Research

# A CORPORATE IDENTITY PERSPECTIVE OF CORPORATE SOCIAL RESPONSIBILITY; A NEW APPROACH TO BUILD CORPORATE IDENTITY

Shahid Habib<sup>1</sup> and Abdul Wahid<sup>2</sup>

### **Abstract**

The concept of Corporate Social Responsibility (CSR) is generally built around the notion of welfare and 'giving back' to society. This notion needs to be investigated and researched with the perspective that CSR are strategic investments by corporations aimed at building their corporate image; which in the long run has a positive impact on both financial and non-finance related aspects of organizations. Based on this premise, this paper argues that CSR helps in building and creating a Corporate Identity (CI) in a competitive society. Findings that CSR and CI have a deeper connection with each other are substantiated by employing the correlation and SEM tests. Two types of non-probability sampling techniques were used for collecting data: self-selection and quota sampling. Findings of the study show that CSR helps the projection of CI and this contributes to the financial health of a corporation in the long term, thus qualifying the notion that CSR is a strategic investment that has a trickledown effect over a period of time.

**Keywords:** Corporate Social Responsibility, Coporate identity, Investmet

**JEL Classification:** Z 180

<sup>1-</sup> Department of Governance and Public Policy, National University of Modern Languages Islamabad, Pakistan

<sup>2.</sup> Department of Governance and Public Policy, National University of Modern Languages Islamabad, Pakistan

### Introduction

# Background

Due to a globalized marketplace, business strategies are gradually showing signs of becoming more conscious about environmental protection, workplace ethics, and human rights as well as being socially and environmentally responsible while still remaining economically motivated. Existing and new laws coupled with active civil society and Non-Governmental Organizations (NGOs) are putting a lot of pressure on various industries to improve ethical workplace practices and into investing a proportion of revenue towards environmental protection. This waning organizational image does have significant influence on the results of a failure that disturbs and damage the environment and its living beings is probably to be a corporation and a business scandal, which may include the protest of stakeholder and the boycott of consumers. Such scandals influence the plants as well as the populations negatively. It also has negative impacts on the economic value of a business. Moreover, there is an emerging concept which holds NGOs responsible for their actions in this regard. Government regulations demand corporations to conduct ethical training which will result in bringing loyalty in its employees (Kanji & Chopra, 2010). The organization also adopts CSR methods to get support of the people for their presence in international markets, which may help them withstand a competitive benefit through their social role to offer a subliminal level of advertising (Fry et al., 1982).

Corporate social responsibility (CSR) is a concept that on a voluntary basis joins together the social and ecological demands into business procedures and the interrelationship with all the stakeholders of the company (European Commission, 2001). CSR is not only limited to increasing financial performance, but it is expected to also improve perceptions of the company, building the identity in the corporate sector, and a proactive approach towards risk mitigation and management. CSR is aimed at creating an organic environment of 'doing the right thing' inside the organization, building loyal customers

for an exclusive ethical brand relating to an ethical workplace etc (Kanji & Chopra, 2010).

This is a big challenge for entrepreneurs that requires a huge amount of effort and resources - both intellectual and material for the promotion and protection of their corporate identity.Brand identity is a concept that associates a brand with certain attributes through which a person or an organization is recognized. This is the sense in which the truth of identity is directly or indirectly referred to individuality.

Corporate social responsibility and corporate identity have become a hot topic in developed economies and the management community since the 70s. It is a pity that there are very little empirical and qualitative studies about the relationships between corporate social responsibility and the corporate identities of organizations in developing and emerging economies. The focal point for the current study is to identify whether corporate social responsibility evolves corporate identity.

Objective of Study

The main objective of study is to:

- 1. Find out whether Corporate Social Responsibilty helps out in projection of Corporate Identity
- 2. Examine significant indicators of Corporate Social Responsibility and Corporate Identity

Research Question

Current study revolves around the research questions

- Does Corporate Social responsibilty help in projection of Corporate Identity?
- 2. Are there significant different indicators of Corporate Social Responsibility and Corporate Identity?

### **Literature Review**

### Theories of the Firm

There are two notions of organizations in literature and are known as the two economic theories of firm (a) classical theory of the firm and (b) New-institutional theory (Petri, 2012). Classical theory supports Adam Smith's notion of the "invisible hand", which only focuses on the wealth maximization of the shareholder of the company through optimal use of its resources. New-Institutional theory focuses on development of new concepts of institutions in society, which emphasizes the way that a firm interacts with society and the way that civil society affects the firm (Foote, Gaffney & Evans, 2010). This theory not only focuses on factors of production and wealth maximization of such factors, it also involves the society as a potential stake holder.

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

In previous literature it is evidenced that if the firm implements a strategy to invest its resources for the betterment of the society in term of environment, ethical values of employees, and economic conditions of society (Bhattacharya, Sen, & Korschun, 2008; Fryzel, 2011; McWilliams & Siegel, 2001), these stratigies not only lead toward better financial performance (Michael L. & Robert M., 2012 and McGuire, Sundgreen, & Schneewis, 1988) but they also project its

identity as socially responsible organization. This ultimately provides a competitive edge on its rivals (Atakan & Eker, 2007; Basu & Palazzo, 2008; Porter & Kramer, 2006). It shows that protection of other stakeholders (Stakeholder theory) not only maximizes the wealth of shareholders but it is also a strategic investment which projects a positive and socially responsible identity (New-institutional theory) that has trickledown effect. The focal point of the current study is to identify whether corporate social responsibility (Protection of all stakeholders) evolves corporate status (corporate identity) in society.

# Corporate Social Responsibilty

Kanji and Chopra (2010) argue that CSR means operating a company in a civicly responsible way whereby the business:

- Starts ethical and moral processes in offices and the workplace
- Builds linkages with civil society and communities and meeting with stakeholders concerning the results of its working constitution
- Devotes a proportion of revenue for the creation of social infrastructure;
- Invests some portion of revenue to a cleaner environment, its protection and sustainability
- Contributes through its corporate governance methods to economic development etc.

CSR advances a company's social position, financial and non-financial performance, and brings about an optimistic and an ethical atmosphere at the workplace and in society at large. CSR is also known corporate social performance, sustainable business, corporate responsibility, and corporate citizenship of a company whereby it voluntarily contributes to society in terms of social, economic, ethical and environmental investment for the betterment of civil society(Bhattacharya, Sen, & Korschun, 2008). Corpoarte citizenship (CC) refers to the betterment of a wider set of internal and external

stakeholders and work beyond material contributions that companies make to improve civil society, which what is usually understood as CSR (Waddock, 2012).

### Corporate Identity

The idea of corporate identity (CI) is a relatively new and recent discovery that merged the status of managerial realities with the rise of globalization. It did not evoke much interest or arouse attention of corporate scholars and specialists, practitioners and other management experts until (Ackerman, 1988) introduced the topic "identity strategies that make a difference". Corporate identity is an intangible asset over which a huge investment is made. "Some organizations are always keen to manage their identity, while others take less care, confuse their customers, under perform in their markets and unintentionally contribute to the formation of negative reputations (Fill, 1995).

Basu and Palazzo (2008) suggested three factors to f project corporate identity: cognitive, linguistic and behavioral. Cognitive refers to an organization's cognitive attributes referring towhat organizations think of themselves' and how they position themselves against their rivals. r The linguistic dimension refers to a way of communication.. Most importantly – what kind of communication tactics they use to validate what they do. The behavioral dimension comprises a set of behaviors which is understood as the internal perception of organizational members, largely related to how an organization reacts to criticism – defensively, openly or with hesitance and uncertainty. Balmer, (1998) distinguishes that the corporate identity is more than just an organizational mark or identification. Corporate identity means an atypical way where an organization drives its businesses. This approach undertakes that corporate identity does not be seated restfully inside a single discipline and that a multidisciplinary posture should be implemented(balmer, 1998). The meaning of corporate identity is the manifestation of what an organization stands for, what

it is about, as understood and ratified by staff in the way they do their job (Abratt& shee, 1989; balmer and wilkinson, 1991). It gives us the idea of organizational identity. This manifests the beliefs a member embraces about the current character of an organization (Dutton & Dukerich, 1991). Organizational members describe that it is central, enduring and distinctive for that organization (Abratt& shee, 1989). It acts as a powerful schematic filter which helps members to interpret information about the organization.

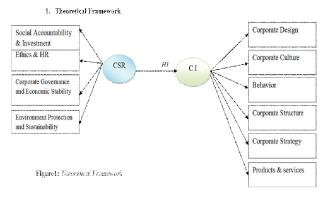
Measuring corporate identity quantitatively focuses on the leading ideals which might be significant to an organization's identity. In order to describe an organization's identity regarding its central values, first the variety of pertinent standards need to be recognized, and then a valuation can be formed of how much agreement there is among the organizational members about those ideals(Alkibay, Ozdogan, & Ermec, 2007). Preceding research has recommended that the real ideal identity fit upsurges pledge, contentment and recital (Atekan& Eker, 2007; Balmer 2008) but not much empirical research has been conducted in it. Here we ask: "to what extent is the actual identity fit (as it is perceived by the employees in a particular organization) associated with longevity with an organization, satisfaction and personal commitment to organizational goals and values?" Expected to find that high levels of fit would be positively associated with those outcomes. Interest in corporate image and management of the corporate identity has grown over the last decade. Led primarily by the work of researchers such as (Alkibay, Ozdogan, & Ermec, 2007; Rodrigues & Child, 2008; Otubanjo & Melewar, 2007), application, knowledge and understanding of the ideas have developed meaningfully. There is a lot of evidence to say that organizations are more concerned with advantages that corporate identitiesy will bring and the impact that a strong "corporate brand" may have on the loyalty of stakeholders (Stuart & Kerr, 2010). Largely, the objective is to nurture and generate organizational responsive and responsible identity and character, attributed as intangible assets which are interlinked with both financial and non-financial performance. Besides, organizational strategy and competitive success has a strong bearing on the image and character of the organization. Despite continued efforts, most organizations lack a 'responsible' look. Corporate image can be called as the entirety of a stakeholder view of the way an organization offers itself, either purposely (for example, through deliberate public relations actions .i.e. CSR) or unintentionally, (for example, through remarks and comments made by staff or media comment).

The application of this concept through its given framework as shown in figure1is the conceptual frame work which would focus principally on how organizations have chosen to manicure their image. Much of the work of image building is done by advertising agencies which may be misleading in certain cases. This framework is very important and also covers the operational and practical realities of the organization and how planned public relations activities (CSR) lead towards projecting the actual identity of the organization.

### Theoretical Framework Social Accountability & Investment

Figure1:
Theoretical Framework

# Corporate Design



# Hypothesis

There is widerspread literature supporting CSR as a source of competitive advantage in building postive images before customers and society (Gardberg & Fombrun, 2006; Porter & Kramer, 2006; Miras-Rodríguez et, al. 2013, McGuireet et, al. 1988). According to Mc-williams and Siegel (2001), CSR initiatives lead to positive corporate identity establishing credibility, consolidating image and reliability of organisations. Processes that ensure transparency have always had a positive impact on organizational output as (Fryzel, 2011) believe that transparent strategies of CSR lead toward effective creation of corporate identity through internal (shared meaning) and external (projected communication) in any organization.

**H1:**Corporate social responsibilty helps out in the projection of corporate identity

# Methodology

### Instrument creation

The instrument has been constructed from previous literature reviews about CSR and corporate identity. Most of the items were adopted from different previous studies, such as (Alkibay, Ozdogan, & Ermec, 2007; Balmer 2008; Kanji & Chopra, 2010; Melewar, 2010; Miras-Rodríguez. et al, 2013). All survey items were measured on 1-5 Likert scale (where 5 = strongly agree, 4 = agree, 3 = nuetral, 2 = disagree and 1 = strongly disagree).

# Sample

This study was carried out on five telecom sector organizations namely; Mobilink, U-Fone, Telenor, Warid and Zong. The data was collected in the form of a survey by serving close-ended questionnaires in their Islamabad and Rawalpindi offices. Two

types of Non-probability sampling techniques were used for the collection of data; Self-selection and quota sampling technique. In the first step we identified employees who agreed to take part in the research seminar. Only 500 employees showed their consent for participation. These employees are categorized into three groups such as high level management, middle level management and low level management. Only 300 employees out of 500 employees were selected on the basis of their experience, education, skills and knowledge about the concept of Corporatization. According to quota sampling technique, the researcher assigned the proportion of sample to these three levels as; 25 % to high level management, 30 % to middle level management and 45 % to low level management shown in Table (1).

**Table 1:**Sample of the study

Participants	Compnies wise Percentage	Total Percentage	Compnies wise Participant	Total Participant
High Level Management		0.25		75
Mobilink	0.20		15	
U-Fone	0.25		18	
Telenor	0.20		15	
Warid	0.20		15	
Zong	0.15		12	
Middle Level management		0.3		90
Mobilink	0.15		14	
U-Fone	0.30		27	
Telenor	0.15		13	
Warid	0.20		18	
Zong	0.20		18	
Low level management		0.45		135
Mobilink	0.15		20	
U-Fone	0.30		40	
Telenor	0.15		21	
Warid	0.20		27	
Zong	0.20		27	

Statistical Techniques

In selecting an appropriate multivariate statistical method, the researcher used exploratory factor analysis (EFA) for convergent validity, and discriminant validity and Cronbach's alpha for reliability. For the confirmation of measurement theory, Confirmatory Factor Analysis (CFA) was applied to confirm how measured variables represent a latent construct that is not measured directly. Structural equation Modeling (SEM) was used to check the contribution of CSR

in the projection of corporate identity. The entire tests were applied in STATA, 12.

Reliability and Validity

Reliability of the instrument is shown in **Table (2).** Theme behind validity of the instrument is to assure that whether the instrument is able to measure the concept and notion for which it is developed. Validity was assured through two ways: one was content validity and second was construct validity. Content validity shows the sufficient and proper coverage of the theme of the subject matter and it is better when it shows the sample of unique and universal measurement of the concept (Sekaran, 2003). Content validity was checked by two PhD scholars of relevant field of the study. Construct validity was measured by convergent validity and discriminant validity. Convergent validity realized that all the statements, questions and elements of the study are converging under the umbrella of its parent dimension and, discriminant validity shows that each dimension independently contributes towards the concept and is measured through pair wise correlation. In exploratory factor analysis (EFA) "factor loadings above 0.71 are excellent, 0.63 very good, 0.55 good, 0.45 fair and 0.32 poor"andshowsConvergent validity (Joseph, Willam, Barry, & Rolph, 2012). In discriminant validity case Eigen value should be greater than one, Variance explained by the factors should be above the 60% and greater than correlation. Convergent validity and discriminant validity are shown in Table (2).

# Findings, Hypothesis Testing and Discussion

**Table(4)** shows in detail the descriptive statistics which depicts the general trend of data in order to substantiate the hypothesis the researcher employed Pearson correlation test on various indicators of variables under study. Correlation results indicate significant and positive correlation among the predictor's and criterion variable i.e. Corporate Social Responsibility (CSR) and

 Table 2:

 Convergent validity, Discriminant validity and Reliability

Factor	Indicators	CFI	Factor Loading	CRA
CSR		0.994		0.752
	Social Accountability & Investment (SAI)		0.626	
	Ethics & HRM (HER)		0.852	
	Corporate Governance and Economic Stability (GER)		0.835	
	Environment Protection and Sustainability (EPS)		0.934	
Corporate Identity (C	I)			
	Corporate Communication (CC)	0.986	0.803	0.781
	Corporate Design (CD)		0.661	
	Corporate Culture (CCL)		0.768	
	Behavior (BH)		0.678	
	Corporate Structure (CS)		0.636	
	Corporate Strategy (CST)		0.745	
	Products & services (P&S)		0.681	
	CR	AVE	CSR	CI
CSR	0.9	0.75	(.506)**	
CI	0.87	0.84	.836**	(.584)*

<sup>\*\*.</sup> Correlation is significant at the 0.01 level (2-tailed).

\*. Correlation is significant at the 0.05 level (2-tailed).

Responsibilty and Corpoaret Identity; Source: Author's calculations

Corporate Identity (CI). More precisely it shows positive correlation among various indicators of CSR and CI like, Social Accountability & Investment (SAI), Ethics & HR (HER), Corporate Governance & Economic Stability (GER) and Environment Protection & Sustainability (EPS) and outcome indicators like Corporate Communication (CC), Corporate Design (CD), Corporate Culture (CCL), Behavior (BH), Corporate Structure (CS), Corporate Strategy (CST)

Table 4: Descriptive and Correlation

and product and services (PS).

	1	2	3	4	5	6	7	8	9	10	11
1.Social accountability & investment	1										
2.Ethics and Human resources	.830**	1									
3.Governance and Economic responsibility	.786**	.740**	1								
4.Environental protection and sustainability	.608**	.526**	.624**	1							
5.Corporate Communication	.790**	.702**	.661**	.637**	1						
6.Corporate Design	.786**	.723**	.763**	.597**	.850**	1					
7.Corporate Culture	.581**	.441**	.739**	.613**	.515**	590 <b>**</b>	I				
8 Behavior	.520"	.531"	.736"	.606"	474"	.607"	.830"	1			
9.Corporate Structure	.767**	.824**	.808"	.594**	.681"	814"	.711"	.749"	1		
10.Corporate Strategy	.786**	.718**	.784	.737**	.637**	.738**	.691**	.714**	.766**	1	
11 Products & services	.770"	.695"	.728"	.675"	.591"	.707"	.585"	.535"	.711"	.917"	1
Minimum	1	1	1	1	1	1	ı	1	1	2	2
Maximum	5	5	5	5	5	5	5	5	5	5	5
Mean	3.59	3.74	3.79	3.14	3.65	3.74	3.97	3.95	3.95	3.96	3.91
Std. Deviation	.850	1.071	.961	.794	917	.833	.847	.873	1.005	.883	.864

**PAKISTAN BUSINESS REVIEW APRIL 2016** 

<sup>\*.</sup> Correlation is significant at the 0.05 level (2-tailed).

Note: Comparative Fit Index (CFI), Cronbach's alpha (CRA), Average Variance Extracted (AVE), Corporate Social

## Model fitness:

In order to find out the model fitness six model fit indexes (x2/df, GFI, AGFI, NFI, CFI and RMSEA) are considered (Joseph F et.al, 2012). Fitness of these model indexes, on the basis of the structural model analysis, is summarized in **Table (5)**.

Table 5: Model fit indexes

Indexes	Standard value	Observed	
x2/df	≤3.00	2.34	Wheaton et al. (1977) and Carmines and McIver (1981)
GFI	≥0.90	0.94	Jöreskog and Sörbom (1984) Jöreskog and Sörbom (1984)
AGFI	≥0.80	0.82	Jöreskog and Sörbom (1984) Jöreskog and Sörbom (1984)
NFI	≥0.90	0.99	Bentler & Bonett (1980) and Bollen (1989b)
CFI	≥0.90	0.89	Bentler (1990)
RMSEA	≤0.080	0.034	Browne and Cudeck (1993)

GFI = goodness of fit index, AGFI = adjusted goodness of fit index, NFI = Normed fit index, CFI = comparative fit index; RMSEA = root mean square error of approximation; Source: Author's calculations

# Model Findings

The result of the SEM in **Table** (6) beta value for CSR as (0.87) while it rates z-value 11.54 which is significant at 99 % confidence level. These findings enable us to deduce that CSR significantly contributes in the process of projection of corporate identity of organization in society and have multilayered relationship with CI. Similarly results also show us that indicators of CSR and CI significantly measure the concept of CSR and CI which is shown in **Figure** (3) and **Table** (6).

Figure 3: Structural equation modeling of CSR and CI

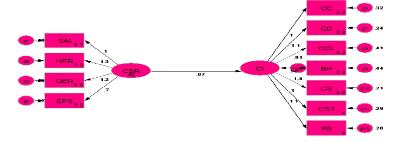


Table 6: Result of SEM

	Coef	Std. Err.	z	P> z	
Structural					
CI <- CSR	0.87	0.07	11.54	0.00	
Measurement					
SAI <- CSR	1.00				
Cons	3.67	0.07	49.93	0.00	
HER <- CSR	1.25	0.09	14.16	0.00	
Cons	3.88	0.10	40.57	0.00	
GER <-CSR	1.25	0.09	14.16	0.00	
Cons	3.85	0.09	43.97	0.00	
EPS <- CSR	0.70	0.07	9.54	0.00	
Cons	3.19	0.07	47.57	0.00	
CC <- CI	1.00				
Cons	3.79	0.07	52.25	0.00	
CD <- CI	1.05	0.09	11.28	0.00	
Cons	3.92	0.07	54.82	0.00	
CCL <- CI	0.91	0.10	8.92	0.00	
Cons	4.26	0.07	58.12	0.00	
BH <- CI	0.94	0.11	8.93	0.00	
Cons	3.87	0.08	51.24	0.00	
CS <- CI	1.37	0.11	12.40	0.00	
Cons	3.95	0.09	46.01	0.00	
CST <- CI	1.01	0.10	10.50	0.00	
cons	4.00	0.07	55.71	0.00	
PS <- CI	1.09	0.10	11.08	0.00	
cons	4.01	0.07	54.07	0.00	

### **Hypothesis Testing and Discusion**

A very well thought and carefully designed hypothesis is developed to thoroughly investigate the stated assumption of the relationship between CSR and CI. Based on the results of SEM and Pearson Corelation it can be concluded that these tests substantiate the stated hypothesis. It implies that all the dimensions contribute in measurement of CSR and CI are significant. Previous literature about CSR (Atakan & Eker, 2007; Kanji & Chopra, 2010; Melewar, 2010; Miras-Rodríguez. et al, 2013) supports the findings of this study. Result of SEM show that corporate social responsibilty positively and significantly contributes in the projection of corporate identity in society. This social responsibility has various domains including socio-economic to cultural as well. It shows that in contemporary societies the relationship between society and the corporate world are inextricably linked and intervowen. Corporations play a vital role in creating oppurtunities and sustain society in a more construcutive way. Results of the tests employed also prove that organisations embedded with initiatives of social responsibility have a greater acceptance in society and gain more realisitic and strategic identities in society; consequently building the image of organizations. Theorists and academicians have a strong belief in the importance of the role played by CSR in image building within the context of corporate identities in a more effective and responsible manner. (Ahmad, 2008). Socially responsible corporate identity defines a company to itself and to the outside world. It is an investment in the company's future and helps lend credibility and professionalism to the enterprise. When a socially responsible corporate identity lacks consistency across all executions, the company can suffer. Asocially responsible identity makes a company special and unique. The objective of the corporate identity is to establish a favorable and socially responsible reputation (Atakan & Eker, 2007) with an organization's stakeholders which it hopeswill be translated by such stakeholders into a propensity to buy that organization's products and services (Foote, Gaffney, & Evans, 2010), and to work for or to invest in the organization. The components of corporate identity, which play an important role, are the main variables of the research; the variables are the concept of corporate identity. The study also concludes that managers are not fully aware to the concept of corporate identity. Hence they are not utilizing it effectively and corporate identity (Balmer, 2008) is a mere talking point among the top management. Only multinational companies have a visible corporate identity and they also possess a strong corporate image. They have distinctive position in the target market based on their efficient corporate structure. There is a dire need to create awareness about the corporate identity among the managers of Pakistani firms.

### Conclusion

This study was carried out to investigate and analyze that whether CSR helped organizations to build and create a corporate identity in a competitive market. In order to thoroughly investigate the research question and to test the assumption showing inter relationship between CSR and CI, both Pearson Correlation and SEM was employed. For this purpose a sample of 300 respondents were chosen to get the required information on the stated variables. Results of the statistical tests confirm that CSR plays a significant role in building and creating positive corporate identity. It also enabled us to deduce that companies having exclusive strategies for CSR lends greater acceptability in society and also emboldens the credibility of organizations. Research shows that it has multiple advantages as organizations having effective CSR programs have a competitive advantage and have greater space for better financial performance, thus benefiting both the organization and society at large. Research concludes that CSR is extremely vital for the sustenance and growth of a corporate organization as it has a greater ability to create an acceptable and credible image in public.

### References

Abratt, R., & Shee. (1989). A new approach to the corporate image management process  $.journal\ of\ marketing$ , vol. 5 no. 1, pp. 63-76.

Ackerman, L. (1988). identity strategies that make a difference. *The journal of business strategy* 28-32.

Ahmad, R. (2008). *Governance, Social accountability and the civil society.* Karachi: JOAAG.

Alkibay, S., Ozdogan, F. B., & Ermec, A. (2007). Corporate Visual Identity: A Case in Hospitals. *Health Marketing Quarterly*, 131-149.

Atakan, M. S., & Eker, T. (2007). Corporate Identity of socially responsible university- A casefron the Turkish Higher education sector. *journal of business ethics*, 55-68.

Atekan, M. S., & Eker, T. (2007). A corporate identity of social responsible University- A case from the Turkish higher education sector. *Journal of business ethic*, 55-68.

Balmer, J. (1998). Corporate identity and the advent or corporate marketing. *Journal ofMarketing Management*, Vol. 14,963-96.

Balmer, J. M. (2008). Commentary Identity based views of the corporation. *European Journal of Marketing*, Vol. 42 No. 9/10, 879-906.

Balmer, j., & wilkinson, a. (1991). building societies: change, strategy and corporate identity. *journal of general management*, vol.17 no, 2, pp.20-33.

Basu, K., & Palazzo, G. (2008). Corporate social responsibility: a process model of sensemaking. *Academy of Management Review*, 33(1), pp. 122–36.

Bernstein, D. (1986). Corporate Image & Reality. A Critique of Corporate Communications. UK: Holt, Rinehart and Winston, Eastbourne.

Bhattacharya, C., Sen, S., & Korschun, D. (2008). Using corporate social responsibility to win the war for talent. *MIT Sloan Management Review*, 49(2), 37–44.

Chaffee, E. R. (1987). Communication Campaigns. Handbook of Communication Sciences . Newbarg Park: Sage.

Dam, L., & Scholtens, B. (2012). Does Ownership Type Matter for Corporate Social Responsibility? *Corporate Governance: An International Review*, 20(3): 233–252.

Dutton, j., & dukerich, j. (1991). keeping an eye on the mirror: image and identity inorganizational adaptation. *academy of management journal*, vol.34 pp. 517-554.

European Commission. (2001). Promoting a European framework for corporate social responsibility. . Brussels: Author.

Fill, C. (1995). *Marketing Communications: Frameworks, Theories and Applications*. UK: Prentice-Hall, Hemel Hempstead.

Foote, J., Gaffney, N., & Evans, J. R. (2010). Corporate social responsibility: Implications for performance excellence. *Total Quality Management*, Vol. 21, No. 8,799–812.

Fryzel, B. (2011). Creating Meanings: A Sense-Making Perspective of Corporate Social Responsibility. In B. Fryze, *Building Stakeholder Relations and Corporate Social* 

Responsibility (p. 53). UK: Macmillan Publishers Limited.

Gardberg, N., & Fombrun, C. (2006). Corporate citizenship: creating intangible assets across institutional environments. *Academy of Management Review*, 31(2): 329–346.

Goerge A, M., Nancy L, L., & Barret C, K. (2004). *SPSS for introductory Statistics*. London: Lawarance Erlbaum Associate Publisher.

Joseph F, H. J., Willam C, B., Barry j, B., & Rolph E, A. (2012). Multivariate Data Analysis. New Dehli India: Pearson Education.

Kanji, G. K., & Chopra, P. K. (2010). Corporate social responsibility in a global economy. *Total Quality Management*, 119 – 143.

Kanji, G., & Chopra, P. (2007). Poverty as system: Human contestability approach to poverty measurement. *Journal of Applied Statistics*., 34,1135–1158.

Kanji, G., & Chopra, P. (2009). Psychosocial system for work well-being: On measuring work stress by causal pathway. *Total Quality Management & Business Excellence*, 20,563–580.

McGuire, J., Sundgreen, A., & Schneewis, T. (1988). Corporate social responsibility and firm financial performance. *Academy of Management Journal*, 31(4): 854–872.

McWilliams, A., & Siegel, D. (2001). Corporate social responsibility: A theory of the firm perspective. *Academy of Management Review*, 26(1): 117–127.

Melewar, T. (2010). Determinants of the corporate identity construct: a review of the literature. *Journal of marketing communications*, 9 195–220.

Miras-Rodríguez, M. d., Carrasco-Gallego, A., & Escobar-Pérez, B. (2013). Are Socially Responsible Behaviors Paid Off Equally? A Crosscultural Analysis. *Corporate Social* 

Responsibility and Environmental Management, 1-20.

Otubanjo, B. O., & Melewar, T. (2007). Understanding the meaning of corporate identity: a conceptual and semiological approach. *Corporate Communications: An international journal*, 414-432.

Podnar, K. (2005). Corporate identity in Slovenia. *Corporate Communications: An International Journal*, Vol. 10 No. 1.

Porter, M., & Kramer, M. (2006). The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 85(12):78-92.

Rodrigues, S., & Child, J. (2008). The Development of Corporate Identity: A Political Perspective. *Journal of Management Studies*, 1-27.

Sekaran, U. (2003). Research Methods for Business: A skill building approach. New York: John Wiley.

Stuart, H., & Kerr, G. (2010). Marketing communication and corporate identity: are they integrated? *Journal of marketing communications*, 5 169–179.

Waddock, S. (2012). The development of corporate responsibility/corporate citizenship. *Organization Management Journal*, 29-39.