit from the inclusion of additional variables (Ajzen, 1991). Other variables (e.g. self-identity, belief salience and past behaviour/habit) have also been successfully added to the TPB, but as Conner and Armitage (1998) have discussed, researchers should be careful not to combine too many additional variables to the TPB, but rather to examine a variety of variable

combinations depending on the purpose of the study. Dean et al. (2008) argued that it would be worthwhile to investigate the influence of both positive and negative components on intentions in relation to food choice. The focus of this study will be on the combination of the anticipated regret, and moral norm constructs to the TPB, and whether the positive and negative aspects associated with the constructs have predictive power over and above the original TPB variables. Both constructs, anticipated regret and moral norm, have been used in different situations in the literature but relating to the context of this study the constructs have been used to explain consumer intention to select restaurants as well as consumer choice of food (see e.g. Kim, Njite & Hancer, 2013; Dean et al., 2008). The purpose of this study is to determine which of the original TPB variables explain the greatest variance in whale watchers' behavioural intention to select a whale friendly restaurant, and how the TPB can benefit from the two additional constructs. Therefore the following research questions were developed:

Question 1: Which construct of the original TPB model (i.e. consumers' attitude toward a behaviour, subjective norm, and perceived behavioural control) explains the greatest variance in the whale watchers' behavioural intention to select whale friendly restaurants?

Question 2: Is anticipated regret an important factor in whale watchers' intention to select a whale friendly restaurant?

Question 3: Are moral norms an important factor in whale watchers' intention to select a whale friendly restaurant?

Question 4: Does the combination of anticipated regret and moral norms, as an addition to the TPB, lead to a better explanation of behavioural intention beyond the TPB components in the context of whale friendly restaurant selection?

Besides being knowledge producing, this study could prove to be beneficial for a variety of companies and organizations. It can possibly provide managerial implications for e.g.

restaurants in countries where both whaling and whale watching take place, animal welfare organizations, animal welfare campaigns and companies such as the whale watching operators in Iceland, who take part in such campaigns. Knowing what factors are most important to the selection of whale friendly restaurants could for instance possibly help shape advertising strategies where e.g. the negative or positive factors associated with anticipated regret, or moral norms could play a vital role.

1.3 Structure of the thesis

The theory of planned behaviour and the concepts specified in the research questions in this study are examined through a literature review, in which the theory's original model is discussed, as well as the proposed augmented versions of the model. The methodology explains the design of the study and how it is approached in terms of the sample, measurements, and how the data is collected and analysed. In the results, the reliability and validity of the measurements is discussed, and the findings of the study are presented. The discussion consists of a critical review of the findings and how they relate to other studies and in terms of the research questions asked. Furthermore, the strengths and limitations of this study are discussed as well as the implications of the findings. In the conclusion, a brief summary of the findings, implications and limitations of the study is given. Finally the cited references are listed and a section of appendices is presented.

2 Conceptual framework

2.1 The Theory of Planned Behaviour

The theory of planned behaviour (TPB) is designed to predict and explain human behaviour in certain situations (Ajzen, 1991). The TPB is an extension of the theory of reasoned action (Ajzen & Fishbein, 1980; Fishbein & Ajzen, 1975; Ajzen, 1991) which was designed to identify causal antecedents of volitional behavioural intentions. The constructs of attitude toward the behaviour, subjective norm and perceived behavioural control are the determinants of behavioural intentions in the TPB. The concept of intentions is also a central component in the theory of reasoned action (TRA), but Sheeran (2002) described intentions as an individual's decision to carry out distinct actions, and that they are the motivation to perform a specific behaviour. To continue, as Ajzen (1991) noted, how strong an individual's intention is to perform a certain behaviour effects how likely he/she is to engage in that behaviour. The stronger the intention to perform a behaviour is, the more likely it is to be carried out. The TRA assumes that in most instances people have control over their intentions and behaviour, i.e. that human behaviour is most often under volitional control. Due to this, according to the TRA, people typically can make reasoned choices regarding their behaviour, therefore human behaviour can usually be predicted based on people's intentions (Ajzen & Fishbein, 1980). In the TRA there are two constructs that behavioural intentions are dependent on, subjective norm and attitude toward the behaviour (Fishbein & Ajzen, 1975; Ajzen & Fishbein, 1980). The TRA focuses on the antecedents of volitional behaviour, "a behavioural intention can find expression in behaviour only if the behaviour in question is under volitional control, i.e., if the person can decide at will to perform or not perform the behaviour" (Ajzen, 1991, p. 181-182). The theory is therefore limited regarding instances where individuals have incomplete volitional control over the behaviour in question. To address this, the construct of perceived

behavioural control was added to the TRA model, which combined with the constructs of behaviour, intention, attitude toward the behaviour and subjective norm form the TPB (Ajzen, 2005; Ajzen, 1991).

2.2 The original model

The TPB assumes that the value of attitudes toward the behaviour, subjective norm and perceived behavioural control is partly dependent on the intention being studied. Not all intentions are formed in the same way and each construct can be the most important one for different behaviours. In some instances all three constructs are needed to explain the behavioural intentions of interest, while in others only one construct may be needed (Ajzen, 2005). As indicated in Figure 1, in the TPB there is a possibility of a direct connection between perceived behavioural control and behaviour. Ajzen (2005) claims that behaviour is not necessarily only dependent on the motivation to perform a behaviour and that it could as well rely to some extent on the control over the behaviour of interest. In situations where an individual's behaviour is determined by incomplete volitional factors the TRA may not be a sufficient instrument to predict human intentions and behaviour. For instance, if a whale watcher has a negative attitude towards consuming whale meat and a perception of social pressure to boycott restaurants that offer whale meat, that individual may still visit such restaurants if e.g. his dinner plans have been scheduled by his/her travel organizer or if there is no other alternative restaurant available. In such instances the TPB is better suited to predict the whale watchers behaviour. Due to this the TPB fits the purpose of this study quite well as it offers a conceptual framework and a structure that both considers volitional and incomplete volitional factors.

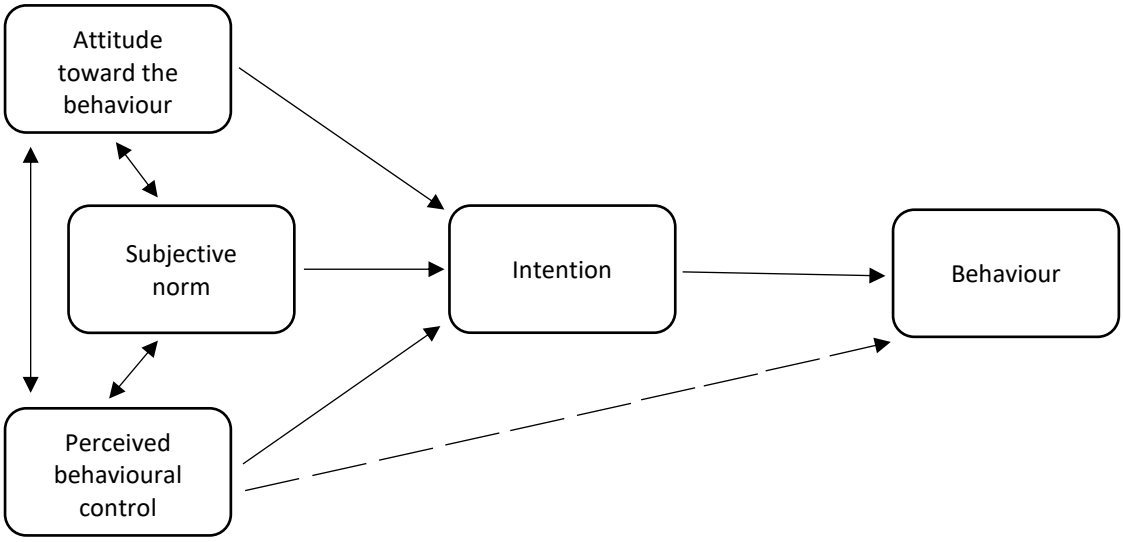

Figure 1. Theory of planned behaviour (Ajzen, 1991).

2.3 Intentions

Intentions are an individual's decision to carry out distinct actions, they are the motivation to perform a behaviour. The TPB assumes that intentions are the most important predictor of behaviour (Sheeran, 2002). The theory however recognizes that individuals may not always have complete control over their behaviour, sometimes resulting in inconsistencies between intentions and behaviour (Ajzen, 1991). Intentions can be used to predict behaviour with considerable accuracy in psychology and when measured thoroughly, behavioural intentions explain a substantial proportion of the variance in future behaviour (Ajzen, 2005; Sheeran, 2002). However, the predictability of intentions can be compromised if the construct that is measured is not completely compatible with the behaviour in question. It is also important to account for the instability of intentions, as they can change over time and affect their predictive power (Ajzen, 2005). Over time, repeated behaviours tend to become routine or even habits, but according to Ajzen (2005) intentions for such behaviours still have sufficient predictive power. In our everyday life, our behaviour is often under volitional control, i.e. individuals can easily choose to perform or not to perform certain behaviours. The performance of these behaviours is completely under our control. Other behaviours can be subject to higher levels

of uncertainty, in those instances we have incomplete volitional control over our behaviour. A behaviour under incomplete volitional control can be influenced by both internal and external factors that have an impact on the degree of control we have over this behaviour. Some internal individual factors can be managed and modified while others are harder to alter. Some factors in our environment influence and interfere with how and if we perform certain behaviours (Ajzen, 2005). When individuals have control over a behaviour in question they are more likely to perform that behaviour in accordance to their intentions.

2.4 Attitude

The TPB proposes that attitude toward a behaviour, subjective norm, and perceived behavioural control are three distinct determinants of behavioural intention. Whereas the attitude construct is the only personal factor of those three basic determinants. According to the TPB, attitude toward a behaviour is determined by a person´s subjective belief about the possible outcomes of that behaviour (Ajzen, 2005). This has been termed as behavioural beliefs, i.e. an individual's subjective probability that a performance of a distinct behaviour will result in a certain outcome (Ajzen & Fishbein, 1980). The construct of attitude toward a behaviour has been defined as "a disposition to respond favourably or unfavourably to an object, person, institution, or event" (Ajzen, 2005 p. 3). To continue, as Fishbein and Ajzen (1975) stated, attitudes are constructed as an individual forms a belief about an object. The individual's attitude towards this object is a function of the person's evaluation of attributes or characteristics he/she associates with the object. According to Fishbein and Ajzen's (1975) expectancy-value model, an individual's attitude toward a behaviour can be estimated from his/her evaluation of a behaviour's consequence and the person's subjective probability that performing the behaviour will result in that particular outcome. According to Ajzen's (2005, p. 94-96) review, the construct of attitude toward a behaviour correlates quite well with the

behaviour in question. Furthermore, attitudes can be used to predict behaviour, as well as they can further our understanding of why individuals choose to perform certain behaviours and not others. Generally speaking, when an individual has a positive attitude toward a behaviour and views it's outcome as favourable, he/she is likely to perform that behaviour. Whereas people are unlikely to perform behaviours they presume to have unfavourable outcomes (Ajzen, 2005).

2.5 Subjective norm

Subjective norm is the second determinant of intentions and behaviour according to the TPB. The construct reflects on social influence and is also viewed as a function of beliefs, in this instance, normative beliefs (Ajzen, 2005). Normative beliefs are according to Ajzen (1991 p. 195) "concerned with the likelihood that important referent individuals or groups approve or disapprove of performing a given behaviour". This means that individuals tend to act in accordance to how they evaluate the probability that important others approve or disapprove certain behaviours. These important others can be friends, family members such as parents or siblings, co-workers or even physicians. As individuals we perceive ourselves to be motivated, or even under social pressure to perform, or avoid to perform, certain behaviours that we believe these referents approve or disapprove of (Azjen, 2005). As Armitage and Conner (2001) discussed, this normative component has in some instances been portrayed as the weakest predictor of intentions within the TRA and the TPB, this construct has therefore sometimes been deliberately removed from the analysis of studies (see e.g. Sparks, Shepherd, Wieringa, & Zimmermanns, 1995) on the grounds that it is inadequate and that it has low predictive power. In their meta-analysis Armitage and Conner (2001) find some support to these claims but they state that this poor predictability of the subjective norm constructs is a function of weak single-item measures. Furthermore they state that the construct actually does

show a relatively strong relationship with intention when properly measured with multiple-item instruments.

2.6 Perceived behavioural control

Perceived behavioural control is the third determinant of behavioural intentions according to the TPB and deals with issues of control, i.e. control beliefs. This concept relates to our sense of self-efficacy, ability or control over a certain behaviour, or in other words, an individual's perception of the difficulty or ease to perform a given behaviour (Ajzen, 1991; Ajzen, 2005). Perceived behavioural control relates to how an individual beliefs that one´s behavioural outcomes are under his/her control, rather than under the control of important others, chance, or other external factors (Ajzen, 2005). How an individual estimates his/her opportunities and resources, affects one´s perceived behavioural control. In situations where an individual anticipates few obstacles, and believes that he/she has available resources and a good opportunity to perform a given behaviour, the greater is the perceived behavioural control over the behaviour (Ajzen, 1991). As mentioned above the TPB differs from the TRA in its addition of the construct of perceived behavioural control. The TRA predicts and deals with behaviours that are under volitional control, whereas the TPB seeks to predict behaviours that are not as straightforward, where individuals may have incomplete volitional control (Ajzen, 1991). Ajzen (2002; 1991) noted that in certain situations perceived behavioural control may be of little use when predicting behaviour, for example when an individual does not know much about a given behaviour, possibly due to new factors altering the situation or when conditions or resources have changed. The construct however does have predictive power in situations where an individual's perceived control over a behaviour is realistic (Ajzen, 2002). In other words, in situations where an individual does have complete control over performing a certain behaviour the construct of perceived behavioural control is not necessary to predict intentions

or behaviour, therefore in such situations the TRA is a better suited instrument. Perceived behavioural control does however become increasingly important as the control over performing a behaviour declines. In such instances both intentions and perceived behavioural control can be helpful to predict behaviour (Ajzen, 1991). This means that perceived behavioural control can have a direct and an indirect link to behaviour, i.e. the construct can be considered as an intermediary for a measure of actual control and can therefore influence behaviour directly. The construct can however also have an indirect link to behaviour via intentions (Ajzen, 2005). The difference between the TRA and the TPB is therefore the issue of control. As Ajzen (1991) stated, the perceived behavioural control construct is most compatible and even interchangeable with the construct of self-efficacy as discussed by Bandura (1982, p. 122), who noted that "perceived self-efficacy is concerned with judgments of how well one can execute courses of action required to deal with prospective situations". Bandura (1986; 1992) however later discussed the concepts as distinct constructs and stated that perceived behavioural control reflects on general external factors whereas the concept of self-efficacy is more focused on internal components such as cognitive perceptions of control. In their meta-analysis, Armitage and Connor (2001) reported that the two concepts are in fact distinct and that perceived behavioural control can be quite useful in predicting behaviour and intentions as the construct adds an average of 6% to the prediction of intention in addition to attitude towards the behaviour and subjective norm.

2.7 Augmenting the Theory of Planned Behaviour

2.7.1 Anticipated regret

The TPB has become a quite common instrument in psychological studies and tends to account for a respective proportion of the variance in intention and behaviour. It has however been

suggested that this variance could be increased with an additional construct (Ajzen, 1991; Armitage & Conner, 2001; Conner & Sparks, 2005; Sandberg & Conner, 2008).

Ajzen (1991, p. 199) stated that the TPB "is in principle, open to the inclusion of additional predictors if it can be shown that they capture a significant proportion of the variance in intention or behaviour after the theory's current variables have been taken into account". Ajzen (1989) had previously implied that when predicting behaviour in some instances it could be beneficial to include an affective component. Godin and Kok (1996) stated that the TPB performs well in predicting intention but similarly indicated that the theory could benefit from incorporating an affective component. Richard et al. (1998) and Conner and Armitage (1998) have discussed the narrow treatment of affective processes in the TPB. They suggested that the predictability of the theory could be enhanced by incorporating factors such as anticipated post-behavioural affective reactions and propose extending the theory by adding the construct of anticipated regret. It has been claimed that if an individual anticipates feeling regret after performing a certain behaviour, then that individual will be unlikely to act out that particular behaviour (Richard et al. 1998). Conner and Sparks (2005, p. 193) defined anticipated regret as "a negative, cognitive-based emotion that is experienced when we realize or imagine that the present situation could have been better had we acted differently". In their meta-analysis, Sandberg and Conner (2008) evaluated the construct of anticipated regret as an additional component to the TPB. They reported a positive sample weighted average correlation ($r_+ = .47$, $k = 25$, $N = 11.254$) between anticipated regret and behavioural intention, respectively, where a sample-weighted average correlation of $r_+ = .50$ is large (Cohen, 1992). Sandberg and Conner (2008, p. 601) furthermore found that anticipated regret "added a further 7% to the variance accounted for over and above the TPB predictors and made a strong, positive, significant contribution to the model".

2.7.2 Moral Norms

As previously mentioned, the TPB is according to Ajzen (1991) open to the inclusion of new predictor variables as long as they are able to capture a significant proportion of the variance in the dependent variable, in addition to the theory's current independent variables. As Ajzen (1991) noted, scholars (e.g. Gorsuch & Ortberg, 1983; Pomazal & Jaccard, 1976) had suggested that in some circumstances we need to consider "personal feelings of moral obligations or responsibility to perform, or refuse to perform, a certain behaviour", and that one might expect such moral obligations to affect behavioural intentions alongside with the current independent variables of the TPB (Ajzen, 1991, p.199). In addition to taking into consideration personal feelings and responsibility to perform or not to perform a behaviour, moral norms have been described as "the awareness of the moral correctness/incorrectness associated with performing the behaviour" (Han & Stoel, 2017, p. 94). Consequently, moral norms are viewed as a distinct construct from subjective norms due to the association with personal feelings as opposed to the social pressure linked to subjective norms (Han & Stoel, 2017). The construct of moral norms has been used as an additional construct to the TPB to increase the models predictive power in contexts as varied as unethical behaviours such as cheating on an exam and shoplifting (Beck & Ajzen, 1991), traffic violations (Parker, Manstead & Stradling, 1995) bone-marrow donation (Schwartz & Tessler, 1972), environmentally friendly buying (Thøgersen, 1999), and purchasing organic food (Dean et al., 2008). In their meta-analysis Han and Stoel (2017, p. 7) reported that in 11 independent data sets (k = 11, n = 6,935) where the TPB variables significantly accounted for 39.7% of the variance in purchase intention, by adding moral norms to the TPB model "there was a significant increase in the variance explained in purchase intention (R change = 0.02, F_{change} = 188.63, $p < 0.001$)". By adding moral norms to the model, the explained variance rose from 39.7% to 41.3% (Han &

Stoel, 2017). Based on the discussion above, the main proposed model tested in this study is therefore:

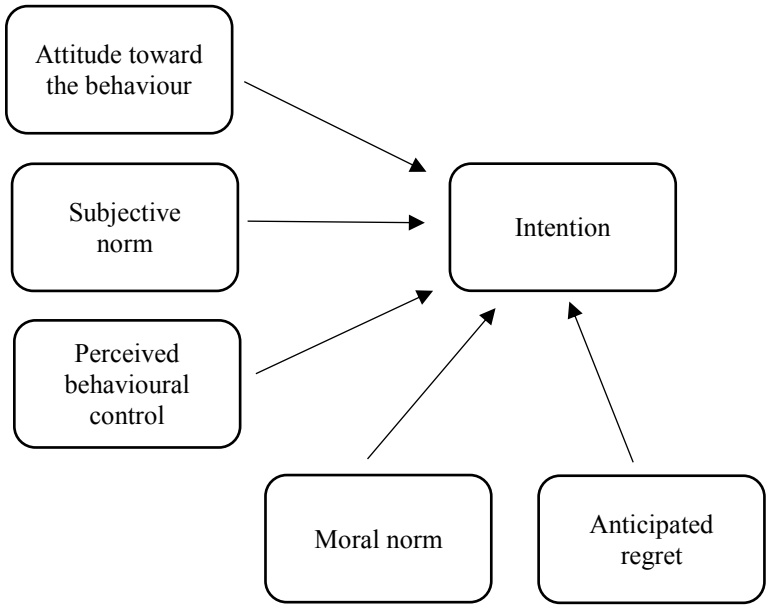

Figure 2. An augmented version of the theory of planned behaviour

Apart from the original TPB model and the proposed model presented in Figure 1 and Figure 2. Two additional augmented TPB models will be tested, one where only anticipated regret is added to the original TPB model and another one where only moral norm will be added to the original TPB model.

3 Methodology

3.1 Design

The aim of this study is to evaluate the performance of two additional variables to the theory of planned behaviour and the predictive power of the original theory itself, which falls into the realm of social psychology. A combination of research types form the design of this study as it is an explorative one in the beginning stages and becomes a descriptive one in the latter stages of the study. But as Neuman (2014a) noted these types of research can blur together in practice. A descriptive study usually starts out with a thoroughly defined problem and questions regarding e.g. a social phenomenon, relationship, a social setting or situation. The aim of such studies is normally to provide a clear picture of that problem or answers to the questions of interest (Neuman, 2014a). Exploratory research however takes place when the researcher is getting more familiar with the facts and concerns regarding a subject, to e.g. formulate new ideas, questions and to determine the viability of conducting a study. Exploratory research is also where the researcher develops the research techniques and measurements to be used and where he/she explores ways to collect data (Neuman, 2014a). Although this study is not a causal one, it seems to overlap in certain areas with what Neuman (2014a) defined as explanatory research design, where the aim is to e.g. test a theory's prediction and to extend a theory to new issues or topics. As this type of research is typically for addressing and viewing causes and reasons, the "why" associated with an issue, the present study will not be discussed as an explanatory one. This study is a static one as the measurements take place at one point in time by means of a questionnaire, the results of this questionnaire will be analysed quantitatively.

3.2 Sample

The population of interest to this study are individuals who go whale watching in Iceland, the unit on which the variables in this study will be measured, and data gathered is however the group. According to the most recent sources (Hávarðsson, 2017), whale watchers in Iceland were 354.000 in 2016. To be considered a whale watcher in the context of this study an individual must have been on a whale watching trip. To uphold the scientific value and generalizability of this study the needed sample size was determined with the sample size requirements of multiple regression analysis and factor analysis in mind. As Pallant (2016) notes, the sample size requirements for factor analysis differ between authors, Nunnally (1978) e.g. recommended a subject to item ratio of 10:1 and Hatcher (1994) proposed a minimum subject to item ratio of 5:1. There is however no one rule of thumb that works in all cases, according to MacCallum, Widaman, Zhang and Hong (1999) the necessary sample size can be dependent on a number of aspects that differ between studies. To evaluate whether factor analysis is an appropriate instrument for this study both the Bartlett's test of sphericity and the Keiser-Meyer-Olkin measure of sampling adequacy will be used in the data analysis of this study. However, as a starting point the planned sample size will be 300 cases in light of Tabachnick and Fidell's (2013) recommended sample size requirements for factor analysis. They however noted that a 150 cases may be sufficient where solutions have a number of high loading marker variables.

To get an idea about the needed sample size for conducting multiple regression, a formula provided by Tabachnick and Fidell (2013, p. 123) was used. This formula takes into consideration the number of independent variables used in any given study: $N > 50 + 8m$ (where m equals the number of independent variables). In this study there are five independent variables and therefore, according to this formula, the minimum sample size needed will be 90 cases for conducting multiple regression analysis. Pallant (2016) points out that more cases

will be needed if the dependent variable is skewed. A form of a nonprobability sampling technique, convenience sampling, was used to select the planned sample. This method can result in a non-representative sample but it is a cheap, effective and convenient way to collect data.

3.3 Data collection

The data collection took place on board of whale watching vessels based in Reykjavík Iceland, during the time period of 15th – 26th of February, 2017. Before the data collection was conducted an agreement was made with the Reykjavík based whale watching company Elding, to provide assistance in this stage of the study. The company offers commercial whale watching all year around in Iceland. During the time period of the data collection Elding had scheduled two tours per day, but due to bad weather conditions a number of tours were cancelled. Because of this a second agreement was made with another whale watching company based in Reykjavík, Special Tours. This company also offers commercial whale watching all year around but only one tour per day during the data collection period. Due to the aforementioned weather conditions, Special Tours also cancelled a few whale watching tours during this period. The data was collected through a questionnaire which was distributed to all passengers as they boarded the whale watching vessels. As the two companies had scheduled tours at the same time, the staff on board helped with the distribution of the questionnaire. The questionnaire was handed to passengers as well as put on every table on board. All passengers on board had access to pens and questionnaires independent of their nationality, age, gender or appearance to avoid one of the pitfalls of convenience sampling, as Neuman (2014b) noted. The questionnaire was only available in English. Due to this, passengers who do not speak English were automatically excluded from this study. Furthermore, as many children are accompanied by their parents on these whale watching tours and as every passenger was given access to the

questionnaire a decision was made to exclude individuals under the age of 18 from the study. Children under 18 years old were however not banned from participating in the study and the data from this group will be kept, analysed and used if needed. All participants responded anonymously and for demographic clarification, they were only asked about their nationality, gender and age.

3.4 Measurements

The measurement instrument used in this study is a questionnaire which was developed in English, and its face validity was evaluated using experts' reviews. Face validity addresses the question "on the face of it, do people believe that conceptual definition and measurement fit?" (Neuman, 2014b, p. 133). To continue, a pilot test was conducted to assess the reliability and validity of the measurement instrument. The items used to measure the original constructs of the theory of planned behaviour (attitude toward the behaviour, subjective norm, perceived behavioural control and intention) were adapted from existing TPB measurement scales used by Kim et al. (2013) who adapted their measurement items from Han, Hsu and Sheu (2010) and Kim and Han (2010). The original measurements were derived from the scientific literature and an elicitation study which according to Ajzen and Fishbein (1980) is necessary in the development of new measures for a new population and situation. Both Han et al. (2010) and Kim and Han (2010) employed surveys, pilot tests and focus groups which consisted of the appropriate industry professionals and academics to test the measurements clarity, reliability and validity. Han et al. (2010) and Kim and Han (2010) both found their items to be direct measures of the original TPB constructs. The measurements for the construct of anticipated regret was as well adopted from Kim et al. (2013) but those items were originally adopted from previous research (Richard et al. 1998). Richard et al. (1998) developed these measures from the scientific literature and found the construct of anticipated regret to be a distinct one and a

good fit to the TPB model. The measures for the construct of moral norms was adopted from Dean et al. (2008) who employed an elicitation study as recommended by Ajzen and Fishbein (1980) to form their measurement instrument. In their study Kim et al. (2013) found their measurement model, consisting of attitude toward the behaviour, subjective norm, perceived behavioural control, anticipated regret and intentions, to have a good fit. All indicator loadings were reported to be statistically significant as hypothesized and the squared multiple correlations ranged from .30 to .87. To continue, Kim et al. (2013) reported a composite reliability (CR) ranging from .79 to .94 for the 5 constructs. Dean et al. (2008) found the measurement for moral norms to be a reliable one, with a reported Cronbach's alpha ranging from .76 to .92. In their study, Dean et al. (2008) investigated the predictive power of positive and negative moral norms, over and above the original TPB variables. They found positive moral norms to be quite strongly correlated to intentions (ranging from .56 to .65), and to be a better predictor of intentions than negative moral norms.

During the explorative stage of this study the face validity of the measurement items was evaluated using experts' reviews, as previously mentioned. The results of those reviews indicated a lack of distinction between the items measuring the construct of anticipated regret and the items measuring the negative aspects of moral norms. The pre-test of the measurement scales yielded similar results, as the negative aspects of the moral norm construct proved to be highly correlated to the construct of anticipated regret. A principal component analysis further indicated that the items measuring the negative aspects of moral norms and anticipated regret were loading strongly to the same component whilst the items measuring the positive aspects of moral norms proved to be distinct as a measurement scale. As a result a decision was made to treat the construct of moral norms as two separate constructs, as e.g. Dean et al. (2008) did, and eliminate the negative aspects of moral norms from this study. The experts' review of other items indicated that they appeared to measure what they were supposed to measure. During the

measurement review process, four whale watchers were asked to read through the questionnaire in order to evaluate the wording and the understanding of the measurement scales, so that all items would be as clear and concise as possible. The first two reviewers raised an issue regarding the ambiguity of two items, one measuring perceived behavioural control and the other measuring moral norms. The wording of these items was slightly changed as a result, the remaining two reviewers raised no issues with the questionnaire.

Attitude toward the behaviour was measured using the statements: "For me, selecting a whale friendly restaurant for a meal, compared to a non-whale friendly restaurant, is…" The respondents rated four adjective pairs (e.g. extremely pleasant/extremely unpleasant), on a seven-point semantic differential scale. Subjective norm was measured with the statements: "Most people who are important to me think I should select a whale friendly restaurant for a meal", "Most people who are important to me would want me to select a whale friendly restaurant for a meal" and "People whose opinions I value would prefer that I select a whale friendly restaurant for a meal". A seven-point Likert-type scale (strongly disagree/strongly agree) was used. The perceived behavioural control was measured with four statements such as: "I am confident that if I want, I can select a whale friendly restaurant for a meal, compared to a non-whale friendly restaurant" and "I have enough money to select a whale friendly restaurant for a meal", these statements were rated using a seven-point Likert-type scale (strongly disagree/strongly agree). Anticipated regret was measured on seven-point scales using the three following items: "If I did not select a whale friendly restaurant for a meal, afterwards I would feel" (a) worried – not worried, (b) regret – no regret, and (c) tense – relaxed. Intention to select a whale friendly restaurant was measured with three seven-point scales (strongly disagree/strongly agree) with the statements: (a) "I plan to select a whale friendly restaurant for a meal", (b) "I will make an effort to select a whale friendly restaurant for a meal", and (c) "I am willing to select a whale friendly restaurant for a meal". Moral norms

were measured by six items that were rated on a seven-point scale (strongly disagree/strongly agree). To assess positive moral norms respondents were asked to respond to three statements: (a) “Choosing a whale-friendly restaurant would feel like making a contribution to something better”, (b) “Choosing a whale-friendly restaurant would feel like the morally right thing”, and (c) “Choosing a whale-friendly restaurant would make me feel like a better person”. To assess negative moral norms respondents were asked to respond to three statements: (a) “It would be morally wrong for me to choose a restaurant that offers whale meat instead of a whale-friendly restaurant”, (b) “Choosing a restaurant that offers whale meat instead of a whale-friendly restaurant would go against my principles”, and (c) “I would feel guilty if I chose to eat at a restaurant that offers whale meat instead of a whale-friendly restaurant”. These last items, measuring the negative aspects of moral norm were only used in the pre-test of the study, and as mentioned before, they were excluded from the final questionnaire due to a lack of distinction from the construct of anticipated regret.

3.5 Data analysis and pre-test

All the collected data used in this study was analysed using the SPSS statistical software package version 21. First of all, factor analysis was used to analyse the data collected during the pre-test and the reliability of the measurement scales was evaluated using Cronbach’s alpha. The preliminary analysis of the main data entailed exploring the descriptive statistics of both the continuous- and categorical variables in order to describe the characteristics of the achieved sample. The distribution of scores on continuous variables will be explored by using skewness and kurtosis. To continue, missing data, possible outliers and normality will also be analysed using e.g. box-plots, as well as skewness and kurtosis.

3.5.1 Reliability and validity of measurement scales

Reliability refers to the extent to which an independent measure agrees with other comparable measures of the same construct (Churchill, 1979). In other words, a measurement scale must be internally consistent. The items used for measuring a construct must 'hang together', i.e. the items within a measurement scale must all measure the same underlying construct (Pallant, 2016). One of most commonly used measure of the quality, and internal consistency of a measurement instrument is Cronbach's alpha. According to Churchill (1979), measuring the coefficient alpha should be the first thing one ought to do in order to assess the quality and performance of a measurement instrument. A sufficient level of reliability should depend on how a measure is used and the setting it is used in. Nunnally (1978) suggested that reliabilities of .70 or higher will suffice, but that reliabilities beyond .80 may be wasteful in certain situations. Nunnally (1978) however claimed that in situations where important decisions are made on the basis of test scores a reliability of .90 to .95 is preferable. If alpha indicates a low reliability score then some items within a scale are most likely not equally measuring the common core of a construct (Churchill, 1979). As the reliability of a scale can vary depending on the sample it is important to verify that each of the measurement scales used in a study are reliable with the achieved sample (Pallant, 2016). According to Churchill (1979, p. 65) "reliability depends on how much of the variation in scores is attributable to random or chance errors" and even if a measure is perfectly reliable it is not necessarily a valid one. As Churchill (1979, p. 65) noted, "reliability is a necessary but not sufficient condition for validity". "The validity of a scale refers to the degree to which it measures what it is supposed to measure" (Pallant, 2016, p. 7). There are several types of validity that researchers should consider. In the process of analysing the data of this study, I will mainly focus on convergent and discriminant validity, which entails testing for convergence across different measures for the same construct,

and testing for divergence between measures of related but conceptually distinct constructs (Campbell & Fiske, 1959).

3.5.2 Factor analysis

Factor analysis is a technique used to determine the number of dimensions underlying a construct of interest. This technique can be used to assess whether the empirical data at hand conforms to the number of dimensions as conceptualized in theory (Churchill, 1979). In this study, factor analysis was applied to determine the dimensionality of the measured variables and principal component analysis (PCA) was used to test for convergent and discriminant validity of the measurement scales. A post hoc analysis on all measurement items using Harman's single-factor test was also conducted to assess whether common method variance was a possible threat to the validity of the conclusions drawn from this study (Podsakoff & Organ, 1986; Podsakoff, MacKenzie, Lee, & Podsakoff, 2003).

3.5.3 Multiple regression analysis

Multiple regression analysis is a widely used statistical technique which is used to explore the relationships between a dependent variable and a set of independent variables. This technique can be used to investigate the predictive power of a model, i.e. how well a set of variables 'explains' a dependent variable (Pallant, 2016; Neuman, 2014a). To continue, multiple regression analysis can help us to determine the effect size, and direction, of each of the independent variables on a dependent variable (Neuman, 2014a). Apart from the standard multiple regression, where all the independent variables are entered into a model simultaneously to evaluate its predictive power and to explore how much variance in the dependent variable is explained by each of the independent variables, hierarchical multiple regression was also used in this study. Hierarchical multiple regression is where the researcher enters the independent variables into the model in a specific order to determine how much each

independent variable adds to the prediction of the dependent variable after other variables have been controlled for (Pallant, 2016).

4 Results

The achieved sample in this study consisted of 253 valid cases of which 56.1% were female and the mean age of all cases was 36.9 years old with a standard deviation of 15 years. The achieved sample consisted of 24 nationalities. 49.8% of the respondents said they were either from Britain, England or the UK, 14.6% were from the United States of America, 8.3% of the respondents were French, 5.1% were from the Netherlands and 4.3% were from Germany. 36 cases were excluded from this study due to excessive missing data. No outliers were excluded from this study, although the boxplots for the constructs of intention and moral norm revealed a few outliers whose score were quite extreme. The trimmed mean and mean values for those constructs were very similar in both instances and therefore all cases were retained in the data file.

4.1 Distribution of scores

The distribution of scores for the measurement scales clearly indicate the stance of the achieved sample towards choosing whale friendly restaurants instead of restaurants that offer whale meet. Although the range of the measurement scales was quite broad the mean score and standard deviation, as seen in Table 1, indicate that the achieved sample is, as expected, quite keen on choosing whale friendly restaurants rather that restaurants that offer whale meet. The skewness and kurtosis values indicate a score that is clustered at the high end and quite peaked. As shown in Table 1 the skewness and kurtosis of the construct moral norm is quite heavily peaked and further along the high end then the other constructs. The distribution of scores for the item level can be viewed in Appendix 2.

Table 1. Distribution of scores and reliability coefficients.

	Mean	*SD*	*Skewness*	*Kurtosis*	*α*	*MIC*
Attitude toward the behaviour	6.04	1.2	-1.312	1.377	.916	.734
Subjective norm	5.9	1.4	-1.316	1.018	.929	.815
Perceived behavioural control	6.3	.90	-1.312	.909	.719	.403
Anticipated regret	5.1	1.8	-.772	-.418	.915	.783
Moral norm	6.27	1.08	-1.912	4.275	.819	.635
Intention	6.3	.99	-1.555	1.909	.823	.608

4.2 Reliability and validity of the measurement scales

To assess the reliability and validity of the measurement scales applied in this study, each scale was analysed by estimating the values of Chronbach's alpha, furthermore the relationship between the measurement scales was assessed via factor loadings and correlation matrixes.

As each scale consists of relatively few items the mean inter-item correlation (MIC) will also be reported as Pallant (2016) suggested. As presented in Table 1, all scales exceeded the Cronbach's alpha threshold of .7 as suggested by Nunnally (1978). The MIC values for the scales are ranging from .4 to .82, indicating a quite strong relationship among the items. Cohen (1992) suggested the following guidelines for interpreting the sizes of correlation coefficients: r = 0.10 (small effect), r = 0.30 (medium effect) and r = 0.50 (large effect). The correlations between constructs in this study was investigated using Pearson product-moment correlation coefficient which has a range from -1 to 1, this value indicates the strength and direction of the relationship between two or more constructs (Pallant, 2016). The correlation results are presented in Table 2 and indicate a medium to large effect sizes in most instances.

Table 2. Pearson's correlation between independent and dependent variables.

	AT	SN	PBC	AR	MN	Intention
Attitude (AT)	1					
Subjective norm (SN)	.574**	1				
Perceived behavioral control	.183**	.131*	1			
Anticipated regret (AR)	.603**	.565**	.131*	1		
Moral norm (MN)	.478**	.381**	.279**	.491**	1	
Intention	.614**	.535**	.271**	.541**	.517**	1

Note. PBC = Perceived behavioural control
**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

The correlation between the construct of perceived behavioural control and the other constructs is however in all instances under 0.30 indicating a weak relationship between this construct and the others. All of the measurement scales for the independent variables however correlated positively and significantly with each other and the dependent variable. All items of the scales measuring the independent variables were subjected to principal component analysis (PCA) using SPSS version 21. Before performing PCA, the suitability of the data for factor analysis was assessed. The correlation matrix revealed the existence of many coefficients of .3 and above. The Keiser-Meyer-Olkin value was .866, exceeding the recommended value of .6 (Kaiser, 1970; 1974) and the Bartlett's test of sphericity reached statistical significance, thus deeming the data suitable for factor analysis. The PCA revealed the presence of five components with eigenvalues exceeding 1, explaining 42.1%, 13%, 8.3%, 7.2% and 6.3% of the variance respectively. This five component solution therefore explained a total of 76.9% of the variance. The factor loadings of the items further revealed the distinction between the items comprising each scale and the communalities values indicated that the items comprising each scale fit well together as indicated in Table 3.

Table 3. Factor loadings and Communalities of items

	Factor loadings					
Items	1	2	3	4	5	Communalities
AT1	**.761**	.289	.280	.207	.049	.786
AT2	**.826**	.237	.214	.166	.113	.825
AT3	**.795**	.204	.246	.154	.066	.761
AT4	**.864**	.177	.155	.174	.085	.838
SN1	.240	**.871**	.231	.080	.056	.880
SN2	.256	**.884**	.232	.099	.036	.911
SN3	.298	**.810**	.198	.240	.024	.843
PBC1	.143	-.104	-.097	.062	**.538**	.334
PBC2	.001	.013	.243	-.091	**.734**	.606
PBC3	.034	.155	-.031	.158	**.810**	.708
PBC4	.031	.081	.034	.201	**.835**	.747
AR1	.305	.214	**.810**	.208	.067	.843
AR2	.286	.259	**.808**	.249	.051	.866
AR3	.249	.243	**.821**	.173	-.011	.825
MN1	.243	.171	.185	**.813**	.052	.786
MN2	.238	.149	.304	**.753**	.117	.752
MN3	.110	.064	.093	**.837**	.173	.759

Note: AT = Attitude; SN = Subjective Norm; PBC = Perceived behavioural control; AR = Anticipated regret; MN = Moral norm.
Extraction Method: Principal Component Analysis
Rotation Method: Varimax with Kaiser Normalization

With the discussion above and the PCA shown in Table 3 in mind, it is safe to conclude that the measures used in this study are reliable and show both discriminant and convergent validity.

4.3 Regression analysis

In order to answer the research questions asked in this study several models were assessed through multiple regression. First the original theory of planned behaviour model was assessed (Model 1). Then the addition of anticipated regret to the TPB model was assessed (Model 2), as well as the addition of moral norms to the original model (Model 3). Finally the two additional constructs were assessed as a combination to the original TPB model (Model 4).

Preliminary analyses were conducted to check for violations of multicollinearity and normality for all models.

The preliminary analysis of Model 1 (the original TPB model) did not indicate any presence of multicollinearity, as all tolerance and Variance inflation factor (VIF) values were well within their suggested boundaries (Pallant 2016). The normal probability plot (P-P) of regression standardized residual indicated a slight deviation from the linear path and the Scatterplot revealed minor systematic patterns and a few outliers, however most residuals were roughly distributed between -1 and 1 on the *x* axis and between 2 and -2 on the *y* axis. The maximum Cook's distance value was .188 which is well within boundaries, suggesting no major problems with influences from these outliers. Model 1 explained 45.1% of the variance in the dependent variable ($R = .451$, adjusted $R = .444$), and the model reached statistical significance ($p < .001$). The collinearity statistics and contribution of each independent variable to the model can be seen in Table 4.

Table 4. Regression of Intention on TPB. Model 1

Independent variables	Unstandardized Coefficients			Collinearity Statistics	
	B	*SE B*	*Sig.*	*Tolerance*	*VIF*
Attitude	.353	.047	.000	.659	1.518
Subjective norm	.187	.040	.000	.670	1.493
Perceived behavioural control	.172	.052	.001	.996	1.036

The preliminary analysis of Model 2, where the construct of anticipated regret has been added to the TPB, did not reveal any evidence of multicollinearity. All tolerance and VIF values were well within the boundaries suggested by Pallant (2016). The Normal P-P Plot indicated a slight deviation from the linear path and the Scatterplot revealed minor systematic patterns and a few outliers, the residuals were however roughly distributed along the 0 point. The maximum Cook's distance value was .171 suggesting no serious problems. Model 2 explained 47.2% of the variance in the dependent variable ($R = .472$, adjusted $R = .463$), and the model reached

statistical significance (Sig. F Change .002). Anticipated regret added 2.1% to the explanation of the original model (R Change = .021) and made a statistically significant unique contribution to Model 2.

Table 5. Regression of Intention on TPB and Anticipated Regret. Model 2

Independent variables	Unstandardized Coefficients			Collinearity Statistics	
	B	*SE B*	*Sig.*	*Tolerance*	*VIF*
Attitude	.288	.051	.000	.549	1.820
Subjective norm	.142	.042	.001	.595	1.682
Perceived behavioural control	.169	.052	.001	.965	1.036
Anticipated regret	.106	.034	.002	.565	1.770

The original constructs of the TPB model also made a statistically significant unique contribution to Model 2 as indicated in Table 5.

The preliminary analysis of Model 3, where the construct of Moral norm was added to the TPB, revealed no indication of multicollinearity as all tolerance and VIF values were well within their suggested boundaries (Pallant, 2016). Again there was an indication of a slight deviation from the linear path in the Normal P-P plot and the Scatterplot revealed a few outliers, who according to the maximum Cook's Distance value (.145) did not present a threat to the data. The residuals in the Scatterplot were again roughly distributed along the 0 point. Model 3 explained 48.9% of the variance in the dependent variable (R = .489, adjusted R = .481), and the model reached statistical significance (Sig. F Change .000). The construct of Moral norm added 3.8% to the explanation of the original TPB model (R Change = .038), and made the second strongest statistically unique contribution to the prediction of the dependent variable.

Table 6. Regression of Intention on TPB and Moral Norm. Model 3

Independent variables	Unstandardized Coefficients			Collinearity Statistics	
	B	*SE B*	*Sig.*	*Tolerance*	*VIF*
Attitude	.286	.048	.000	.590	1.695
Subjective norm	.162	.039	.000	.656	1.525
Perceived behavioural control	.123	.052	.019	.919	1.088
Moral norm	.210	.049	.002	.718	1.393

The other independent variables in Model 3 also made a statistically unique contribution to the prediction of the dependent variable as reported in Table 6.

The preliminary analysis of Model 4, where both the constructs of anticipated regret and moral norms have been added to the original TPB model, did not reveal any indication of multicollinearity as all tolerance and VIF values were well within their boundaries, as suggested by Pallant (2016). Similarly to the other models there was an indication of a slight deviation from the linear path suggested by the Normal P-P plot and the Scatterplot revealed a few outliers who according to the maximum Cook's distance value (.160) did not indicate any major problems. The residuals in the Scatterplot were again roughly distributed along the 0 point. Model 4 explained 50% of the variance in the dependent variable (R = .498, adjusted R = .488), and reached statistical significance (Sig. F Change .000). By adding both the constructs of anticipated regret and moral norm to the model the *R Change* rose to .048. The two added constructs therefore added 4.8% combined to the explanation of the variance in intentions. All of the independent variables in Model 4 made a significant unique contribution to the prediction of the dependent variable as indicated in Table 7.

Table 7. Regression of Intention on TPB, Moral Norm and Anticipated Regret. Model 4

Independent variables	Unstandardized Coefficients			Collinearity Statistics	
	B	*SE B*	*Sig.*	*Tolerance*	*VIF*
Attitude	.250	.051	.000	.526	1.903
Subjective norm	.135	.041	.001	.593	1.686
Perceived behavioural control	.128	.052	.014	.917	1.090
Moral norm	.181	.050	.000	.669	1.494
Anticipated regret	.074	.034	.032	.527	1.898

For further clarity and to demonstrate the combined, and separate power of moral norms and anticipated regret in predicting intentions after the TPB variables have been controlled for, two more hierarchical regressions were conducted. In the first analysis, the original TPB variables were entered at the first step, moral norm entered the equation on the second step and anticipated regret on the third step. In the second analysis, this order was reversed so that anticipated regret was entered into the equation at the second step and moral norm at the third step. Table 8 shows that all of the variables had significant B (unstandardized) coefficients in all equations, the results portrayed in Table 8 furthermore indicate that both moral norm and anticipated regret have independent predictive abilities and explain unique variance in intentions after the TPB variables have been controlled for. The predictive power of moral norm is however marginally superior to that of anticipated regret.

Table 8. Hierarchical Regression of Intention on TPB, Moral Norms, and Anticipated Affect

Variable	Step 1 B	Step 2a B	Step 3a B	Step 2b B	Step 3b B
Step 1					
Attitude	.353***	.286***	.250***	.288***	.250***
Subjective norm	.187***	.162***	.135**	.142**	.135**
PBC	.172**	.123*	.128*	.169**	.128*
Step 2a					
Moral norm	-	.210***	.181***	-	-
Step 3a					
Anticipated regret	-	-	.074*	-	-
Step 2b					
Anticipated regret	-	-	-	.106**	.074*
Step 3b					
Moral norm	-	-	-	-	.181***
R	.45	.49	.50	.47	.50
R Change	-	.038	.010	.021	.026
Model F	67.600***	58.815***	48.688***	54.961***	48.688***

Note. TPB = theory of planned behaviour; PBC = perceived behavioural control.
*p < .05. **p < .01. ***p < .001.

5 Discussion

The main purpose of this study was to test models that could possibly explain and predict potential influences on consumer intentions to select whale friendly restaurants. This study investigated the theoretical and empirical underpinnings of the relationship between the original TPB constructs and the added constructs of anticipated regret and moral norm. To continue, this study investigated to what extent these added constructs improve the predictive power of the original TPB model in relation to consumer intention.

5.1 Data quality

The internal consistency of the measurement scales applied in this study were satisfactory and an inspection of the Cronbach's alpha for the measurements used revealed that all scales surpassed the threshold value of .7 as suggested by Nunnally (1978). Furthermore the Cronbach's alpha values of the scales used in this study revealed strong similarities to the internal consistency of the scales used by Kim et al. (2013) and Dean et al. (2008). The validity of the measures was evaluated using factor analysis and principal component analysis. This evaluation revealed both convergent validity and discriminant validity for the measurement scales used. All indicators loaded to their respective factor and revealed the distinction between each scale, furthermore this evaluation also showed how well the items comprising each scale fit together.

The relationship between the original TPB independent variables (attitude, subjective norm and perceived behavioural control) and the dependent variable (intention) in this study show quite strong resemblances to the correlation reported in the meta-analytical reviews by e.g. Godin and Kok (1996), Armitage and Conner (2001), Sandberg and Conner (2008), and Han and Stoel (2017) who on average found a medium to large positive correlation between the independent variables of the TPB and intentions. In this study there was however a low, but

significant, correlation between perceived behavioural control and intentions which indicates a slightly weaker relationship between these constructs than reported in the aforementioned reviews. Furthermore, while the correlation between the constructs of anticipated regret and intention, and moral norm and intention are considered to be large in this study (r = .54 and .52, respectively), both Rivis, Sheeran and Armitage (2009) and Sandberg and Conner (2008) reported a medium to large correlation (r_+ = .42 and .47, respectively) between the same variables in their reviews. Although the reported correlations fall into different categories according to Cohen (1992), the effect sizes are quite similar.

5.2 General discussion

The regression analysis conducted in this study supports the general structure of the proposed conceptual model, which contains the measure of moral norms and the affective component of anticipated regret. The prediction of whale friendly restaurant choice from the TPB variables was quite similar to the levels of prediction reported in other studies investigating planned behaviours. The models tested in this study explained between 45-50% of the variance in intentions, which is similar, yet slightly above the average range explained in the meta-analytical reviews (i.e. 30-44% of the variance) by e.g. Godin and Kok (1996), Armitage and Conner (2001), Sandberg and Conner (2008), Rivis et al. (2009), and Han and Stoel (2017). In this study the original TPB model (Model 1) explained 45.1% of the variance in intentions which is quite similar to the reported variance explained in the aforementioned reviews. The construct of anticipated regret made a statistically unique contribution to the TPB model (Model 2) and added just over 2% to the explanation of behavioural intentions when other variables had been controlled for. This effect is however slightly less than what Rivis et al. (2009) and Sandberg and Conner (2008) reported (5-7%) in their meta-analytical reviews. Moral norm also made a statistically unique contribution to the TPB model (Model 3) and

added 3.8% to the explanation of intentions when other variables had been taken into account. This is similar, yet slightly more, than what Han and Stoel (2017) reported in their meta-analytical review and slightly less than what e.g. Dean et al. (2008) found in their study. When combined, the constructs of moral norm and anticipated regret made a statistically unique contribution to the TPB model and added just under 5% to the explanation in intentions when the other variables had been controlled for. This is in line with what Rivis et al. (2009) reported in their meta-analytical review. The findings of this study revealed that attitude was the best predictor of behavioural intentions to select whale friendly restaurants. Subjective norm and perceived behavioural control also have a significant predictive ability in regards to behavioural intention in this study. Subjective norm and perceived behavioural control had relatively similar predictive power, but subjective norm was however by a small margin, superior to perceived behavioural control in most instances. Moral norm was the second best predictor of behavioural intentions to select whale friendly restaurants when added to the original TPB model, while anticipated regret had the least predictive power of all the independent variables tested in this study.

Godin and Kok (1996), and Armitage and Conner (2001) found subjective norm to be the weakest component in explaining the variance in intentions, compared to the other original TPB variables. This was not the case in this study as subjective norm was most often the third strongest unique contributing variable in the models tested in this study. Subjective norm made a statistically unique contribution and performed quite similar in all versions of the TPB model to the reported performance of the construct by Rivis et al. (2009). As mentioned before, perceived behavioural control performed quite similar to subjective norm in this study. The difference between the performance of these variables in this study and e.g. the meta-analytical review by Rivis et al. (2009) is that in their review, perceived behavioural control was in all instances superior to subjective norm in terms of contribution. In this study perceived

behavioural control was measured using four items addressing the ease and availability of selecting a whale friendly restaurant. The means and standard deviation scores of these measures reveal that people perceive themselves as having very high control over their restaurant selection, indicating that people believe that they can easily select a restaurant in Iceland that is whale friendly, as opposed to one that offers whale meat. This could possibly be due to the success already achieved by the meet us don't eat us campaign in Iceland.

As mentioned before, attitude was the strongest predictor of intention among the TPB components for selecting a whale friendly restaurant, this is in line with what e.g. Rivis et al. (2009); Dean et al. (2008); Han et al. (2010), and Kim and Han (2010) reported in their studies. This indicates that the most appropriate cognitive target for intervention in this area is the attitude toward the behaviour. The importance of an additional normative component in the TPB, as discussed by e.g. Godin and Kok (1996), and Conner and Armitage (1998), is however supported by the results of this study. Moral norm turned out to be the second best predictor of intentions, and when added to the TPB model, it increased the explained variance in intention significantly. Although the predictive power of anticipated regret is not quite as strong as with moral norms, the construct provides further evidence for the importance of an affective component in the TPB as discussed by e.g. Richard et al. (1998) and Conner and Armitage (1998). The results of this study suggest that people do evaluate restaurant choice both in terms of the positive and negative emotions generated, and not only in relation to the costs and benefits associated with restaurant choice. Furthermore, the results of this study indicate that positive moral feelings are a more appropriate target for intervention in this area then negative affective feelings. This supports the suggestions offered by Dean et al. (2008, p. 2102), that feelings associated with food choice can have more to do with doing something positive, rather than feeling bad for doing so. Anticipated regret furthermore seems to be a more appropriate construct to combine with positive moral norms as measures of emotions. The construct

performs considerably better in this study than negative moral norms did in the study by Dean et al. (2008). It is though quite possible that this is due to the context of the study. That the reasons for anticipating feelings of regret and worry in this study might be due to the form of food consumption under investigation. Ajzen (1991, p. 188) noted that the importance of the original TPB variables in the prediction of intention is expected to vary across behaviours and situations, one could assume that the same might apply to an augmented version of the TPB. The role of negative affective emotions might consequently be greater in studies such as this one, were ethics potentially play a big part. Sparks and Shepherd (2002) and Dean et al. (2008) discussed the growing role of morality as ethical consumerism becomes more prominent, and how negative affective emotions become more important when behaviours contain breaches of shared norms and values, or possibly cause harm to others. The lethal consumption of whales is possibly the foundation for the significance of anticipated regret in this study.

This study provides both theoretical and managerial implications for understanding the determinants of whale watchers' intentions to select a whale friendly restaurant. First, little was known about whale watchers' decision making processes in relation to restaurant selection. Consistent with the results of meta-analytical reviews (e.g. Godin & Kok, 1996; Armitage & Conner, 2001), the TPB performed well in this situation and had a strong predictive power for intentions. The prediction of whale friendly restaurant choice from the TPB variables was quite similar to the levels of prediction reported in other studies investigating planned behaviours. The findings of this study indicate that all predictive variables tested in this study are worth exploring and should not be ignored in future studies or by managers, whether they are within the restaurant industry, hospitality industry or e.g. animal welfare and/or environmental agencies. As mentioned before, attitude is the most appropriate area for intervention to impact the selection of whale friendly restaurants. Managers and stakeholders of such restaurants could

therefore benefit from paying more attention to ways to increase positive attitude towards these restaurants. Another way to influence the consumers' intention to select a whale friendly restaurant would be to take advantage of the significant role moral and affective emotions play in this area. By highlighting the positive emotions associated with supporting and contributing to animal welfare and protection, could be a beneficial way to impact the consumers' intention. By emphasising the negative feelings that can arise from supporting restaurants that offer whale meet and condone whaling could also be worth exploring for said managers and stakeholders. These affective and normative components could furthermore prove to be beneficial for restaurants, pro-environmental, and/or animal welfare campaigns where e.g. advertising strategies could involve inducing either regret from performing a certain behaviour as well as the positive aspects of performing another behaviour. The findings of this study also clearly illustrate the mind-set of whale watchers towards the lethal consumption of whales. If whale watchers are viewed as potential customers of restaurants that offer whale meet, the findings of this study should demonstrate that a re-evaluation of such menus might be needed. To continue, the role of subjective norm and perceived behavioural control in this area should not be ignored for future research designs as both constructs proved to have significant predictive abilities. The investigation conducted in this study, of the underlying components that lead to a consumers' intention to select whale friendly restaurants, provides further insight into the consumers' decision making processes. The findings of this study will help managers to better understand what emotions can contribute to attracting customers and can prove to be beneficial for the development of e.g. marketing strategies that could enhance the competitive advantage for restaurants in this area.

The findings of this study have provided some insight into the perceptions, values and behaviours of tourists that go whale watching in a country were whaling takes place. Whale

friendly restaurants are generally seen as more desirable than restaurants that offer whale meat and people seem to anticipate feelings of regret if a whale friendly restaurant were not to be selected for a meal. Furthermore, the results of this study indicated that choosing a whale friendly restaurant for a meal would feel like the morally right thing to do. Tourists who go whale watching in a country like Iceland, where commercial whaling takes place are supporting the whale watching industry, and as long as they do not choose restaurants that offer whale meat for a meal they are in a way protesting Iceland's stance on whaling. While the only form of whale consumption these tourists partake in is the non-lethal form of whale watching, they seem to be promoting the prospects that whale watching could triumph as a reasonable alternative to whaling in Iceland. There are still several questions unanswered relating to the perceptions, values and behaviours of tourists who go whale watching. To what extent are whale watchers' concerned with whaling? What is their stance on animal welfare and environmentally friendly activities in general? Do they perceive whale watching to be a form of whale consumption? There is a need for empiricism to answer these questions to provide further insight into the context of tourist interaction with whales and whale watching. Furthermore, an investigation into the economic costs and benefits of whaling, and whether including whale meet on a restaurant menu generates a benefit that exceeds the opportunity cost of not offering whale meat is another area worth exploring in future studies.

5.3 Strengths and limitations

The previously validated measurement instruments used in this study proved to be both reliable and valid in the context of this study. The face validity of the measures was captured prior to the data collection using expert evaluations. The measurement scales used, showed evidence of both convergent and discriminant validity, and the results of this study revealed similarities to the predictions of other comparable studies. By conducting this study in the

field as opposed to a classroom session as e.g. Kim et al. (2013) did, the extraneous variance was reduced and external validity increased. This study is however not without its limitations, and generalizability could potentially be an issue. The term 'whale friendly' in the context of restaurants was defined by IFAW (2017a) in 2010. Although both original and augmented versions of the TPB had been applied in a restaurant context, to the best of my knowledge, no one had previously attempted to inspect the factors that predict selection intention formation in a whale friendly restaurant context. Whether whale friendly restaurants can be viewed as parallels to other types of restaurants is a discussion worth heaving in future studies. Could we potentially generalize the results of this study to the domain of socially responsible consumer behaviour, ethical decision making, environmentally friendly activities, green marketing, animal welfare or eco-friendly restaurants? This study could possibly have gained from including even more variables to provide further clarity to this issue. However, since the variables tested in this study performed quite similarly to other studies investigating food, and restaurant selection, the context of whale friendly restaurants should not necessarily be a major concern. Furthermore, I will argue that the achieved sample in this study can be generalized to the majority of nature-seeking tourists, similar to those who predominantly visit Iceland (Ferðamálastofa, 2016). There is little evidence to support the claim that foreign visitors that go whale watching in Iceland are any different from other tourists visiting the country. Given the extensive growth rate Iceland has seen in foreign visitors the last twenty years or so (Ferðamálastofa, 2017) one would assume that the demographics have transitioned from the experts/specialists and allocentrics, discussed by Duffus and Dearden (1990) and Plog (2001), towards a more mid-centric tourist in general. With this in mind, whale watchers' in Iceland should not be conceived as any different from the average tourist visiting Iceland.

To continue, the explained variance and the relationships between constructs reported in this study might be influenced by common method variance which is "variance that is attributable to the measurement method rather than to the constructs the measures represent" (Podsakoff et al., 2003, p. 879). Measurement errors, which can threaten the validity of the reported relationships between measures, are often caused by method biases. Such biases are problematic and should not be ignored (Podsakoff et al. 2003; Spector, 2006). In this study the measures of all variables were obtained from the same source. This method can be problematic as it can affect the observed relationship between the dependent and the independent variables. Preferably it would have been better to obtain the measures of the dependent and independent variables from different sources (Podsakoff et al., 2003). As Podsakoff et al. (2003) noted, common method variance is often a concern in behavioural sciences, due to this some procedural remedies were conducted in the design of this study to reduce possible influences of common method variance. Multiple measures were used for each construct, the item format was made as clear as possible and anonymity was promised to all participants. The scale items were refined to reduce problems in the comprehension stage of the response process, unfamiliar terms were defined and items were kept concise and simple. A post hoc analysis on all items using Harman's single-factor test was used as a statistical remedy to assess the issue of common method variance. This method is not without its limitations (Podsakoff et al., 2003, p. 889), but can give some evidence of response bias. As Podsokoff (1986, p. 536) stated, "if a substantial amount of common method variance is present, either a single factor will emerge from the factor analysis, or one 'general' factor will account for the majority of the covariance in the independent and criterion variables". As mentioned previously, five components were extracted when all items for the independent variables were entered into a factor analysis, and when the number of factors were fixed to only one component, 42.5% variance was extracted, reducing the concerns for common method variance in this study.

This study could possibly have benefited from including measures of e.g. control, behavioural and normative beliefs to get more rigorous results. Furthermore, conducting measures at more than one point in time, and adding measures of actual behaviour to the augmented TPB model proposed in this study, could prove to have greater managerial and theoretical implications. To continue, it could prove to be valuable to replicate this study in a different, but similar context to test the generalizability of the results.

6 Conclusion

This study investigated the predictive power of the theory of planned behaviour and the addition of two variables to the original TPB model. Both anticipated regret and moral norm added significantly to the prediction of intention. The positive aspects of moral norm proved to have better predictive abilities than the negative aspects of anticipated regret in this study. As moral norm performed considerably better than the construct of anticipated regret in this study it should be a more viable area for intervention in the context of restaurant selection. Furthermore, the regression analysis conducted in this study revealed that all the original TPB variables proved to be good predictors of intentions. The construct of attitude was in all instances the best predictor of intentions in this study, and is therefore the most appropriate area for intervention to impact the selection of whale friendly restaurants. The theory of planned behaviour model is useful in explaining people's intention to select whale friendly restaurants, but can benefit from the addition of new variables, such as anticipated regret and moral norm as they both separately, and combined, significantly improve the prediction of intention.

This study includes several limitations that offer opportunities for future research. It is not quite clear to what domain we can generalize the results of this study. The concept of whale friendly restaurants is clear, but can such restaurants be viewed as parallels to other restaurants such as e.g. vegetarian or eco-friendly restaurants? Further research into e.g. the values of whale watchers is needed to assess this. Are the values of whale watchers in any way distinct from other tourists' in terms of animal welfare, environmentally friendly activities, and environmental concern or for the lethal consumption of animals? For future research, further evaluation of the augmented models proposed in this study are needed to test the model's

sufficiency to predict intentions and the significance of the added variables in comparison with the original TPB variables.

The results of this study reveal that the stance of whale watchers towards the lethal consumption of whales is quite clear. The number of whale watchers in Iceland is increasing year by year and if managers of restaurants that offer whale meat consider whale watchers as potential customers they should consider removing whale meat from their menus. Other managerial implications that arise from this study are that managers and stakeholders of e.g. whale friendly restaurants and animal welfare campaigns such as IFAW's meet us don't eat us, could benefit from including the positive aspects of moral norm and the negative aspects of anticipated regret in their marketing and advertising strategies. The construct of attitude, is though the most important factor to include in such strategies. As subjective norm and perceived behavioural control also proved to have significant predictive abilities they should not be ignored and can as well prove to be beneficial for said managers.

References

Ajzen, I. (1989). Attitude structure and behavior. In: A.R. Pratkanis, S. J. Breckler, & A. G. Greenwald (Eds.), *Attitude Structure and Function* (pp. 241–274). New Jersey: Lawrence Erlbaum Associates.

Ajzen, I. (1991). The Theory of Planned behavior. *Organizational behaviour and human decision processes 50*, 179-211.

Ajzen, I. (2002). Perceived Behavioral control, Self-Efficacy, Locus of Control, and the Theory of Planned Behavior. *Journal of Applied Social Psychology, 34*(4), 665-683.

Ajzen, I. (2005). *Attitudes, Personality and Behavior* (2nd ed.). Maidenhead: Open University Press.

Ajzen, I., & Fishbein, M. (1980). *Understanding attitudes and predicting social behavior.* Englewood Cliffs, NJ: Prentice-Hall.

Armitage, C. J. & Conner, M. (2001). Efficacy of the Theory of Planned Behaviour: A Meta-analytic review. *British Journal of Social Psychology, 40*, 471–99.

Bandura, A. (1982). Self-efficacy mechanism in human agency. *American Psychologist,* 37, 122-147.

Bandura, A. (1986). *Social foundations of thought and action*. Englewood Cliffs, NJ: Prentice-Hall.

Bandura, A. (1992). On rectifying the comparative anatomy of perceived control: Comments on "Cognates of personal control". *Applied and Preventive Psychology, 1*, 121–126.

Beck, L., & Ajzen, I. (1991). Predicting dishonesty actions using the theory of planned behavior. *Journal of Research in Personality, 25*, 285-301.

Bertulli, C. G., Leeney, R. H., Barreau, T., & Matasa, D. S. (2014). Can whale-watching and whaling co-exist? Tourist perceptions in Iceland. *Journal of the Marine Biological Association of the United Kingdom,* 1-9.

Campbell, D. T., & Fiske, D. W. (1959). Convergent and discriminant validation by the multitrait-multimethod matrix. *Psychological Bulletin, 56*(2), 81-105.

Churchill, G. (1979). A paradigm for developing better measures of marketing constructs. *Journal of Marketing Research, 16*(1), 64-73.

Cohen, J. (1992). A power primer. *Psychological Bulletin*, *112*, 155–159.

Conner, M., & C. J. Armitage. (1998). Extending the theory of planned behavior: A review and avenues for further research. *Journal of Applied Social Psychology, 28*, 1429–1464.

Conner, M., & Sparks, P. (1996). The theory of planned behaviour and health behaviours. In M. Conner & P. Normans (Eds.), *Predicting health behaviour: Research and practice with social cognition models* (pp. 121-162). Buckingham, UK: Open University Press.

Conner, M., & Sparks, P. (2005). The theory of planned behaviour. In M. Conner & P. Norman (Eds.), *Predicting health behaviour: Research and practice with social cognition models* (2nd ed., pp. 121–162). Buckingham, UK: Open University Press.

Cunningham, P. A., Huijbens, E. H., & Wearing, S. L. (2012). From whaling to whale watching: examining sustainability and cultural rhetoric. *Journal of Sustainable Tourism, 20*(1), 143-161.

Dean, M., Raats, M. & Shepherd, R. (2008). Moral Concerns and Consumer Choice of Fresh and Processed Organic Foods. *Journal of Applied Social Psychology, 38*(8), 2088-2107.

Duffus, D. A., & Dearden, P. (1990). Non-consumptive wildlife oriented recreation: A conceptual framework. *Biological Conservation, 53*, 213-231.

Ferðamálastofa. (2016). *Erlendir Ferðamenn á Íslandi, Sumar 2016*. Reykjavík: Maskína.

Ferðamálastofa. (2017). *Heildarfjöldi Erlendra Ferðamanna 1949-2016.* Retrieved from https://www.ferdamalastofa.is/is/tolur-og-utgafur/fjoldi-ferdamanna/heildarfjoldi-erlendra-ferdamanna-1949-2015

Fishbein, M., & Ajzen, 1. (1975). *Belief, attitude, intention, and behavior: An introduction to theory and research.* Reading, MA: Addison-Wesley.

Gallup. (2016). *IFAW: Viðhorf Íslendinga til hvalveiða og kaup á hvalkjöti.* Unpublished Manuscript.

Godin, G., & Kok, G. (1996). The Theory of Planned Behavior: A Review of Its Applications to Health-related behaviors. *American Journal of Health Promotion, 11*(2), 87-98.

Gorsuch, R. L., & Ortberg, J. (1983). Moral obligation and attitudes: Their relation to behavioral intentions. *Journal of Personality and Social Psychology, 44*(5), 1025-1028.

Gunnarsdóttir, M.B., & Þórisdóttir, H. (2010). Attitudes towards whaling in Iceland – an attempted explanation. In S.B. Ómarsdóttir (Ed.), *Rannsóknir í félagsvísindum XI* (pp. 88–98). Reykjavík: Félagsvísindastofnun Háskóla Íslands.

Guðmundsdóttir, R., & Ívarsson, A.V. (2008). *Efnahagsleg áhrif ferðaþjónustu á Húsavík – tilkoma hvalaskoðunar* [The economic impact of tourism in Húsavík – the emergence of whale watching]. Húsavík: Húsavík Academic Centre and the Icelandic Student Innovation Fund.

Han, H., Hsu, L.-T., & Sheu, C. (2010). Application of the theory of planned behavior to green hotel choice: testing the effect of environmental friendly activities. *Tourism Management 31*, 325–334.

Han, H., & Kim, Y. (2010). An investigation of green hotel customers' decision formation: developing an extended model of the theory of planned behavior. *International Journal of Hospitality Management 29*, 659–668.

Han, T. I., & Stoel, L. (2017). Explaining Socially Responsible Consumer Behavior: A Meta-Analytic Review of Theory of Planned Behavior, *Journal of International Consumer Marketing, 29*(2), 91-103.

Harland, P., Staats, H., Wilke, H. A. M., (1999). Explaining proenvironmental intention and behavior by personal norms and the theory of planned behavior. *Journal of Applied Social Psychology 29*, 2505–2528.

Hatcher, L. (1994). *A Step-by-Step Approach to Using the SAS® System for Factor Analysis and Structural Equation Modeling*. Cary, N.C.: SAS Institute.

Higham, J. E. S. & Lusseau, D. (2007). Urgent need for empirical research into whaling and whale-watching. *Conservation Biology, 21*(2). 554-558.

Higham, J. E. S. & Lusseau, D. (2008). Slaughtering the Goose that Lays the Golden Egg: Are Whaling and Whale-Watching Mutually Exclusive? *Current Issues in Tourism, 11*(1). 63-74.

Hoyt, E., & Hvenegaard, G. T. (2002). A review of whale-watching and whaling with applications for the Caribbean. *Coastal Management, 30*(4), 381–399.

Hávarðsson, S. (2017, 2, 20). Aðsóknin orðin eins og öll þjóðin hafi farið í hvalaskoðun. *Vísir.* Retrieved from http://www.visir.is/adsoknin-ordin-eins-og-oll-thjodin-hafi-farid-i-hvalaskodun/article/2017170229980

IceWhale. (2016a). Meet us don't eat us. Retrieved from http://icewhale.is/about-icewhale/

IceWhale. (2016b). Choose a Whale Friendly Restaurant. Retrieved from http://icewhale.is/whale-friendly-restaurants/

IceWhale. (2017). Choose an IceWhale operator for memorable and responsible encounters with cetacean in their natural habitat. Retrieved from http://icewhale.is/whale-watching-in-iceland/

International fund for animal welfare (IFAW). (2017a). Meet us don't eat us: Campaign to take whale meat off the menu for tourists. Retrieved from http://www.ifaw.org/united-states/our-work/whales/meet-us-don%E2%80%99t-eat-us-campaign-take-whale-meat-menu-tourists

International Fund for Animal Welfare (IFAW) (2017b). The Petition. Retrieved from http://ifaw.is/

Ívarsson, J. V. (1994). *Science, Sanctions and Cetaceans: Iceland and the Whaling Issue*. Reykjavík: Iceland University Press.

Kaiser, H. (1970). A second generation Little Jiffy. *Psychometrika,* 35, 401-415.

Kasier, H. (1974). An index of factorial simplicity. *Psychometrika,* 39, 31-36.

Kim, Y. J., & Han, H. (2010). Intention to pay conventional-hotel prices at a green hotel –a modification of the theory of planned behavior. *Journal of Sustainable Tourism, 18*, 997–1014.

Kim, Y. J., Njite, D., & Hancer, M. (2013). Anticipating emotion in consumers' intentions to select eco-friendly restaurants: Augmenting the theory of planned behavior. *International Journal of Hospitality Management, 34*, 255-262.

Kuo H.I., Chen C.C. and McAleer M. (2012). Estimating the impact of whaling on global whale watching. *Tourism Management, 33*(6), 1321–1328.

MacCallum, R. C., Widaman, K. F., Zhang, S., & Hong, S. (1999). Sample size in factor analysis. *Psychological Methods, 4*(1), 84-99.

Neuman, W. L. (2014a). *Social Research Methods: Qualitative and Quantitative Approaches* (7th ed.). Essex: Pearson Education Limited.

Neuman, W. L. (2014b). *Understanding Research.* Essex: Pearson Education Limited.

Nunnally, J. C. (1978). *Psychometric Theory* (2nd ed.). New York: McGraw Hill.

O'Connor, S., Campbell, R., Cortez, H., & Knowles, T. (2009). *Whale watching worldwide: Tourism numbers, expenditures and expanding economic benefits, a special report from the International Fund for Animal Welfare*. Yarmouth, MA: Economists at Large.

Orams, M. B. (2001). From whale hunting to whale-watching in Tonga: a sustainable future? *Journal of Sustainable Tourism 9*(2), 128–146.

Pallant, J. (2016). *SPSS Survival Manual.* Maidenhead: Open University Press.

Parker, D., Manstead, A. S. R., & Stradling, S. G. (1995). Extending the theory of planned behavior: The role of personal norm. *British Journal of Social Psychology, 34,* 127-138.

Parson, E. C. M., & Rawles, C. (2003). The Resumption of Whaling by Iceland and the Potential Negative Impact in the Icelandic Whale-watching Market. *Current Issues in Tourism, 6*(5), 444-448.

Plog, S. C. (2001). Why destination areas rise and fall in popularity. *The Cornell H.R.A. Quarterly, 4*(4), 13-24.

Podsakoff, P. M., & Organ, D. W. (1986). Self-reports in organizational research: Problems and prospects. *Journal of Management, 12*(4): 531–544

Podsakoff, P. M., MacKenzie, S. B., Lee, J-Y., & Podsakoff, N. P. (2003). Common method biases in behavioral research: a critical review of the literature and recommended remedies. *Journal of applied psychology, 88*(5), 879-903.

Pomazal, R.J., & Jaccard, J.J. (1976). An informational approach to altruistic behavior. *Journal of Personality and Social Psychology, 33*(3), 317-326.

Reilly, S. B., Bannister, J. L., Best, P. B., Brown, M., Brownell Jr., R. L., Butterworth, D.S., … Zerbini, A.N. (2013). Balaenoptera physalus. *The IUCN Red List of Threatened Species 2013:* (e.T2478A44210520). Retrieved from http://www.iucnredlist.org/details/2478/0

Richard, R., de Vries, N. K., & van der Pligt, J. (1998). Anticipated regret and precautionary sexual behavior. *Journal of Applied Social Psychology 28*, 1411–1428.

Rivis, A., Sheeran, P., & Armitage C. J. (2009). Expanding the Affective and Normative Components of the Theory of Planned Behavior: A Meta-Analysis of Anticipated Affect and Moral Norms. *Journal of Applied Social Psychology, 39*(12), 2985-3019.

Sandberg, T., & Conner, M. (2008). Anticipated regret as an additional predictor in the theory of planned behavior: A meta-analysis. *British Journal of Social Psychology*, 47, 589-606.

Schwartz, S. H., & Tessler, R. C. (1972). A test of a model for reducing measured attitude-behavior discrepancies. *Journal of Personality and Social Psychology, 24*(2), 225-236

Sheeran, P. (2002). Intention-Behavior Relations: A Conceptual and Empirical Review. *European Review of Social Psychology, 12*(1), 1-36.

Sparks, P., & Shepard, R. (1992), Self-Identity and the Theory of Planned Behavior: Assessing the Role of Identification with "Green Consumerism". *Social Psychology Quarterly, 55*(4), 388-399.

Sparks, P., Shepherd, R., Wieringa, N., & Zimmermans, N. (1995). Perceived behavioural control, unrealistic optimism and dietary change: An exploratory study. *Appetite, 24*(3), 243–255.

Sparks, P., & Shepherd, R. (2002). The role of moral judgments within expectancy-value-based attitude–behavior models. *Ethics and Behavior*, *12*, 299–321.

Spector, P. E. (2006). Method Variance in Organizational Research: Truth or Urban Legend? *Organizational research methods, 9*(2), 221-232.

Tabachnick, B. G., & Fidell, L. S. (2013). *Using Multivariate Statistics* (6th edn). Boston: Pearson Education.

The White House, United States Government. (2011). Message from the President to Congress. Retrieved from https://obamawhitehouse.archives.gov/the-press-office/2011/09/15/message-president-congress

Thøgersen, J. (1999). The ethical consumer: Moral norms and packaging choice. *Journal of Consumer Policy, 22*, 439–460.

Thøgersen, J. (2002). Direct experience and the strength of the personal norm–behavior relationship. *Psychology and Marketing, 19*, 881–893.

Vermeir, I., & Verbeke, W. (2008). Sustainable food consumption among young adults in Belgium: theory of planned behaviour and the role of confidence and values. *Ecological Economics 64*, 542–553.

WDC (The Whale and Dolphin Conservation). (n.d.). *Working to end whaling in Iceland.* Retrieved from http://uk.whales.org/end-whaling-in-iceland

Appendices

Appendix 1 – Questionnaire

This questionnaire is about restaurant choice in Iceland.

This questionnaire is a part of a master thesis. All answers are anonymous.

Thank you very much for participating.

Gender: _____ **Age:** _____ **Nationality:** _____

Please circle the number that represents how you feel about eating at whale-friendly restaurants.

Note: **Whale-friendly restaurants are restaurants that do not offer whale meat.**

1. For me, selecting a whale-friendly restaurant for a meal, compared to a restaurant that offers whale meat is:

Extremely undesirable ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *Extremely desirable*

Extremely unpleasant ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *Extremely pleasant*

Extremely unfavourable ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *Extremely favourable*

Extremely unenjoyable ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *Extremely enjoyable*

2. Most people who are important to me think I should select a whale-friendly restaurant for a meal

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

3. Most people who are important to me would want me to select a whale-friendly restaurant for a meal

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

4. People whose opinions I value would prefer that I select a whale-friendly restaurant for a meal

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

5. Selecting a whale-friendly restaurant for a meal, compared to a non-whale-friendly restaurant, is completely up to me

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

6. I am confident that if I want, I can select a whale-friendly restaurant for a meal, compared to a non-whale-friendly restaurant

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

7. I have enough money to select a whale-friendly restaurant for a meal

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

8. I have enough time to select a whale-friendly restaurant for a meal

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

9. If I did not select a whale-friendly restaurant for a meal, afterwards I would feel:

Worried **- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7** Not worried

Regret **- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7** No regret

Tense **- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7** Relaxed

10. I plan to select a whale-friendly restaurant for a meal

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

11. I will make an effort to select a whale-friendly restaurant for a meal

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

12. I am willing to select a whale-friendly restaurant for a meal

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

13. Choosing a whale-friendly restaurant would feel like making a contribution to something better

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

14. Choosing a whale-friendly restaurant would feel like the morally right thing

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

15. Choosing a whale-friendly restaurant would make me feel like a better person

I strongly disagree ***- - - 1 - - - 2 - - - 3 - - - 4 - - - 5 - - - 6 - - - 7*** *I strongly agree*

Appendix 2 – Descriptive Statistics – item level

Items	N	Min.	Max	Mean	SD	Skewness		Kurtosis	
						Statistics	SE	Statistics	SE
AT 1	253	1	7	6.02	1.43	-1.37	.153	1.08	.305
AT 2	253	1	7	6.00	1.33	-1.30	.153	1.22	.305
AT 3	253	1	7	6.11	1.29	-1.61	.153	2.72	.305
AT 4	253	1	7	6.01	1.39	-1.37	.153	1.46	.305
SN 1	253	1	7	5.81	1.59	-1.37	.153	1.14	.305
SN 2	253	1	7	5.88	1.52	-1.46	.153	1.65	.306
SN 3	253	1	7	6.04	1.39	-1.63	.153	2.21	.305
PBC 1	252	1	7	6.25	1.35	-2.15	.153	4.52	.306
PBC 2	253	1	7	6.39	1.09	-1.98	.153	3.74	.305
PBC 3	252	1	7	6.29	1.22	-1.84	.153	2.90	.306
PBC 4	253	2	7	6.29	1.18	-1.82	.153	2.98	.305
AR 1	251	1	7	5.00	1.97	-0.66	.154	-0.72	.306
AR 2	250	1	7	5.44	1.93	-1.01	.154	-0.21	.307
AR 3	250	1	7	4.92	1.93	-0.54	.154	-0.75	.307
MN 1	253	1	7	6.33	1.17	-2.02	.153	4.13	.305
MN 2	253	1	7	6.50	1.04	-2.63	.153	7.73	.305
MN 3	253	1	7	5.98	1.53	-1.60	.153	1.98	.305
INT 1	252	1	7	6.14	1.32	-1.50	.153	1.70	.306
INT 2	253	1	7	6.20	1.27	-1.73	.153	2.98	.305
INT 3	253	2	7	6.65	0.79	-2.60	.153	7.39	.305
Valid N (listwise)	246								

Note: AT = Attitude; SN = Subjective Norm; PBC = Perceived behavioural control; AR = Anticipated regret; MN = Moral norm; INT = Intention.

Appendix 3 – Achieved sample

Gender of Participants

	Frequency	Percent	Valid Percent	Cumulative Percent
Male	108	42.7	42.7	42.7
Female	142	56.1	56.1	98.8
Missing	3	1.2	1.2	100.0
Total	253	100.0	100.0	

Age of Participants

	N	Minimum	Maximum	Mean	Std. Deviation
Age	249	18	94	36.9	15.02
Missing	4				
Total	253				

Nationality of Participants

	Frequency	Valid Percent	Cumulative Percent
UK	126	49.8	49.8
USA	37	14.6	64.4
France	21	8.3	72.7
Netherlands	13	5.1	77.8
Germany	11	4.3	82.1
Swiss	5	2	84.1
Australia	4	1.6	85.7
Austria	4	1.6	87.3
Malaysian	4	1.6	88.9
Norway	4	1.6	90.5
Iceland	3	1.2	91.7
Ireland	3	1.2	92.9
Sweden	3	1.2	94.1
China	2	0.8	94.9
Poland	2	0.8	95.7
Puerto Rico	2	0.8	96.5
Canada	1	0.4	96.9
Czech	1	0.4	97.3
Italy	1	0.4	97.7
Japan	1	0.4	98.1
Romania	1	0.4	98.5
Spain	1	0.4	98.9
Thailand	1	0.4	99.3
Venezuela	1	0.4	99.7
Missing	1	0.4	100
Total	253	100.0	