THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITIES ON CORPORATE PERFORMANCE: THE MEDIATING ROLE OF CORPORATE CULTURE AND AFFECTIVE COMMITMENT

MOHAMED ABDULWALI ALI ALSAMAWI

DOCTOR OF PHILOSOPHY

UNIVERSITI MALAYSIA PAHANG



SUPERVISOR'S DECLARATION

I hereby declare that I have checked this thesis and in my opinion, this thesis is adequate in terms of scope and quality for the award of the degree of Doctor of Philosophy.

(Supervisor's Signature)

Full Name : ASSOC. PROF. DR. MOHD. RIDZUAN BIN DARUN

Position : ASSOCIATE PROFESSOR

Date :



STUDENT'S DECLARATION

I hereby declare that the work in this thesis is based on my original work except for quotations and citations which have been duly acknowledged. I also declare that it has not been previously or concurrently submitted for any other degree at University Malaysia Pahang or any other institutions.

(Student's Signature)

Full Name : MOHAMED ABDULWALI ALI ALSAMAWI

ID Number : PPT13007

Date :

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITIES ON CORPORATE PERFORMANCE: THE MEDIATING ROLE OF CORPORATE CULTURE AND AFFECTIVE COMMITMENT

MOHAMED ABDULWALI ALI ALSAMAWI

Thesis submitted in fulfilment of the requirements for the award of the degree of Doctor of Philosophy

Faculty of Industrial Management UNIVERSITI MALAYSIA PAHANG

JANUARY 2021

ACKNOWLEDGEMENTS

I am grateful and would like to express my earnest gratitude to my supervisor Associate Prof. Dr. Mohd. Ridzuan Bin Darun his germinal ideas, invaluable guidance, continuous encouragement and constant support in getting this research possible.

He has been constantly striking me with his outstanding professional conduct, strong conviction for education, and his belief that a PhD program is merely the beginning of a lifelong learning experience.

My sincere thanks go to all members of the staff of the Faculty of Industry Management, UMP, who helped me in many ways and made my stay at UMP pleasant and unforgettable.

I acknowledge my sincere indebtedness and gratitude to my parents and my wife for their passion, joy and sacrifice throughout my lifetime, and consistently encourage me to extend on my higher studies in Malaysia. I am likewise grateful to my friends.

I cannot retrieve the appropriate words that could properly describe my appreciation for their devotion, support and confidence in my ability to achieve my goals.

Special thanks should be given to my committee members. I would like to acknowledge their comments and hints, which was indispensable for the successful completion of this thesis.

ABSTRAK

Yaman mengalami penurunan sumber semula jadi secara drastik (minyak dan air). Oleh kerana masalah ekonomi dan cabaran sosial yang dihadapi Yaman, adalah sangat penting dalam memahami hubungan dan saling kebergantungan yang kompleks diantara komponen-komponen CSR (pertumbuhan ekonomi, pembangunan sosial, dermawan dan perlindungan alam sekitar). Sesuatu syarikat boleh mencapai pertumbuhan jangka panjang dengan mengekalkan aktiviti CSR dan mencapai prestasi korporat. Disamping itu, aktiviti CSR, budaya korporat dan komitmen afektif yang mempengaruhi prestasi korporat, adalah topik yang belum lagi diterokai sepenuhnya dalam literatur. Oleh itu, objektif utama penyelidikan ini adalah untuk mengkaji pengaruh langsung aktiviti tanggungjawab sosial (CSR) syarikat minyak dan gas Yaman terhadap prestasi mereka serta pengaruh tidak langsung terhadap prestasi mereka terhadap budaya korporat, dan komitmen afektif. Sebanyak 339 pekerja dari tiga syarikat minyak dan gas Yemen (Penjelajahan dan Pengeluaran Lebih Selamat, Perto-Masila dan YLNG.) Diambil dari sampel berstrata secara rawak. Dengan menggunakan reka bentuk kajian deskriptif, borang soal selidik dibangunkan untuk mengumpulkan data; bahagian pertama merangkumi maklumat demografi responden dan selebihnya terdiri daripada borang soal selidik dengan 42 item, dinilai pada kategori jenis 5-Likert, disesuaikan dari skala yang telah ditetapkan dan telah digunakan dalam kajian sebelumnya. Data dianalisis menggunakan statistik deskriptif, Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA) dan prosedur Structural Equation Modeling (SEM). Hasil kajian menunjukkan bahawa instrumen kajian adalah sah dan boleh dipercayai. Kajian ini mendapati bahawa tanggungjawab ekonomi dan tanggungjawab sosial mempunyai pengaruh langsung terhadap prestasi syarikat minyak dan gas Yaman. Walau bagaimanapun, kedua-dua tanggungjawab Filantropik dan alam sekitar tidak mempunyai pengaruh langsung terhadap prestasi syarikat minyak dan gas Yaman. Mengenai kesan tidak langsung, tiga dimensi CSR (tanggungjawab ekonomi, tanggungjawab sosial dan tanggungjawab Filantropik) mempunyai kesan tidak langsung yang signifikan terhadap prestasi syarikat minyak dan gas Yaman melalui budaya korporat dan komitmen afektif. Walau bagaimanapun, tanggungjawab terhadap alam sekitar menunjukkan kesan yang tidak signifikan terhadap prestasi syarikat minyak dan gas Yaman melalui budaya korporat dan komitmen afektif. Oleh itu, kerajaan Yaman disarankan untuk membangunkan polisi-polisi CSR yang disesuaikan untuk mendorong penerapan amalan CSR oleh syarikat. Akhir sekali, implikasi teori dan praktikal penemuan dan cadangan ini telah dibincangkan.

ABSTRACT

Yemen has experienced drastic decline in natural resources (oil and water). Due to the economic distress and social challenges that Yemen is facing, it is very important to understand the complex connection and interdependence of the CSR pillars (economic growth, social development, philanthropy and environmental protection). Corporations can achieve long-term growth by maintaining CSR activities and achieving corporate performance. Furthermore, the area of CSR activities, corporate culture and affective commitment impacting corporate performance, is a relatively unexplored area in the literature. Therefore, the main objective of this research is to examine the direct influence of Yemeni oil and gas companies' social responsibilities (CSR) activities on their performance as well as the indirect influence on their performance though corporate culture, and affective commitment. A total of 339 employees from three Yemeni oil and gas companies (Safer exploration and Production, Perto-Masila and YLNG.) were drawn from a stratified sample randomly. Adopting the descriptive research design, questionnaires were developed to collect data; the first part covers the demographic information of the respondents and the remaining consists of questionnaires with 42 items, rated on 5-Likert type categories, adapted from established scales which have been validated and used in previous studies. Data were analysed using descriptive statistics, Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA) and Structural Equation Modeling (SEM) procedures. The results indicated that the research instrument was valid and reliable. The study found that both the economic responsibilities and social responsibilities have a direct significant influence on Yemeni oil and gas companies' performance. However, both the Philanthropic and environmental responsibilities do not have a direct influence on the Yemeni oil and gas companies' performance. Regarding the indirect impact, three CSR dimensions (economic responsibilities, social responsibilities and Philanthropic responsibilities) have significant indirect effect on the Yemeni oil and gas companies' performance through corporate culture and affective commitment. However, the environmental responsibilities showed insignificant effect on the Yemeni oil and gas companies' performance through corporate culture and affective commitment. Hence, Yemeni government is advised to develop CSR-related policies tailored to encourage the adoption of CSR practices by companies. Last but not least, theoretical and practical implications of these findings and recommendations were discussed.

TABLE OF CONTENT

DECLARATION

1.5

1.6

1.7

1.8

1.9

Research Questions

Significance of the Study

1.6.1 Theoretical Significance

1.6.2 Practical Significance

Definition of Key Terms

Thesis Outline

Chapter Summary

TITLE PAGE ACKNOWLEDGEMENTS ii **ABSTRAK** iii **ABSTRACT** iv TABLE OF CONTENT LIST OF TABLES X LIST OF FIGURES хi LIST OF ABBREVIATIONS xii **CHAPTER 1 INTRODUCTION** 1 Background 1.1 1 1.2 Yemen Oil and Gas Industry: An Overview 2 1.3 3 Research Problem 1.4 Research Objectives 6

7

8

8

9

9

10

11

CHA	PTER 2 LITERATURE REVIEW	12
2.1	Introduction	12
2.2	Definition of CSR	12
2.3	Historical Review of CSR	14
2.4	CSR in Yemen and Middle East	16
2.5	Ethics on CSR Activities	19
2.6	Theoretical Foundation of CSR	21
	2.6.1 Agency Theory and CSR	24
	2.6.2 Stakeholder Theory and CSR	26
2.7	CSR Activities in Oil and Gas Corporations	29
	2.7.1 Economic Responsibilities	30
	2.7.2 Environmental Responsibilities	31
	2.7.3 Social Responsibilities	33
	2.7.4 Philanthropic Responsibilities	35
2.8	CSR Activities Influencing Corporate Performance	36
2.9	CSR Activities and Corporate Culture	38
2.10	Corporate Culture and Corporate Performance	39
2.11	CSR Activities and Affective Commitment	40
2.12	Affective Commitment and Corporate Performance	41
2.13	Hypothesis Development	
	2.13.1 CSR Activities and Corporate Performance	44
	2.13.2 Economic Responsibilities and Corporate Performance	45
	2.13.3 Environmental Responsibilities and Corporate Performance	46
	2.13.4 Social Responsibilities and Corporate Performance	47
	2.13.5 Philanthropic Responsibilities and Corporate Performance	47
	2.13.6 CSR Activities and Corporate Culture	48

	2.13.7 CSR Activities and Affective Commitment	49
	2.13.8 Corporate Culture and Corporate Performance	51
	2.13.9 Affective Commitment and Corporate Performance	52
	2.13.10 Mediating Role of Corporate Culture in the Relationship between CSR Activities and Corporate Performance	53
	2.13.11 Mediating Role of Affective Commitment between CSR	
	Activities and Corporate Performance	55
	2.13.12 Conceptual Framework	57
2.14	Chapter Summary	59
CHA	PTER 3 METHODOLOGY	60
3.1	Introduction	60
3.2	Research Design	60
3.3	Population and sample	62
	3.3.1 Study Population	62
	3.3.2 Sample size	62
	3.3.3 Sample Selection	65
3.4	Research Instrumentation	
3.5	Research Instrument Validity and Reliability	66
	3.5.1 Content Validity	66
	3.5.2 Pilot Study	67
3.6	Data Collection	69
3.7	Data Analysis	69
	3.7.1 SEM Expectations	71
	3.7.2 Estimation of Maximum Likelihood	71
	3.7.3 Goodness-of-Fit Assessment	72
3.8	Ethical Considerations	73

3.9	Chapte	er Summary	73
CHAI	PTER 4	DATA ANALYSIS AND FINDINGS	7 4
4.1	Introduction		
4.2	Response Rate		74
4.3	Data Screening		75
	4.3.1	Coding and Editing of the Data	76
	4.3.2	Screening for Outliers	76
	4.3.3	Detection of Missing Data	77
	4.3.4	Sample Demography	78
	4.3.5	Assumptions Analysis	79
4.4	Explo	ratory Factor analysis	82
4.5	Assessing the Overall Measurement Model		90
	4.5.1	Convergent Validity and Reliability	94
	4.5.2	Divergent Validity	96
	4.5.3	Common Method Bias	96
4.6 Structural Model		ural Model	98
	4.6.1	Squared Multiple Correlation (R2) of Structural Model	100
	4.6.2	The Direct Hypotheses	100
	4.6.3	Indirect Hypotheses (Significance of the Mediation Effect)	102
4.7	Chapte	er Summary	105
СНАІ	PTER 5	DISCUSSIONS, CONCLUSION AND RECOMMENDATIONS	106
5.1	Introduction 10		
5.2	Discussion		
	5.2.1	Relationship between CSR Activities and Corporate Performance	106

	5.2.2	Relationship between CSR Activities and Corporate Culture	108
	5.2.3	Relationship between CSR Activities and Affective Commitment	109
	5.2.4	Relationship between Corporate Culture and Corporate Performance	111
		Performance	111
	5.2.5	Affective Commitment's Influence on Corporate Performance	112
	5.2.6	Mediating Effect of Corporate Culture on the Relationship	
		between CSR Activities and Corporate Performance	113
	5.2.7	Mediating Effect of Affective Commitment on the relationship	
		between CSR Activities and Corporate Performance	114
5.3	Contri	ibution to the Body of Knowledge	115
5.4	Resea	rch Implications	116
	5.4.1	Implication to Theory	117
	5.4.2	Implication to Practice	117
5.5	Resea	rch Limitations	118
5.6	Recor	nmendations for Future Research	119
5.7	Concl	usion	120
REFE	ERENC	ES	122
APPE	ENDIX	A SURVEY QUESTIONNAIRE	138
APPENDIX B PUBLICATIONS			148

LIST OF TABLES

Table 2.1	Selected theories based on CSR	22
Table 2.2	Overall Research Hypotheses	56
Table 3.1	Description of Selected Government Oil Companies	62
Table 3.2	Sample Size Determination	63
Table 3.3	Number of Questionnaires Distributed to Employees	65
Table 3.4	Questionnaire Design for the Variables	66
Table 3.5	Pilot Study Results	68
Table 3.6	Summary of Goodness-of-fit Indices	72
Table 4.1	Response Rate of the Collected Data	75
Table 4.2	Univariate Outlier Detection	77
Table 4.3	The Result of Descriptive Data	78
Table 4.4	Skewness and Kurtosis for Constructs	80
Table 4.5	Communalities	84
Table 4.6	Total Variance Explained	85
Table 4.7	EFA Pattern Matrix	87
Table 4.8	EFA Factor Correlation Matrix	88
Table 4.9	Results of Cronbach's Alpha	89
Table 4.10	Standardized Factor Loadings	94
Table 4.11	Divergent validity test outcomes	96
Table 4.12	Results of Analysis for the Hypothesized Model	100
Table 4.13	Direct Hypotheses Testing Result of structural Model	102
Table 4.14	Bootstrap Results: Standardized Indirect Effect	104

LIST OF FIGURES

Figure 2.1	Conflict Management through the Agency Theory	25
Figure 2.2	Stakeholders in An Organization	28
Figure 2.3	Conceptual Framework	58
Figure 3.1	A Three-variable System	61
Figure 3.2	Data Analysis Process	70
Figure 4.1	Ordinary linearity test for Corporate Performance	81
Figure 4.2	Homoscedasticity for corporate performance	82
Figure 4.3	The Initial Full Measurement Model	91
Figure 4.4	The Revised Full Measurement Model	93
Figure 4.5	One-Factor Measurement Model	97
Figure 4.6	Structural model	99

LIST OF ABBREVIATIONS

CSR Corporate social responsibilities

GDP Gross domestic product
IT Information technology
MNC Multinational companies

NGO Non-government organization

OPEC Organization of the petroleum exporting countries

OECD Organization for economic cooperation and development

CSR Corporate social responsibilities

UNP United national party

REFERENCES

- Aguinis, H., and Glavas, A. (2012). What we know and don't know about corporate social responsibility: A review and research agenda. Journal of Management, 38(4), 932-968.
- Agyemang, O. S., and Ansong, A. (2017). Corporate social responsibility and firm performance of Ghanaian SMEs: Mediating role of access to capital and firm reputation. Journal of Global Responsibility, 8(1), 47-62.
- Aladwan, K., Bhanugopan, R., & D'Netto, and B. (2015). The effects of human resource management practices on employees' organisational commitment. International Journal of Organizational Analysis, 23(3), 472–492.
- Alawi, N. A. M., and Masood, A. (2018). Environmental Quality Website Disclosure in Oil and Gas Sector: The Case of MNCs in Yemen. Journal of Advanced Research in Business and Management Studies, 11(1), 10-23.
- Alawi, N. A. M. (2012). Corporate Social Responsibility: Perception and Disclosure in Response to CSR Award with the Moderating Effect of Family Group Affiliation in Yemen (Doctoral dissertation, Universiti Utara Malaysia).
- Alawi, N. A. M., Rahman, A. A., Amran, A., and Nejati, M. (2016). Does family group affiliation matter in CSR reporting? Evidence from Yemen. Afro-Asian Journal of Finance and Accounting, 6(1), 12-30.
- Alexander, G. J., and Buchholz, R. A. (1978). Corporate social responsibility and stock market performance. Academy of Management journal, 21(3), 479-486.
- Ali, I., Rehman, K. U., Ali, S. I., Yousaf, J., and Zia, M. (2010). Corporate social responsibility influences, employee commitment and corporate performance. African Journal of Business Management, 4(12), 2796-2801.
- AL-refaei, A. H., Zumrah, A. R. B., Alsamawi, M. A. A., & Alshuhumi, S. R. A. (2019). A Multi-group Analysis of the Effect of Organizational Commitment on Higher Education Services Quality. International Journal of Business Society, 3 (10), 40-48.
- AL-refaei, A. H., Zumrah, A. R. B., & Alshuhumi, S. R. A. (2019). The Effect of Organizational Commitment on Higher Education Services Quality. E-journal on Integration of Knowledge. (7th Ed), 8-16.
- Altarawneh, I. (2009). Training and Development Evaluation in Jordanian Banking Organisations, Research and Practice in Human Resource Management. Research and Practice in Human Resource Management, 17(1), 1–23.

- Al-Samman, E., and Al-Nashmi, M. M. (2016). Effect of corporate social responsibility on nonfinancial organizational performance: Evidence from Yemeni D. Jamali and M. Hossary 77 for-profit public and private enterprises. Social Responsibility Journal, 12(2), 247–262.
- Aluchna, M., Jaakson, K., Vadi, M., and Tamm, K. (2009). Corporate culture and CSR: an exploratory study of Estonian service organizations. Social Responsibility Journal, 5(1), 6-18.
- Andriof, J., Waddock, S., Husted, B., and Rahman, S. S. (2017). Unfolding stakeholder thinking: Theory, responsibility and engagement. Routledge.
- Ansong, A. (2017). Corporate social responsibility and firm performance of Ghanaian SMEs: The role of stakeholder engagement. Cogent Business and Management, 4(1), 1333704.
- Ansong, A., and Agyemang, O. S. (2016). Firm reputation and financial performance of SMEs: The Ghanaian perspective. EuroMed Journal of Management, 1(3), 237-251.
- Anthony Wong, I., and Hong Gao, J. (2014). Exploring the direct and indirect effects of CSR on corporate commitment: The mediating role of corporate culture. International Journal of Contemporary Hospitality Management, 26(4), 500-525.
- Baabbad, M. (2015). The influence of regulatory sanctions and Tribalism on perceived auditor independence: the Yemeni evidence.
- Bagnoli, M., and Watts, S. G. (2003). Selling to socially responsible consumers: Competition and the private provision of public goods. Journal of Economics and Management Strategy, 12(3), 419-445.
- Balmer, J. M., van Riel, C. B., Jo Hatch, M., and Schultz, M. (1997). Relations between corporate culture, identity and image. European Journal of Marketing, 31(5/6), 356-365.
- Banerjee, S. B. (2008). Corporate social responsibility: The good, the bad and the ugly. Critical Sociology, 34(1), 51-79.
- Barnett, M. L. (2007). Stakeholder influence capacity and the variability of financial returns to corporate social responsibility. Academy of management review, 32(3), 794-816.
- Baron, D. P. (2007). Corporate social responsibility and social entrepreneurship. Journal of Economics and Management Strategy, 16(3), 683-717.
- Besley, T., and Ghatak, M. (2007). Retailing public goods: The economics of corporate social responsibility. Journal of public Economics, 91(9), 1645-1663.

- Blackburn, V. L., Doran, M., and Shrader, C. B. (1994). Investigating the dimensions of social responsibility and the consequences for corporate financial performance. Journal of Managerial Issues, 195-212.
- Bobko, P. (2001). Correlation and regression: Applications for industrial corporate psychology and management: Sage.
- Bourne, M., and Bourne, P. (2012). Handbook of Corporate Performance Management: John Wiley and Sons.
- Bowen, H. R. (1953). Social Responsibilities of the Businessman.
- Branco, M. C., and Rodrigues, L. L. (2006). Corporate social responsibility and resource-based perspectives. Journal of business ethics, 69(2), 111-132.
- Brent, A., and Labuschagne, C. (2006). Social indicators for sustainable project and technology life cycle management in the process industry (13 pp+ 4). The International Journal of Life Cycle Assessment, 11(1), 3-15.
- Broni, j. v.-g. (2010). Ethical dimensions in the conduct of business: Business ethics, corporate social responsibility and the law. The" ethics in business" as a sense of business ethics. Paper presented at the International Conference on Applied Economics–ICOAE.
- Bučiūnienė, I., and Kazlauskaitė, R. (2012). The linkage between HRM, CSR and performance outcomes. Baltic Journal of Management, 7(1), 5-24.
- Capaldi, N. (2005). Corporate social responsibility and the bottom line. International Journal of Social Economics, 32(5), 408-423.
- Carroll, A., and Buchholtz, A. (2014). Business and society: Ethics, sustainability, and stakeholder management: Cengage Learning.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. Academy of management review, 4(4), 497-505.
- Carroll, A. B. (1999). Corporate social responsibility evolution of a definitional construct. Business and Society, 38(3), 268-295.
- Carroll, A. B., and Shabana, K. M. (2010). The business case for corporate social responsibility: a review of concepts, research and practice. International journal of management reviews, 12(1), 85-105.
- Cavatorta, F. (2013). Civil society activism under authoritarian rule: a comparative perspective: Routledge.
- Cetindamar, D. (2007). Corporate social responsibility practices and environmentally responsible behavior: The case of the United Nations Global Compact. Journal of Business Ethics, 76(2), 163-176.

- Chen, H., and Wang, X. (2011). Corporate social responsibility and corporate financial performance in China: an empirical research from Chinese firms. Corporate Governance: The international journal of business in society, 11(4), 361-370.
- Cheng, S., Lin, K. Z., and Wong, W. (2016). Corporate social responsibility reporting and firm performance: evidence from China. Journal of Management and Governance, 20(3), 503-523.
- Cochran, P. L., and Wood, R. A. (1984). Corporate social responsibility and financial performance. Academy of Management journal, 27(1), 42-56.
- Cohen, D. (2008). Business Ethics. Financial Management, 48-49.
- Coyle, D. (2009). Language Pedagogies Revisited: alternative approaches for integrating language learning, language using and intercultural understanding. Culturally and linguistically diverse classrooms: New dilemmas for teachers, 172-195.
- Dahl Rendorff, J. (2009). Responsibility, ethics and legitimacy of corporations. Society and Business Review, 4(3), 266-268.
- Dahlsrud, A. (2008). How corporate social responsibility is defined: an analysis of 37 definitions. Corporate social responsibility and environmental management, 15(1), 1.
- Davis, J. H., Schoorman, F. D., and Donaldson, L. (1997). Toward a stewardship theory of management. Academy of management review, 22(1), 20-47.
- Davis, K. (1960a). Can business afford to ignore social responsibilities? California Management Review, 2(3).
- Davis, K. (1960b). Can business afford to ignore social responsibilities? California Management Review (pre-1986), 2(000003), 70.
- Davis, K. (1973). The case for and against business assumption of social responsibilities. Academy of Management journal, 16(2), 312-322.
- De Schutter, O. (2008). Corporate social responsibility European style. European Law Journal, 14(2), 203-236.
- Ditlev-Simonsen, C. D. (2012). The Relationship Between Norwegian and Swedish Employees' Perception of Corporate Social Responsibility and Affective Commitment. Business and Society, 0007650312439534.
- DiSegni, D. M., Huly, M., and Akron, S. (2015). Corporate social responsibility, environmental leadership and financial performance. Social Responsibility Journal, 11(1), 131-148.
- Donaldson, L. (1990). The ethereal hand: Corporate economics and management theory. Academy of management review, 15(3), 369-381.

- Donaldson, T., and Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. Academy of management review, 20(1), 65-91.
- Dwivedi, R. (1995). Corporate culture and performance: MD Publications Pvt. Ltd.
- Eells, R., and Walton, C. (1961). Conceptual Foundations of Business: Homewood, ill.: Richard D. Irwin.
- Elkington, J. (1998). Partnerships from cannibals with forks: The triple bottom line of 21st-century business. Environmental Quality Management, 8(1), 37-51.
- Emam, A. S., Jais, J. B., and Tabash, M. I. (2019). Training practices and Organizational Commitment in the Yemeni Islamic Banking Sector: The Mediating Role of Tribalism. Journal of Business and Retail Management Research, 13(3).
- Erhemjamts, O., Li, Q., and Venkateswaran, A. (2013). Corporate social responsibility and its impact on firms' investment policy, organizational structure, and performance. Journal of business ethics, 118(2), 395-412.
- Fattah, K. (2011). Tribes and tribalism in the Arab Spring. Yemen Times, 26, 1–4.
- Ferrer, J. R. (2005). Globalization: Ethical evaluations and implications for corporate social responsibility of transnational corporations.
- Fieseler, C. (2011). On the corporate social responsibility perceptions of equity analysts. Business Ethics: A European Review, 20(2), 131-147.
- Filbeck, G., Hatfield, P., and Horvath, P. (2005). Risk aversion and personality type. The Journal of Behavioral Finance, 6(4), 170-180.
- Fombrun, C. J., Gardberg, N. A., and Sever, J. M. (2000). The Reputation Quotient SM: A multi-stakeholder measure of corporate reputation. Journal of brand management, 7(4), 241-255.
- Fraj, E., and Martinez, E. (2006). Environmental values and lifestyles as determining factors of ecological consumer behaviour: an empirical analysis. Journal of Consumer Marketing, 23(3), 133-144.
- Frederick, W. C. (1960). The growing concern over business responsibility. California Management Review (pre-1986), 2(000004), 54.
- Frederick, W. C. (1994). From CSR1 to CSR2 The maturing of business-and-society thought. Business and Society, 33(2), 150-164.
- Freeman, R. E. (1984). Strategic management: A stakeholder approach: Cambridge University Press.
- Friedman, M. (2002). The social responsibility of business is to increase its profits. Applied Ethics: Critical Concepts in Philosophy, 5, 57.

- Friedman, M. (2007). The social responsibility of business is to increase its profits: Springer.
- Friedman, M. (2009). Capitalism and freedom: University of Chicago press.
- Frynas, J. G., and Yamahaki, C. (2016). Corporate social responsibility: Review and roadmap of theoretical perspectives. Business Ethics: A European Review, 25(3), 258-285.
- Garriga, E., and Melé, D. (2004). Corporate Social Responsibility Theories: Mapping the Territory. Journal of business ethics, 51-71.
- Garriga, E., and Melé, D. (2013). Corporate social responsibility theories: Mapping the territory Citation Classics from the Journal of Business Ethics (pp. 69-96): Springer.
- Ghauri, P., Grønhaug, K., & Strange, R. (2020). Research methods in business studies. Cambridge University Press.
- Graham, J. W., and Van Dyne, L. (2006). Gathering information and exercising influence: Two forms of civic virtue corporate citizenship behavior. Employee Responsibilities and Rights Journal, 18(2), 89-109.
- Grant, A. M., Dutton, J. E., and Rosso, B. D. (2008). Giving commitment: Employee support programs and the prosocial sensemaking process. Academy of Management journal, 51(5), 898-918.
- Gray, R., Owen, D., and Adams, C. (1996). Accounting and Accountability: Changes and Challenges in Corporate Social and: Reporting and Environmental Reporting. Prentice Hall.
- Gray, S., Paolisso, M., Jordan, R., and Gray, S. (Eds.). (2016). Environmental modeling with stakeholders: Theory, methods, and applications. Springer.
- Grayson, D., and Hodges, A. (2017). Corporate social opportunity!: Seven steps to make corporate social responsibility work for your business. Routledge.
- Gyensare, M. A., Anku-Tsede, O., Sanda, M.-A., and Okpoti, C. A. (2016). Transformational leadership and employee turnover intention: The mediating role of affective commitment. World Journal of Entrepreneurship, Management and Sustainable Development, 12(3), 243-266.
- Greening, D. W., and Turban, D. B. (2000). Corporate social performance as a competitive advantage in attracting a quality workforce. Business and Society, 39(3), 254-280.
- Guiso, L., Sapienza, P., and Zingales, L. (2015). The value of corporate culture. Journal of Financial Economics, 117(1), 60-76.

- Habisch, A., Jonker, J., Wegner, M., and Schmidpeter, R. (2005). Corporate social responsibility across Europe: Springer Science and Business Media.
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2013). Partial least squares structural equation modeling: Rigorous applications, better results and higher acceptance. Long Range Planning, 46(1–2),1–12.
- Hakala, S. (2015). Corporate social responsibility and organizational culture in corporate restructuring.
- Harjoto, M., Laksmana, I., and Lee, R. (2015). Board diversity and corporate social responsibility. Journal of Business Ethics, 132(4), 641-660.
- Hartnell, C. A., Ou, A. Y., and Kinicki, A. (2011). Organizational culture and organizational effectiveness: a meta-analytic investigation of the competing values framework's theoretical suppositions: American Psychological Association.
- Hancock, J. (2004). Investing in corporate social responsibility: a guide to best practice, business planning and the UK's leading companies: Kogan Page Publishers.
- Hart, S. L. (1995). A natural-resource-based view of the firm. Academy of management review, 20(4), 986-1014.
- Hart, O., and Zingales, L. (2017). Companies should maximize shareholder welfare not market value.
- Hemingway, C. A., and Maclagan, P. W. (2004). Managers' personal values as drivers of corporate social responsibility. Journal of business ethics, 50(1), 33-44.
- Herremans, I. M., Nazari, J. A., and Mahmoudian, F. (2016). Stakeholder relationships, engagement, and sustainability reporting. Journal of Business Ethics, 138(3), 417-435.
- Hertzog, M. A. (2008). Considerations in determining sample size for pilot studies. Research in Nursing and Health, 31(2), 180-191.
- Hickman, C. R., and Silva, M. A. (2018). Creating excellence: Managing corporate culture, strategy, and change in the new age. Routledge.
- Hofmann, E., Hoelzl, E., and Kirchler, E. (2008). A comparison of models describing the impact of moral decision making on investment decisions. Journal of business ethics, 82(1), 171-187.
- Holme, L., and Watts, R. (1999). Making Good Business Sense (The World Council for Sustainable Development, Geneva). cited in Van Beurden, P. and Gössling, 407-424.
- Huang, C. J. (2010). Corporate governance, corporate social responsibility and corporate performance. Journal of management and organization, 16(5), 641-655.

- Huda, M., Qodriah, S. L., Rismayadi, B., Hananto, A., Kardiyati, E. N., Ruskam, A., and Nasir, B. M. (2019). Towards Cooperative with Competitive Alliance: Insights into Performance Value in Social Entrepreneurship. In Creating Business Value and Competitive Advantage with Social Entrepreneurship (pp. 294-317). IGI Global.
- Husted, B. W., and de Jesus Salazar, J. (2006). Taking Friedman seriously: Maximizing profits and social performance*. Journal of Management Studies, 43(1), 75-91.
- Jamali, D., and Mirshak, R. (2007). Corporate social responsibility (CSR): Theory and practice in a developing country context. Journal of business ethics, 72(3), 243-262.
- Jamali, D., and Karam, C. (2018). Corporate social responsibility in developing countries as an emerging field of study. International Journal of Management Reviews, 20(1), 32-61.
- Jennings, P. D., and Zandbergen, P. A. (1995). Ecologically sustainable organizations: An institutional approach. Academy of management review, 20(4), 1015-1052.
- Johnson, L. (2012). Law and Legal Theory in the History of Corporate Responsibility: Corporate Personhood.
- Jones, T. M. (1995). Instrumental stakeholder theory: A synthesis of ethics and economics. Academy of management review, 20(2), 404-437.
- Joyner, B. E., and Payne, D. (2002). Evolution and implementation: A study of values, business ethics and corporate social responsibility. Journal of Business Ethics, 41(4), 297-311.
- Kang, C., Germann, F., and Grewal, R. (2016). Washing away your sins? Corporate social responsibility, corporate social irresponsibility, and firm performance. Journal of Marketing, 80(2), 59-79.
- Kannan, D. (2018). Role of multiple stakeholders and the critical success factor theory for the sustainable supplier selection process. International Journal of Production Economics, 195, 391-418.
- Kahle, L. R., Seligman, C., Olson, J., and Zanna, M. (1996). The psychology of values: the Ontario Symposium. Paper presented at the Ontario Symposium on Personality and Social Psychology.
- Katamba, D. (2010). Corporate Social Responsibility, Corporate culture, Ethical citizenship and Reputation of financial institutions in Uganda. Makerere University.
- Kendall, M. G. (1948). Rank correlation methods.

- Khan, K. (2016). Understanding the concept of corporate social responsibility: Attributions from Islamic Perspective. Journal of Islamic Business and Management Vol, 6(2).
- Kim, S.-T., and Lee, S.-Y. (2012). Stakeholder pressure and the adoption of environmental logistics practices: is eco-oriented culture a missing link? The International Journal of Logistics Management, 23(2), 238-258.
- Kim, J. S., Song, H., Lee, C. K., and Lee, J. Y. (2017). The impact of four CSR dimensions on a gaming company's image and customers' revisit intentions. International Journal of Hospitality Management, 61, 73-81.
- King, s. m. (2006). The Moral Manager: Vignettes of Virtue from Virginia. Public Integrity, 8(2), 113-133.
- Klein, H. J., Becker, T. E., and Meyer, J. P. (2012). Commitment in organizations: Accumulated wisdom and new directions: Routledge.
- Kolk, A., Van Tulder, R., and Welters, C. (1999). International codes of conduct and corporate social responsibility: can transnational corporations regulate themselves? Transnational corporations, 8(1), 143-180.
- Kostyuk, A., Kostyuk, H., Mozghovyi, Y., and Kravchenko, Y. (2013). Corporate Social Responsibility Index For Ukrainian Banks: The Essentials For Implementation. Available at SSRN 2542097.
- Kotchen, M. J. (2006). Green markets and private provision of public goods. Journal of Political Economy, 114(4), 816-834.
- Kotter, J. P. (2008). Corporate culture and performance: Simon and Schuster.
- Krejcie, R. V., and Morgan, D. W. (1970). Determining sample size for research activities. Educ Psychol Meas.
- Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. Journal of consumer marketing, 18(7), 595-632.
- Lantos, G. P. (2002). The ethicality of altruistic corporate social responsibility. Journal of consumer marketing, 19(3), 205-232.
- Lee, M. D. P. (2008). A review of the theories of corporate social responsibility: Its evolutionary path and the road ahead. International journal of management reviews, 10(1), 53-73.
- Lee, M., and Kim, H. (2017). Exploring the Organizational Culture's Moderating Role of Effects of Corporate Social Responsibility (CSR) on Firm Performance: Focused on Corporate Contributions in Korea. Sustainability, 9(10), 1883.

- Linnenluecke, M. K., Russell, S. V., and Griffiths, A. (2009). Subcultures and sustainability practices: The impact on understanding corporate sustainability. Business Strategy and the Environment, 18(7), 432-452.
- Lehtonen, M. (2004). The environmental—social interface of sustainable development: capabilities, social capital, institutions. Ecological economics, 49(2), 199-214.
- Lieberwitz, R. L. (2005). What social responsibility for the corporation? A report on the United States. Managerial Law, 47(5), 4-19.
- Liston-Heyes, C., and Ceton, G. C. (2007). Corporate social performance and politics. Journal of Corporate Citizenship, 2007(25), 95-108.
- Low, M. P., and Ramayah, T. (2018). Adopting Consistent PLS in Assessing the Influence of Internal Corporate Social Responsibility among Small Medium Sized Enterprises Employees. Management Research Journal, 7, 44-58.
- Maas, J. (1999). The Corporate Culture Survival Guide: Sense and Nonsense About Culture Change. MIT Sloan Management Review, 41(1), 98.
- MacKinnon, D. P. (2008). Introduction to statistical mediation analysis: Routledge.
- MacKinnon, D. P., and Fairchild, A. J. (2009). Current directions in mediation analysis. Current Directions in Psychological Science, 18(1), 16-20.
- Maher, C. G., Sherrington, C., Herbert, R. D., Moseley, A. M., and Elkins, M. (2003). Reliability of the PEDro scale for rating quality of randomized controlled trials. Physical therapy, 83(8), 713-721.
- Manea, E. M. (1996). Yemen, the Tribe and the State. (pp. 10-11). In International Colloquium on Islam and Social Change, University of Lausanne, 10–11.
- Mansour, S. (2016, July). The Impact of Corporate Social Responsibility on the Firm's Financial Performance: the case of Publicly Listed Companies in the United Arab Emirates. In Proceedings of the The 11th International Knowledge Management in Organizations Conference on The changing face of Knowledge Management Impacting Society (p. 50). ACM.
- Margolis, J. D., and Walsh, J. P. (2003). Misery loves companies: Rethinking social initiatives by business. Administrative science quarterly, 48(2), 268-305.
- Markus, U. (2014). Oil and Gas: The Business and Politics of Energy: Palgrave Macmillan.
- Matten, D., and Crane, A. (2005). Corporate citizenship: Toward an extended theoretical conceptualization. Academy of management review, 30(1), 166-179.
- Matten, D., and Moon, J. (2008). "Implicit" and "explicit" CSR: a conceptual framework for a comparative understanding of corporate social responsibility. Academy of management review, 33(2), 404-424.

- McDevitt, R., Giapponi, C., and Tromley, C. (2007). A model of ethical decision making: The integration of process and content. Journal of business ethics, 73(2), 219-229.
- McWilliams, A., and Siegel, D. (2001). Corporate social responsibility: A theory of the firm perspective. Academy of management review, 26(1), 117-127.
- McWilliams, A., and Siegel, D. S. (2010). Creating and capturing value: strategic corporate social responsibility, resource-based theory, and sustainable competitive advantage. Journal of Management, 0149206310385696.
- McWilliams, A., Van Fleet, D. D., and Cory, K. D. (2002). Raising Rivals' Costs Through Political Strategy: An Extension of Resource-based Theory. Journal of Management Studies, 39(5), 707-724.
- Mertens, D. M., and Ginsberg, P. E. (2009). The handbook of social research ethics: Sage.
- Ministry of Planning and International Corporation. (2006).
- Mishra, D. R. (2017). Post-innovation CSR performance and firm value. Journal of Business Ethics, 140(2), 285-306.
- Moura-Leite, R. C., and Padgett, R. C. (2011). Historical background of corporate social responsibility. Social Responsibility Journal, 7(4), 528-539.
- Muyia, M. H., Wekullo, C. S., and Nafukho, F. M. (2018). Talent Development in Emerging Economies Through Learning and Development Capacity Building. Advances in Developing Human Resources, 20(4), 498-516.
- Nwete, B. (2007). Corporate Social Responsibility and Transparency in the Development of Energy and Mining Projects in Emerging Markets; Is Some Law the Answer. German LJ, 8, 311.
- Ortiz-Avram, D., Domnanovich, J., Kronenberg, C., and Scholz, M. (2018). Exploring the integration of corporate social responsibility into the strategies of small-and medium-sized enterprises: A systematic literature review. Journal of cleaner production, 201, 254-271.
- Okike, E. (2011). Financial reporting and fraud Theory and practice of Corporate social responsibility (pp. 229-263): Springer.
- Pei, X., and Wang, S. (2016, January). Research on the Improvement of Lean Implementation performance Based on the Theory of Stakeholders. In 2016 2nd International Conference on Education Technology, Management and Humanities Science. Atlantis Press.
- Perrini, F., Russo, A., and Tencati, A. (2007). CSR strategies of SMEs and large firms. Evidence from Italy. Journal of business ethics, 74(3), 285-300.

- Petrenko, O. V., Aime, F., Ridge, J., and Hill, A. (2015). Corporate social responsibility or CEO narcissism? CSR motivations and corporate performance. Strategic Management Journal.
- Pettit, P. (2007). Responsibility Incorporated*. Ethics, 117(2), 171-201.
- Pivato, S., Misani, N., and Tencati, A. (2008). The impact of corporate social responsibility on consumer trust: the case of organic food. Business Ethics: A European Review, 17(1), 3-12.
- Porter, M. E., and Kramer, M. R. (2006). Strategy and Sosciety, The Link Between Competitive Advantage and Corporate Social Responsibility. Harvard Business Review, 85(12).
- Porter, M. E., and Kramer, M. R. (2019). Creating shared value. In Managing sustainable business (pp. 323-346). Springer, Dordrecht.
- Postmes, T., Tanis, M., and De Wit, B. (2001). Communication and commitment in organizations: A social identity approach. Group Processes and Intergroup Relations, 4(3), 227-246.
- Ramos, M. I. G., Manzanares, M. J. D., and Gómez, F. G. (2018). The effect of technological posture and corporate social responsibility on financial performance through corporate reputation. International Journal of Innovation: IJI Journal, 6(2), 164-179.
- Rhou, Y., Singal, M., and Koh, Y. (2016). CSR and financial performance: The role of CSR awareness in the restaurant industry. International Journal of Hospitality Management, 57, 30-39.
- Ridley-Duff, R. (2007). Communitarian Perspectives on Social Enterprise*. Corporate governance: an international review, 15(2), 382-392.
- Robins, F. (2008). Why corporate social responsibility should be popularised but not imposed. Corporate Governance: The international journal of business in society, 8(3), 330-341.
- Rocha, H. O., and Ghoshal, S. (2006). Beyond Self-Interest Revisited*. Journal of Management Studies, 43(3), 585-619.
- Rodgers, W., and Gago, S. (2004). Stakeholder influence on corporate strategies over time. Journal of business ethics, 52(4), 349-363.
- Rudito, B. (2014). The Improvement of Community Economy as Impact of Corporate Social Responsibility Program: A Case Study in Pengalengan, Bandung, West Java, Indonesia. Procedia-Social and Behavioral Sciences, 164, 471-476.
- Rupp, D. E., Ganapathi, J., Aguilera, R. V., and Williams, C. A. (2006). Employee reactions to corporate social responsibility: An corporate justice framework. Journal of Corporate Behavior, 27(4), 537-543.

- Samuel, A. B., Rahman, M. M., Khairuddin, I., Uddin, M. J., and Rahaman, S. (2017). A synthesised literature review on organisational culture and corporate performance. Journal of Advanced Research in Social and Behavioural Sciences Journal Homepage, 7(1), 83-95.
- Saunders, M., Lewis, P., & Thornhill, A. (2016). Research methods for business students Seventh Edition. Pearson Professional Limited.
- Schrempf-Stirling, J., Palazzo, G., and Phillips, R. A. (2016). Historic corporate social responsibility. Academy of Management Review, 41(4), 700-719.
- Schein, E. H. (1999). The corporate culture survival guide.
- Schweitzer, M. E., and Gibson, D. E. (2008). Fairness, feelings, and ethical decision-making: Consequences of violating community standards of fairness. Journal of business ethics, 77(3), 287-301.
- Scott, S. G., and Lane, V. R. (2000). A stakeholder approach to corporate identity. Academy of management review, 25(1), 43-62.
- Sharfman, M. (1994). Changing Institutional Rules The Evolution of Corporate Philanthropy, 1883-1953. Business and Society, 33(3), 236-269.
- Smircich, L. (1983). Concepts of culture and organizational analysis. Administrative science quarterly, 339-358.
- Spearman, C. (1904). The proof and measurement of association between two things. American journal of Psychology, 15(1), 72-101.
- Spence, D. B. (2011). Corporate social responsibility in the oil and gas industry: The importance of reputational risk. Chi.-Kent L. Rev., 86, 59.
- Stanwick, P. A., and Stanwick, S. D. (1998). The relationship between corporate social performance, and corporate size, financial performance, and environmental performance: An empirical examination. Journal of business ethics, 17(2), 195-204.
- Stawiski, S., Deal, J. J., Gentry, W., and Rweyongoza, S. (2010). Employee perceptions of corporate social responsibility. Center for Creative Leadership, Greensboro, NC.
- Tabachnick, B. G., & Fidell, L. S. (2013). Using multivariate statistics (6th ed.). Boston: Pearson.
- Ter Hoeven, C. L., and Verhoeven, J. W. (2013). "Sharing is caring" Corporate social responsibility awareness explaining the relationship of information flow with affective commitment. Corporate Communications: An International Journal, 18(2), 264-279.

- Tiwari, M. (2017). Exploring the Role of the Capability Approach in Social Innovation. Journal of Human Development and Capabilities, 18(2), 181-196.
- Tsai, H., Tsang, N. K., and Cheng, S. K. (2012). Hotel employees' perceptions on corporate social responsibility: The case of Hong Kong. International Journal of Hospitality Management, 31(4), 1143-1154.
- Turban, D. B., and Greening, D. W. (1997). Corporate social performance and organizational attractiveness to prospective employees. Academy of management journal, 40(3), 658-672.
- Turker, D. (2009). Measuring corporate social responsibility: A scale development study. Journal of business ethics, 85(4), 411-427.
- Turner, B. A. (2002). Understanding the three dimensions of decision-making as a means of transforming the organization. University of Phoenix, ProQuest Dissertation and Theses.
- Unit, B. (2015). Corporate social responsibility. Retrieved from https://usa.ingrammicro.com/Documents/ingrammicro/c/corpcomm/Environmental%20Stewardship%20Policy_V2.pdf
- Valor, C. (2008). Can consumers buy responsibly? Analysis and solutions for market failures. Journal of Consumer Policy, 31(3), 315-326.
- Van Marrewijk, M. (2003). Concepts and definitions of CSR and corporate sustainability: Between agency and communion. Journal of business ethics, 44(2-3), 95-105.
- Van Slyke, D. M. (2007). Agents or stewards: Using theory to understand the government-nonprofit social service contracting relationship. Journal of Public Administration Research and Theory, 17(2), 157-187.
- Vogel, D. (1983). Trends in shareholder activism: 1970-1982. California Management Review (pre-1986), 25(000003), 68.
- Vollono, R. (2010). Doing well by doing good: the empirical relationship between corporate social responsibility and financial performance.
- Von Arx, U., and Ziegler, A. (2008). The effect of CSR on stock performance: new evidence for the USA and Europe. CER-ETH-Center of Economic Research at ETH Zurich, Working Paper(08/85).
- Waddock, S. A., and Graves, S. B. (1997). The corporate social performance-financial performance link. Strategic management journal, 303-319.
- Waldman, D. A., Siegel, D. S., and Javidan, M. (2006). Components of CEO Transformational Leadership and Corporate Social Responsibility*. Journal of Management Studies, 43(8), 1703-1725.

- Wang, Q., Dou, J., and Jia, S. (2016). A meta-analytic review of corporate social responsibility and corporate financial performance: The moderating effect of contextual factors. Business and Society, 55(8), 1083-1121.
- Wang, H., Tong, L., Takeuchi, R., and George, G. (2016). Corporate social responsibility: An overview and new research directions: Thematic issue on corporate social responsibility.
- Welford, R., and Gouldson, A. (1993). Environmental management and business strategy: Pitman Publishing Limited.
- Westerman, J. W., Beekun, R. I., Stedham, Y., and Yamamura, J. (2007). Peers versus national culture: An analysis of antecedents to ethical decision-making. Journal of business ethics, 75(3), 239-252.
- Wijesinghe, K. (2012). Current Context of Disclosure of Corporate Social Responsibility in Sri Lanka. Procedia Economics and Finance, 2, 171-178.
- Williamson, D., Lynch-Wood, G., and Ramsay, J. (2006). Drivers of environmental behaviour in manufacturing SMEs and the implications for CSR. Journal of business ethics, 67(3), 317-330.
- Wong, I. A., and Gao, J. H. (2014). Exploring the direct and indirect effects of CSR on corporate commitment: The mediating role of corporate culture. International Journal of Contemporary Hospitality Management, 26(4), 500-525.
- Wood, D. J. (1991). Corporate social performance revisited. Academy of management review, 16(4), 691-718.
- Wood, D. J. (2010). Measuring corporate social performance: a review. International journal of management reviews, 12(1), 50-84.
- World Business Council for Sustainable Development. (2001). The Business Case for Sustainable Development: Making a Difference Towards the Johannesburg Summit 2002 and Beyond. . www.wbcsd.org.
- Wren, D. A. (2005). The history of management thought: John Wiley and Sons.
- Yakovleva, N. (2017). Corporate social responsibility in the mining industries. Routledge.
- Yong, A. G., & Pearce, S. (2013). A beginner's guide to factor analysis: Focusing on exploratory factor analysis. Tutorials in Quantitative Methods for Psychology, 9(2), 79-94.
- Yu, Y., and Choi, Y. (2016). Stakeholder pressure and CSR adoption: The mediating role of organizational culture for Chinese companies. *The Social Science Journal*, 53(2), 226-235.

- Zahra, S. A., Hayton, J. C., and Salvato, C. (2004). Entrepreneurship in family vs. Non-Family firms: A Resource-Based analysis of the effect of organizational culture. *Entrepreneurship theory and Practice*, 28(4), 363-381.
- Zeithaml, V. a., Berry, L. L., & Parasuraman, a. (1996). The behavioural consequences of service quality. Journal of Marketing, 60(4), 31–46.
- Yamao, S., & Sekiguchi, T. (2015). Employee commitment to corporate globalization: The role of English language proficiency and human resource practices. Journal of World Business, 50(1), 168–179.
- Zaitouni, M., Sawalha, N. N., & Sharif, A. (2011). The Impact of Human Resource Management Practices on Organizational Commitment in the Banking Sector in Kuwait. International Journal of Business and Management, 6(6), 108–123.