



## *The Impact of corporate social responsibility on customers' satisfaction –A Structural Model-*

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Received: 20/09/2023

Accepted: 30/12/2023

### *Abstract*

This study examined how adopting corporate social responsibility dimensions affects customers' satisfaction levels. Our analysis relied on the constructive modeling equation using PLS-SEM, which revealed a correlation of 0.46 between the two variables. This implies that changes in the six dimensions of social responsibility - economic, environmental, ethical, legal, Philanthropic, and social - can explain up to 78.6% of the variations in customer satisfaction concerning image, trust, attitude, and security. Additionally, we observed a pathway coefficient of roughly 0.68, indicating a robust and statistically significant association between social responsibility and customer satisfaction. These results offer valuable insights into the causal relationship between social responsibility and customer satisfaction.

**Keywords:** Corporate Social responsibility. Customers' Satisfaction. Social responsibility dimensions

## 1. INTRODUCTION

Corporate social responsibility (CSR) attracted the attention of researchers in the 1970s and continues to generate controversy among academics, practitioners, and interest in public opinion and has recently become an essential part of the aims of organizations seeking to make their activities move towards the charitable and beneficial dimension of society, creating a balance between economic and social goals.

After a long series of ethical and legal deviations and abuses that led to violations of rights principles, organizations began to adhere to ethics and conduct controls. However, following the rise of a large wave of criticism against management and the efforts of business organizations to improve profit and efficiency standards at the expense of compliance with social responsibility rules, organizations in such circumstances must adopt a balanced perspective between their interests and those of society and adhere to the principles of trade balance and ethics.

In recent years, there has been a growing voice in favor of measures to protect human rights and concern for workers within and outside the Organization, respect for fair competition laws, and preservation of the environment and ecosystems, leading organizations to compete for business ethics. At the same time, customers are becoming increasingly aware of the importance of organizations adopting ethical charters that avoid harming consumers, customers, workers, the environment, and other stakeholders. On this basis, the Organization's reputation, image, and brand have become inextricably linked to its commitment to business ethics.

This study emphasizes the relationship between corporation's observance of business ethics and customer satisfaction. Demonstrate customer interest in the Organization's implementation of activities that respect business ethics in all its aspects and dimensions. Accordingly, the main issue of this study is as follows:

What is the role of the corporation's commitment to social responsibility dimensions in improving customer satisfaction?

The study aims to determine the nature of the relationship between corporate social responsibility and customer satisfaction and to review business ethics literature, theories, and models to illustrate this multidimensional concept, as well as to review previous theoretical and applied studies that demonstrated the relationship between corporate social responsibility and customer satisfaction, and finally analyze the results of the survey of the impact of corporate social responsibility on customer choices and consumer trends.

The contribution of this study is the statistical test of the link between corporation's respect for corporate social responsibility and reaching customer satisfaction through a random sample survey of customers.

## 2. Theoretical Literature of Corporate Social Responsibility

The business environment is complex and constantly changing, leading to organizations' involvement in illegal practices and breaches and unjustified complicity in abuses beyond management rules and ethics.

Corporate Social responsibility and business ethics converge in the theoretical literature. Thus Ethics is widely described in the literature as guidelines on right and wrong, honest conduct reflecting values, or standards of conduct such as honesty, accountability, care and fairness.

Researchers have tried to define the concept of business ethics, and the definitions associated with this term have varied. In this context, “Crane” believes that business ethics is the study of cases of business, activities, and decisions that address correct and error (crane & matten, 2007).

According to “Raymond”, the work ethic concerns business responsibility to society, the awareness of organizations that their members must be protected, and the undertaking not to harm them in any way (Raymond, 1968). For his part, “Robbins” argues that business ethics is rules and principles for monitoring the impact of correct behaviour and avoiding misbehavior (Robbins & DeCenzo, 2005).

"Ivancevich" asserts that business ethics guides managers in decision-making. The more meaningful the manager's activity is in others, the more significant the ethics the manager follows (ivancevich & stead, 1999). According to Carroll, business ethics is an intelligent system rooted in ethical duties and obligations, representing principles or values concerned with the health or fairness of the activities of business organizations, the functions of managers and staff, and the conduct and policies of business management (Carroll, 2015).

In another definition, business ethics are codes of values and principles governing a person's work or a group of persons to what is right versus what is wrong with organizational conduct and decision-making (Adda et al., 2016).

Corporate social responsibility has received the attention of several researchers. For example, "Milton Friedman" argues that corporate social responsibility is the Organization's stakeholder-oriented obligations (stakeholders), achieved through the payment of wages to employees for their work, the provision of goods and services to consumers for their money, and the Reimbursement of taxes to governments providing standard services to employees, and care for the rule of law by Commitment to contracts (Friedman, 1970). In addition, Friedman realized that a commitment to social responsibility and corporate ethics would reduce revenue and increase costs while improving the Organization's reputation and image within society.

In a similar definition, corporate social responsibility refers to responding to society's expectations of the organization beyond its compliance with the law, considering that the organization's interests are not compromised, and an appropriate return on investments is achieved (Steckmest, 1982).

Further, “Holmes” defined corporate social responsibility as a commitment by business organizations to society by contributing to various charitable activities such as fighting poverty, improving health service, combating pollution, creating jobs, solving housing, transportation and other activities.

However, this definition has been vehemently opposed. The organization can perform community services if its core business is disrupted and its revenues fall, so profitability must be balanced against societal goals.

Carroll, a pioneer of corporate social responsibility, believes this concept is complex and includes four interrelated dimensions: economic, legal, ethical, and charitable. (Schwartz, 2015).

In another definition, "Holland" points out that corporate social responsibility is a concept in which companies willingly integrate social and environmental concerns into their business processes and relationships with stakeholders. (Holland, 2003).

Robbins is one of the pioneers who viewed corporate social responsibility in a contemporary manner and described it as a set of ethical considerations that focus on goals in the form of long-term commitments and contribute to enhancing the excellent image of the organization in society in which it operates (Robbins & De Cenzo, 2005). Robbins' ideas and views on social responsibility have moved this concept from a narrow framework for real-time events to a strategic objective that requires great importance in long-term strategic planning.

#### - **The Dimension of Corporate Social Responsibility**

Studies on corporate social responsibility and business ethics indicate three main approaches recommended by researchers in developing business ethics concepts.

The first Corporate Social Responsibility approach emerged from Carroll's research (1979-1991) through his contribution to the development of the organization's social responsibility pyramid, which consists of four main dimensions: the economic, legal, ethical, and Philanthropic dimensions (Carroll A. B., 1991).

Concerning the economic dimension, Carroll explained that business organizations were created as economic entities designed to provide goods and services to members of society and achieve an acceptable profit as a real incentive for entrepreneurship.

The economic dimension of social responsibility requires efficient and rational use of resources and fair competition by respecting competition rules and not harming competitors, as well as preventing monopoly and insistence on consumers.

The legal dimension requires conscious and voluntary compliance with laws and legislation, such as respect for consumer protection laws against harmful substances, protection of children in health and culture, protection of the environment by preventing pollution in all its forms, conservation and development of natural resources, and disposal of product residues after consumption. In addition to the above, the legal dimension requires justice and safety, whether by reducing work injuries, improving working conditions, preventing the employment of older persons and young persons, adding respect for human rights and preventing discrimination.

The ethical dimension is based on recognizing society's values, morals, behavior and beliefs. Despite the absence of the legal frameworks necessary to establish these aspects, their work is imperative to promote the organization's moral values and strengthen its reputation, which requires respect for integrity, justice, and fairness.

The Philanthropic dimension relates to the criteria for developing the quality of life, the resulting elements associated with general taste and the quality of one's food, clothing and transport. This dimension is also the organization's voluntary grant of assistance, donations and grants to members of society from poor and needy classes.

The previous dimensions were hierarchically sequenced and interrelated. For example, economic efficiency indicates a balance between income and expenditure. At the base of the pyramid, leading good citizenship and pursuing Philanthropic initiatives aimed at improving the grade of life of all members of society; Top of the pyramid, mediated by ethical values, avoidance of harm, adherence to laws and compliance with legislation and regulations.

Besides Carroll, another team of researchers led by “Elkington” proposed a second three-dimensional approach to corporate social responsibility, encompassing the economic dimension (profit), the environmental dimension (planet), and the social dimension (society). It is noted that this approach has added an environmental dimension to Carroll's model (Moiescu & BERÁCS, 2015). This model supports the principle that the Organization should not only pay attention to creating economic values but should also focus on the sustainability of the surrounding environment through the application of environmentally friendly mechanisms and policies (Elkington, 1998).

The proposed third model is linked to the stakeholders' theory. According to this theory, the organization has relationships with stakeholders such as shareholders, clients, suppliers, government regulatory, environmental organizations, and others influenced by the organization's performance and activities. Accordingly, corporate social responsibility consists of activities directed at shareholders, clients, employees, the environment, society and other stakeholders (Freeman, 2010).

#### **- Relationship between corporate social responsibility and customer satisfaction**

The commonly used principle «customer is always right" is a fundamental rule for dealing with customers in the business world. However, the German philosopher “Emmanuel Kant” has pointed out that clients, like everyone else, deserve to be treated with respect and not just used as a means. A meaningful way to judge whether a business is successful is to respond to clients' ideas through surveys, listening, allowing customers to vent, and expressing their personal opinions (Sulphrey & George, 2017).

Customer satisfaction is the judgment or feeling of consumers towards the product after it has been used more than once. Besides, it is a self-assessment through which customers can compare their thoughts to a current reality of a service or product produced or delivered by the organization. It includes several factors such as availability of products or services, competitive prices and rapid response to customers' demand.

Based on the above, businesses should analyse the customer relationship strategy related to product quality to attract and sustain the long-term satisfaction of potential and former consumers.

Many theoretical and empirical studies have emphasized the critical role of organizations' commitment to ethics in attracting client satisfaction. In this context, “Garcia” argued that CSR enhance the level of customer satisfaction by improving the reputation of the Organization (KALEJAIYE, Peter, & Adediji, 2017) (García-Madariaga & Rodríguez , 2017) (Singh & Misra, 2021).

“Asharaf &Tahir” add that CSR undertaken by the organizations affect the level of satisfaction positively and directly (Ashraf & Tahir, 2017). "Junaid" also asserts that consumer satisfaction and retention can be positively linked to CSR (Junaid, Ali, & Masood, 2016). "Perez" also pointed out that customer satisfaction was considered an element of mediation in the quality of services and that CRS was the most influential factor in enhancing customer satisfaction (Perez & Rodríguez-del-Bosque, 2015). The results of “Loureiro” study showed that the concept of the brand affects customer satisfaction, but some corporate social responsibility issues affect customer satisfaction more than others (Loureiro, Sardinha, & Reijnders, 2012). Also “Wei” study found that corporate social responsibility has a positive correlation, especially in its legal dimension (Wei, An-Pin, & Chi-Lu., 2020) .The study of “Zhao” confirmed the links between CSR and corporate reputation

using the brand as an intermediary variable (Zhao, Yan, & Manzir, 2021). “Ki Lee” study confirmed that organizational trust positively affects job satisfaction, which in turn has a positive impact on customer orientation (Ki Lee & Mi Lee, 2013).

Multiple empirical studies (Jaramillo, Mulki, & Boles, 2013) (Valenzuela & Mulki, 2010) (Sulphey & Saji, 2017) (Agyei & Sun, 2021) have confirmed that organizations that refrain from adopting CSR will lose their clients' long-term loyalty, as customers will lean towards organizations known for ethical-responsive policies and standards. “Hsu” found that social responsibility has a positive impact on brand reputation and purchase intention (Hsu & Gam Bu, 2022).

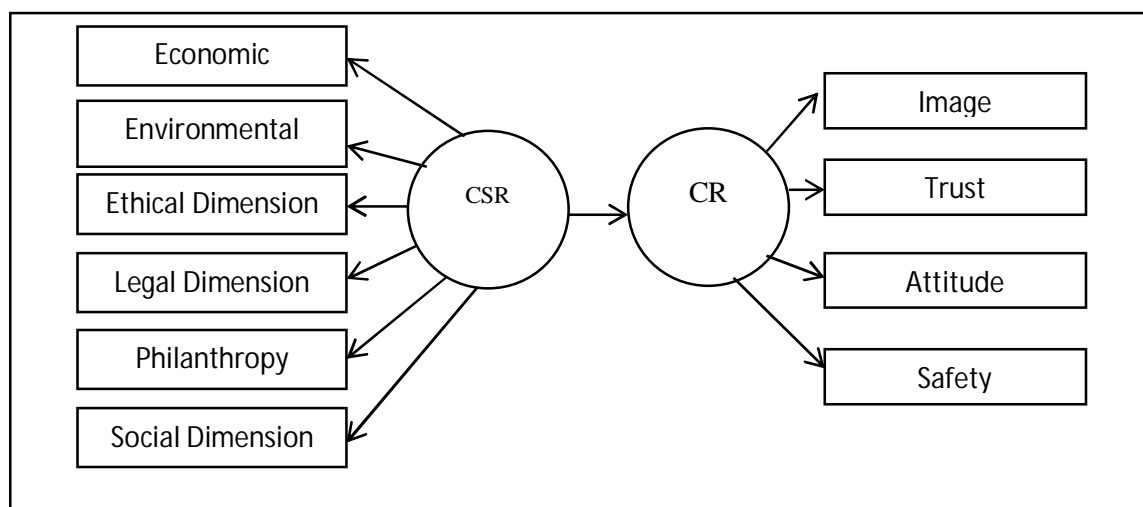
Based on the above, the hypotheses of the study are as follows.

**-Null hypothesis  $H_0$ :** There is no statistically significant relationship between corporate social responsibility and customer satisfaction.

**-Alternative hypothesis  $H_1$ :** There is a statistically significant relationship between corporate social responsibility and customer satisfaction.

The hypothetical model of the study links two underlying variables: the dimensions of social responsibility and the customer's satisfaction in a relationship that affects the dimensions of social responsibility to the customer's satisfaction. According to the previous, the following figure can explain this model with its different variables and dimensions:

**Fig.1.** Research Model



CSR: Corporate Social Responsibility

CR: Customer Satisfaction

### 3. Discussion of the Findings

Preferably start by presenting and analyzing the results of the descriptive, then evidentiary (correlation matrix) statistical analysis, then presenting and analyzing the results of modeling with the constructive equation, and comparing the results with a view to testing hypotheses and the hypothesis model of the study.

### - Study Sample Characteristics

Previous studies have focused on the different dimensions of corporate social responsibility. This study attempted to integrate the dimensions of Carroll's model and Elkington's model of corporate social responsibility through an electronic questionnaire distributed to a sample of 100 individuals and 34 responses received within 15 days, i.e., the response rate is 34%, which is appropriate for the e-questionnaire.

The characteristics of the study sample are reviewed, and then the direction of the different respondents' answers is especially relative to the dimensions and variables of the study.

Table 01 shows that female sample members are 55.88% more than males. As for age, the group between 25 and 34 is the largest, with a value of 44.11%. The age group between 35 and 44 is 32.35%. For the degree, the predominant category is 88.23% Master's degree and beyond, followed by the 58.82% student category and 32.35% government employees. The previous discussion explains the nature of the sample because it was purposely chosen by targeting well-informed frames and post-graduate students due to their cultural level and awareness of the importance of social responsibility.

**Table 01.** Study Sample Characteristics

Study variables		Frequency	Percentage
Type	Male	15	44.11
	female	19	55.88
Age	under-19	-	0
	19-24	7	20
	25-34	15	44.11
	35-44	11	32.35
	45-54	1	2
	55-64	-	0
	over 65	-	0
Educational level	secondary education	2	5.88
	Professional Composition	-	0
	Bachelor	2	5.88
	Master	30	88.23
Function	Student	20	58.82
	Government employee	11	32.35
	Private sector workers	3	8.82
	Housewife	-	0

**Source :** by researcher

The dimensions of corporate social responsibility were combined according to Carroll and Elkington's model of economic, ethical, legal, Philanthropic, environmental, and social dimensions, and respondents were asked to record their responses on a scale of 5 Likert points ranging from strong disagreement (1) to strong agreement (5). The total items in the first questionnaire (20) were items. The table was then amended to enhance validity statistics rounding tests by deleting the most vulnerable questions to stabilize the form. One question was selected from each dimension except

the social dimension, where two questions were selected, and therefore the questions were reduced to 6 items.

In this study, PLS-SEM was used for two main reasons: 1. the nature of the study, which requires research into the relationship between fulfilling the requirements of corporate social responsibility in various dimensions and, on the other hand, reaching customer satisfaction; 2. SEM can deal with overlapping correlations to study variables.

**Table 02.** Response Trends for Sample Study

Variables and dimensions	N	Mean	SD	Difference Factor %
Economic Dimension	34	4.32	0.76	17.59
Environmental Dimension	34	4.47	0.78	17.44
Ethical Dimension	34	4.26	0.70	16.43
Legal Dimension	34	4.29	0.75	17.48
Philanthropy dimension	34	3.94	0.88	22.33
social dimension 1	34	4.20	0.68	16.19
social dimension 2	34	4.41	0.65	14.73
Dimensions of SR	34	4.28	0.45	10.51
Image	34	4.44	0.56	12.61
Trust	34	4.23	0.81	19.14
Attitude	34	4.14	0.65	15.17
Safety	34	4.23	0.65	15.36
Customer Satisfaction	34	4.26	0.51	11.97

**Source:** by researcher based on PLS-SEM outputs

The table above indicates that the questionnaire's questions were well-matched with the study's subject matter, resulting in high-level responses from most sample components in a medium range, which suggests approval.

Table 03 shows the simple correlation matrix between corporate social responsibility and customer satisfaction. The results show a statistically significant and almost positive correlation between the various dimensions of corporate social responsibility and customer satisfaction, most of which are strongly correlated, except for 7 out of 40 cases.



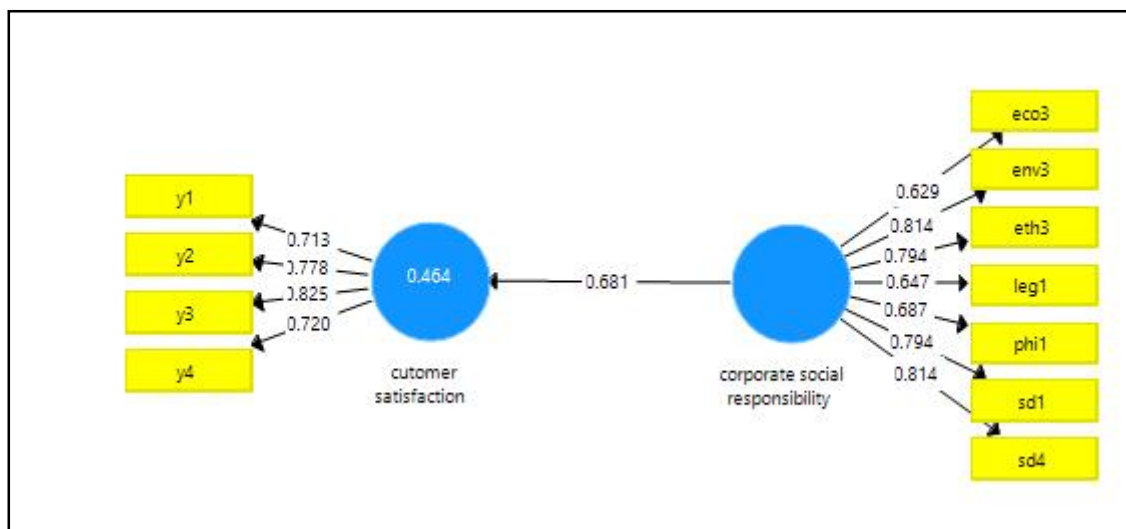
**Table 3.** Matrix Simple correlation

Dimensions and variables	Image	Attitude	Trust	Safety	Customer Satisfaction
Economic Dimension	0.0807 0.6499	0.5634 0.0005	0.2609 0.1360	0.5681 0.0005	0.4861 0.0036
Environmental Dimension	0.2017 0.2525	0.6230 0.0001	0.3870 0.0237	0.4844 0.0037	0.5617 0.0005
Ethical Dimension	0.3828 0.0254	0.4336 0.0104	0.2546 0.1461	-0.0076 0.0037	0.3416 0.0480
Legal Dimension	0.1839 0.2976	0.3959 0.0204	0.1289 0.4674	0.3442 0.0462	0.3372 0.0051
Philanthropy dimension	0.4808 0.0040	0.32756 0.0586	0.4794 0.0041	0.28618 0.1008	0.5171 0.0017
social dimension 1	0.3864 0.0240	0.4007 0.0188	0.3963 0.0203	0.2262 0.1982	0.4627 0.0059
social dimension 2	0.5612 0.0006	0.5572 0.0006	0.5469 0.0008	0.2614 0.1353	0.6327 0.0001
Dimensions of social responsibility	0.4273 0.0117	0.6379 0.0000	0.4964 0.0028	0.4412 0.0090	0.6577 0.000

Source: by researcher based on PLS-SEM outputs

### Modeling with constructive equation

The analysis of the model's results, assuming an impact relationship and a significant statistical impact, is presented from the dimensions of corporate social responsibility and customer satisfaction, where the results of the PLS-SEM of the model are first presented, as shown in Figure 02.

**Fig.02.** PLS-SEM Model

Source: PLS-SEM outputs

According to the figure above, the critical factor in the relationship between the two latent variables surpasses 0.46, meaning that 78.6% of variations in customer satisfaction across its four dimensions can be attributed to changes in the six dimensions of social responsibility. Furthermore, the path coefficient linking the two variables is nearly 0.68, indicating a powerful and statistically significant correlation between them and providing insight into the causal relationship between these latent variables.

The quality indicators of this structural model are illustrated in the following table:

**Table 4 .** Results of the Model Quality Indicators

	Indicators	Loading	Composite Reliability	Average variance extracted	Multicollinearity test (VIF)
Corporate Social Responsibility Dimensions	Eco3	0.629	0.90	0.55	1.00
	Env3	0.814			
	Eth3	0.794			
	Leg1	0.647			
	Phi1	0.687			
	Sd1	0.794			
	Sd2	0.814			
Customer satisfaction	(y1)	0.713	0.85	0.58	0.00
	(y2)	0.778			
	(y3)	0.825			
	(y4)	0.720			

**Source:** by researcher based on PLS-SEM outputs

Results show that the standard loading of the external measurement model (between the latent variables and their different dimensions) is both at the acceptable level that expresses the strength and consistency of these dimensions in indicating the change in corporate social responsibility dimensions and the change in customer satisfaction, which confirms the internal consistency or composite stability index that exceeds the acceptable level (0.6) for both latent variables, and demonstrates the validity of building the representative dimensions of each variable. The average change extracted by AVE or the so-called “Convergent validity” was between social responsibility dimensions of 0.55 and customer satisfaction dimensions of 0.84, the accepted realistic level compared to the theoretical relationship, indicating a lack of linear multiplicity.

The table below expresses the quality of the model to link the dimensions of social responsibility to the customer's satisfaction:

**Table 5 . Model Quality**

Correlation/ indicators	Sample (O)	Average Sample (M)	Standard deviation (STDEV)	T value (O/STDEV)	P Values
Eco3	0.63	0.59	0.18	3.55	0.00
Env3	0.81	0.79	0.11	7.29	0.00
Eth3	0.79	0.79	0.06	12.33	0.00
Leg1	0.65	0.62	0.14	4.62	0.00
Phi1	0.69	0.70	0.08	8.38	0.00
Sd1	0.79	0.79	0.09	9.31	0.00
Sd2	0.81	0.82	0.06	13.07	0.00
y1	0.71	0.72	0.12	6.18	0.00
y2	0.78	0.79	0.07	10.78	0.00
y3	0.83	0.81	0.08	9.92	0.00
Y4	0.72	0.66	0.19	3.87	0.00
Dimensions Of corporate Social Responsibility Customer Satisfaction	0.68	0.72	0.08	8.18	0.00

**Source:** by researcher based on PLS-SEM outputs

According to the values in the table, all T values are above 1.96, indicating the model's significant importance as demonstrated by the probability value. As a result, the null hypothesis, which assumes no connection, is dismissed, and the hypothesis that acknowledges the connection between the impacts of social responsibility dimensions on customer satisfaction is accepted. The hypothetical research model aligns well with the actual study, making it valid.

## CONCLUSION

Corporate Social responsibility is the idea that corporations must balance profit-making activities with activities that benefit society; this includes developing actions that have a positive relationship with the society in which they operate. The relationship between society and the environment in which corporations operate is a critical factor in their ability to operate effectively. It is used as a measure of their overall performance.

Many studies confirm that satisfaction is not inherent in the product or service. Still, satisfaction is mainly the consumer's perceptions of product or service attributes as they relate to that individual. Thus, consumers will have varying satisfaction levels with the same experience or service. Furthermore, in marketing literature, customer satisfaction has been recognized as an essential part of the company's strategy—a vital driver of the company's long-term profitability and market value. Thus, CSR is expected to be positively linked to customer satisfaction.

The current study was interested in revealing the relationship between CSR and customer satisfaction, i.e., the contribution of CSR to guiding customer behavior, attracting their attention and achieving satisfaction.

Thus, CSR was the independent variable of this study, while customer satisfaction was the dependent variable. Based on a review of previous studies, CSR consists of many dimensions. As noted in the study's theoretical framework, Carroll's social responsibility dimensions are economic, environmental, ethical, legal, Philanthropic, and social. In addition, intermediate variables that connect social responsibility and customer satisfaction have been used. Image, trust, attitude, and security have been selected as intermediate variables vital to customer satisfaction. Results showed correlation between the dimensions of CSR and customer satisfaction

The limits of this study are to focus on specific dimensions, given that other dimensions of social responsibility, such as after governance, have yet to be adopted in this study and can be used in future studies.

Furthermore, the selected sample is predominantly academic, although it prefers to expand the sample to include a variety of categories and not only the educated layer; this can be remedied in future studies.

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