

**EFFECT OF BUSINESS SOCIAL RESPONSIBILITY (BSR) ON
PERFORMANCE OF SMES IN NIGERIA**

ABDULLAHI HASSAN GORONDUTSE

**DOCTOR OF PHILOSOPHY
UNIVERSITI UTARA MALAYSIA
SEPTEMBER 2014**

**EFFECT OF BUSINESS SOCIAL RESPONSIBILITY (BSR) ON
PERFORMANCE OF SMES IN NIGERIA**

**By
ABDULAH HASSAN GORONDUTSE**

**Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
In Fulfillment of the Requirement for the Degree of Doctor of Philosophy**

Permission to Use

In presenting this thesis in fulfilment of the requirements for a postgraduate degree from Universiti Utara Malaysia, I agree that the Universiti Library may make it freely available for inspection. I further agree that permission for the copying of this thesis in any manner, in whole or in part, for scholarly purpose may be granted by my supervisor(s) or, in their absence, by the Dean of Othman Yeop Abdullah Graduate School of Business. It is understood that any copying or publication or use of this thesis or parts thereof for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to Universiti Utara Malaysia for any scholarly use which may be made of any material from my thesis.

Requests for permission to copy or to make other use of materials in this thesis, in whole or in part should be addressed to:

Dean of Othman Abdullah Graduate School of Business
UUM College of Business
Universiti Utara Malaysia
06010 UUM Sintok

Abstract

The objective of this study is to examine the effects of Business Social Responsibilities (BSR) on performance of SMEs in Nigeria. Additionally, this study also examines the mediation effect of organizational culture on the relationship between BSR and performance. BSR constructs are commitment, trust, perceived ethics, organizational culture and performance. A conceptual framework was developed based on extant literatures and the develop model is based on these BSR constructs Data was collected through hand delivery method by sending questionnaires to 800 SMEs managers/owners. This study used purposive sampling for sample selection. Partial Least Squares (PLS) algorithm and bootstrap techniques were used to test the study's hypotheses. The results provide support for most of the hypothesized relationships for the study. Specifically, commitment, trust, perceived ethics, and organizational culture are significantly and positively related to performance. On the other hand, commitment is significantly and negatively related to performance. Additionally, commitment, trust, and perceived ethics are significantly and positively related to organizational culture. Furthermore, the results of mediation indicate that all the three hypotheses are significant. Therefore, significant positive effects of commitment, trust, and perceived ethics suggest that the variables are important in relation to performance. The outcome of this study provides significant contributions to both managers and researchers for further understanding on the effect of BSR and organizational culture on performance. As such, organizations should be encouraged to exhibit these social responsibilities for better performance. Improved performance of organizations can advance the social responsibility practices in organizations. Contributions, limitations, implications and necessary suggestions on the new areas of research are recommended and discussed in this research.

Keywords: commitment, trust, perceived ethics, organizational culture, performance, SMEs

Abstrak

Objektif kajian ini adalah untuk mengkaji kesan Tanggungjawab Sosial Perniagaan (*Business Social Responsibility - BSR*) terhadap prestasi perniagaan kecil dan sederhana di Nigeria. Selain itu, kajian ini turut mengkaji kesan pengantaraan budaya organisasi terhadap BSR dan prestasi. Konstruk BSR adalah komitmen, kepercayaan, etika, budaya organisasi dan prestasi. Rangka kerja konsep telah dibangunkan berdasarkan literatur yang sedia ada dan model yang dibina terdiri dari konstruk-konstruk BSR ini. Data dikumpulkan melalui kaedah serahan tangan dengan menghantar soal selidik kepada 800 pemilik/pengurus industri skala sederhana dan kecil. Kajian ini menggunakan persampelan *purposive* untuk pemilihan sampel. Teknik algoritma *Partial Least Squares* (PLS) dan *bootstrap* digunakan untuk menguji hipotesis kajian. Keputusan menyokong kebanyakan hubungan hipotesis kajian ini. Secara khusus, komitmen, kepercayaan, etika dan budaya organisasi mempunyai hubungan signifikan dan positif dengan prestasi. Sebaliknya, komitmen mempunyai hubungan signifikan dan negatif dengan prestasi. Selain itu, komitmen, kepercayaan dan etika mempunyai hubungan yang signifikan dan positif dengan budaya organisasi. Tambahan pula, keputusan pengantaraan menunjukkan bahawa ketiga-tiga hipotesis adalah penting. Oleh itu, kesan komitmen, kepercayaan dan etika yang positif dan signifikan mencadangkan bahawa pembolehubah adalah penting berhubung dengan prestasi. Hasil kajian ini memberi sumbangan yang besar kepada kedua-dua pihak iaitu pengurus dan penyelidik untuk memahami dengan lebih lanjut tentang kesan BSR dan budaya organisasi terhadap prestasi. Oleh itu, organisasi perlu digalakkan untuk mempamerkan tanggungjawab sosial untuk prestasi yang lebih baik. Mempertingkatkan prestasi organisasi boleh memajukan amalan tanggungjawab sosial dalam organisasi. Sumbangan, batasan, implikasi dan cadangan untuk penyelidikan baru turut dicadang dan dibincangkan dalam kajian ini.

Kata kunci: komitmen, kepercayaan, etika, budaya organisasi, prestasi, PKS

Acknowledgement

I wish to first of all thank almighty – Allah SWT for sparing my life, sustaining me and enabling me to realize my PhD dream. I wish to express my acknowledgement to many people whom I am indebted to for being instrumental to the successful completion of my PhD programmed. My special thanks go to my supervisor; Associate Professor Dr. Haim Hilman for teaching me the art of research and scholarly writing. I would like to express that he is a great teacher and model of scholarship and excellence. How I wish every UUM PhD student could experience the professional touch of my supervisor for better understanding of the nitty-gritty of PhD and being able to “stand out from the crowd” after the PhD programmed.

Furthermore, I wish to thank my entire PhD research friends for their individual academic contribution during the hard PhD days. I also appreciate the support, prayers and inspiration of my mother Hajiya Halima Muhammad Sani and brothers and sisters, my grateful thanks also go to all of the respondents for their assistances and contribution in this study. This study would not complete without their participations.

Finally, I appreciated the contribution and assistance of all faculty members and staff of UUM, I also will not end without appreciating the support, patience and perseverance of my family members Ummah Tukur Usman, Khadijah (Nana), Zainab, Ismail, Amina and Hafsat. And on the last note all gratitude be to Almighty Allah, the most high with whose mercy all good things are being accomplished.

Table of Contents

Title	Page
TITLE PAGE.....	i
CERTIFICATION OF THESIS WORK	ii
PERMISSION TO USE.....	iv
ABSTRACT	v
ABSTRAK	vi
ACKNOWLEDGEME.....	vii
TABLE OF CONTENTS	viii
LIST OF TABLES.....	xiii
LIST OF FIGURE	xiv
LIST OF ABBREVIATIONS.....	xv
 CHAPTER ONE	
INTRODUCTION	1
1.1 Background of the Study	1
1.1.1 Corporate Social Responsibility (CSR)/ Business Social Responsibility (BSR)	4
1.1.2 Contemporary Trend of BSR	7
1.1.2.1 Commitment	8
1.1.2.2 Trust of BSR	9
1.1.2.3 Perceived Ethics	10
1.1.2.4 Organizational Culture	12
1.1.2.5 Organizational Performances	14
1.2 Problem Statement	17
1.3 Research Questions	20
1.4 Research Objectives	21
1.5 Overview of Conceptual Framework	22
1.6 Scope of Study	23
1.7 Significance of Study	25
1.8 Contribution of Study	26
1.9 Organization of Thesis	26
 CHAPTER TWO	
LITERATURE REVIEW	27
2.1 Introduction	27
2.2 Underpinning Theories	27
2.2.1. Instrumental Stakeholder Theory	27

2.2.2 Legitimacy Theory	30
2.3 Business Social Responsibility(BSR)	31
2.3.1 Historical Evolution of BSR	34
2.3.2 Approaches to Social Responsibility	35
2.3.3 Perspectives of Researches of CSR/BSR	37
2.4 An Overview of SMEs in Nigeria	42
2.5 SMEs and BSR	43
2.6 BSR Practices in Nigeria	47
2.7 Organizational Commitment to BSR	49
2.8 Trust of BSR	54
2.9 Perceived Ethics	58
2.10 Organizational Culture	62
2.11 Organizational Performance	66
2.11.1 Financial and Non-Financial Performance	68
2.12 BSR and Organizational Performance	71
2.13 Summary	72
 CHAPTER THREE	
RESEACH METHODOLOGY	73
3.1 Introduction	73
3.2 Nature and Philosophy of this Study	74
3.3 Theoretical framework	75
3.4 Development of Hypotheses	76
3.5 Research Design	79
3.6 Operationalization and Measure of Variables	81
3.6.1 Organizational Commitment to BSR	81
3.6.2 Trust of BSR	82
3.6.3 Perceived Ethics	83
3.6.4 Organizational Culture	84
3.6.5 Organizational Performance	86
3.7 Population and Sampling	89
3.7.1 Sampling size Determination	90
3.7.2 Sampling Design	93
3.7.3 Estimating Expected Response Rate	95
3.7.4 Unit of Analysis	95
3.8 Data collection Method	96
3.8.1 Questionnaire Design	97
3.8.1.1 Types of Questionnaire	97
3.8.2 Research Instruments/Rating Scales for the Responses	98
3.8.3 Control of Measurement Error	98
3.8.4 Pilot/Preliminary Test	99

3.8.4.1 Content Validity	101
3.8.4.2 Reliability Test	102
3.9 Data Analysis Strategy	103
3.9.1 Hypotheses Testing and Data Analyses	104
3.9.2 Descriptive Analysis	104
3.9.3 Factor Analysis	105
3.9.3.1 Confirmatory Factor Analysis (CFA)	106
3.9.4 Partial Least Square (PLS) Techniques	108
3.10 Ethical Consideration	111
3.11 Summary	112
CHAPTER FOUR	113
RESULTS AND DISCUSSION	113
4.1 Introduction	113
4.2 Profile of the Respondents	113
4.3 Test of Non-Response Bias	111
4.4 Common Method Bias	121
4.5 Descriptive Analysis of Constructs	122
4.6 Data Screening and Editing	123
4.6.1 Missing Data	123
4.6.2 Assessment of Outlier	124
4.6.3 Normality Test	125
4.6.4 Multicollinearity	126
4.7 Measurement Model	128
4.8 Confirmatory Factor Analysis	130
4.8.1 Reliability Analysis	131
4.8.2. Convergent Validity	132
4.8.2.1 Discriminant Validity	139
4.8.3.2 Face Validity	141
4.8.4.3 Nomological Validity	141
4.9 Revision of Theoretical Model	142
4.10 Global fit Measure (Gof)	145
4.11 R ² Effect Sizes	147
4.12 Predictive Relevance	151
4.12.1 Q Effect Sizes	154
4.13 Structural Model	156
4.14 Summary of Hypotheses	157
4.15 Main effect of Hypotheses	157
4.16 Mediating Effect Hypotheses	158
4.17 Main Effect	158
4.17.1 Exogenous Variable and Performance	159

4.17.2 Exogenous Variable and Organizational Culture	164
4.17.3 Organizational Culture and Performance	169
4.17.4 Conclusion of Direct Hypotheses Test	173
4.18 Mediation Effect Analysis	173
4.18.1 Direct and Indirect Effect	175
4.18.2 Mediation Results	179
4.18.2.1 Mediation Result of Commitment	181
4.18.2.2 Mediation Result of Trust	183
4.18.2.3 Mediation Result of Perceived Ethics	184
4.19 Summary of Findings	186
4.20 Discussion of Findings	189
4.20.1 Introduction	189
4.20.2 Direct Path	189
4.20.3 Mediation Effect of Organizational Culture	195
4.20.3.1 Significant Mediation Effect	196
4.21 Summary	199
 CHAPTER FIVE	
CONCLUSION AND RECOMMENDATIONS	201
5.1 Introduction	201
5.2 Summary of Study	201
5.3 Recapitulation of Study	202
5.4 Theoretical Contribution	206
5.5 Methodological Contribution	209
5.6 Managerial and Policy Implication	211
5.7 Limitation of Study	215
5.8 Recommendation for Future Research	218
5.9 Conclusion	220
 REFERENCES	221
Appendix A: Summary of Review Literature	269
Appendix B: Questionnaire	278
Appendix C: Cross Loading	284
Appendix D: Overview Quality Criteria (PLS)	285
Appendix E: Latent Correlation & Hypotheses	286
Appendix F: Kurtosis and Skewness	289
Appendix G: Bootstrapping coefficient samples	292

List of Tables

Table	Page
Table 2.1 Previous Findings Table	72
Table 3.1 Summary of Adapted Measurements	88
Table 3.2 Summary of Reliability Test	103
Table 4.1 Summary of Respondents Demography	117
Table 4.2 Group Descriptive Statistic Early & Late Respondents	119
Table 4.3 Independent T- test for Equality Mean	120
Table 4.4 Descriptive Analysis of Constructs	122
Table 4.5 Multicollineality Test based on Tolerance and VIF	127
Table 4.6 Correlation and Exogenous Variables	127
Table 4.7 CFA for Commitment Scale	134
Table 4.8 CFA for Trust Scale	134
Table 4.9 CFA for Perceived Ethics	135
Table 4.10 CFA for Organizational Culture	136
Table 4.11 CFA for Performance	137
Table 4.12 Factor Loading & Cross Loading	138
Table 4.13 Discriminant Validity	140
Table 4.14 Global fit Measures	146
Table 4.15 R2 square among Endogenous Variables	148
Table 4.16 Effect size of Latent Variables	150
Table 4.17 Predictive Relevance	
Table 4.18 Q2 Effect size of Latent Variables	
Table 4.19 Result for Exogenous Constructs & Performance	160
Table 4.20 Result for Exogenous Constructs & Orga. Culture	165
Table 4.21 Result for Organizational Culture & Performance	170
Table 4.22 Direct and Indirect Effect	176
Table 4.23 Mediation Results for Commitment	182
Table 4.24 Mediation Results for Trust	183
Table 4.25 Mediation Results for Perceived Ethics	184
Table 4.26 Summary of Hypothesis Testing	188

List of Figures

Figure	Page
Figure 1. Overview of Conceptual Model	22
Figure 3.1 Research Conceptual Model	76
Figure 3.2 Research Conceptual Model Hypotheses	77
Figure 4.1 Revised Model	144
Figure 4.2 PLS Predictive Relevance Model	153
Figure 4.3 PLS Algorithm Graph for Exogenous & Performance	161
Figure 4.4 PLS Bootstrap Graph for Pxogenous & Performance	162
Figure 4.5 PLS Algorithm Graph for Exogenous & Organizational Culture	166
Figure 4.6 PLS Bootstrap Graph for Exogenous & Organizational Culture	167
Figure 4.7 PLS Algorithm Graph for Organizational Culture & Performance	171
Figure 4.8 PLS Bootstrap Graph for Organizational Culture & Performance	171
Figure 4.9 PLS Algorithm Graph for Direct & Indirect Effect on Performance	177
Figure 4.10 PLS Bootstrap Graph for Direct & Indirect Effect on Performance	178

List of Abbreviations

AMOS	Analysis of Moment Structure
AVE	Average Variance Extracted
BSR	Business Social Responsibility
CAC	Corporate Affairs Commission
CFA	Confirmatory
CMV	Common Method Variance
CSR	Corporate Social Responsibility
EFA	Explanatory Factor Analysis
EU	European Union
GDP	Gross Domestic Product
NEEDS	National Economic Empowerment Development Strategies
NGO	Non-Governmental Organization
NNCI	Nigeria National Council of Nigeria
NPC	National Planning Commission
PCA	Principal Component Analysis
PLS	Partial Least Square
SD	Sustainable Development
SEM	Structural Equation Method
SMEs	Small and Medium Enterprises
SMIs	Small and Medium Industries
SPSS	Statistical Package for Social Sciences
SSB	Small Scale Business
SSE	Small Scale Enterprises
SSI	Small Scale Industries
UNIDO	United Nation Industrial and Development Organization
UUM	University Utara Malaysia
US	United State
VAF	Variance Accounted For
VIF	Variance Inflation Factor
WBCSD	World Business Council for Sustainable Development

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The persistent influence of larger organizations in the community makes the issue of social responsibility very significant to management. No social organization will continue activities that fail to provide for the needs of the public. The society's belief is that there is mutual inter-relationship existing between business operation and society (Carroll & Shabana, 2010; Nwachukwu, 2002).

For many decades, maximization of profit has been viewed as the sole function of firms by both business theory and practice (Benedik & Davor, 2010; David, 2012; Fiori, Donato & Izzo, 2007; Karen, Taylor, Hill & Yalcinkaya, 2011). Environmental adjustment, disappearance of biological species and the worldwide economic crisis now call for more social responsibility (Benedik & Davor, 2010; Carroll & Shabana, 2010; David, 2012; Gorondutse & Hilman, 2013a). New conditions of conducting business require a conceptual shift from the stand point of neo-liberal profit orientation toward a holistic, sense of balance of economic, social and environmental corporate responsibility (Benedik, & Davor, 2010; David, 2012; Fiori *et al.*, 2007).

The contents of
the thesis is for
internal user
only

References

- Abiodun, B. Y., (2012). The Impact of Corporate Social Responsibility on Firms Profitability in Nigeria, *European Journal of Economics, Finance and Administrative Sciences*, 45, 39-50.
- Adam, L. & Valerie S. (2010). Corporate Social Responsibility. *International Journal of Management Review*. 1-7.
- Adams, J. S., Tashchian, A. & Shore, T. (2001). Codes of ethics as Signals for Ethical Behavior, *Journal of Business Ethics* 29, 199–211.
- Adegbite, E., & Chizu, N. (2011). Corporate governance and Responsibility in Nigeria. *International journal of Disclosure and Governance*, 8 (3), 252-271.
- Ahmad, N. H. & Ramayah, T. (2012). Does the Notion of ‘Doing Well by Doing Good’ Prevail Among Entrepreneurial Ventures in a Developing Nation?, *Journal of Business Ethics*, 106, 479-490
- Ahmad, K. Z., Veerapandian, K., & Ghee. W. (2011). Person – Environment Fit: The missing Link in the Organizational Culture – Commitment Relationship, *International Journal of Business and Management*, 6(11), 11-20.
- Aguilera, R., Ruth, V., Rupp, D., Williams, C., & Ganapathi, J. (2007). Putting the S Back in Corporate Social Responsibility: A Multilevel Theory of Social Change in Organizations, *Academy of Management Review*, 32, 836–863.
- Akter, S. D., Ambra, J., & Ray, P. (2011). An evaluation of PLS based complex models: The roles of power analysis, predictive relevance and GoF index. *Proceedings of the Seventeenth Americas Conference on Information Systems, Detroit, Michigan August 4th-7th*.

- AL-bahussin, S. A., & EL- garaihy, W. H. (2013). The impact of human resources management practices, organizational culture, organization innovation, and knowledge management on organization performance in Saudi Organization Structural Equation Modeling with conceptual framework, *International Journal of Business and management*, 8(22), 1-19.
- Albers, S. (2010). PLS and success factor studies in marketing, In: Esposito Vinzi, V., Chin, W.W., Henseler, J., Wang, H. (Eds.), *Handbook of Partial Least Squares: Concepts, Methods and Applications* (Springer Handbooks of Computational Statistics Series, vol. II). Springer, Heidelberg, Dordrecht, London, New York, 409-425.
- Allen, N.J., & Meyer, J.P. (1990). The Measurement and Antecedents of Affective, Commitment and Normative Commitment to the Organization. *Journal of Occupational Psychology*, 63, 1-18.
- Ali sha, S.K., Iqbal, A., Yameen, M., Sabir, S. & Asif khan, M. (2011). Influential Role of Culture on Leadership Effectiveness and Organizational Performance. *Information Management and Business Review*, 3(2), 127-132.
- Allouche, J., & Laroche, P. (2006). 'The Relationship Between Corporate Social Responsibility and Corporate Financial Performance: A Survey', in J. Allouche (ed.), *Corporate Social Responsibility: Performance and Stakeholders* (Palgrave MacMillan, Basingstoke), 3–40.
- Alreck, P. L., & Settle, R.B (1995). *The survey research handbook* (2nd ed). Boston: Irwin.
- Ambec, S. & Lanoie P. (2008). Does it pay to be green? a systematic overview. *Academic of Management Perspectives*, 22 (4), 45-62.

- Ambrose, M. L., Arnaud, A., & Schminke, M. (2008). Individual Moral Development and Ethical Climate: The influence of Person-Organization Fit on Job Attitudes. *Journal of Business Ethics*, 77, 323-333.
- Amaeshi, K., Adi, B., Ogbechie, C. & Amao, O. (2006). Corporate Social Responsibility in Nigeria: Western Mimicry or Indigenous influence? No 39-2006, ICCSR Research paper series-ISSN 1479-5124, The University of Nottingham.
- Anderson, James C., & David W. Gerbing (1988), Structural Equation Modeling in Practice: A Review and Recommended Two-Step Approach, *Psychological Bulletin*, 103 (3), 411–423.
- Andrews, D. W. K. & Buchinsky, M. (2002). On the number of bootstrap repetitions for BCa confidence intervals. *Econometric Theory*, 18, 4, 962-84.
- Angle, H. & Perry, J. (1981). An empirical assessment of organizational commitment and Organizational effectiveness, *Administrative Science Quarterly*, 26, 1-13.
- Aqueveque, C. (2005). Marketing and Market Development Signalling Corporate Values: Consumers' Suspicious Minds, *Corporate Governance* 5(3), 70–81.
- Argenti, P. A., & Haley, T. S.(2006), "Get Your Act Together," *Harvard Business Review*, 84 (10), 26.
- Asad, A., Ahmad, A., & Ali, M. (2011). Corporate social responsibility in Pakistan: Case of Service Sector, *Interdisciplinary Journal of Contemporary Research in Business*, 3(2), 418-425.

- Asika, N. (1991). Research methodology in the behavioural sciences. Lagos: Longman Nigeria Plc, Nigeria.
- Atkinson, S., & Butcher, D. (2003). Trust in Managerial Relationships, *Journal of Managerial Psychology*, 18, 282–304.
- Aupperle, K., Carroll A., & Hatfield J. (1985). An Empirical Examination of the Relationship between Corporate Social Responsibility and Profitability, *Academy of Management Journal*, 28, 446–463.
- Babbie, E. (1990). *Survey research methods* (2nd ed.). California: Wadsworth, Inc.
- Babbie, E. (2004). The practice of Social Research, (10thed). Thompson, wads worth.
- Babin, B.J., Griffin, M., & Boles J.S. (2004). Buyer reactions to ethical beliefs in the retail environment. *Journal Business Research*, 57, 1155-1163.
- Bagozzi, R.P., Yi, Y., & Phillips, L.W. (1991). Assessing construct validity in organizational research. *Administrative Science Quarterly*, 36(3), 421–458.
- Balmer, J. M. T., Fukukawa, K., & Gray, E. R. (2007). The nature and management of ethical corporate identity: A commentary on corporate identity, corporate social responsibility and ethics, *Journal of Business Ethics*, 76, 7- 15.
- Barclay, D., Higgins, C., & Thompson, R. (1995). The partial least squares (PLS) approach to causal modelling. *Technology Studies*, 2, 285-323.
- 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, R. M., & Kenny, D. A. (1986). Moderator-mediator variable distinction in social psychological research: conceptual, strategic and statistical considerations. *Journal of Personality and Social Psychology*, 6, 1173-1182.

- Bedenik, O. N., & Davor, L. S. (2011). Role of CSR in Business Planning and Practice of Croatian Company. *Trziste/Market*, 23(2), 143-164.
- Beneke, J., Wanke, E., Pelteret, T., & Gordon, D. (2012) Don't bank on it : Delineating the relationship between corporate social responsibility and retail banking affinity. *South Africa Journal of Business Management*, 43(1), 45-56.
- Bentler, P. M. (1988). Comparative fit indexed in structural models. *Psychological Bulletin*, 107, 238-246
- Berg, N. (2002). Non-response bias. www.utdallas.edu/~nberg/Berg.../BergNon-Response Bias May, 2002.pdf .
- Berger-Douce, S., & Current, J. M. (2009). Développement durable et proximité(s) au service du développement local? (Chapitre 10). In K. Messeghem, M. Polge & L. Temri (Eds.), *Entrepreneur et dynamiques territoriales*. Editions EMS.
- Berger-Douce, S. (2008). Taille et engagement environnemental des PME familiales. *9ème Congrès international francophone en entrepreneuriat et PME*, Louvain-la-Neuve, octobre.
- Bergman, M.E. (2006), The Relationship between Affective and Normative Commitment: Review and Research Agenda,' *Journal of Organizational Behavior*, 27, 645–663.
- Bernard, H. R. (2002). *Research methods in Anthropology: Qualitative and Quantitative Methods*, (3rd ed.), Altamira Press, Walnut Creek, California.
- Berrone, P., Surroca, J., & Tribo, J. A., (2007), Corporate Ethical Identity as

- Determinant of Firm Performances: A Test of The Mediating Role of Stakeholder Satisfaction, *Journal of Business Ethics*, 76, 35-53.
- Bhattacharya, C. B., Korschun, D., Sen, S. (2009). Strengthening stakeholder-company relationships through mutually beneficial corporate social responsibility initiatives, *Journal of Business Ethics*, 85(2), 257-272.
- Bhimani, A. (1994). Monitoring performances measures in UK manufacturing companies. *Management Accounting*, January, 34-36.
- Bishop, T. R. (1992). Integrating business ethics into an undergraduate curriculum. *Journal of Business Ethics*, 11, 291–299.
- Blombäck, A., & Wigren, C. (2009). Challenging the importance of size as determinant for CSR activities. *Management of Environmental Quality'. An International Journal*, 20(3), 255-270.
- Blomqvist, K. (1997). The many faces of trust. *Scandinavian Journal of Management*, 13(3), 271–286.
- Bodnarczuk, M. (2008). *The Organizational Trust Index as window into organizational culture*. Boulder, CO: Breckenridge Institute.
- Bollen, K. A. (1989). *Structural Equations with Latent Variables*. New York: Wiley.
- Bollen, K. A., & Stine, R. (1990). Direct and indirect effects: Classical and bootstrap estimates of variability. *Sociological Methodology*, 20, 115–140
- Bontis, M. (1998). Intellectual capital: An exploratory study that develops measure and models, *Management Decision*, 48(9), 63-67.
- Bontis, N., Booker, L. D., & Serenko, A. (2007). The mediating effect of organizational

- reputation on customer loyalty and service recommendation in the banking industry. *Management Decision*, 45, 9, 1426-1445.
- Bos-Brouwers, H. E. J. (2010). Corporate Sustainability and Innovation in SMEs: Evidence of Themes and Activities in Practice. *Business Strategy/ arid the Environment*, 19(1), 417-435.
- Boston College Center and Reputation Institute. (2010, October). *The 2010 Corporate Social Responsibility Index*. Retrieved December from <http://blogs.bcccc.net/2010/10/public-views-u-s-companies-as-more-sociallyresponsibility-than-a-year-ago-scores-rise-across-the-board-in-reputation-institute-boston-college-csr-index/>
- Bowen, H. P. (1953), *Social Responsibilities of the Businessman* (Harper, New York).
- Bravo, R., Matute, J., & Pina, J. M. (2012). Corporate social responsibility as a vehicle to reveal the corporate identity: A study focused on the websites of Spanish financial entities, *Journal of Business ethics*, 107, 129-146.
- Brønn, P. & Vidaver-Cohen, D. (2009). Corporate motives for social initiative: legitimacy, sustainability, or the bottom line? *Journal of Business Ethics*, 87 (1) 91-109.
- Brown, D. M., & Laverick, S. (1994). Measuring corporate performances. *Long Range Planning*, 27(4), 89-98.
- Brown, M.A. (1997). Energy-efficient buildings: does the marketplace work? In: *Proceedings of the 24th Annual Illinois Energy Conference*, Chicago, Illinois: University of Illinois Press, pp. 233–255.
- Busacca, B., & Castaldo, S. (2003). Brand knowledge, brand trust and consumer

- response: a conceptual framework. Paper presented at the second Workshop on Trust Within and Between Organizations, Amsterdam.
- Business for social responsibility (BSR), (2005), Introduction (Online) available at www.bsr.org.
- Bryman, A & Bell, E 2003, *Business Research Methods*, Oxford University Press, Oxford, U.K.
- Byrne, B. M. (2010). *Structural Equation Modeling with AMOS; Basic Concepts, Application and Programming* 2nd edition; Routledge Taylor and Francis Group New York.
- Byus, K., Deis, D., & Ouyang, B. (2010). Doing well by doing good: Corporate social responsibility and profitability. *SAM Advanced Management Journal*, 75(1), 44–55.
- Cameron, K. S., & Freeman, S. J. (1991). Cultural congruence, strength, and type: relationships to effectiveness. *Research in Organizational Change and Development*, 5, 23-58.
- Cameron, K. (1986a). A study of organizational effectiveness and its predictors. *Management Science*, 32(1), 87-112.
- Castaldo, S. (2002). Meanings of trust: a Meta analysis of trust definitions. Paper presented at Second Euram Conference, Stockholm.
- Carneiro, J. M. T., Silva, J. F., Rocha, A., & Dib, L. A. R. (2007). Building a better measure of business performance. *RAC-Eletrônica*, 1(2), 114-135. Retrieved from: http://www.anpad.org.br/periodicos/arq_pdf/a_639.pdf
- Carneiro, J. (2005). Mensuração do desempenho organizacional: questões conceituais

emetodológicas. In M. Gutierrez & H. Bertrand (Eds.), *Estudosemnegócios* IV 145-175.

Carroll, A. (1993). Business and society: *Ethics and stakeholder Management* (South-Western Publishing, Cincinnati).

Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: a review of concepts research and practices. *International Journal of Management Review*, 12 (1), 85-105.

Carroll, A.B. (1979). A Three-dimensional conceptual model of corporate social performance. *Research in corporate social performance and policy*, 4.

Carroll, A.B. (1989). The Pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders *Business horizon*, 34(4) 39-48.

Carroll, A.B (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholder. *Business Horizon*, July 1991.

Carroll, A.B. (1999). Corporate social responsibility: evolution of a definitional construct, *Business and Society*, 38(3) 268-295.

Cavana, R., Delahaye, B. L., & Sekaran, U. (2001). *Applied Business Research: Qualitative and Quantitative Methods*. Singapore: Markono Print Media, Ltd.

Chaudhuri, A., & Holbrook, M.B. (2001). The chain of effects from brand trust and brand affect to brand performance: the role of brand loyalty. *Journal of Marketing*, 65(2), 81–93.

Chapple, W., & Moon, J. (2005). Corporate social responsibility (CSR) in Asia: A

- seven-country study of CSR web site reporting. *Business Society*, 44, 415- 441.
- Chen, A.Y.S., Sawyers, R.B. & Williams, P.F. (1997). Reinforcing ethical decision making through corporate culture, *Journal of Business Ethics*, 16, 855-865.
- Cheng, W. H., Abdulkadir,K., & Bohari, A. (2012).The strategic planning of SMEs in Malaysia:Types of strategies in the aftermath of economic downturn, *Asian Journal of Business and Management Sciences*, 2(8), 51-59.
- Chew, J., & Chan, C. C. A. (2006). Human resource practices, organizational commitment and intention to stay. *International Journal of Manpower*, 29(6), 503-522.
- Choe, M.K. (1993). An empirical Study of Corporate Strategy and Culture in Korea, *Quarterly Review of Economics and Business*, 21(2), 73-92.
- Chow, W. S., & Chan, L.S. (2008) Social network and shared goals in organizational knowledge sharing. *Information Management*, 45(7), 24–30
- Churchill, G. A., & Peter, J. P. (1984). Research design effects on the reliability of rating scales: A meta-analysis. *Journal of Marketing Research*,21(4), 360-375.
- Chin, W.W. (1998a). Issues and opinion on structural equation modeling. *MIS Quarterly*, 22, 1, VII-XVI.
- Chin, W. W. (1998b). The partial least squares approach for structural equation modeling. In George A. Marcoulides (Ed.), *Modern Methods for Business Research*, Lawrence Erlbaum Associates, Lawrence Erlbaum Associates, Mahwah, NJ, 295-336.
- Chin, W. W. (2010). How to write up and report PLS analyses. In Esposito, V., *et al.* (eds.), *Handbook of Partial Least Squares* (655 – 688). New York: Springer-Verlag.

- Chin, WW, Marcolin, B &, Newsted, PR (2003), 'A Partial Least Squares Latent Variable Modeling Approach for Measuring Interaction Effects: Results from a Monte Carlo Simulation Study and an Electronic-Mail Emotion/Adoption Study', *Information System Research*, 14, (2),189-217.
- Clacher, L., Hangenderff, J. (2012). Do announcement about corporate social responsibility create or destroy shareholder wealth? Evidence from UK. *Journal of Business Ethics*, 106, 256-261.
- Cochran, P. L., & Wood, R. A. (1984). Corporate social responsibility and financial performance. *Academy of Management Journal*, 27(1), 42–56.
- Cochet, K. & Chi. Vo.L. (2012). Impact of CSR Tools on SMEs: The case of Global Performance in France. *International Business Research*, 5(7), 50-55.
- Coffey, B., & Fryxell, G. (1991), Institutional Ownership of Stock and Dimensions of Corporate Social Performance: An Empirical Examination, *Journal of Business Ethics*, 10, 437–444.
- Cohen, A. (2000), Does cultural socialization predicts multiple bases and foci of commitment, *Journal of Management*, 26(1), 5-31.
- Cohen, J. (1988). Statistical Power Analysis for Behavioral Sciences, 2nd Ed. Hillsdale, N. J., L. Erlbaum.
- Cohen, A., & Vigoda, E. (2000). Do good citizens make good organizational citizens? An empirical examination of the relationship between general citizenship and organizational citizenship behavior in Israel. *Administration & Society*, 32, 5, 596-624.
- Cohen, L. & Manion, L. (1980). *Research methods in education*. London: Groom Helm Ltd.

- Combs, J. G., Crook, T. R., & Shook, C. L. (2005). The Dimension of Organizational Performance and its Implications for Strategic Management Research. In D. J. Ketchen & D. D. Bergh (Eds.), *Research Methodology in Strategy and Management* 259-286.
- Conchas, E. (2000), Company profits tied to employee commitment, *Dallas Business Journal*, 2(29), 37-48.
- Cooke, R. A., & Rousseau, D. M. (1998). Behavioural norms and expectations: A quantitative approach to the assessment of organizational culture. *Group and Organizational Studies*, 13(3), 245-273.
- Cooper, D. R., & Schindler, P. S. (2003). *Business Research Method* (8th ed.) New York, USA: McGraw Hill.
- Creswell, J. W. (1994). *Research design: qualitative & quantitative approaches*. London: SAGE Publications. 269
- Cronbach, L. J. (1951). Coefficient alpha and the internal structure of tests. *Psychometrika*, 16(3), 297–334.
- Crosby, L.A., Evans, K.R., & Cowles, D. (1990). Relationship quality in services selling: an interpersonal influence perspective. *Journal of Marketing*, 54(3), 68–81.
- Curra's-Pe' rez, R., Bigne, A. E., & Herrera, A. A. (2009), The Role of Self-Definitional Principles in Consumer Identification with a Socially Responsible Company, *Journal of Business Ethics* 89, 547–564.
- Daft, R. L. (2005). *The Leadership Experience*, 3rd ed. Thomson-South western: Canada.

- Dag, A. S. (2006) Leadership Practices and Organizational Performance- a Norwegian study, *EDAMBA Journal*.
- Das, T.K., & Teng, B.S. (1998). Between trust and control: developing confidence in partner cooperation in alliances. *Academy of Management Review*, (23), 491–513.
- David, O. A. (2012). An assessment of the impact of corporate social responsibility on Nigeria society: The examples of banking and communication industries. *Universal Journal of Marketing and Business Research*, 1(1), 017-043.
- Davis, K. (1960). Can Business Afford to Ignore Social Responsibilities? *California Management Review*, 3, 70-76.
- Denison, D.R. (1996), 'What is the Difference between Organizational Culture and Organizational Climate? A Native's Point of View on a Decade of Paradigm Wars,' *Academy of Management Review*, 21 (3), 619–654.
- Dennis, K., Hackert, M. A., Tokle, J., & Vokurka, R. J. (2012). The practice of Corporate Social Responsibility in Different Countries: A study of firms in Canada, Hungary, Italy, Lebanon, Taiwan & United States. *International Journal of Management* 29(1/2).
- Deshpande, R. & Farley, J. (1999), Executive insights: corporate culture and market orientation: comparing Indian and Japanese firms, *Journal of International Marketing*, 7 (4), 111-127.
- Dewan, M. H. (2009). Social responsibility practices of business organizations: Bangladesh perspectives. Retrieved from <http://ssrn.com/abstract=1255442.pdf>.
- Dippo, N. S. & Trewin, D. (Eds.), *Survey measurement and process quality*. New York: John Wiley & Sons, Inc.

- Dincer, B. (2011). Does the shareholder really care about corporate social responsibility? *International Journal of Business and Social Science*, 2(10), 71-76.
- Douglas, P.C., Davidson, R.A., & Schwartz, B.N. (2001). The effect of organizational culture and ethical orientation on accountants' ethical judgments, *Journal of Business Ethics*, 34, 101-121.
- Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: concepts, evidence and implications. *Academy of Management Review*, 20(1), 65-91.
- Drucker, P.F (1993), Post capitalist society, Butter worth Heinemann, Oxford.
- Drumwright, M. E., (1996) Company Advertising with a Social Dimension: The Role of Noneconomic Criteria, *Journal of Marketing* 60 (October), 71–87.
- Dwyer, R., Schurr, P., & Oh, S. (1987). Developing buyer-seller relationships. *Journal of Marketing*, 51(2), 11–27.
- Efiong, E. J., Usang, O.U.E., Inyang, I.O., & Effiong, C. (2013). Corporate Social Responsibility in Small and Medium Scale Enterprises in Nigeria: An Example from the Hotel Industry, *International Journal of Business and Management*, 8(14),119-126.
- Egri, P. C., & Ralston, D. A. (2008). Corporate Responsibility: A review of International Management Research From 1998 to 2007. *Journal of International Management*, 14(4), 319-339.
- Ellen, P. S., Webb D. J., & Mohr, L. A., (2006), Building Corporate Associations: Consumer Attributions for Corporate Socially Responsible Programs, *Academy of Marketing Science* 34(2), 147–157.

- Fard, A. M., Zahed-Babelan, A. & Satari, S. (2013). The Relation between Organizational Culture and Organizational Trust in Customs Headquarters of Iran *International Research Journal of Applied and Basic Sciences*, 4(1), 164-167
- Fang, S., Huang, C., & Stephanie, W. (2010). Corporate social responsibility strategies, dynamic capability and organizational performance: Cases of top Taiwan- selected benchmark enterprises. *African Journal of Business Management*. 4(1), 120-132.
- Farrell, H. & Farrell, B.(1998). The Language of Business Codes of Ethics: Implications of Knowledge and Power, *Journal of Business Ethics* 17, 587–601.
- Farrell, D. & Rusbult, C. (1981). Exchange variables as predictors of job satisfaction, commitment and turnover: the impact of rewards, costs, alternatives and investments, *Organizational Behavior and Human Performances*, 28, 78-95.
- Fassin, Y. (2008). Imperfections and Shortcomings of the Stakeholder Models Graphical Representation, *Journal of Business Ethics*, 80, 879-888.
- Fassin, Y. (2009). The stakeholder Model Refined, *Journal of Business Ethics*, 84, 113-135.
- Fenwick, T. (2010). Learning to practice social responsibility in small business: Challenges and Conflicts, *Journal of Global Responsibility*, 1(1), 149- 169.
- Fiori, G., Dinato, F., & Izzo, M. F. (2007). Corporate social responsibility and firm performance: An Analysis on Italian listed companies. 1-4, Retrieved from [http:// ssrn.com](http://ssrn.com) abstract =1032851.

- Fombrun, C. J., Gardberg, N. A., & Barnett, M. L. (2000). Opportunity platforms and safety nets: Corporate citizenship and reputational risk. *Business and Society Review*, 105, 85–106.
- Fombrun, C. J. (2005). Building reputation through CSR initiatives evolving standards, *Corporate Reputation Review*, 8(1), 7-11.
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable and measurement error. *Journal of Marketing Research*, 18, 39-50.
- Fornell, C., & Bookstein, F. L. (1982). Two structural equations models: LISREL and PLS applied to consumer exit-voice theory. *Journal of Marketing Research*, 19, (4), 440-452.
- Freeman, R. E. (1984). Strategic management: A stakeholder approach. Boston: Pitman.
- Friedman, M. (1962), capitalism and Freedom. University of Chicago press.
- Friedman, M. (1970). The social responsibility of business is to increase its profit, *New York Time Magazines* (September 13).
- Frooman, J. (1997). Socially Irresponsible and Illegal Behaviour and Shareholder Wealth: A Meta-Analysis of Event Studies, *Business & Society* 36(3), 221–249.
- Frynas J .G. (2000). *Oil in Nigeria: Conflict and Litigation Between Oil Companies and Village Communities*. LIT: Munster.
- Frynas J. G. (2001). Corporate and state response to anti - oil protest in the Niger Delta. *African Affairs* 100, 27–54.

- Galbreath, J. (2010). Drivers of corporate social responsibility: The role of formal strategic planning and firm culture, *British Journal of Management*, 21, 511-525.
- Garbarino, E., & Johnson, M.S. (1999). The different roles of satisfaction, trust, and commitment in customer relationships. *Journal of Marketing*, 63,(2),70–87.
- Geiger, G. (1998), The impact of cultural values on escalation of commitment, *International Journal of Organizational Analysis*, 6(2), 165-77.
- Geisser, Seymour (1974), A Predictive Approach to the Random Effects Model, *Biometrika*, 61 (1), 101–107.
- Gibb, A. A. (2005). The entrepreneur as the core competence of the firm: Implication for management educators. *Entrepreneurship, Innovation, and Small Business Network*, 2.
- Gibson, K. (2000). The moral basis of stakeholder theory, *Journal of Business Ethics*, 26, 245- 257.
- Glautier, H., & Underdown, C. (2000). Accounting Theory and Practice. Pitman Publishing, London.
- Good, P. (2000). *Permutation Tests: A practical guide to resampling methods for testing hypotheses*. New York: Springer-Verlag.
- Goffee, R., & Jones, G. (1998). *The Character of a Corporation: How Your Company's Culture can make or Break Your Business*. Harper Business: London.
- Gorondutse, A. H., & Hilman, H. (2012a). A conceptual relationship between Business Social Responsibility (BSR) and firm performance in Nigeria. *International journal of Arts and Commerce*, 1(4), 45-53.

- Gorondutse, A. H., & Hilman, H. (2012b). The influence of Business Social Responsibility (BSR) on organizational performance: A pilot study, *International Journal of Business and Management Tomorrow*, 2(12), 1-6
- Gorondutse, A. H., & Hilman, H. (2013a). An examination of Business Social Responsibility (BSR) on local environment: A proposed framework on relationship between BSR and Small Medium Enterprises (SMEs) performance. *Information Management and Business Review*, 5(2), 66-72
- Gorondutse, A. H., & Hilman, H. (2013b). Business Social Responsibility (BSR) and Small Medium Enterprises (SMEs) relations: Evidence from Nigerian perspectives. *International Journal of Management Research and Review*, 3(2), 2346-2354.
- Gorondutse, A. H., & Hilman, H. (2013d). Examining corporate reputation and commitment to (BSR) organizational performance relation: Evidence from Manufacturing Sector in Nigeria. *European Journal of Business and Management*, 5(10), 71-89
- Gorondutse, A. H., & Hilman, H. (2013c). Trust Business Social Responsibility (BSR) on organizational performance in Nigerian Small Scale Industry: A pilot test. *International Journal of Management Research and Review*, 3(4), 2733-2739
- Gray, R. H., Owen, D., & Adams, C. (1996). *Accounting and Accountability* lond: Prentice Hall.
- Gregson, T. (1992). An investigation of the causal ordering of job satisfaction and organizational commitment in turnover models in accounting, *Behavioral Research in Accounting*, 4, 80-95.

- Graves, S. & Waddock, S. (1994). Institutional Owners and Corporate Social Performance, *Academy of Management Journal*, 37, 1034–1046.
- Griffin, J. (2000). Corporate social performance: Research directions for the 21st century, *Business & Society*, 39 (4) , 479 – 491 .
- Griffin, J. & Mahon, J. (1997). The Corporate Social Performance and Corporate Financial Performance Debate: Twenty-five Years of Incomparable Research, *Business & Society*, 36, 5–31.
- Gronum, S., Verreynne, M., & Kastle, T. (2012). The role of networks in small and medium size enterprises innovation and firm performances. *Journal of Small Business Management*, 50, 257-282.
- Gustafsson, A., & Johnson, M. D. (2004). Determining attribute importance in a service satisfaction model. *Journal of Service Research*, 7, 2, 124-41.
- Hagen, J.M., & Choe, S. (1998). Trusts in Japanese inter firm relations: institutional sanctions matter. *Academy of Management Review*, 23(3), 589–600.
- Hair, J. F. Jr., Anderson, R. E., Tatham, R. L. & Black, W. C. (1998). *Multivariate Data Analysis*, 5 ed. US: Prentice-Hall PTR.
- Hair, J. F., Jr., Black, W. C., Babin, B. J., Andersen, R. E., & Tatham, R. L.(2006). *Multivariate data analysis* (6th ed.). Upper Saddle River, NJ: Pearson Prentice Hall.
- Hair, Jr., J. F., Wolfinbarger, M. F., & Ortinau, D. J. (2008). *Essential of marketing research*. Boston: McGraw-Hill/Irwin.
- Hair, J. F., Jr., Black, W. C., Babin, B. J., Andersen, R. E., & Tatham, R. L.(2010). *Multivariate data analysis* (7th ed.). Upper Saddle River, NJ: Pearson Prentice Hall.

- 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, 1-12.
- Hair, J. F., Hult, G. T.M., Ringle, C. M., & Sarstedt, M. (2013). *An primer on partial least squares structural equation modeling (PLS-SEM)* Sage Publication, London.
- Hair, J.F., Ringle, C.M., & Sarstedt, M., (2012a). Partial least squares: the better approach to structural equation modeling?, *Long Range Planning*, 45 (5-6), 312-319.
- Hair, J.F., Sarstedt, M., Pieper, T.M., & Ringle, C.M., (2012b). Applications of Partial least squares path modeling in management journals: a review of past practices and recommendations for future applications, *Long Range Planning*, 45 (5-6), 320-340.
- Hair, J.F., Sarstedt, M., Ringle, C.M., & Mena, J.A., (2012c). An assessment of the use of partial least squares structural equation modeling in marketing research, *Journal of the Academy of Marketing Science*, 40 (3), 414- 433.
- Hamidu, B.M., Iliyasu, A.Y., & Oluokun M. O. (2007). Profitability Assessment of Small Scale Agribusiness Enterprises: A Case study of Bakeries in Bauchi. Proceeding of the 9th Annual National Conference Nigerian Association of Agricultural Economists (NAAE) at Bauchi State, 5 - 8 November. 2,706 - 714.
- Hansen, S. D., Dunford, B. B., Boss, A. D., Boss, R. W., & Angermeier, I. (2011). Corporate social responsibility and the benefits of employee trust: A cross-disciplinary perspective. *Journal of Business Ethics*, 102, 29-45.

- Hassan, A. (2007). Determinants of Corporate Social Performance disclosure in the Nigerian Food and Beverages Industry. Unpublished M.Sc Theses, Bayero University, Kano, Nigeria.
- Hatten, T. S. (2006). Small business management: Entrepreneurship and beyond (3rd ed.). New York: Houghton Mifflin Company.
- Hanvanich, S., Sivakumar, K., Tomas, G., & Hult, M. (2006). The relationship of learning and memory with organisational performance: the moderating role of turbulence. *Journal of the Academy of Marketing Science*, 34(4), 600–612. <http://dx.doi.org/10.1177/0092070306287327>.
- Hayes, A. F., & Preacher, K. J. (2010). Quantifying and testing indirect effects in simple mediation models when the constituent paths are nonlinear. *Multivariate Behavioral Research*, 45, 4, 627-660. DOI: 10.1080/00273171.2010.498290.
- Hau, K. T., & Marsh, H. W. (2004). The use of item parcels in structural equation modeling: Non-normal data and small sample sizes” *British Journal of Mathematical & Statistical Psychology*, (57), 327-351.
- Henry, G. T. (1990). *Practical sampling* (Vol.21). London: Sage Publications.
- Henseler, J., Ringle, C. M., & Sinkovics, R. R. (2009). The use of partial least squares path modeling in international marketing. *Advances in International Marketing*, 20, 277–320.
- Herndon, N.C., Fraedrich, J.P., & Jen-yeh, Q. (2001). An investigation of moral values and ethical content of corporate culture: Taiwan versus US Sales people, *Journal of Business Ethics*, 30, 73-85.

- Hess, D. (1999). Social reporting: A reflexive law approach to corporate social responsiveness, *Journal of corporation law*, 25(1), 41-85.
- Hilman, H. & Mohamed, Z. A. (2011). Sourcing strategies, practices and effects on organizational performance. *Journal for Global Business Advancement*, 4(1), 18-31.
- Hilman, H.A. (2009). The Relationship of Competitive Strategy, Strategic Flexibility and Sourcing Strategy on Organizational Performances. Unpublished *PhD Thesis*.
- Hilman, H. & Gorondutse, A.H., (2013a). Proposed relation between Trust of Business Social Responsibility (BSR) and firm performance in Nigeria. *IOSR-Journal of Business and Management*. 7(3), 1-4
- Hilman, H. & Gorondutse, A.H., (2013b). Relationship between perceived ethics and Trust of Business Social Responsibility (BSR) on performance of SMEs in Nigeria. *Middle-East Journal of Scientific Research*, 15 (1), 36-45
- Hillman, A.J., & Kein, G.D. (2001). Shareholder value, Stakeholder management and social issues: what is the button line? *Strategic Management Journal*, 22(2), 125.
- Hofstede, G. (1980), *Cultures Consequences: International Differences in Work Relate Values*, Sage, and Beverly Hills, CA.
- Hosmer, L. T., (1994). Strategic planning as of ethics matter. *Strategic Management Journal*. 15 (Special issue) 18-34.
- House, R. J., Spangler, W. D., & Woycke, J. (1991). Personality and charisma in the U.S. presidency: A psychological theory of leadership effectiveness. *Administrative Science Quarterly*, 36, 364-396.

- Howell, J. M., & Avolio, B. J. (1993). Transformational leadership, transactional leadership, locus of control and support for innovation: Key predictors of consolidated-business-unit performance. *Journal of Applied Psychology*, 78, 891-902.
- Hsu, K. (2012). The Advertising Effects of Corporate Social Responsibility on Corporate Reputation and Brand Equity: Evidence from the Life Insurance Industry in Taiwan. *Journal of Business Ethics*, 109: 189- 201.
- Hu, L.-T., & Bentler, P. M. (1995). Evaluating model fit. In R. H. Hoyle (Ed.), *Structural equation modeling: Concepts, issues, and applications*, 76-99, Thousand Oaks, CA: Sage Publications.
- Hulland, J. (1999). Use of partial least squares (PLS) in strategic management research: A review of four recent studies. *Strategic Management Journal*, 20, 195-204.
- Huang, T. (2001). The effects of linkage between business and human resource management strategies. *Personnel Review*, 30, pp.132–151.
- Hung, M. P., Cheng, B. S., & Chou, L. F. (2005). Fitting in organizational values. The mediating role of person-organization fit between CEO charismatic leadership and employee outcomes. *International Journal of Manpower*, 26(1), 35-110.
- Husted, B. W. (2005). Risk management, real options and corporate social responsibility, *Journal of Business Ethics*, 60(2), 175-183.
- Iacobucci, D., Saldanha, N., & Deng, X. (2007). Meditation on mediation: Evidence that structural equations models perform better than regressions a meditation on mediation. *Journal of Consumer Psychology*, 17, 2, 140–154.

IBLF (The Prince of Wales International Business Leaders Forum). (2005), CSR Roadmap (online) available at www.iblf.org/iblf/csrwebassist.nsf/(Accessed April 2005).

Idris, F. (2011). Total quality management (TQM) and sustainable company performance: Examining the relationship in Malaysia firms, *International Journal of Business and Society*, 12(1), 31-52.

Inyang, B. J. (2013). Defining the Role Engagement of Small and Medium-Sized Enterprises (SMEs) in Corporate Social Responsibility (CSR), *International Business Research*, 6(5), 123-132

Ite, U. E. (2004). Multinationals and corporate social responsibility in developing countries: a case study of Nigeria. *Corporate Social Responsibility and Environmental Management*, 11(1), 1 - 11

Ite, U. E. (2005). Poverty reduction in resource - rich developing countries: what have multinational corporations got to do with it? *Journal of International Development*, 17, 913 - 929.

Jin, K. G., Drozdenko, R., Deloughy, S. (2013). The role corporate value cluster in ethics, social responsibility and performance: A study of financial professional & implication for the financial meltdown. *Journal of business ethics*, 112, 15-24.

John, G., & Reve, T. (1982). The reliability and validity of key informant data from dyadic relationships in marketing channels. *Journal of Marketing Research*, 19(4), 517 – 524.

Jones, M. T. (1999). The Institutional Determinants of Social Responsibility *Journal of Business Ethics*, (20)163 - 179.

- Jones, T M. (1995). Instrumental stakeholder theory: A synthesis of ethics and economics, *Academy of Management Review*, 20(2), 404-437.
- Jones, T. M. (1980). Corporate Social Responsibility Revisited, Redefined, *California Management Review*, 22(3), 59-67.
- Joyner, B. E. & Payne D., (2002). Evolution and Implementation: A Study of Values, Business Ethics and Corporate Social Responsibility, *Journal of Business Ethics* 41, 297–311.
- Kaplan, R. S. (1986). Must CIM be justified by Faith alone? *Harvard Business Review*, 64(2), 87-93.
- Kaplan, R. & Norton, D., (2000). Strategy-Focused Organization, *Harvard Business Press*.
- Kaplan, R.S., & Norton, D.P. (1996). Using the balanced scorecard as a strategic management system, *Harvard Business Review*, 74(1), 75–85.
- Kaplan, R. S., & Norton, D. P. (1992), The Balanced Scorecard – Measures That Drive Performance, *Harvard Business Review*, 70 (1), 71-79.
- Karem, L. B., Taylor, C. R., Ronaldo, P. H., & Yalcinkaya, G. (2011). A cross-cultural examination of corporate social responsibility marketing communication in Mexico and the United States: Strategies for global brands, *Journal of International Marketing*, 19(2), 30-44.
- Karnani, A. (2011). Doing well by doing good: The grand illusion. *California Management Review*, 53(2), 69–86.

- Kashemi, M.A., Adel, R.M., Abdal, H.R.G., Aliklayah, M.B.H., Moghaddan, H.K., & Nadimi, G. (2013). Organizational Commitment and Its Effects on Organizational Performance, *Interdisciplinary Journal of Contemporary Research in Business*, (4)12, 501-510.
- Keegan, D. P., Eiler, R. G., & Jones, C. R. (1989). Are your performance measures obsolete? *Management Accounting*, 70(12), 45-50.
- Kotler, P. and N. Lee: (2005). Corporate Social Responsibility. Doing the Most Good for Your Company and Your Cause (John Wiley & Sons, Hoboken, NJ).
- Kotter, J.P. & Heskett, J.L. (1992). Corporate Culture and Performance, Free Press, New York, NY.
- Krejcie, R. V., & Morgan, D. W. (1970). Determining Sample Size for Research Activities. *Educational and Psychological Measurement*, 30, 607-610.
- Krosnick, J. A., & Fabrigar, L.R. (1997). Designing rating scales for effective measurement in surveys. In L. Lyberg, P. Biemer, M. Collins, E. De Leeuw, C.
- Labelle, F., & Saint-Pierre, J. (2010). Les déterminants institutionnels, organisationnels et individuels de la sensibilité des PME au sujet du développement durable. 10ème CIFPME, Bordeaux 4.
- Lal, K. (2007). Globalization and Adoption of ICTs in Nigerian SMEs, *Science, Technology Society*, 12 (2), 217-244.
- Lamberti, L., & Lettieri, E. (2009). CSR Practice and corporate strategy: Evidence from a longitudinal case study, *Journal of Business ethics*, 87, 153- 168.

- Lange, D., Washburn, N. T. (2012). Understanding attribution of corporate social responsibility, *Academy of Management Review*, 37(2), 300-326.
- Lapointe, A., & Gendron, C. (2004). La responsabilité sociale de l'entreprise dans la PME: option marginale ou enjeu vital?. *7ème congrès international francophone en entrepreneuriat et PME*, Montpellier, 13p.
- Larry, Y. & Morgan, N. A. Douglas W. V. (2011). The Impact of Product Market Strategy- Organizational Culture fit on Business Performances, *Journal of Academic of Marketing Sciences*, 39, 555-573.
- Lee, L., Petter, S., Fayard, D., Robinson, S. (2011). On the use of partial least squares path modeling in accounting research, *International Journal of Accounting Information Systems*, 12 (4), 305-328.
- Lee, S. K. & Kelvin, Y. (2004). Corporate culture and Organizational Performances, *Journal of Managerial Psychology*, 19, 340-359.
- Lee, M. 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.
- Lin, C.P., Chen, S.C., Chiu, C. K., & Lee, W. Yu. (2011). Understanding Purchase Intention During Product-Harm Crises: Moderating Effects of Perceived Corporate ability and Corporate Social Responsibility, *Journal of Business Ethics*, 102, 455-471.
- Lindgreen, A., & Swaen, V. (2010). Corporate social responsibility, *International Journal of Management*, 1-7.

- Lindgreen , A ., & Swaen , V . (2005). Corporate citizenship: Let not relationship marketing escape the management toolbox, *Corporate Reputation Review*, 7 (4), 346 –363.
- Litwin, M. S. (1995). *How to measure survey reliability and validity*, Thousand Oaks, California: Sage Publications.
- Lok, P. & Crawford, J. (1999).The relationship between commitment and organizational culture, subculture, eadership style and job satisfaction in Organizational change and development. *Leadership &Organization Development Journal*, 20(7), 365-373.
- Lok, P., & Crawford, J. (2001), Antecedents of Organizational Commitment and The Mediating Role of Job Satisfaction, *Journal of Managerial Psychology*, 16(8), 594–613.
- Lok, P., & Crawford, J. (2004), ‘The Effect of Organizational Culture and Leadership Style on Job Satisfaction and Organizational Commitment: A Cross-National Comparison,’ *Journal of Management Development*, 23(4), 321–338.
- Luo, X., & Bhattacharya, C. B. (2006). Corporate social responsibility, customer satisfaction, and market value. *Journal of Marketing*, 70(4), 1–18.
- Luo, Y. (2008). Procedural fairness and interfirm cooperation in strategic alliances. *Strategic Management Journal*, 29(1), 27–46.
- MacDoughall, S. L., & Pike, R H., (2003). Consider Your Options: Changes to Strategic Value during Implementation of Advanced Manufacturing Technology, *Omega* (UK), 31(1).

- MacKinnon, D. P., Lockwood, C. M., & Williams, J. (2004). Confidence limits for the indirect effect: Distribution of the product and resampling methods. *Multivariate Behavioral Research*, 39, 99–128.
- Mackey, A., Mackey, T. B., & Barney, J. B. (2007). Corporate social responsibility and firm performance: Investor preferences and corporate strategies. *Academy of Management Review*, 32(3), 817–835.
- Maignan, I. (2001). Consumer's perceptions of corporate social responsibilities: A cross-cultural comparison, *Journal of Business ethics*, 30(1), 57-72.
- Maignan, I., Ferrell, O.C. and Ferrell, L. (2005). A stakeholder model for implementing social responsibility in marketing. *European Journal of Marketing*, 39 (9/10), 956-977.
- Maignan, I. & Ferrell, O.C. (1999), Corporate citizenship: cultural antecedents and business benefits, *Journal of Academy of Marketing Science*, 27(4), 455-70.
- Malhorta, N. K. (2002). Basic Marketing Research: (Application to Contemporary Issue). New Jersey. Prentice Hall.
- Margolis, J. D., Elfenbein, H. A. & Walsh, J. P. (2008) Does it pay to be good? Meta-analysis and redirection of research on corporate social and financial performance, Working Paper, Harvard Business School.
- Mattanah, Jonathan F., Gregory R. Hancock, & Bethany L. Brand (2004). Parental attachment, separation-individuation, and college student adjustment: A structural equation analysis of mediational effects. *Journal of Counseling Psychology*, 51, 2, 213–225.

- Mathew, M. R. (1997). Twenty Five Years of Social and Environmental Accounting Research. Is There a Silver Jubilee to Celebrate? *Accounting and Accountability Journal*. 10(4), 411- 422.
- Matten, D., & 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.
- McGuire, J. B., Sundgren, A., & Schneeweis, T. (1988). Corporate Social Responsibility and Firm Financial Performance, *Academy of Management Journal*, 31, 854–872.
- McWilliams, A., Siegel, D.S., & Wright, P.M. (2006), Corporate social responsibility: strategic implications, *Journal of Management Studies*, 43 (1), 1-18.
- Meyer, J. & Allen, N. (1984). Testing the side-bet theory of organizational commitment: some methodological considerations, *Journal of Occupational Psychology*, 69, (3), 372-378.
- Miller, D. & Lee, J. (1999). People matter: commitment to employees, strategy and performance in Korean firms, *Strategic Management Journal*, 20, 579-93.
- Mohr, A. T., & Puck, J. (2013). Revisiting the Trus- Performance link in strategic Alliance. *Management International Review*, 53, 269-289.
- Moneva, J. M., Rivera-Lirio, J. M., & Muñoz-Torres, M. J. (2007). The corporate stakeholder commitment and social and financial performance. *Industrial Management & Data Systems*, 107(1), 84–102. <http://dx.doi.org/10.1108/02635570710719070>.

- Moon, J., Crane, A., & Matten, D. (2005). Can corporations be citizens? Corporate citizenship as a metaphor for business participation in society. *Business Ethics Quarterly*, 15, 427–451.
- Mooney, C. (1996). Bootstrap statistical inference: Examples and evaluations for political science. *American Journal of Political Science*, 40, 2, 570-602.
- Moore, S. B., & Manring, S. L. (2009). Strategy development in small and medium sized enterprises for sustainability and increased value creation. *Journal of Cleaner Production*, 17(2), 276-282.
- Morgan, L. O., & Daniels, R. L. (2001). Integrating product mix and technology adoption decisions: a portfolio approach to adoption of advanced manufacturing technologies in the automobile industry. *Journal of Operation Management*, 19(2), 219- 238.
- Mowday, R.T., Steers, R.M. & Porter, L.W. (1982). Employees, Organization Linkages, *Academic Press*, New York, NY.
- Murphy, G. B., Trailer, J. M. & Hill, R.C. (1996). Measuring performance in entrepreneur research *Journal of Business Research*, 36(1), 15-23.
- Murphy, P.E. (1995). Corporate ethics statement: Current states and future statements, *Journal of business ethics*, 14 PP 727-740.
- Muthuri, N. J., & Gilbert, V. (2011). An Institutional Analysis of Corporate Social Responsibility in Kenya. *Journal of Business ethics*, 98, 467-483.
- Nancy, P. & Galanaki, E. (2008). Leadership's impact on employee engagement; Differences among entrepreneurs and professional CEOs. *Leadership & Organizational Development Journal*, 30(4), 365-385.

- Neuman, W.L. (2000). *Social Research Methods: Qualitative and Quantitative Approaches*, 4th edn, Allyn & Bacon, Needham Heights, MA.
- Netemeyer, R. G., Boles, J. S. & McMurrian, R. (1996). Development and validation of work-family conflict and family-work conflict scales. *Journal of Applied Psychology*, 81(4), 400–410.
- Nidzara, O.B. & Davor, L. (2011). Role of Corporate Social Responsibility (CSR) In Business Planning and Practice Of Croatian Companies. XX111.143-164.
- Nunnally, J.C. (1967). *Psychometric theory*. McGraw-Hill, New York.
- Nunnally, J. C., & Bernstein, I. H. (1994). *Psychometric theory* (3rd ed.). New York: McGraw-Hill.
- Ofori, D. (2010). Executive and management attitudes on social responsibility and ethics in Ghana: Some initial exploratory insight, *Global Partnership Management Journal*, 1(1/2), 14-24.
- Ogunleye B.M. (2004). Small and Medium Scale Enterprises as foundation for Rapid Economic Development in Nigeria: In small and medium enterprises development and SMIEIS, Effective Implementation Strategies.
- Oh, H., & Parks, S. C. (1997). Customer satisfaction and service quality: A critical review of the literature and research implications for hospitality industry. *Hospital Research Journal*, 20(3), 33-64
- Ojo, O. (2007). Appraisal of the practice of Social responsibility by business organizations in Nigeria covenant University, Ota, Nigeria.
- Okoro, E. (2012). Ethical And Social Responsibility In Global Marketing: An Evaluation of Corporate Commitment To Stakeholders. *International Business & Economics Research Journal*. 11(8), 863-870.

- Okoye, A. (2009). Theorising corporate social responsibility as an essentially contested concept: is a definition necessary? *Journal of Business Ethics*, 89 (4), 613-627.
- Opara, O. J. (2010). Corporate Social Responsibility: An Analysis of pertinent Issues, Challenges & Opportunities in Nigeria. *Franklin Business & Law journal*, 4, 98-112.
- Orlitzky, M. F., Schmidt, F., & Rynes, S. (2003). Corporate social and financial performance: A meta-analysis. *Organizational studies*, 24, 403-441.
- Osborne, J. W. (2010). Improving your data transformations: Applying the box-cox transformation. *Practical Assessment, Research & Evaluation*, 15, 12, 1-9. 297.
- Osterhus, T. L. (1997). Pro-social Consumer Influence Strategies: When and How Do They Work? *Journal of Marketing*, 61(4), 16–29.
- Okazaki, S., & Taylor, C. R. (2008). What is SMS advertising and why do multinationals adopt it? Answers from an empirical study in European markets. *Journal of Business Research*, 61(1), 4–12.
- Park, S. H., & Ungson, G. R. (1997). The effect of national culture, organizational complementarity, and economic motivation on joint venture dissolution. *Academy of Management Journal*, 40(2), 279–307.
- Panapanaan, V., Linnanen, L., Karvonen, M-M., & Phan, V. T. (2003) Road mapping corporate social responsibility in Finnish companies. *Journal of Business Ethics*, 44(2/3), 133-148.
- Pava, M. L. & Krausz, J. (1995). *Corporate responsibility and financial performance: The Paradox of Social Cost*. Quorum Books, Westport, CT.

- Pawar, K.S., & Driva, H. (1999). Performances measurement for product design and development in a manufacturing environment. *International Journal of Production Economics*, 60-61, 61-68.
- Pederson, E. R. (2006) Making Corporate Social Responsibility (CSR) operable: How companies translate stakeholder dialogue into practice, *Business and Society Review*, 111 (2), 137 – 163.
- Peloza, J. & Papania, L. (2008). The Missing link Between Corporate Social Responsibility and Financial Performances: Stakeholder Salience and Identification, *Corporate Reputation Review*, 11(20), 169-181.
- Pearl, D. K., & Fairley, D. (1985). Testing for the potential for non-response bias in sample surveys. *Public Opinion Quarterly*, 49, 4, 553-560. Doi: 10.1086/268950.
- Peng, D.X., Lai, F., (2012). Using partial least squares in operations management research: a practical guideline and summary of past research, *Journal of Operations Management*, 30 (6), 467e480.
- Perrini, F. (2006). SMEs and CSR Theory: Evidence and Implication from an Italian Perspectives, *Journal of Business Ethics*, 67, 305-316.
- Perrini, F., Castaldo, S., Misani, N., & Tencati, A., (2010). The Impact of Corporate Social Responsibility Associations on Trust in Organic Products Marketed by Mainstream Retailers: A study of Italian Consumers. *Business Strategy and the Environment*, 19, 512-526.
- Peter, J.P. (1981). Construct validity: a review of basic issues and marketing practices. *Journal of Marketing Research*, 18, May, pp.133–145.

- Pivato, S., Misani N., & 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.
- 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, 879–903.
Doi:10.1037/0021-9010.88.5.879.
- Porter, M., & Kramer, M. (2006). Strategy and society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 78–92.
- Pool, S.W. (2000). Organizational culture and its relationship between job tension in measuring outcomes among business executives, *Journal of Management Development*, 19 (1), 32-49.
- Porter, L.W., Crampton, W.J. & Smith, F.J. (1976). Organizational commitment and managerial turnover: a longitudinal study, *Organizational Behavior and Human Performances*, 15, 86-98.
- Porter, L.W., Steers, R.M., Mowday, R.T., & Boulian, P.V. (1974). Organizational Commitment, Job Satisfaction, and Turnover among Psychiatric Technicians. *Journal of Applied Psychology*, 59, 603-609.
- Post, J. E., Preston, L. E. & Sachs, S. (2002). Redefining The Corporation: Stakeholder Management and Organizational Wealth, Stanford University Press, Stanford .

- Poznanski, P.J. & Bline, D.M. (1997). Using structural equation modeling to investigate the Causal ordering of job satisfaction and organizational commitment among staff Accountants, *Behavioral Research Accounting*, 9, 32-43.
- Prajogo, D. I. (2007). The relationship between competitive strategies and product quality. *Industrial Management & Data Systems*, 107(1), 69–83.
<http://dx.doi.org/10.1108/02635570710719061>.
- Preacher, K. J., & Hayes, A. F. (2004). SPSS and SAS procedures for estimating indirect effects in simple mediation models. *Behavior Research Methods, Instruments, & Computers*, 36(4), 717–731.
- Preacher, K. J., & Hayes, A. F. (2008). Asymptotic and resampling strategies for assessing and comparing indirect effects in multiple mediator models. *Behavior Research Methods*, 40, 879–891.
- Puusa, A., Tolvanen, U. (2006). Organization identity and trust. *Journal of Business Ethics and Organization Studies*. 11(2), 29-33.
- Quinn, R. E., & Rohrbaugh, J. (1983). A spatial model of effectiveness criteria: Towards a competing values approach to organizational analysis. *Management Science*, 29, 363-377.
- Ramayah, T., Lee, J. W. C. & In, J. B. C. (2011). Network collaboration and performance in the tourism sector. *Service Business*, 5, 411–428.
- Randall, D.M. (1987). Commitment and the organisation: the organisation man revisited, *The Academy of Management Review*, 12,460-471.

- Rapp, A., Trainor, K. J., & Agnihotri, R. (2010). Performance implications of customer-linking capabilities: Examining the complementary role of customer orientation and CRM technology. *Journal of Business Research*, 63(11), 1229–1236.
- Rasmussen, J. L. (1988). Bootstrap confidence intervals: Good or bad?: Comments on Efron (1988) and Strube (1988) and further evaluations. *Psychological Bulletin*, 104, 2, 297-9.
- Rangriz, H., Mehrabi, J. (2010). The relationship between emotional intelligence, organizational commitment and employee's performances in Iran. *International Journal of Business and Management*, 5(8), 50-56.
- Rashid, M. Z. A., Sambasivan, M., & Johari, J. (2003). The influence of corporate culture and organizational commitment on performance. *Journal of Management Development*, 22(8), 708-728.
- Rashid, Md.Z.A. & Anantharaman, R.N. (1997). A study of corporate culture strategy and culture, *Malaysian Management Review*, 32, 25-9.
- Rasool, S., Kiyani, A. A., Aslam, M. J., Rajput, A. A. (2012). Impact of organizational Culture on employee's career salience: An empirical study of banking sector in Islamabad, Pakistan. *International Journal Business and Social Sciences*, 3, 299-306.
- Ravichandra, K., Mani, B. T., Kumar, S. A., & Prabhakaran, S. (2010). Influence of service quality on customer satisfaction: Application of SERVQUAL model. *International Journal of Business and Management*, 5(4), 117-124.

- Raykov, T., & Marcoulides, G. A. (2006). A First Course in Structural Equation modeling 2nd Edition; *California State University, Fullerton* Lawrence Erlbaum Associates, Publishers.
- Rettab, B., Brik, A. B., & Mellahi, K. (2009). A study of management perception of the impact of corporate social responsibility on organizational performance in emerging economics: The case of Dubai. *Journal of Business Ethics*, 89, 371-390.
- Richard, P. J., Devinney, T. M., Yip, G. S., & Johnson, G. (2009). Measuring organizational performance: towards methodological best practice. *Journal of Management*, 35(3), 718-804.
- Ring, P.S., & Van de Ven, A.H. (1992). Structuring cooperative relationships between organizations. *Strategic Management Journal*, 13:7, 483–498.
- Ringle, C. M., Wende, S., & Will, A. (2005). SmartPLS 2.0. Retrieved May 23, 2012 from www.smartpls.de.
- Ringle, C. M., Wende, S., & Will, A. (2010). Finite Mixture Partial Least Squares Analysis: Methodology and Numerical Examples. In Handbook of partial least squares. *Concepts, methods and applications in marketing and related fields* (p. 195-218). Heidelberg, Dordrecht, London, New York: Springer.
- Ringle, C.M., Sarsdedt, M., Schlittgen, R., Taylor, C.R, (2013). PLS path modeling and evolutionary segmentation. *Journal of Business Research*, 66, 1318-1324.
- Rotter, J.B.(1971). Generalized expectancies for interpersonal trust. *American Psychologist*, 26, 443–452.

- Rousseau, D. M. (1990). New hire perceptions of their own and their employer's obligations: a study of psychological contracts. *Journal of Organisational Behavior*, 11, 389–400.
- Russo, A., & Perrini, F. (2010). Investigating stakeholder theory and social capital: CSR in large firms and SMEs. *Journal of Business Ethics*, 44 (2/3), 133-148.
- Russo, A., & Tencati, A. (2009). Formal vs. informal CSR strategies: Evidence from Italian micro, small, medium-sized, and large firms. *Journal of Business Ethics*, 51 (S2), 339-353. [http:// dx.doi.org/10.1007/s10551-008-9736-x](http://dx.doi.org/10.1007/s10551-008-9736-x)
- Sadri, G. & Lees, B. (2001), Developing corporate culture as a competitive advantage, *Journal of Management Development*, 20(10), 853-9.
- Sani, A. (2013). Role of procedural justice organizational commitment & job satisfaction on job performance: The mediating effect of organizational citizenship behavior. *International Journal of Business & Management*, 8(15), 57-67.
- Sani, B.M., & Sulaiman, S. (n.d.). The Structure of Kano Economy. Retrieved from <http://www.kanoonline.com/>
- Schein, E. H. (1992). Organizational Culture and Leadership (2nd Ed.). *San Francisco: Jossey-Bass*.
- Schwartz, H. & Davis, S.M. (1981). Matching corporate culture and business strategy, *Organizational Dynamics*, winter, 30-48.
- Schweper, C. H., & Hartline, M. D. (2005). Managing the Ethical Climate of Customer-Contact Service Employees. *Journal of Service Research*, 7(4), 377.
- Sekaran, U. (2003). *Research methods for business: A skill building approach* (4th ed.). New Jersey: John Wiley and Sons.

- Sekaran, U. & Bougie, R. (2010). *Research methods for business*. A skill building approach (5th ed.). UK: John Willey.
- Sen, S., & Bhattacharya, C. B. (2001). Does Doing Good Always Lead to Doing Better? Consumer Reactions to Corporate Social Responsibility', *Journal of Marketing Research*, 38(2), 225–243.
- Sethi, S.P. (1975). Dimensions of corporate social performance: an analytic framework. *California Management Review*, spring, pp. 58–64.
- Shamir, B., & Lapidot, Y. (2003). Trust in Organizational Superiors: Systemic and Collective Considerations, *Organization Studies*, 24, 463–491.
- Shaw, R. B. (1997). *Trust in Balance: Building Successful Organizations on Results, Integrity, and Concern*. San Francisco, CA: Jossey-Bass Publishers.
- Sheikh, K. (1981). Investigating non-response bias in mail surveys. *Journal of Epidemiology and Community Health*, 35, 293-296.
- Shrout, P. E., & Niall, B. (2002). Mediation in experimental and nonexperimental studies: New procedures and recommendations. *Psychological Methods*, 7, 4, 422–445.
- Sims, R. R. (1991). The institutionalization of organizational ethics, *Journal of Business Ethics*, 10, 493-506.
- Sinclair, A. (1993). Approaches on organizational culture and ethics, *Journal of Business Ethics*, 12, 63-73.
- Singer, E. (2006). Non-response bias in household surveys. *Public Opinion Quarterly*, 70, 5, Special Issue, 637–645.
- Sirdeshmukh, D., Singh, J., & Sabol, B. (2002). Consumer trust, value, and loyalty in relational exchange. *Journal of Marketing*, 66(1), 15–37.

- Singhapakdi, A., Kraft, K. L., Vitell, S. J. & Rallapalli, K. C.(1995). The Perceived Importance of Ethics and Social Responsibility on Organizational Effectiveness : A Survey of Marketers, *Journal of the Academy of Marketing Science*, 23, 49–56.
- Smith N. C. (2003). Corporate social responsibility: whether or how? *California Management Review* 45(4), 52–76.
- Smith, W., & Higgins, M. (2000). Cause related marketing: Ethics and the ecstatic. *Business and Society*, 39(3), 304–322.
- Sneider, J., Hill, R. P., & Martin, D. (2003). Corporate social responsibility in the 21st century: A view from the world's most successful firms, *Journal of Business Ethics*, 48(2), 175-187.
- Sobel, M. E. (1982). Asymptotic confidence intervals for indirect effects in structural equation models. In S. Leinhardt (Ed.). *Sociological methodology* (pp. 290-312). Washington, DC: American Sociological Association.
- Spence, L. J. (2007). CSR and Small Business in a European Policy Context: The Five "C"s of CSR and Small Business Research Agenda 2007. *Business and Society Review*, 112(4), 533-552.
- Spence, L. J. (1999). Does Size Matter? The State of the Art in Small Business Ethics, *Business Ethics, A European Review* 8(3), 163–174.
- Spencer, B., & Taylor G. (1987). A Within and Between Analysis of the Relationship between Corporate Social Responsibility and Financial Performance, *Akron Business and Economic Review* 18 (1), 7–18.

- Stanaland, A. J. S., Lwin, M. O., & Murphy, P.E.(2011). Consumer perception of the antecedents and consequences of corporate social responsibility. *Journal Business ethics*, 102, 47-55.
- Starkweather, J. (2011). An alternative modeling strategy: Partial least squares. Retrieved December 16, 2011 from www.uni.edu/rss/class/john.
www.unt.edu/rss/class/Jon/Benchmarks/PLS_JDS_July2011.pdf.
- Steers, R.M. (1977). Antecedents and outcomes of organizational commitment, *Administrative Science Quarterly*, 22, 46-56.
- Steenkamp, J. B. E. M. & van Trijp, H. C. M. (1991). The use of LISREL in validating marketing constructs. *International Journal of Research in Marketing*, 8(4), 283–299.
- Sterk, A. (1993). What's the matter with business ethics, *Harvard Business Review*, May-June, 39- 45.
- Stevens, J. M., Steonma, H. K., Harrison, D. A & Cochran, P. L.(2005). Symbolic or substantive Documents, The influence of ethics code on financial executive Decision, *Strategic Management Journal*, 26, 181-195.
- Straub, D. W. (1989). Validating instruments in MIS research. *MIS Quarterly*, 13, 2,147-169.
- Svensson, G., & Wood, G. (2008). A model of business ethics. *Journal Business Ethics*, 77, 303-322.
- Tabachnick, B.G., & Fidell, L. S. (2007). *Using multivariate statistics* (5th ed.). Boston: Peason Education Inc.
- Taddei, C., & Dele'colle, T. (2012). The Role of Cooperatives and CSR: The case of The French Agricultural Sector, *International Business Research*, 5(7), 73-83.

- Talluri, S., & Yoon, K. P., (2000). A Cone-Ratio Approach for AMT Justification, *International Journal of Production Research*, 27, 1891-1899.
- Taneja, T. S., Taneja, T. P., & Gupta, K.R. (2011). Researches in Corporate Social Responsibility: A Review of Shifting Focus, paradigms, and Methodologies, *Journal of Business Ethics*. 101, 343-364.
- Tang, Z., Luo, J., & Xiao, J. (2011). Antecedents of intention to purchase mass customized products, *Journal of Product & Brand Management*, 20(4), 316-326.
- Taylor, D. W., Sulaiman, M. & Sheahan, M. (2001). Auditing of Environmental Management Systems: A Legitimacy Theory Perspective, *Managerial Auditing Journal*, 16(7), 411-422.
- Tian, Z., Wang, R., & Yang, W. (2011). Consumer Responses to Social Responsibility (CSR) in China, *Journal of Business Ethics*, 101, 197-212.
- Tenenhaus, M., Amato, S., & Vinzi, V. E. (2004). A global goodness-of-fit index for PLS structural equation modeling. In proceedings of the XLII SIS Scientific Meeting (p. 739-742). CLEUP, Padova.
- Tenenhaus M., Esposito Vinzi V., Chatelin Y.M., & Lauro C. (2005). PLS path modeling. *Computational Statistics and Data Analysis*, 48, 159-205.
- Torugsa, N. A., O'Donohue, W., & Hecker, R. (2012). Capabilities, Proactive CSR and Financial Performance in SMEs: Empirical Evidence from an Australian Manufacturing Industry Sector, *Journal of Business Ethics*, 109, 483-500.

- Trevino, L. K., & Nelson K. A. (2004). *Managing Business Ethics: Straight Talk about How To Do It Right* 3rd edition (John Wiley and Sons, Publishers, New York).
- Trevino, L.K. (1990). A cultural perspective on changing and developing organizational ethics, *Research in Organizational Change and Development*, 4, 195-230.
- Vance, S. C. (1975). Are Socially Responsible Corporations Good Investment Risks?, *Management Review*, 64, 19–24.
- Van der Post, W.Z., de Coning, T.J. & Smit, E.V. (1998). The relationship between Organizational culture and financial performance: some South African evidence, *South African Journal of Business Management*, 29 (1), 30-41.
- Valentine, S. & Barnett, T.(2002). Ethics Codes and Sales Professionals' Perceptions of Their Organizations' Ethical Values, *Journal of Business Ethics* 40,191–200.
- Valentine, S. & Barnett, T. (2003), Ethics Code Awareness, Perceived Ethical Values, and Organizational Commitment, *Journal of Personal Selling and Sales Management* 23, 359-367.
- Valentine, S. & Fleischman, G. (2004). Ethics Training and Business persons' Perceptions of Organizational Ethics, *Journal of Business Ethics* 52, 381–390.
- Varadarajan, P. R., & Menon, A. (1988). Cause-related marketing: A coalignment of marketing strategy and corporate philanthropy. *Journal of Marketing*, 52(3), 58–74.

- Venkatraman, N., & Ramanujam, V. (1986). Measurement of business performance in strategy research: a comparison of approaches. *Academy of Management Review*, 1, 801-814.
- Verschoor, C.C. (1998). A Study of the link between a corporations financial performances and its commitment to ethics, *Journal of Business Ethics*, 17, 1509-1516.
- Vintilă, G. & Moscalu, M. (2009). Aspects regarding the development and the integration of the corporate social responsibility concept in firms' behaviour, particularities for small and medium-sized enterprises. *Theoretical & Applied Economics*, July, 53-62.
- Vishnubhai, P. N. (2012). The impact of CSR perception on job attitudes of employee in India. *Advance in Management*, 5(7). 58-61.
- Vitell, S. J., Nwachukwu, S. L., & Barnes, T. H. (1993). The effect of culture on ethical Decision making: An Application of Hofstede's Typology, *Journal of Business Ethics*, 12, 753-760
- Vogel , D . (2005) The Market for Virtue , The Brookings Institute, Washington,DC.
- Waddock, S.A. & Graves, S.B. (1997). The corporate social performance–financial performance link. *Strategic Management Journal*, 18(4), 303–319.
- Wallach, E. J. (1983). Individuals and organizations: The cultural match. *Training and Development Journal*, 37,29-36.
- Watson, J. (2001). How to determine a sample size: Tip sheet #60, University park, PA: Penn State corporate extension. Retrieved:
<http://www.extension.psu.edu/evaluation/pdf/TS60.pdf>.

- Wetzels, M., Odekerken-Schroder, G., & van Oppen, C., 2009. Using PLS path modeling for assessing hierarchical construct models: guidelines and empirical illustration, *MIS Quarterly* 33 (1), 177-195.
- Werre, M. (2003). Implementing corporate responsibility—the Chiquita Case. *Journal of Business Ethics* 44 (2/3), 247-260.
- Wold, H. (1982). Soft modeling: The basic design and some extensions. In Joëreskog, K.G., & Wold, H. E. (Eds), *Systems under indirect observation: causality, structure, prediction*. North-Holland Publishing Company: Amsterdam.
- Wold H. (1985a). Partial least squares. In: Kotz S, Johnson NL (eds) *Encyclopaedia of statistical sciences*, 6. Wiley, New York, NY, 581–591
- World Bank, (2005). World Bank Development Report, Washington D.C.
- World business council for sustainable development (WBSSD). (1998), Corporate Social responsibility: The WBCSD’S Journey. Geneva.
- Wong, W. P., & Wong, K. Y. (2007). Supply chain performance measurement system using DEA modeling. *Industrial Management & Data Systems*, 107(3), 361–81. <http://dx.doi.org/10.1108/02635570710734271>
- Wood, G. (2002). A Partnership model of corporate ethics, *Journal of Business ethics*, 40, 61- 73.
- Wood, D.J. (1991). Corporate social performance Revisited. *Academy of management Review*, 16.
- Worthington, I., Ram, M., & Jones, T. (2006). Exploring corporate social responsibility in the U.K. Asian small business community. *Journal of Business Ethics*, 67(2), 201- 217.

- Wright, P., & Ferris, S. (1997). Agency Conflict and Corporate Strategy: The Effect of Divestment on Corporate Value, *Strategic Management Journal*, 18, 77– 83.
- Yamane, T. (1967). *Statistics: An Introductory Analysis*, 2nd Ed., New York: Harper and Row.
- Yousef, D. A. (2003). Validation the dimentionality of Porter et.'s measurement of organizational commitment in a non-western culture setting. *International Journal of Human Resouce Management*, 15(6).
- Zadek , S . (2004). The path to corporate responsibility, *Harvard Business Review*, 82 (12) , 125 – 132 .
- Zafar, A., Zafar, S., Asif, A., Hunjra, A. I., & Ahmad, H. M. (2012). Service quality, Customer satisfaction and Loyalty: An empirical analysis of banking section in Pakistan. *Information Management and Business Review*, 4(3), 159-167.
- Zaheer, A., & Venkatraman, N. (1995). Relational governance as an inter organizational strategy: an empirical test of the role of trust in economic exchange. *Strategic Management Journal*, 16, 373–392.
- Zaheer, A., McEvily, B., & Perrone, V. (1998). Does trust matter? Exploring the effects of inter organizational and interpersonal trust and performance. *Organization Science*, 9(2), 141–159.
- Zhao, X., Lynch, J. G., & Chen, Q. (2010). Reconsidering Baron and Kenny: Myths and truths about mediation analysis. *Journal of Consumer Research*, 37, 197-206. DOI:10.1086/651257.
- Zikmund, W.G. (2003). *Business Research Methods*, 7th ed., Thomson/South-Western, Mason, Ohio.