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Mediating Role Of Socially Responsible Identity In CSR And Organizational Performance

Abstract

Corporation social responsibility (CSR) refers to a company's efforts to make responsibility for its impact on society and the environment. CSR has become an important concept in modern business as more and more companies recognize the importance of ethical and sustainable business practices. One important aspect of CSR is the socially responsible identity (SRI). SRI refers to the extent to which individuals and organizations identify with the values of social responsibility and sustainability. When individuals and organizations have a strong SRI, they are more likely to engage in socially responsible behaviors. Research has shown that SRI can play a mediating role in the relationship between CSR and organizational performance. In other words, companies that engage in CSR practices are more likely to see improved performance when they also foster a strong SRI among their employees and stakeholders. This becomes strong SRI can lead to increased employee engagement, improved customer loyalty, and enhanced reputation all of which can contribute to better organizational performance. By contrast, companies that engage in CSR without fostering a strong SRI may not see the same benefit .overall, the mediating role of SRI in the relationship between CSR and organizational performance highlights the importance of not only engaging in socially responsible practices but also fostering a culture of social responsibility within the organization

Keywords: Contrast, Organizational, Performance, Culture, Reputation

The phrase corporate social responsibility (CSR) has been used in many different contexts over the last five decades. The early concept of CSR emerged in the 1960s and typically held the 'social' aspect of CSR as referring directly to those responsibilities above and beyond economic and legal obligations. The early concept of CSR was an emphasis on 'responsibility' or obligation. It was argued for a more proactive and dynamic orientation ,which required organizations not only to meet the expectations of a civilized society to secure their legitimacy ,but also to anticipate and promote desirable changes in the business-society relationship.

Previous literature of management sciences about marketing shows that much of the work of image building(Ackerman, 1988), recognition(Abratt & shee, 2010), credibility and distinction is done by the advertising agencies(Atekan & Eker, 2007).Similarly concept of CSR is generally built around the notion of welfare and donation to the larger society(Bhattacharya, Sen, & Korschun, 2008). There is a wider spread literature supporting CSR as a source of competitive advantage in building positive image before customer and

society (Gardberg and Fombrun, 2006; Porter and Kramer, 2006 and Miras-Rodríguez et, al. 2013). According to Fryzel (2011), CSR initiatives lead to positive Socially Responsible Identity establishing the credibility, consolidating image and reliability of organizations. Processes those ensure transparency have always positive impact on organizational output as (Fryzel, 2011) believe that transparent strategies of CSR lead toward effective sense-making of Socially Responsible Identity through internal (shared meaning) and external (projected communication) in any organization. This notion needs will be investigated and researched with the perspective that CSR is a strategic investment of corporation for building its corporate image which in long term has a positive impact on the performance of organization. It has multiple advantages as Organization having effective CSR have competitive advantage and have greater space for better performance thus benefiting both organization and society at large (Kanji & Chopra, 2010). It is concluded that CSR is extremely vital for the sustenance and growth of organization as it has a greater ability to create acceptable and credible image in public.

Now organizations are disclosing and communicating their social performance in term of environmental protection and workplace ethical practices under the umbrella of corporate social responsibility (CSR). Mostly, the aim is to build a socially responsible identity and reputation, as these are intangible assets related to financial and nonfinancial performance and elements of strategy and competitive success. However, despite attempts to create a 'responsible look', many firms fail. The outcome of a failure that harms the environment and its living beings is likely to be a corporate scandal, including consumer boycotts and stakeholder protests. Such scandals have a negative impact not only on the planet and population, but also on the economic value of the business. In addition, there is a growing trend for non-government organizations to hold businesses responsible for their actions. Some government regulations require corporations to hold regular ethical training and this also results in employee loyalty and pride (Kanji & Chopra, 2010). Many corporations use CSR methodologies as a strategic tactic to gain public support for their presence in global markets, helping them sustain a competitive advantage by using their social contributions to provide a subconscious level of advertising (Porter & Kramer, 2006).

CSR has acquired great significance in the aftermath of the global financial crisis of 2008, not only in advanced economies, but also in emerging and developing countries i.e. Pakistan (Naeem & Welford, 2009). In contemporary times, the performance of corporate entities is heavily dependent upon their governance practices as well as consideration of social responsibility in their company policies. Previously, most scholars have focused on the incorporation of corporate social responsibility (CSR) issues into business practices in developed economies. With CSR being a relatively new concept for developing countries, there is only a small body of literature dealing with socially responsible corporate policies and practices operating in countries such as Pakistan (Rana, 2016). Convincing companies to adopt CSR policies and practices can be difficult, even in the developed world. The challenge in Pakistan is to convince them of the need to do so in very difficult economic context. Many organizations in Pakistan have failed to fulfill their responsibilities under the umbrella of CSR. Such as Fast-food and packaged food corporations have been consistently charged with the responsibility for obesity and poor nutrition. For example in Pakistan Saviour Foods is famous amongst the society for its good taste and has very effective strategies but was closed down for a week and faced a consumer boycott. Of particular importance is the historical analysis of industrial development and corporate management culture in Pakistan. Studies of CSR in developing countries have often inadequately analyzed the role of management culture. The underdevelopment of management culture has significantly influenced the way that CSR is managed in Pakistan. The concept of CSR is relatively underdeveloped in Pakistan. There is a general perception among business practitioners in Pakistan that CSR

relates to altruism or philanthropic activities. However, only a few large local companies and multinational enterprises hold a well-defined CSR policy. Small and medium enterprises limit their CSR engagement to comply with codes of conduct set by foreign buyers (Rana, 2016). Much of existing research literature on CSR focuses on four dimensions of CSR and financial performance, productivity, and economic conditions of society (Sundgreen, & Schneewis, 1988, Bhattacharya, Sen, & Korschun, 2008, Fryzel, 2011). Their follower researcher focused on different facets of CSR in term of protection of shareholders wealth (Michael L. & Robert M., 2012 and McGuire), customers, society, environment (Fernandez-Feijoo, Romero, & Ruiz, 2014) and fruitfulness of CSR as a competitive edge on its rivals (Atakan & Eker, 2007, Basu & Palazzo, 2008 and Porter & Kramer, 2006, and Fernandez-Feijoo, Romero, & Ruiz, 2014 and Atakan-Duman & Ozdora-Aksak, 2015). The relationship of Kanji and Chopra's (2010) CSR's dimensions with OP has not been yet empirically investigated.

As becomes evident from the above contribution of various scholars, earlier literature about CSR, treated CSR as cost and later as a strategic investment. On the other hand, there is a great deal of evidence to establish that organizations are more interested in benefits that CSR brings in term of quality performances due to employee's loyalty and commitment and consequently loyalty among its customers for communicating its values (Gallardo-Vázquez & Sanchez-Hernandez, 2014) and distinctive approach (Melewar, 2010).

Still it is gray area where theorists and academicians have strong belief in the importance of role played by CSR in image building in the context of socially responsible identity-defined by Atakan-Duman & Ozdora-Aksak (2015) it is social status of a company which brings recognition, specialty and uniqueness in society and it is reflected from every facets of its activity from the quality of its product, communication, good corporate governance, marketing tactics and social performance in contemporary societies (Fu, Ye, & Law, 2014).

Much of the work on image building, recognition, credibility and distinction is done by the advertising agencies (Kanji & Chopra, 2010) which may be misleading in certain cases for period of long time. Theorists and academicians such as (Abratt & shee, 2010; Alkibay, Ozdogan, & Ermec, 2007 and Basu & Palazzo, 2008) have strong belief in the importance of role played by CSR in image building in the context of sustainable socially responsible identity. Prior literature did not cover the strategic implementation as moderator (enhancer) in context of CSR's dimension in the projection of Socially Responsible Identity.

Current Study propose that the links between the CSR initiatives and Socially Responsible Identity are enriched by virtue of the clarity of direction that implementation of the firm's strategy gives to the workforce (Waddock, 2012). Current Study propose that high strategic implementation enhances projection of firm identity as a socially responsible before all stakeholders (Balmer, 2008).

It is general perception that employees of Pakistani organization perceive that there is least impact of CSR on organization performance. This perception is due to two basic reasons: (1) least understanding of CSR beyond philanthropic activities (2) least empirical investigation. This perception is contrary to results of international researches. There is also need to empirically explore that how planned corporate social responsibility (CSR) leads to the projection of actual identity of the organization and its impact on organization performance.

Therefore, this study explores this relationship through socially responsible identity to seek to what an extent CSR leads to organization performance. This study also intends to seek the role of strategic implementation towards strengthening this relationship that either strategic implementation is contributor to high organization performance.

The purpose of the study is to seek impact of corporate social responsibility on organizational performance with mediating effect of socially responsible identity and moderating effect of

strategic implementation in Oil and Gas Sector Firms Listed in Pakistan Stock Exchange (PSX)

There are two notions of organization in literature and known as two economic theories of firm (a) classical theory of the firm and (b) New-institutional theory (Petri, 2012). Classical theory supports Adam Smith's notion of “invisible hand”, which are used to determine prices, outputs, and distribution of wealth in various individual or factor of the production in markets through market demand and supply, “often mediated through a hypothesized maximization of utility by income-constrained individuals and of profits by cost-constrained firms through the available information in the market” (Nordhaus, 2004). It only focuses on the wealth maximization of the shareholder of the company through optimal use of its resources. New-Institutional theory focus on development of new concept of institution in the society, which emphasis on the way to which a firm interact with society and the way to which civil society affects on the firm (Foote, Gaffney, & Evans, 2010). This theory not only focuses on factors of production and wealth maximization of such factors, it also involves the society as potential stake holder.

Owner and the management are the two key stakeholders of of the firm and their interests are not absolutely aligned. Agency theory explains standard problems and conflicts in relationship between owners (Principal) and managers/agents (Dam & Scholtens, 2012). Owners of firm always demand for their wealth maximization and management focus on its own performance, which cause conflict. Similarly Stakeholder theory describes that main objective of firm is to maximize the wealth of their shareholders through protection of interests of a wider set of stakeholders, including employees, customers, government and civil society.

In previous literature it is researched that if the firm has strategy to invest its resources for betterment of the society in term of protection of planet, atmosphere, ethical values of employees, and economic conditions of society (Bhattacharya, Sen, & Korschun, 2008, Fryzel, 2011 and McWilliams & Siegel, 2001), these strategies of the firm not only leads toward the better organization's performance (Michael L. & Robert M., 2012 and McGuire, Sundgreen, & Schneewis, 1988) and also project its identity as socially responsible organization before customers and society, and provide competitive edge on its rivals (Atakan & Eker, 2007, Basu & Palazzo, 2008 and Porter & Kramer, 2006). It shows that protection of other stakeholder (Stakeholder theory) not only maximize the wealth of shareholders but it is also a strategic investment which project positive and socially responsible identity (New-institutional theory) that has trickledown effect can be seen over the period of time. In current study focal point is to identify whether corporate social responsibility (Protection of all stakeholders) evolve corporate status (Socially Responsible Identity) in the society which leads to better organization's performance.

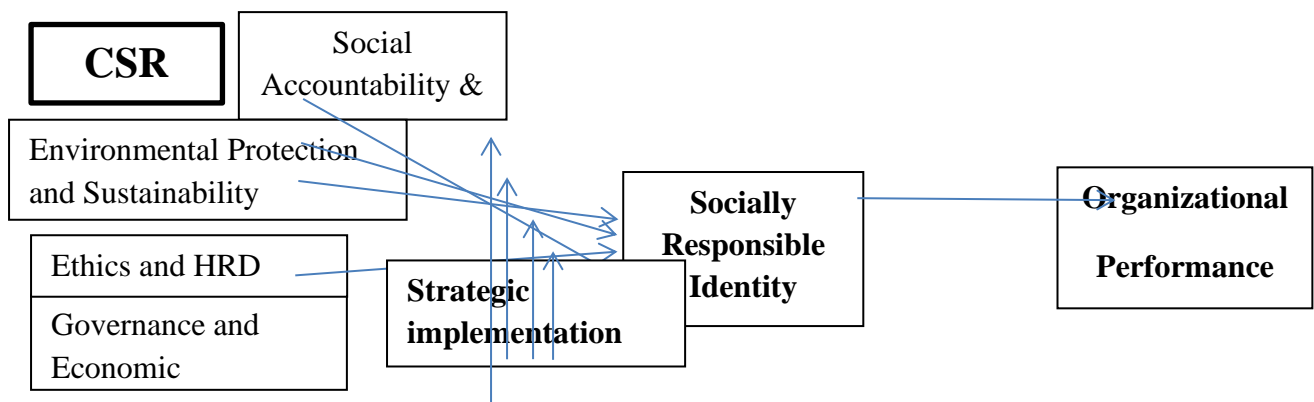
Kanji & Chopra (2010) argued that CSR means operating a company in a civically responsible way whereby the business:

- undertakes ethical procedures in workplaces;
 - interact with civil society and communities and communicates with concerned communities regarding the consequences of its working constitutions;
 - devotes its proportion of revenue for building of social infrastructure;
 - invests its some portion of revenue to a cleaner environment, its protection and sustainability; and
 - contributes by way of its corporate governance strategies to economic development at large.
- CSR improves the company social status, as well as the financial and non-financial performance and creates optimistic an ethical environment at the workplace and in society at large. CSR is also known corporate social performance, sustainable business, corporate responsibility, and corporate citizenship of a company whereby it voluntarily contributes to

society in terms of social, economic, ethical and environmental investment for the betterment of civil society (Bhattacharya, Sen, & Korschun, 2008). Corporate citizenship (CC) refers to betterment of wider set of internal and external stakeholders and work beyond material contributions that companies make to better civil society, which is usually understood as CSR (Waddock, 2012).

With the passage of time significant conceptualizations and formation of models of CSR took place. Even though the development on the theoretical front, CSR has been the most debatable topic. Mixed results were found when comparisons were made between financial performance and the level of CSR (McGuire, Sundgreen, & Schneewis, 1988). Afterwards, CSR served as a base in corporate strategy, and is integrated into other financial and legislative policies of the corporation. The gap between corporations' stated CSR practices and public perception has become quite noticeable. Numerous events came into light throughout the mid-1990s showing that the public stressed on CSR despite the fact that it has proven its value as is evident from the academic literature. For example, in the early 1990's 'Nike' had been accounted for employing violent and abusive labor practices at its Indonesian Suppliers and faced a major decline in sales. It was reported by the New York Times (McWilliams & Siegel, 2001). Shell Oil's faced major criticism from the Greenpeace and came into the limelight in the international headlines, when an act of sinking major oil rig in the sea took place. Pharmaceutical companies revealed that they were anticipated to counter the AIDS pandemic in Africa even if it was different from their core function and primary product line and markets (McWilliams & Siegel, 2001). Fast-food and packaged food corporations have been consistently charged with the responsibility for obesity and poor nutrition. For example in Pakistan Saviour Foods is famous amongst the society for its good taste and has very effective strategies but was closed down for a week and faced consumer boycott.

The major multinational corporation that are 250 in number, 64% of them published CSR Reports either in the annual reports or separately in the sustainability reports (Fryzel, 2011). A comprehensive structure for CSR activities is rarely presented in these publications, let alone a strategic one. Instead, they reveal corporation's social sensitivity through list of uncoordinated initiatives. The devotees of CSR have also investigated the connection between the citizens (consumers) and businesses as it relates to CSR. Presently, Corporate Social Responsibility as an academic field serves as a comprehensive, multi-faceted research area. The quantity of research in the last ten years has touched every aspect of business theory. Media has played a vital role in aiding this field by revealing scandals over time and now focus is on debating corporate governance and corporate social performance (CSP) for information and creating awareness for the shareholders, managers, and public policy makers (Foote, Gaffney, & Evans, 2010).



“CSR” is a concept that on a voluntary basis joins together social and ecological demands into business processes and the interrelationship with all the stakeholders of company” (European Commission, 2001). The Current study, therefore, selected corporate social responsibility measures from previous study (Kanji & Chopra, 2010). There are followings main dimensions of CSR:

Social accountability refers to corporate contribution towards the betterment of organizational workplace and communities’ development (Foote, Gaffney, & Evans, 2010). Corporate social investment covers all those activities which relate to the betterment of infrastructure of the society through the transfer of technology, health, skills and education with primary goal of creating sustainability (Kanji & Chopra, 2010). “Social accountability means to meet the expectations that society has of business in terms of social awareness and education, of holding businesses responsible for their actions and products” (Kanji & Chopra, 2010).

Environment protection refers to the firm direct moral responsibility to the natural world to utilize least amount of natural resources for its production and administrative work (Miras-Rodríguez et.al, 2013). Civil society actors and participants are more conscious about the protection of natural resources and minimum uses of these resources. They also make endeavor to aware the society through conducting and celebrating the special events like “Earth hour” for optimal use of energy and other natural resources. EPS helps out the society with collaboration of firm to reduce air and water pollution and toxic waste disposal (Kanji & Chopra, 2010).

Corporate governance and economic responsibility covers all those strategies and business policies which relates to executive team, board of directors and other all stakeholders of firm for fulfillment of their responsibilities about protection of economic condition and firm long term survival. According to Kanji & Chopra (2010), there are following important economic responsibilities of firm to its direct stakeholders – its investors, customers and employees.

- i. *Profitability* : A firm should generate profit by selling more valuable and creative products through optimal use of its resources like manpower and raw material. Firm should avoid illegal and unproductive ways for generation of profit like window dressing and irregularities in accounting strategies.
- ii. *Transparency*: A firm should be transparent and consistence in its strategies for its long-term survival in market. The company allows its stakeholders to see its practices, business strategies, business policies and financial position.
- iii. *Non-discrimination*: It demands that a firm apply the same criteria for all its customers, suppliers and employees in any business matter like quality of product, concision for customer; promotion & reward for employees.
- iv. *Sustainability*: A firm should ensure sustainability of their operations, procedures and policies for long-term relationship with its supplier and customer.

Ethics and human resources refer to ethical training of employees which help employees to make appropriate ethical decisions, to meet the environmental protection and ethical concerns of consumers and ethical work place (Kanji & Chopra, 2010).

The word identity is not a simple word carry inclusive meaning which is a concept associated with certain attributes through which a person or an organization is recognized. This is the sense in which the truth of identity is directly or indirectly referred to individuality. It is individuality which brings uniqueness and distinction to a person or object or institution. The idea of Socially Responsible Identity (SCI) is relatively new and recent discovery that gained the status of managerial reality with the rise of globalization. It did not evoke much interest or arouse attention of corporate scholars and specialists, practitioners and other management experts until when (Ackerman, 1988) introduced the topic “identity strategies that make a difference”. Socially Responsible Identity is an intangible asset over

which huge investment is made in its acquisition. This is a big challenge with the entrepreneurship that needs huge amount of efforts and resources both intellectual and material for its promotion and projection of Socially Responsible Identity in competing market forces. Socially Responsible Identity is becoming strong reality of modern corporate culture in the present highly globalized competitive world. It extends support to the company in image building, bringing investment, improving performance, recognition, credibility, distinction, and professionalism to their business (Bernstein, 1986).

In previous literature it is researched that if the firm has strategy to invest its resources for betterment of the society in term of protection of planet, atmosphere, ethical values of employees, and economic conditions of society (Bhattacharya, Sen, & Korschun, 2008, Fryzel, 2011 and McWilliams & Siegel, 2001), these strategies of the firm leads toward the better organization's performance (Michael L. & Robert M., 2012 and McGuire, Sundgreen, & Schneewis, 1988). Corporate social responsibility also use to project its identity as socially responsible organization before customers and society, and provide competitive edge on its rivals (Abratt & shee, 1989; Atakan & Eker, 2007; Dam & Scholtens, 2012; Basu & Palazzo, 2008 and Miras-Rodríguez, Carrasco-Gallego, & Escobar-Pérez, 2013).

CSR (Bhattacharya, Sen, & Korschun, 2008; Fryzel, 2011; Kanji & Chopra, 2010 and McWilliams & Siegel, 2001) use to project the identity as socially responsible organization before customers and society as a competitive edge on its rivals (Abratt & shee, 1989; Atakan & Eker, 2007; Balmer and wilkinson, 1991; Basu & Palazzo, 2008 and Porter & Kramer, 2006). Such competitive edge on its rivals leads to customer loyalty (Waddock, 2012) and better the organizational performance in the market in term of Quality Performance. Strategy researchers have long theorized that the effective implementation of strategic choices is fundamental to the firm's ability to create value (Child, 1972; Cyert & March, 1963). According to the resource management model, it is essential that leaders strategically combine resources together to form capabilities in order to extract the value potential contained within those resources (Barrick, Thurgood, Smith, & Courtright, 2015). Therefore, organizational leaders play a critical role in this value-creation process by strategically structuring, bundling, and leveraging resources into capabilities, which requires synchronizing all elements of the CSR practices.

In this study, researcher seek to build upon these insights by looking at the strategic actions that the firm's top-level executives take in order to direct the firm's CSR initiatives. In line with strategic choices theory, Current study focuses on actions that demonstrate that firm leaders have specified strategic implementation objectives and are tracking and monitoring progress toward them (Child, 1972). Schendel and Hofer (1979) argued that for an executive team to be truly effective, it must not only formulate an organizational strategy, but also play a prominent role in ensuring that the strategy is suitably implemented. Current study propose that the links between the CSR initiatives and Socially Responsible Identity are enriched by virtue of the clarity of direction that implementation of the firm's strategy gives to the workforce (Waddock, 2012). Current study propose that high strategic implementation enhances projection of firm identity as a socially responsible before all stakeholders (Balmer, 2008).

Population frame of the study will be comprised of oil and gas industry of Karachi Stock Exchange (KSE). There are total thirteen (13) oil and gas sector companies listed on the Karachi stock exchange. Systematic Sampling will use for the selection of companies and sampling interval will be one (skipping one company) during the sample selection. Stratified proportionate sampling technique will be used within company by categorizing employees in management level like low, middle and high level management. Proportion of the sample will be assigned according to size of management level. Further, then Systematic Sampling will use within management level for selection of sample.

The instrument has been adopted from previous studies. Most of the concept has been taken from such as CSR (Kanji & Chopra, 2010), Socially Responsibility Identity (Abratt & shee, 2010), strategic implementation (Barrick, Thurgood, Smith, & Courtright, 2015) and organizational performance (Tahir, Bilal Ahmad, & Nadeem, 2012). It is mandatory for variables and their dimension to check validity and reliability analysis before their use in the model. The reliability of the scales will also be checked by calculating Cronbach's alpha value for each of the variables. Validity tests will be executed in four phases: unidimensionality and reliability, convergent validity and discriminant validity. Unidimensionality checks extent to which the different elements in a construct measures are in similar construct. Unidimensionality will check by using Confirmatory Factor Analysis (CFA) and Comparative Fit Index (CFI).

The research design of current study is involved a hypothesized cause and effect relationship, in other words with regard to current model that CSR cause the projection of Socially Responsible Identity and its impact (effects) on the organization's performance. For this purpose, researcher will use structural equation modeling and Multiple Regression for examination of relationship among observed variables. For the data collection, researcher will construct the research instrument (research questionnaire).

It is general perception that employees of Pakistani organization perceive that there is least impact of CSR on organization performance. This perception is due to two basic reasons: (1) least understanding of CSR beyond philanthropic activities (2) least empirical investigation. This perception is contrary to results of international researches. There is also need to empirically explore that how planned corporate social responsibility (CSR) leads to the projection of actual identity of the organization and its impact on organization performance.

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