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Haneen F. Abuazzah

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UNIVERSITÉ DE LILLE
IAE LILLE UNIVERSITY SCHOOL OF MANAGEMENT

École Doctorale SESAM

LEM Lille Économie Management – UMR 9221

Le rôle des stratégies de pleine conscience RSE
Sur la qualité de la relation client

Recherche dans le secteur pétrolier et pétrochimique - Société SABIC

THÈSE
Pour l'obtention du

Doctorat en Sciences de Gestion

Présentée et soutenue publiquement le 4 avril 2022

Haneen F. ABUAZZAH

—

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Research in the petroleum and petrochemical sector - SABIC Company

THESIS
For obtaining the

Doctorate in Management Sciences

Presented and defended publicly on April 4, 2022

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Dedication

To the soul of my dear father, who passed away while I was studying for a Ph.D.,

To my dear beloved mother (*Awatef*),

To all Ph.D. Students in the world

Acknowledgment

First, I would like to express my deep gratitude to my research director, Professor Francis SALERNO, for the trust he placed in me and the honor he gave me to direct this doctoral work. His numerous and invaluable advice, his availability, his patience, and the great freedom he granted me made this research possible.

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Résumé

L'une des définitions les plus anciennes et les plus importantes attribuées à la responsabilité sociale des entreprises (RSE) est celle donnée par Howard Bowen, considéré comme le père de la RSE pour son livre "historique" de 1953, *Social Responsibilities of the Businessman* (Responsabilités sociales de l'homme d'affaires) : "Les obligations des entrepreneurs de poursuivre ces politiques, de prendre ces décisions ou de suivre les lignes d'action qui sont souhaitables en termes d'objectifs et de valeurs de notre société" Bowen (1953a).

Plus tard, Carroll (1979 a) s'est plutôt concentré sur les obligations des entreprises, à l'égard de certaines responsabilités envers la société, qui s'étendaient au-delà des domaines économiques et juridiques pour inclure le bien-être des employés et de la communauté, les besoins politiques et éducatifs de la société et le service pour améliorer la qualité de la vie humaine, et a défini la RSE comme suit "La responsabilité sociale des entreprises englobe les attentes économiques, juridiques, éthiques et discrétionnaires que la société a envers les organisations à un moment donné".

De nos jours, la RSE est reconnue au niveau mondial, national, régional, et même local, principalement comme une "contribution volontaire au développement durable" Jurkowska-Gomulka et al. (2021). Le concept volontaire de la RSE considère la RSE comme un engagement des entreprises en faveur de la durabilité qui va au-delà des exigences légales.

Cependant, la RSE est devenue un élément crucial du plan stratégique de l'entreprise et une réelle préoccupation de nombreuses entreprises industrielles (Widad et al. 2021). Par conséquent, plusieurs organisations ont mis en œuvre différentes initiatives pour encourager les entreprises à adopter des approches RSE,

telles que la Coopération économique pour le développement, le Pacte mondial des Nations unies, l'Organisation internationale du travail et la Global Reporting Initiative (GRI) (Shehabi et al, 2016).

Toutes ces initiatives ont contribué à développer un cadre unifié de la RSE connu sous le nom de norme ISO 26000 publiée par l'Organisation internationale de normalisation (ISO) en 2010 (Popa & Dabija, 2019). La norme ISO 26000 définit la RSE comme : la responsabilité d'un organisme vis-à-vis des impacts de ses décisions et de ses activités sur la société et l'environnement, par un comportement transparent et éthique en prenant en compte les attentes des parties prenantes (ISO, 2010). Le comportement socialement responsable des entreprises est attendu aujourd'hui par un large périmètre d'entités : principalement les consommateurs, mais aussi les partenaires commerciaux, les contractants et les pouvoirs publics (Haseeb et al. 2019).

Dans ces circonstances, la RSE n'est plus volontaire, mais devient une obligation morale forte, voire légale (certains groupes d'entreprises sont légalement tenus de rendre compte de leurs activités non-financières dans des documents accessibles au public.). Les entreprises sont de plus en plus conscientes des dangers que leurs activités peuvent faire courir à la planète et à la société dans le futur. L'entreprise consciente (Mindful Company, MC) représente un état d'esprit d'entreprise qui se soucie de la société, de la communauté et de l'environnement et qui se manifeste par un comportement consistant à tempérer les activités qui sont à la fois nuisibles et non durables pour l'environnement.

Mais quel est l'impact de la RSE sur la performance commerciale relationnelle des entreprises dans le domaine du B2B ? Malgré son importance, cette question a reçu peu d'attention. Dans le B2B, l'impact de la RSE est d'avoir une orientation à long terme soit avec leurs employés où la continuité de la performance relationnelle est déterminée par la satisfaction au travail, la confiance organisationnelle et

l'engagement organisationnel selon la reconnaissance des activités de RSE par les employés (George et al. 2020 ; Ko & Park, 2021) ou avec leurs clients par la perception des activités de RSE des entreprises partenaires (H. Lee & Lee, 2019 a). Contrairement au contexte B2C, l'impact de la RSE est la fidélisation des clients qui est souvent mesurée par la volonté de payer un prix plus élevé (Browning, 2016) et l'orientation de la relation à long terme (LTO) des clients avec les entreprises (H. Lee & Lee, 2019).

Cependant, la réponse à cette question générale de recherche nécessite de prendre en compte les différentes approches de la RSE et d'identifier les lacunes de la recherche (section 1). Les objectifs de cette recherche de thèse et son intérêt au niveau théorique et managérial sont ensuite présentés (section 2). L'importance de la mise en œuvre de la RSE dans les entreprises varie selon le type et l'orientation du secteur. Certains secteurs ou industries posent des problèmes sociaux et environnementaux. Par conséquent, le public s'inquiète de la manière dont les entreprises des secteurs controversés peuvent gagner en légitimité grâce à des politiques et des initiatives de RSE. Cette recherche mettra en évidence le rôle que joue la RSE dans le contexte des entreprises pétrolières et pétrochimiques. Le cas de SABIC, l'un des géants mondiaux du pétrole et de la pétrochimie sera étudié (section 3).

Introductory chapter

Foundations and research objectives

Introduction

One of the oldest and most prominent definitions attributed to Corporate Social Responsibility (CSR) is that given by Howard Bowen who refers to as the father of CSR for his “landmark” 1953 book, Corporate Social Responsibilities “*The obligations of entrepreneurs to pursue those policies, to make those decisions, or to pursue desired lines of action in terms of the aims and values of our society*” Bowen (1953a).

Later, Carroll (1979a) focused rather on firm obligations to certain responsibilities to society that extended beyond the economic and legal domains to include employee and community welfare, the political and educational needs of society and service to improve the quality of human life and defined CSR as: “*Social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time*”. Nowadays, CSR is recognized at the global, national, regional, and even local level, mostly as a “*voluntary contribution to sustainable development*” Jurkowska-Gomulka et al. (2021). The voluntary concept of CSR views CSR as firms’ commitment to sustainability that is beyond the legal requirements.

However, CSR is become crucial part of a company’s strategy plan and a real concern of many industrial companies (Widad et al., 2021). As a result, several organizations have implemented different initiatives to encourage companies to

adopt CSR approaches, such as Economic Cooperation Development, United Nations Global Compact, International Labor Organization, and Global Reporting Initiative (GRI) (Shehabi et al., 2016). All these initiatives have contributed to developing a unified CSR framework known as ISO 26000 standard published by the International Standard Organization (ISO) in 2010 (Popa & Dabija, 2019). ISO 26000 defines CSR as: *responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior by considering the stakeholder's expectations* (ISO, 2010). Socially responsible behavior of companies is expected nowadays by a wide scope of entities: mainly consumers, but also trading partners, contractors, and public authorities (Haseeb et al., 2019). Under these circumstances, CSR is no longer voluntary, but is becoming a strong moral or even legal duty (some groups of companies are legally obliged to report their non-financial activities in publicly available documents). Companies have become increasingly aware of the dangers that their activities can cause to the planet and to society in the future. *Mindful company (MC)* represents a company mindset of caring for society, community and environment which manifests behaviorally in the tempering on activities of which is both defeating and environmentally unsustainable.

But what is the impact of CSR on relational business performance in B2B?

Despite its importance, this question has received little attention. In B2B, the impact of CSR is to have long term orientation either with their employees where the continuity of the relational performance is determined by job satisfaction, organizational trust, and organizational commitment according to the recognition of CSR activities by employees (George et al., 2020; Ko & Park, 2021) or with their customers by perception of partner firms' CSR activities (H. Lee & Lee, 2019a). Unlike in a B2C context, the impact of CSR is customer retention which is

often measured by willing to pay a higher price (Browning, 2016) and customers' long term relationship orientation (LTO) with firms (H. Lee & Lee, 2019). However, the answer to this general research question requires considering the different approaches to CSR and identifying research gaps (Section 1). The objectives of this thesis research and its interest at the theoretical and managerial levels are then presented (Section 2). The importance of implementing CSR in companies varies according to the type and orientation of the sector. Certain sectors or industries pose social and environmental concerns. Therefore, there is public concern about how companies in controversial industries can gain legitimacy through CSR policies and initiatives. This research will highlight the role that CSR in the context of oil and petrochemical companies. The case of SABIC, one of the world's oil and petrochemical giants will be studied (Section 3).

Section 1 – Existing approaches on CSR, weaknesses, and research issues

The examination of the literature identifies three distinct approaches to CSR: the classical approach (Carroll, 2016) the commitment-trust of relational approach (Morgan & Hunt, 1994) and the mindfulness approach (Homburg, Stierl, & Bornemann, 2013)

The classical approach: Based on the win-win idea that CSR activities eventually benefit firms. Striving to ensure the health and safety of citizens and developing corporate activities that meet the needs of each stakeholder, like caring for social and environmental issues, human rights, and information disclosure, are ultimately the pursuit of the common interests of the firm and its stakeholders (& Lee, 2011). According to Carroll's pyramid, CSR can be classified into four distinct categories

in order of decreasing importance: economic, legal, ethical, and voluntary duties. First, a firm is expected to meet its economic responsibility. The second most essential duty required of a firm is legal responsibility. The third is based on firm's ethical responsibility, such as social support events and are not mandatory. Lastly, a firm is expected to carry out its voluntary responsibility which entails participating in philanthropic activities such as giving monetary aids to the socially disadvantaged (Carroll, 2016).

A large body of literature reports that a firm's choice of CSR increases firm value. Researchers show that CSR has a positive influence on the firm's market value with some claiming that the initial cost of investment in CSR will eventually be outweighed by the savings from reduced long-term costs and by the profits from increased revenues, due to enhanced corporate reputation in the long-term. The limit of this approach is that focuses on CSR implementation improves firm performance without considering the impact that these practices have on the organization-stakeholder relationships.

The commitment-trust of relational approach: In this approach, CSR is perceived as the "powerful marketing tool" used to acquire and retain stakeholders (suppliers, employees, and customers) as they are more satisfied when organization does something in favor of the society Academic literature identifies trust as a prerequisite for the creation and preservation of long-term relationships between the company and stakeholders (Morgan & Hunt, 1994a). In B2C context, when the organization do CSR activities and something for the betterment of the society, their customer will recognize the organization in positive perception, that lead them to trust on the organization, when customers have trust then their satisfaction level will be high, when customers are satisfied from the organization, this will

encourage them to be remain committed with the organization as a loyal customer (Ashraf et al., 2020). According to Martínez and del Bosque (2013), when customers become loyal, they buy more, are willing to pay more and recommend more (Harris & Goode, 2004). In B2B context, research on the impact of CSR on long-term relationship is limit. Drawing on social exchange theory, this research explain that perceptions of CSR activities develop trust in organizations and long-term organization– stakeholders’ relationship (organizational customers (Lee & Lee, 2019); employees (George et al., 2020; Ko et al., 2021) by acting as a social glue. The limit of this approach is that does not distinguish between stakeholders’ perception of selfish and selfless motives CSR firm activities and their impact in building long-term relationships in B2B industries.

The mindfulness approach, awareness, and selfless attribution: This approach suggests that when a brand is positioned as “a CSR brand” rather than a brand that just engages in CSR, it is likely to accrue several consumer-specific benefits (Du et al., 2007). The cognitive aspect of CSR focuses on the mindfulness of managers and suppliers towards CSR in terms of awareness of its impact on the society and environment. Motives for CSR are intrinsic or selfless motives have the goal of doing good and/or fulfilling one's obligations to society (e.g., benefit the community or cause that the CSR actions focus on). Whereas extrinsic or self-interested motives have the goal of increasing the brand's own welfare (e.g., increase sales/profits or improve corporate image). Notably, extrinsic, and intrinsic motives are not viewed as two ends of a continuum because brand's CSR actions can be attributed to both intrinsic and extrinsic motives. The challenge of awareness towards CSR and the quality of CSR activities are not the same in all countries, rather, they vary across countries due to different local norms, social institutional constraints, and the level of industrialization in each country. Thus,

the content of managers' and suppliers' CSR mindsets may vary due to differences across countries (Lu & Wang, 2021).

From these approaches, well-known dimensions of CSR are mainly developed in classical approach namely: economic, legal, ethical, and voluntary. Dimensions of CSR in mindfulness perspective are not developed yet. While new approaches incorporate the CSR innovation dimension defined as “*The use of social, environmental or sustainability drivers to create new ways of working, new products, services and processes, and new market space*” (Halme&Laurila, 2009; Ratajczak&Szutowski, 2016), this is still uncommon, despite the potential relevance of this dimension, particularly in the oil and petrochemical sectors (Duttagupta, Islam, Hosseinabad, Adib, & Zaman, 2021) et al., 2021). For instance, CSR innovation enables the reduction of costs as firms lower their use of resources, the generation of additional revenues from better products, and the creation of new businesses ((Nidumolu, Prahalad, & Rangaswami, 2009)) and can be considered as a selfish CSR motives. In addition, little is known about perception of selfish and selfless motives CSR firm activities and their impact in building long-term relationships in B2B industries.

- 1) The first gap regards identifying the most important dimensions of CSR in a mindfulness perspective (selfless vs selfish): intrinsic, extrinsic, quality and awareness as well as embedding and analysis of the new CSR dimension “innovation”.
- 2) In B2B, the impact of CSR dimensions is to have a long-term relationship where the continuity of the relational performance is determined by job satisfaction, organizational trust, and organizational commitment according to the recognition of CSR activities by employees (George et al.,

2020; Ko & Park, 2021) and by perception of partner firms' CSR activities (H. Lee & Lee, 2019a). Unlike in a B2C context, the impact of CSR dimensions is customer retention which is often measured by willing to pay a higher price (Browning, 2016) and customers' long term relationship orientation (LTO) with firms (H. Lee & Lee, 2019). However, this method of measurement is little used in B2B despite its importance and no study has measured the impact of CSR on these last two variables. The second gap is considering willing to pay a higher price and long-term orientation variables to measure the relational business performance in a B2B context and the impact of CSR mindfulness dimensions on relational business performance.

3) The third gap is to analyze the different paths that connect CSR to relational business performance in terms of willing to pay a higher price and long-term orientation. In fact, to the best of our knowledge, no research has provided a conceptual model to understand how dimensions of CSR in a mindfulness perspective influence relational business performance. Consequently, this research distinguishes itself by testing and analysis the direct path between mindfulness CSR dimensions and relational business performance and the serial indirect path through trust and relational value. Whereby it was hypothesized that trust and relational value were serial mediators of the relationship between mindfulness CSR dimensions and relational business performance; that is, higher selfless motives CSR dimensions predicted higher trust, that in turn higher relational value predicted, that in turn, predict higher relational business performance. In contrast, higher selfish motives CSR dimensions predicted lower trust, that in turn predict lower relational value predicted, that in turn, predict lower relational business performance.

4) The final gap is that CSR practices are not viewed in the same way across cultures and tends to analyze the influences of CSR dimensions in mindfulness cultures (Europe) vs mindless cultures (Asia, USA, MENA). While previous studies are restricted to conduct comparative studies of CSR between developing and developed countries (Lu & Wang, 2021).

Section 2 - Research objectives and expected contributions

The elements discussed in the first section encourage us to move forward in deepening and understanding the most important dimensions of CSR in mindfulness perspective in the oil and petrochemical industry, and its impact on the relational business performance. In this section, we define the research objectives then the expected contributions.

1. The research objectives

The objectives of our research are dictated by the following research questions:

What are the dimensions of CSR from the mindfulness perspective? What is their impact whether selfish or selfless motives on relational business performance?

Therefore, the aim of our research is to combine, and we wish to:

- Identifying the most important dimensions of CSR in mindfulness perspective (selfish vs selfless) and study the most important dimensions in the oil and petrochemical industry
- Embedding and analysis of the new CSR selfish motives dimension “innovation”.
- Understand the relationships between the dimensions of CSR in mindfulness perspective and the relational business performance (willing to pay a higher price and long-term orientation)
- Understand the role that trust and relational value play in a previous relationship as serial mediators (Gaskin, 2016)
- Applying a culture comparative analysis starting from the country of origin of SABIC's customers (mindfulness cultures, Europe vs mindless cultures, Asia, USA, MENA).

Given the current lack of development in this field of research, a process to gradually develop the research paradigm and hypotheses should be initiated. A preliminary qualitative study will be conducted. This will allow identifying potential explanatory factors of relational business performance based on the most important CSR mindfulness dimensions in the oil and petrochemical industry and establishing the conceptual model and research hypotheses. In short, the answer to this set of questions involves drawing on the literature to better understand the impact of dimensions of CSR on relational business performance. The specific goals are as follows:

- ✓ The first objective, which must be achieved with the contribution of a qualitative study, is to explore if the variables of relational business performance related to the company's customers most used in the B2C

context are valid in the B2B context such as willing to pay a higher price and long-term orientation, as well as the explanatory variables related to CSR mindfulness dimensions and variables related to strengthening the relationship between the company and the customer like trust and relational value.

✓ The second objective is to develop a conceptual framework on factors that explain relational business performance in the oil and petrochemical industry based on the most important dimensions of CSR in mindfulness perspective (selfish *vs* selfless) through serial mediators trust and relational value.

✓ The third objective is in one hand to test the conceptual model and verify direct and serial indirect relationships of variables derived from theoretical analysis and qualitative study and in the other hand to establish a culture comparative study (mindless *vs* mindfulness) of the last relationships.

2. Interest of the research

We have just mentioned the challenges and objectives of this research and are now providing the expected contributions from this PhD thesis on a theoretical and practical level.

2.1. The theoretical interests of the research

This research should allow us to discover the most effective CSR dimensions in mindfulness perspective that affect relational business performance.

On the theoretical view, this research presents several interests.

For the first interest, we will highlight the link between mindfulness CSR aspects and willingness to pay a higher price. The impact of CSR efforts on relational business success is limited in B2B(H. Lee & Lee, 2019a). These studies assess long-term relationship business performance. This study adds to prior studies by measuring relational business performance in terms of willingness to pay a higher price (K. H. Lee & Shin, 2010). In addition, the classical approach has only examined the impact of CSR on financial business performance (firm value, competitive advantage, and long-term growth).

Another interest relates firstly to the analysis of dimensions of CSR in mindfulness perspective (selfless *vs* selfish) given the increase in societal and environmental concerns. On the one hand, this research allows to enrich the mindfulness CSR dimensions already studied separately (awareness, quality, extrinsic/intrinsic attribution) by studied them simultaneously and by adding to them the CSR innovation dimension which we consider as a selfish CSR motives. In fact, CSR innovation enables the reduction of costs as firms lower their use of resources, the generation of additional revenues from better products, and the creation of new businesses (Nidumolu et al., 2009a). Therefore, the dimensions (innovation and extrinsic attribution) reflect the selfish motives while the dimensions (awareness, quality, and intrinsic attribution) form the selfless motives. On the other hand, this research offers complementary dimensions to Carroll's classical dimensions.

Secondly, this research can contribute to CSR analysis and its impact in firm performance in the oil and petrochemical industry using a combination between the two recent approaches of CSR presenting earlier while previous research has only focused on Carroll's classical approach (Chowdhury et al., 2019; Mohamed Abdulwali Ali

Alsamawi ,MohdRidzuanDarun,ShrikantKrupsasindhuPanigrah, 2019; Verma & Singh, 2016a) without considering dimensions issued from commitment-trust of relational approach and mindfulness approach, awareness and selfless attribution.

The subsequent, interests focus on the analysis of different path (direct and indirect) that connect mindfulness CSR dimensions to relational business performance through serial mediators trust and relationship value. The Morgan and Hunt model and research on the role of trust and relationship value as a prelude to the performance of business relationships.

The last interest is to show that the impact of CSR on relational business performance is not the same among mindfulness cultures (Europe) compared to mindless cultures (Asia, USA, MENA). This contribution shows that an analysis of developed countries is not sufficient for example USA, despite being a developed country, is one of the mindless CSR countries. This contribution enriches previous studies that are restricted to conduct comparative studies of CSR between developing and developed countries (Lu & Wang, 2021).

2.2. The managerial interests of the research

The main interests of this research highlight the impact of CSR mindfulness dimensions resulting from both selfish motives (innovation and extrinsic attribution) and selfless motives (awareness, quality, and intrinsic attribution), on the other hand, the cognitive variables: trust and relational value and the behavioral variables: the relational business performance the willing to pay a higher price and long-term orientation.

Managerial interests can then be formulated by considering the CSR mindfulness dimensions, organizational customers' perceptions of the organization's socially responsible motives to suggest strategies of communications and marketing actions to position one company or brand as '*mindful, selfless socially responsible*'. As Dalai Lama said: "*Leaders Should be Mindful, Selfless and Compassionate*".

First, carefully targeted CSR communication content strategies by emphasizing on CSR intrinsic attribution, awareness, and quality (selfless motives) instead of emphasizing on CSR extrinsic attribution and innovation (self-interested motives), can raise organizational customers' trust that increases relational value, both of which foster relational business performance in terms of willing to pay more and long-term orientation. These findings suggest that B2B managers should invest more in mindfulness selfless socially responsible initiatives since customers tend to support and reward those companies that are perceived as mindful, selfless socially responsible by developing a strong and lasting relationships toward them.

Second, it is very important that managers when design programs aimed at organizational customers retention, should not only communicate on mindfulness selfless CSR initiatives but also create the notion of customer trust and relational value.

Finally, recommendations can relate to considering the adaptation of CSR to the specificities of different cultures (Mindfulness vs Mindless). Thus, B2B managers should double the effort within mindfulness culture (Europe) because they have very high CSR expectations and help and support mindless culture (Asia, USA, MENA) to develop their awareness.

Section 3 –The study context and the SABIC company

The importance of implementing CSR in companies varies according to the type and orientation of the sector. Certain sectors or industries pose social and environmental concerns. Therefore, there is public concern about how companies in controversial industries can gain legitimacy through CSR policies and initiatives. The literature is just beginning to explore these sectors by analyzing the importance of CSR in such industries (Lindorff et al., 2012). For example, (Cai et al., 2012) show a positive impact of CSR on the value of US companies in controversial industries, such as tobacco, gambling, alcohol, weapons, oil, nuclear, cement, and biotechnology. Literature suggests that consumers' attribution reasoning process is more salient whenever consumers' skepticism and suspicion about organization's activity and reputation is higher than average, as in the case of controversial industry sectors (De Roeck&Delobbe, 2012).

The oil and petrochemical industries are among the most controversial sectors and have long been criticized for the controversial nature of their operations. The industry is constantly in the news for a variety of reasons, including oil spills (BBC, 2011), human rights abuses (Frynas, 2004), and unethical activities (Frynas& Wood, 2001). As a result of industry criticism, (D. B. Spence, 2011) states that oil and petrochemical companies face environmental risks, health and safety risks, liability risks, and reputation risks in the energy sector and international guidelines and principles are, both statutory and voluntary (Hine & Preuss, 2009). Recent studies have argued that the oil and petrochemical industry is beginning to be socially responsible (Eweje, 2006). In fact, oil companies have become increasingly aware of the dangers that their activities can cause to the

planet and to society in the future. On the other side, stakeholders are pulled to support socially responsible organizations.

From a theoretical point of view, previous research about CSR in oil and petrochemical sector in the B2B market are very scarce and the results also highlight that CSR dimensions of Carroll's classic approach especially (economic, social, environmental, and philanthropic) enhance firm value of oil and gas companies. CSR dimensions have been measured from the information provided in the annual financial reports of oil and gas companies. Social dimension include (workplace health and safety, human capital development, human capital management including staff turnover, maturity and diversity, absenteeism), environmental dimension include (climate change/greenhouse gas emission, waste and water recycling, energy efficiency/renewable energy use, biodiversity), economic dimension include (cutting costs by minimizing wastes, investing in lower energy technologies and more efficient methods of operating, developing integrated management and (internal) control systems to ensure alignment of sustainability performance to organizational objectives), philanthropic dimension (donations to the charity, arts, sports, sponsoring projects, educational institution(s), aiding medical research). The findings contribute to the literature of corporate communication to gain public legitimacy and corporate governance and develop a CSR model that explores critical dimensions in the management of corporate in oil and petrochemical industry(Alsamawi et al., 2019).

CSR in oil and petrochemical industry has only been studied in the point of view of the classical approach. It has not been studied either in the point of view of the mindfulness approach by considering CSR awareness and intrinsic (selfless) vs

extrinsic (self-interested) motives nor in commitment-trust of relational approach as a critical factor in building long-term relationships in B2B industries.

This research will highlight the role that CSR from a mindfulness perspective plays in the context of oil and petrochemical companies on relational business performance to maintain a lasting and long-term relationship with suppliers. The case of SABIC, one of the world's oil and petrochemical giants, will be studied, and how it can transform perceptions of social responsibility.

SABIC's market share and global position is ranked third in the list of the largest global petrochemical companies and plans to become the first medal in 2030. The year 2019 witnessed more effective investments in social responsibility programs, amounting to 15.6 million US dollars, which strengthened the company's identity, and transformed its principles into influential events, as it launched seven global initiatives, including 185 global programs in 103 cities and 22 countries, these programs included 2,531 SABIC volunteer employees devoted 10,874 volunteer hours, benefiting more than 340,000 beneficiaries around the world. SABIC's efforts in 2019 culminated in receiving three prestigious awards in recognition of its effective strategy in the field of social responsibility. Ranked as the highest performing company in sustainability and social responsibility in its industry category by Eco Vadis, it is the only chemical company to have won the award for Contribution to the Public Good by Yikai Group in China. In addition, it has been awarded the "Northeast England Chemical Industries Association (NEPIC)" for its charitable and community contribution.

The company's social responsibility efforts are launched through four priority strategic tracks; These are education in science and technology, environmental

protection, health, water and sustainable agriculture, which contribute to the achievement of ten United Nations Sustainable Development Goals, with a commitment to providing society and assistance to people who need it most. Wherever SABIC operates, it works to build long-term and mutually beneficial relationships with local communities, using a sustainable approach that generates lasting value, and innovative programs to meet the needs of those communities.

Recently, SABIC began to enhance its contributions to corporate social responsibility through media platforms globally (Twitter, Instagram, Facebook, and Linkin) and their message on how to be a successful global company in building healthy and resilient societies, how to drive performance for customers, ensuring long-term reliability and building valuable relationships.

SABIC's strategy is summarized in its vision of social responsibility through the development of the classic social responsibility dimensions derived from the Carroll pyramid (the economic, social and charitable dimension), and it provided a framework that focuses on the quality of corporate social responsibility and raising awareness of corporate social responsibility and innovation (product and process) and focus on support intrinsic and extrinsic attribution social responsibility. SABIC uses the RAISE criteria to evaluate its social responsibility efforts.

R: Reputation - raises the level of public visibility for SABIC and reflects positively on the company's identity

A: Public - addresses key community needs and engages key stakeholders

First: Innovation - includes a new approach or new technology that characterizes SABIC's leadership

S: Strategy - complements business interests and aligns with company values

E: Resilience - promotes a socially responsible culture and generates a positive and lasting impact.

Section 4 – Plan of the PhD thesis

The first part consists of two chapters.

The first chapter presents first a literature review of the conceptualization of CSR by developing existing theories and approaches of CSR and dimensions used to define it. A summary of studies and research on CSR in the oil and petrochemical sector are presented in the second part of the first chapter. *The second chapter* is primarily devoted to research proposals. Then it presents the preliminary qualitative study conducted on CSR dimensions in mindfulness perspective, the concepts and variables related to relational business performance in building long-term relationships in B2B industries and the connection between the two concepts, as well as the conceptual model and research hypotheses.

The second part of the PhD thesis also includes two chapters. *The third chapter* presents the research design of the quantitative study methodology implemented: the data collection method, the sampling method, the variables measurement scales, and the data analysis method based on structural equation modeling (SEM). *The fourth chapter* first presents the results of hypotheses test and a discussion of the results obtained. Second, it develops theoretical and managerial implications as well as research boundaries and future avenues.

Conclusion

In the Introductory chapter of the research, we dealt with an introduction to the research topic and the research questions that were studied later, in addition to the research objectives and the expected contributions and the thesis plan.

Part 1 – Conceptual Framework

Introductory Chapter

Foundation and objective of research

Part 1 – Conceptual Framework

Chapter 1

Literature review on the conceptualization of CSR, definition of its dimensions, and its related theories and approaches

Chapter 2

Qualitative study, conceptual model and research hypotheses

Part 2 – Empirical Research

Chapter 3

Operationalization of constructs, data collection and validation of measurement instruments

Chapter 4

Testing of hypotheses, discussion of results and research contributions

Conclusion

Chapter 1

Literature review on the conceptualization of CSR, definition of its dimensions, and its related theories and approaches

Introduction

Corporate social responsibility (CSR) has grown in importance as a factor in corporate decision-making. Many corporations are researching how to strengthen their relationship with consumers, the community, and society while ensuring their business success (Visser, 2017). There is a lot of scholarly literature on the theoretical and applied dimensions of CSR. While companies have long practiced the principles of CSR in various ways and in different ranges and almost from the creation of the pyramid (Carroll, 1979b) to explain the essence of social responsibility, the concepts, meanings, and theories of CSR implementation have now been established. Scholars offer various explanations for the objectives in integrating CSR throughout corporations' strategies. As (Hine & Preuss, 2009) state, "the purpose of CSR is to reconcile, as a function of both governance and operational capacities, the social, economic and environmental responsibilities of the corporation".

At the same time, the industry has faced a variety of concerns related to environmental and ethical issues for decades. (Osuji, 2011) points out, in the energy industry, oil and petrochemical companies face environmental risks, health

and safety risks, liability risks, and reputational risks, which are critical to the corporations' long-term success.

The goal of this chapter is to provide a historical and theoretical view of CSR by reviewing the literature's point of view in definitions, principles, theories of CSR comprehension and implementation. In the first section, in addition to discussing the key drivers and hypotheses of corporate social responsibility, it starts with a historical look at the history of corporate social responsibility, followed by a review of its meanings and principles. In the second section, it sheds light on studies that dealt with the dimensions of corporate social responsibility. In the third section, the research discussed using corporate social responsibility as a strategy to perform business relationships before looking at and reporting on the implementation of corporate social responsibility in the oil and petrochemical industry. Finally, the government's role in promoting and implementing corporate social responsibility was reviewed.

Section 1- Definitions of CSR and conceptualization

There is a wide variety of CSR meanings in the literature, with no apparent consensus on a standard description of CSR or what exactly it implies. As the concept and intent of CSR have changed, one exact definition is not simple to agree on. This subsection aims to define and discuss several meanings of CSR presented in the literature. These concepts vary from business growth, based on the one side, to those that involve a more comprehensive range of stakeholders and priorities on the other. However, as will be seen, they all contribute to how businesses view their economic, social, and environmental effects in their activities, optimizing the benefits and mitigating the downsides.

1. Definitions of CSR

As a starting point for this section, a general study of terms contributes to CSR. The term "social" may refer to social issues such as health, education, security, and other similar matters. Still, it can also be interpreted as related to society more broadly, including the environment. The last interpretation can be thought of as the company's business scope. On the other hand, it could be understood as accountability for the corporation's actions, or a sense of duty toward society; and for others, sound judgment (VIVES, 2008). In the concept of the corporation, (Bowen & Howard, 1953) has told businesses are obliged to make and pursue those policies desirable to the community's social values under CSR.

(K. Davis, 1960) concluded CSR as, "Execution of the businesses policies shall not be restricted to the firm's corporate interests only; rather, it should also cater to the socio-legal aspects. While (Friedman, 1970) contends that 'the firm's social responsibility is to increase its profits,' (K. Davis, 1973) argues that CSR requires 'consideration of issues beyond the narrow economic, technical, and legal requirements of the firm.' Similarly, in the current volume, (Salazar et al., 2012) argued that CSR as an 'obligation to respond to the external- cities created by market action' (Dunfee) considered CSR as 'discretionary spending in furtherance of an explicit, measurable social objective consistent with relevant social norms and laws' and CSR as entailing 'an additional political responsibility to contribute to the development and proper working of global governance' (Scherer & Palazzo). The most-cited CSR definition is (Carroll, 1979) "Business's social responsibility includes the economic, legal, ethical, and discretionary demands that society places

on companies at any given time." (Carroll, 1979). Besides, he placed the framework of corporate social performance CSP; Including four dimensions of CSR: economic, legal, ethical, and discretionary. Carroll suggests that not only do the responsibilities of the company lie in generating profit, but there are other matters that must be addressed with equal importance. One aspect to be considered in this concept is that each of these responsibilities can be examined from an individual stakeholder perspective, which may lead to the creation of communication strategies that satisfy consumers' expectations.

(Vogel&Bradshaw, 1981) described corporate management's overarching position as "meeting people's needs with professional skills, continuing to respond to market forces, and producing high-quality products at the lowest possible cost through effective and sustainable resource use."

According to Kilcullen M (1999), CSR refers to the degree of moral duty that can be ascribed to companies in addition to simple compliance with state laws.

A more comprehensive and systematic description of CSR, stressing its long-term and ethical existence, was given by Hick (2000), who defined the CSR is focused on the relationship between company and society; it identifies obligations and shapes business conduct toward its stakeholders.

Businesses, according to van der Wiele et al., (2001), have an ethical and moral obligation to assist their communities. To do this, the business must direct its resources toward the well-being of society and its citizens in addition to achieving economic goals. CSR is described by the World Business Council on Sustainable Development (WBCSD, 2002) as the commitment to a permanent obligation to contribute to economic development. Similarly, (Greenfield, 2004) defined CSR in

terms of the requirement that companies as legal entities have two primary responsibilities: to generate revenue for shareholders and to comply with applicable laws.

(Sarbutts, 2003), in his article examined how small and medium-sized businesses engage in CSR. His research demonstrated that a structured approach to corporate reputation management and benefit maximization for SME's through CSR is essential. Small and medium-sized businesses' societal practices are determined by their cost-benefit analysis. Small businesses struggle for increased credibility and risk mitigation; CSR provides them with a glimmer of hope. Although large corporations have an abundance of capital for CSR operations, these have less. It can act as a deterrent to them remaining in the business. Thus, by disseminating sufficient knowledge, maximizing resource usage, and performing well for companies, SME's and small units can mitigate risk and manage CSR.

(Elkington, 1998) described CSR as a corporation's obligation to optimize its beneficial effect on society by pursuing a balanced triple bottom line of economic, environmental, and social sustainability.

Later, (Bansal, 2005) argued that the three dimensions (environmental, social, and economic) are inextricably linked because social and environmental policies can only be sustained in the long run if economic growth is sustained. (Hancock, 2005) described CSR as a process that encompassed environmental, community growth, and other philanthropic endeavors on the premise that companies embraced and followed moral, accountable, and ethical principles.

(Jamali & Mirshak, 2007) defined CSR as a set of management practices that extend beyond the standard legal, ethical, commercial, and public demands. They

suggested that the private sector can create economic growth and so has a moral duty to undertake practices that increase both opportunity and economic development equitably and sustainably.

(Holmqvist, 2009) concluded in his research that over the past few decades, companies have placed a premium on their social obligation to their employees' health and well-being. The approach has two benefits: it improves employee health and well-being on the job and it helps maintain responsible companies in a socio-competitive climate. CSR, he believed, was synonymous with corporate social control.

(Shah & Bhaskar, 2010) discuss the large relationship between the company and society in his case study of the public sector undertaking Bharat Petroleum Corporation Ltd. Organizations exist solely to serve the needs of society. Organizations made use of societal resources. In the other direction, the company serves the community. This case study of BPCL demonstrated that the organization has taken several steps to benefit society.

CSR, as established by the European Commission in 2011, is the obligation of businesses and organizations to take responsibility for their impact on society.

The Economic Times (2012), news highlighted former President Dr. APJ Abdul Kalam's remarks during a CSR award ceremony hosted by industry body Assocham. Kalam said that businesses should devote a portion of their efforts to corporate services. It should make it obligatory for all businesses to dedicate a portion of their profits to CSR. Kalam also addressed the draft bill on corporate social responsibility spending. They put a higher premium on CSR as a means of improving the lives of the country's people.

On 21 October 2012, The Economic Times published an article titled "CSR: A cover for crooks" in which it was revealed that while many businesses have engaged in CSR, they are still suffering from financial crises, fraud, and other unsocial causes. The company Satyam Computer Services was used as an example in this article. The organization has earned several awards for its contribution to CSR, which includes rural communities and services such as healthcare, education, and water. According to Al Sabban et al. (2014), CSR is a type of corporate self-regulation integrated into a business model.

This discussion illustrates that there is a lot more to CSR than just corporate philanthropy in that it is not just about contributing towards good causes. Still, CSR's expanded view has made it possible to place greater attention on all activities done by companies to meet their financial objectives.

For the purpose of this thesis, the following understanding and definition of CSR will be used: The quality of corporate social responsibility activities is an ongoing responsibility of companies to serve and develop society and its business, and awareness of other stakeholders about the intrinsic and extrinsic social responsibility through the integration of institutional and social values and cultures in the aim of achieving the long-term commitments in the future.

2. Historical evolution of CSR

The definition of CSR has continued to grow in importance and significance over the decades; it has been the subject of much discussion, commentary, theory-building and study. It has grown and evolved in both academic and practitioner communities worldwide, amid ongoing deliberations as to what it means and what it accepts. This section offers a historical development of the CSR definition into

six stages, respectively, from the 1950s to after 2000. In each of these steps, we also expand on the origin and growth of the idea of CSR. The six phases are as follows:

1950–1960s—Period of Introduction of CSR in the academic arena and corporate philanthropy as CSR

1970s—Period of rapid growth in the concept of CSR

1980s—Period of Stakeholder Theory and Business Ethics

1990s—Period of CSR Practicing by Corporate

2000 onwards—Period of empirical works to investigate the determinants and consequences of CSR on corporate strategy

2.1. CSR in the 1950s

The idea of Social Responsibility in academic study was first proposed by Howard Bowen in his seminal work entitled "Social Responsibilities of the Businessman" in 1953. In particular, Bowen asked, "What responsibilities can businessmen reasonably be expected to assume for society?" and provided the initial definition of the social responsibility as "... it applies to businessmen's responsibilities to implement such strategies, make those decisions, or obey certain lines of action that are appropriate in terms of our society's goals and values". The work of (Bowen, 1953b) derived from the assumption that the few hundred largest corporations at the time were critical power and decision-making centers and that the actions of these companies influenced citizens' lives in many respects, as Carroll observed 2006. Subsequently, Frederick made another significant contribution to early conceptions of social responsibility.

(Herzberg, n.d.) points out three core ideas of trusteeship and corporate philanthropy:

1. Corporate managers as public trustees; 2. Balance of competing claims to corporate resources and 3. The acceptance of philanthropy as a manifestation of business support of good causes. Murphy (1978) has also classified the growth of CSR in four eras in which he has described the 1950s as the 'philanthropic' era during which companies primarily donated to charities.

2.2. CSR as philanthropy in 1960s

The decade of the 1960s marked as a period of momentous growth in the attempts to formalize the definition of CSR. However, philanthropy continued as the most noticeable manifestation of CSR during the 1960s. (K. Davis, 1960) described CSR as: "The decisions and actions of businessmen taken for reasons that are at least partly beyond the direct economic or technical interest of the company." Walton (1967) also discussed several aspects of CSR and suggested a new definition of social responsibility that acknowledges the connection between society and the business. He has further stressed that all stakeholders need to consider these experiences when achieving their respective goals. In addition, Friedman (1962) conceptualized CSR as a company's social obligation to use its resources and participate in activities designed to increase its income as long as it remains within the rules of the game, which is particularly to engage without deceit or fraud in transparent and free competition. In the late 1960s and early 1970s, the word "CSR" came into common usage after the influence of many multinational companies. It has been used to identify corporate owners outside of shareholders

2.3. Period of rapid growth in the concept of CSR during 1970s

By incorporating new concepts such as corporate social responsiveness (Ackerman, et al, 1976) , corporate social performance (CSP), and social responsibility, the decade of the 1970s witnessed a significant growth in the concept of CSR. In the early 1970s, Friedman (1970) argued that business's social responsibility is to maximize its profits in accordance with the approach of shareholder value maximization known as capitalism. "He also extends the argument of capitalism to account for social responsibility as ". There is only one social duty for business: to use resources and engage in activities that increase profits as long as they adhere to the rules of the game, that is, to compete in an open and transparent manner without deception or fraud. Johnson (1971), for instance, defines CSR as conventional wisdom in which "a socially responsible organization is one whose managerial staff balances a multitude of interests. A responsible business also takes workers, customers, distributors, local communities, and the nation into account instead of only seeking greater profits for its shareholders." (Sethi, 1975) later distinguishes between CSP, CSR, and corporate behaviors by conceptualizing the "dimensions of corporate social success," "social duty," "social responsibility," and "social responsiveness. He further argues that social accountability means that corporate behavior is synchronized with existing social norms, beliefs, and performance goals.

Using a sample of major U.S. companies participating in some type of activities that can be identified in the field of social responsibility, (Parket&Eilbirt, 1975) found that the size of the company is positively linked to the efforts of social responsibility and the regular activities carried out by most companies were related to the contribution to education and the arts. The businesses involved in operations they consider socially responsible were also interested in making these operations widely

known. The concept of social responsibility was conceptually divided into three historical stages by Paret & Eilbirt, (1975)

"Phase I, the style of profit maximizer.

Phase II, the style of trusteeship; and

Phase III, the style of quality of life."

The principles of Phase III would become more recognized by future business managers. (Carroll, 1979b) made a major contribution to the advancement of the idea of CSR as he suggested a four-part definition of CSR that was embedded in a conceptual corporate social performance model (CSP). As suggested by Carroll, the concept of CSR can be stated as: "corporate social responsibility includes the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time." During this period, the four-part CSR model as suggested by Carroll, (1979c) was generally accepted and completely addresses the whole spectrum of obligations business has to society: economic, legal, ethical, and discretionary. The social obligations of organizations are categorized in a more exhaustive way by these four fundamental expectations. He further stresses that each obligation is one aspect of the company's overall social responsibility, providing a concept that fully represents the company's societal expectations. The "economic responsibility" of industry, the first and foremost social responsibility, is to generate goods and services to society only through the willingness of a corporation to participate in social roles and not strictly regulated by the law. Ultimately, "discretionary duties" are the most complex ones and are left to individual judgment and decisions. "Nevertheless, (Archie B. Carroll, 1991) revisited his 1979 framework to provide a more specific definition of the discretionary component as philanthropic and to suggest that it embraced

"corporate citizenship." He had briefly put his argument as: "It should be presented in such a way that the entire spectrum of business obligations is embraced for CSR to be accepted by the conscientious business individual. Four forms of social obligations are proposed here to constitute complete CSR: economic, legal, ethical and philanthropic. In addition, as seen in the figure, these four categories or components of CSR may be represented as a pyramid with economic responsibility being the basis of the pyramid figure (1). To be sure, to some degree, all these kinds of roles have always existed, but only in recent years have ethical and philanthropic functions taken an important position. Friedman (1970) tried to figure out how a corporation is set up and what purpose it works for and found that profit is the primary objective. As profit is the most important thing, the aim of business is merely to be accountable for the increase in the wealth of shareholders.

Figure 1: Pyramid model of CSR. Source adopted from Carroll (1991)



2.4. Stakeholder theory and business ethics as CSR in 1980s

In the 1980s, scholarly research on CSR dominated the focus on the creation of new or refined concepts of CSR. The findings were integrated into concepts and themes such as corporate social responsiveness, corporate social success, public policy, business ethics, and stakeholder theory and management. (Muirhead& Board, 1999) later categorized the period from the mid-1950s to the mid-1980s as the period of corporate contributions' growth and expansion.' In addition, a microanalytic basis for organizational analysis was introduced by Tuzzolino&Armandi, (1981) using a model taken from the theory of need. In order to measure corporate performance, they proposed a taxonomic framework proposing a criterion for monitoring their social responsibility. They also argued that in the sense of an organizational-need hierarchy, the CSR can easily be inspired and operationalized. Stakeholder theory and business ethics were two very significant 'alternative themes' of CSR that emerged during the 1980s, primarily from the contributions of Freeman (1984) and Wartick& Cochran (1985). As Freeman (1984) observes: "Our current theories are inconsistent with both the quantity and types of change in the business environment of the 1980s... A new conceptual framework is needed." (Freeman &Velamuri, 2006) further established it as a stakeholder approach to CSR to extend the concept of business beyond its conventional economic roots by identifying stakeholders. They proposed CSR as Company Stakeholder Obligation based on the stakeholder approach, which requires four levels of commitment to this new CSR. They suggested ten concepts that can help managers and business thinkers start implementing this approach. (Wartick& Cochran, 1985) analyzed the management of social problems as a dimension of corporate social performance and concluded that the corporate social performance model is helpful for the analysis of business

and society. During this period, studies were also carried out to assess the relationship between CSR and company profitability. A CSR definition relating to social responsibility, responsiveness, and business ethics was provided by (Epstein, 1987). He argued that these three principles dealt with themes and concerns closely linked, sometimes overlapping, and described CSR as the following:

"CSR is mainly concerned with achieving outcomes from organizational decisions about particular concerns or problems that benefit rather than harm relevant corporate stakeholders (according to some normative standard)". The 1980s were marked by stakeholder theory which was later refined into a more holistic approach in the 2000s by incorporating concepts of CSR. While introducing the stakeholder principle, research regard fiduciary obligations to the company's stakeholders as the key contributions. In addition, its implementation includes reference to certain moral philosophy (Kantian, Utilitarianism, theories of justice, etc.). Universal rights are considered CSR for some organizations such as The Global Sullivan Principles and UN Global Compact. They see CSR as being framed as human rights, labor rights, and environmental respect that a business should have.

2.5. CSR in business practice during 1990s

Throughout the late 1980s and early 1990s, corporate philanthropy expanded dramatically as new models took hold, including the Triple Bottom Line, Value Creation Model of CSR, and the Model of Consumer-Driven Corporate Response. (Muirhead& Board, 1999) argues that this period of corporate contributions is characterized by 'divergence and globalization. In 1997, Davis, Schoorman and Donaldson incorporated agency theory in order to clarify the principle of stewardship, which has been critical in the evolution of sustainability. The

stewardship theory views companies as “stewards” of their assets, which satisfies shareholders and different stakeholder groups. In contrast to the agency theory that argues that the separation of board chairs and CEOs is necessary for maximizing shareholder value, stewardship theory argues that shared board chairs and CEOs facilitate value maximization (Donaldson & Davis, 1991)

The results of CSR Theory and its application in the 21st century led to the development of Sustainability Model and Consumer Driven Corporate Responsibility. (Elkington & Fennell, 1998) formulated a concept of “triple bottom line” (TBL) using stakeholder theory to measure and manage the impact of CSR that reflects economic, social and environmental performance. More global companies emerged, and management positions dedicated to corporate giving became increasingly common. At the same time, corporate social performance became a more encompassing measure of performance. Most of the research in the 1990s focused on themes such as CONOPS, sustainability, corporate citizenship, and stakeholder theory. The most significant advances to corporate social responsibility in the 1990s came from business initiatives. CSR broadened to include communities in their companies. BSR expanded the definition of CSR by including various topics such as business ethics, community investment, environmental issues, workplace safety, and grievance procedures. Also, BSR has argued that corporate citizenship, business ethics, corporate accountability, and sustainability are interchangeable terms that indicate corporate social responsibility. Several different companies emerged in the 1990s which have consistent reputations of positive CSR practices. In addition to large companies like Nike, Merck, Coca-Cola, UPS, IBM, Prudential Insurance, Levi Strauss & Co., McDonald's, and Herman Miller, CSR has become a recognized and respected business strategy and reputation management tool. During the 1990s, Tata, Nirma and Hindustan Unilever created new business systems and products to meet the

needs of under-served consumers, whom were mostly from the poor rural areas. For example, Tata Steel introduced Lifeline Express Train which has reached out to more than 67,800 patients offering health care services. The company has concentrated its healthcare services into five hospitals and mobile health clinics in the interior villages of India.

The World Commission on Environment and Sustainability primarily emphasizes human development as CSR, taking current and future generations into account as sustainable development (Gladwin et al., 1995). Lastly, the theory of societal responsibility, Triple Bottom Line Theory, Practitioner-based model of societal responsibilities, value creation model of CSR and consumer drive corporate responsibility, respectively. To ensure sustainable development, Stakeholder Theory is further developed to Sustainable Development Theory, defined by the World Commission on Economic and Development as "development that meets the needs of the present without compromising the ability of future generations. The concept is emphasized as being present and future oriented. (Hawken, 1993) argues that businesses can be part of environmental sustainability but that businesses are also crucial in solving environmental problems.

2.6. Research on CSR in 21st century

The twenty-first century has seen a change in the focus from the theoretical aspects of stakeholders, business ethics, sustainability, and corporate citizenship to empirical studies. (Husted, 2000) proposed that CSP is a function of the nature of the social issue and the corresponding strategies and structures used. This integration of elements such as corporate social response, stakeholder management, and issue management leads to a better integration. Once more, (Griffin & Neal, 2000) suggested that the existing research in related disciplines can help in understanding corporate social performance.

A different but relevant strand of literature described CSR to help companies report on their social impact and understand corporate commitment to social issues. The CSR frameworks suggest that CSR activities may communicate relevant information to an uninformed actor, because they are costly and thus offer a signal for reducing the asymmetric information premium (Schmitz & Schrader, 2015). Schwartz and Carroll's (2003) analysis of CSR expanded on three domains of CSR by reducing the four categories of CSR into three. (Stormer, 2003) suggested the importance of moving beyond the stakeholder model of the firm to an inter-systems model, which requires modifying the view of corporations as autonomous or independent entities (Solomon, 2004). This is characterized as a shift from the individualistic view of the self as alienated towards the interdependence view of the organization. (Driver, 2006). The 21st century witnessed global attention given to CSR best practices. An example of guidelines issued by the OECD is the corporate social responsibilities (OECD 2001). The OECD released its first recommendations on CSR in 2001 for its member countries that voluntarily started developing initiatives. The report notes that there are significant divergences of commitment and management (McWilliams, Siegel, & Wright, 2006), (Pearce II & Doh, 2005) provided theoretical and managerial discussions that argue “not only is doing good the right thing to do, but it also leads to doing better” (Bhattacharya & Sen, 2004).

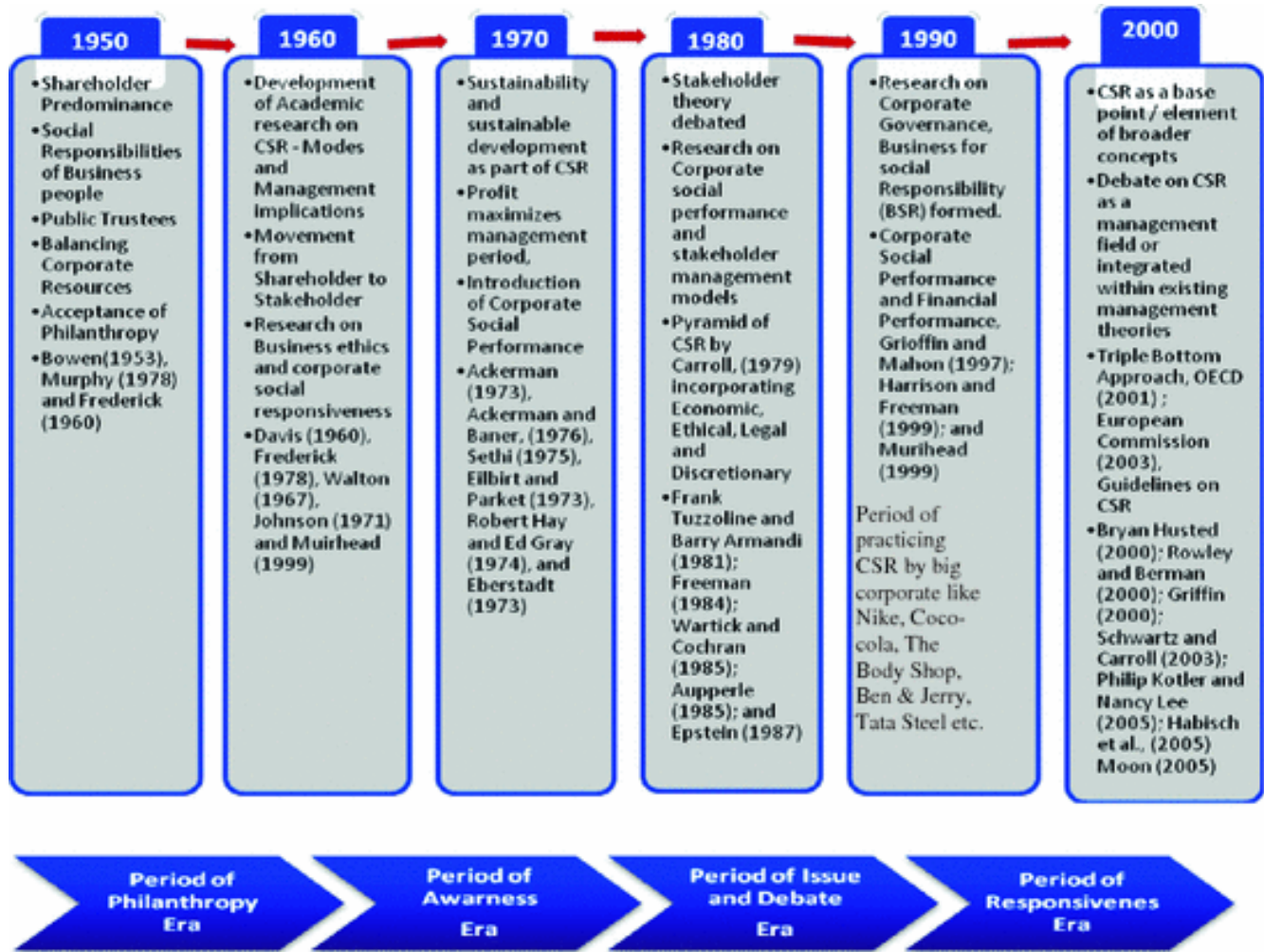
(Gechev, 2005) demonstrates that the current concept considers both short-term and long-term development. Throughout the development of sustainability, we need both innovation and conservation. The paper examines the various ways to innovate to respond to changes in the current socio-economic system while maintaining the balance of the ecosystem. Sustainability is an indication of the performance of a company over a long period (Maples, 2005). The notion of mutually profitable relationships between businesses and the environment began to be prominent in

sustainable development. A new theory was then developed based on some of these ideas. Total value added, sustainable development model, and a DNA of CSR 2.0 model.

In addition, (Habisch & Wegner, 2005) showed that CSR is a very hot topic among businesspeople, politicians, trade unionists, the general public, and researchers. In a specific study conducted for the UK, (Matten & Moon, 2004) demonstrated how CSR has evolved as a part of societal governance in the UK which influenced CSR in the European Union. In comparison to the US, CSR in Europe is more closely related to being responsible to one's stakeholder. For example, Lyndberg (2005) also notes that CSR started off as “a long-term re-evaluation of the role of corporations in society”. (Vurro&Perrini, 2011) analyzed the non-financial disclosure on CSR from corporate social, environmental and sustainability reports from ninety European companies. They found that companies’ disclosure is related to operational efficiency, maximum safety, environmental protection, quality & innovation, open dialogue, skill development, and responsible citizenship respectively.

(Figure 2) illustrates the historical evolution of CSR from the 1950s to the 2000s. The figure highlights key researchers whose works have influenced the progress of CSR, from philanthropic interpretations to the approaches business practices to account for stakeholders.

Figure2: Historical evolution of CSR in timeline(Bhaduri & Selarka, 2016).



Theories and concepts that were developed up until the 21st century can be integrated as Sustainable Development theory. These theories and concepts will further augment the existing external interests of a company by asserting four aspects of CSR: Economic aspect, to be the reason of the company's existence; Social aspect, to eradicate poverty and safeguard human rights; Environment, to preserve the nature for future generations; Organizational culture, to align the corporate and social values with individual values. The continuation of Stewardship theory into new models such as the advancement of the DNA of CSR

2.0 model, the practitioner-based model of societal responsibilities, and the consumer-driven corporate responsibility model. The DNA 2.0 model is an integration of stakeholder theory and sustainable development, which is envisioned as a “levels of progressive interconnected and non-hierarchical representing economic, human, social and environmental systems, each with its own aspects of sustainability / dual responsibility: financial sustainability and ethical responsibility; economic sustainability and social responsibility; human sustainability and environmental responsibility; social sustainability and ethical responsibility. " CSR 2.0 DNA combines the concepts of "C" connectivity, "S" scalability, and "R" response along with "2" and circular "0" duality. Connectivity is the expression of relationships between multiple stakeholders; Scalability indicates that CSR programs should be implemented by theories and concepts until the twenty-first century can be combined as a theory of sustainable development that strengthened the current external interests of the company by emphasizing four aspects of corporate social responsibility as follows: The economic aspect, to be the reason for existence Company; The social aspect, to eradicate poverty and protect human rights; The environment to preserve nature for future generations. Organizational culture, to align institutional and social values with individual values. Therefore, the company must respond to meet the CSR demand in order to maintain the good reputation and profitability. This model illustrates a cycle that the CSR adopted by the company will lead to an increase in the customer base which in turn means profitability. Profitability from CSR leads to a greater reputation that can increase your customer base. An increase in the customer base leads to an increase in consumer demand for CSR, then an increase in the CSR that the company adopts. The CSR theories developed in this section are summarized in (Table 1).

Table 1: Summary of CSR's perspective evolution from the 1950s to the 2004s

Author(s)	Theoretical perspective(s)	
Friedman (1970)	Agency theory	CSR is indicative of self-serving behavior on the part of managers, and thus, reduces shareholder wealth.
Freeman (1984)	Stakeholder theory	Managers should tailor their policies to satisfy numerous theory constituents, not just shareholders. These stakeholders include workers, customers, suppliers, and community organizations.
Donaldson and Davis (1991)	Stewardship theory	There is a moral imperative for managers to 'do the right thing', without regard to how such decisions affect firm performance.
Donaldson and Preston (1995)	Stakeholder theory	Stressed the moral and ethical dimensions of stakeholder theory, as well as the business case for engaging in CSR
Jones (1995)	Stakeholder theory	Firms involved in repeated transactions with stakeholders on the basis of trust and cooperation have an incentive to be honest and ethical, since such behavior is beneficial to the firm.
Hart (1995)	Resource-based view of the firm	For certain companies, environmental social responsibility can constitute a resource or capability that leads to a sustained competitive advantage.
Jennings and Zandbergen (1995)	Institutional theory	Institutions play an important role in shaping the consensus within a firm regarding the establishment of an 'ecologically sustainable' organization.
Baron (2001)	Theory of the firm	The use of CSR to attract socially responsible consumers is referred to as strategic CSR, in the sense that firms provide a public good in conjunction with their marketing/business strategy.
Feddersen and Gilligan (2001)	Theory of the firm	Activists and NGOs can play an important role in reducing information asymmetry with respect to CSR on the part of consumers.
McWilliams and Siegel (2001)	Theory of the firm	Presents a supply/demand perspective on CSR, which implies that the firm's ideal level of CSR can be determined by cost- benefit analysis.
McWilliams et al. (2002)	Resource-based view of the firm	CSR strategies, when supported by political strategies, can be used to create sustainable competitive advantage.
Waldman et al. (2004)	Theory of the firm/strategic leadership theory	Certain aspects of CEO leadership can affect the propensity of firms to engage in CSR. Companies run by intellectually stimulating CEOs do more strategic CSR than comparable firms.

3. CSR theories and approaches

CSR theories have evolved over the years resulting in the development of a variety of different theories around this concept.

The study of CSR has been an ongoing academic field since the 1970s. However, due to the numerous studies on corporate social responsibility and the rapid development of the concept, more research is required to thoroughly understand the topic. Due to the diversity in methods and theories, the task remains challenging because of the increasing diversity in multidisciplinary perspectives. The selection measure is how important the theorists regard the company's role in the theory.

As a starting point, we assume that the most relevant CSR theories and related methods focus on one of the following aspects of society: economics, social goals, long-term commitment, and culture's ethics.

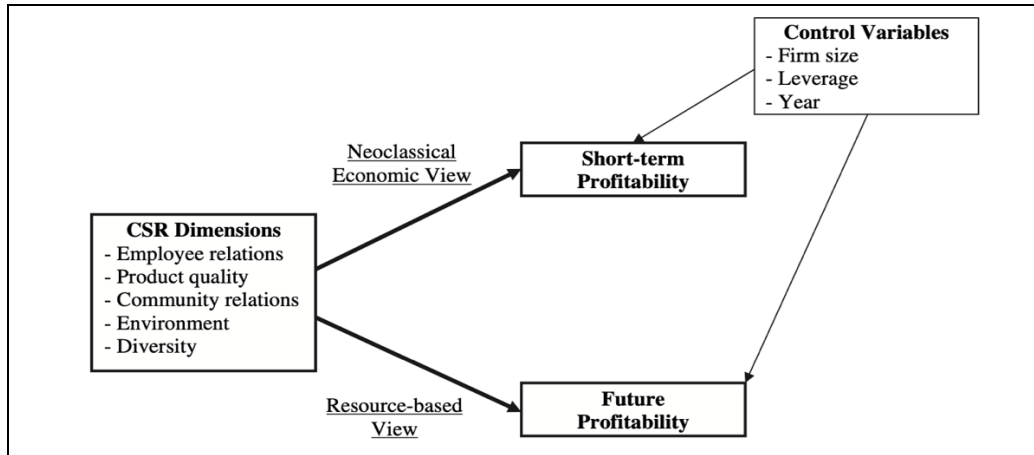
The literature identified three distinct approaches to CSR through the different theories.

3.1. CSR from the perspective of classical approach

Referring to Carroll, (1979) c) approach to CSR, he noted that organizations have four responsibilities or obligations to the community in which they operate: Economic, legal, ethical, and discretionary. Financial and legal responsibilities are obligations that have always existed to organizations and obligations that will continue in the future regardless of other changes in the consumer mindset (Drucker, 1984). It includes producing a product that consumers demand and ensuring that the organization complies with legislation enacted by the government

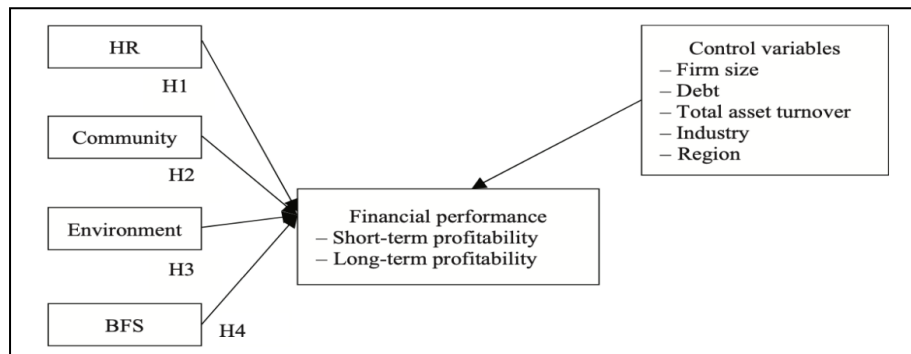
at all levels. Organizations do not always bear the ethical and discretionary responsibilities outlined by (Carroll, 1979c). While some companies have long been viewed as "ethical" companies, others are interacting and adapting their marketing strategies to changes in the way consumers view them. True or "moral" and what is "wrong" or "immoral." It is not easy to define ethical behavior by a company due to the subjective nature of the obligation. Discretionary obligations go beyond an organization's moral responsibilities to judge what is involved in leaving this responsibility to the individual (Carroll, 1979c). Carroll's approach also focuses on the profitable and financial performance of the company resulting from the application of social responsibility. Many studies have linked the impact of social responsibility on the financial performance of companies in various fields. Studies on this approach indicate that various CSR activities (economic, legal, environmental contribution and consumer protection, ethical, and philanthropic) have a positive (+) effect on financial performance. Studied this relationship in the tourism industry, overall, the results of this study indicate that each of the five CSR dimensions (employee relations, product quality, community relations, environment, diversity) had a differential effect on the two measures of financial performance (short-term and future profitability) (Inoue & Lee, 2011) (Figure 3). These findings contradict the classic economic view of Carroll's approach, which states that social responsibility will have positive effects on future profitability. However, the results of this study can be explained by the idea that companies can gain different degrees of financial benefits and competitive advantages by engaging in the primary stakeholder issue Godfrey et al, (2007)

Figure 3: Analysis of CSR dimensions form Carroll’s classical approach on financial business performance adapted from (Inoue & Lee, 2011)



A recent study is looking at the differential effects of CSR dimensions on corporate financial performance (CFP) across sectors in China (Su et al., 2020). The result of this study demonstrates that CSR investments in the community are positively correlated with financial performance in resource-intensive industries and other secondary sector (mining, construction, utilities) and that companies, in general, can gain benefits when they spend more on commercial and financial stakeholders (Figure 4).

Figure 4: Analysis of CSR dimensions form Carroll’s classical approach on financial business performance adapted from (Su et al., 2020)



The business adopts the theory of shareholder value arguing that it is only responsible for the development of profits and increasing its financial performance. Neoclassical economists view businesses to serve the needs of the economy and society. Its purpose should not be mistaken for other administrative or governmental operations.

The idea of stakeholder theory was first adopted by Johnson (1971) in his definition of CSR. He focuses on socially responsible firms as combining the interests of multiple groups. In addition to the shareholders' profit, it considers the employees, suppliers, and dealers as well as the local community and nation.

Stakeholders have legitimate interest in the procedural and/or substantive aspects of a corporate activity, and those interests must be considered. (Mattingly et al., 2004) contributed to the understanding of stakeholder theory with their definition of different stakeholders as groups who contribute to the ability to raise the quality of activities that create wealth, and who are therefore its potential beneficiaries and/or risk bearers. The implications for CSR are that financial growth in companies especially in oil and petrochemical companies has a direct relationship

to stakeholders' expectations with regard with to social development and national economic contributions. This also relates to the degree of social interaction between companies and society, where higher demand for such social inputs is anticipated.

Most stakeholder research has investigated various aspects of stakeholder theory including *instrumental, normative, and descriptive*. These areas overlap and it is sometimes difficult to differentiate between the different areas. A stakeholder who is instrumental to the firm's interests is focused on the firm managing its relationship with other stakeholder groups. A descriptive stakeholder describes the actual behavior of the firm's managers, firms, and stakeholders, while a normative stakeholder follows the moral duties of the firm's management.

According to Maignan& Ferrell, (2004), CSR efforts have two main purposes: self-interest, and relationship building with stakeholders.

a) As companies rely on stakeholders for their continuous support or resources, managers must consider the claims and needs from stakeholders.

b) The Moral Perspective Approach (Donaldson & Preston, 1995) argue that “all persons or groups with legitimate interests participating in an enterprise do so to obtain benefits and there is no prima facie priority of one set of interests or benefits over another”

As a result, businesses must be motivated to embrace CSR. They can do this in a variety of ways, for example, by aligning their vision and purpose with their organization's CSR priorities and goals, as well as their external social responsibilities.

3.2. CSR from the perspective of trust-commitment of relational approach

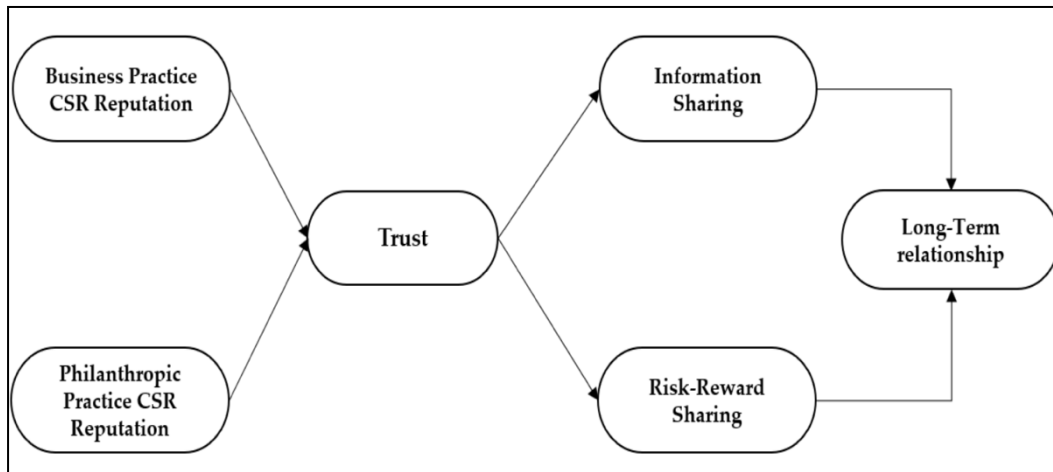
Researchers believe that the "centrality" of a relationship is a key attribute that ensures successful relational exchange. Efforts have been made to uncover the need for these necessary relationships and how they are developed. Through the work of Morgan and Hunt, several different theories have been developed in which trust and relationship development are linked. When both trust and relationship commitment is present, efficiency, productivity, and effectiveness of relational results are most likely to be produced. They posit that:

- relationship benefits and termination costs relationship influence commitment
- shared values encourage both commitment and trust
- communication and how it affects one person's trust in another (and, through trust, indirectly influence commitment)

Although relationship commitment and trust are highly desirable “qualitative outcomes” themselves as components of the relationship development process, Trust and commitment to the relationship are key factors in the B2B context. In such participation, oil and petrochemical companies participate to achieve economic and social results through CSR. In line with Morgan and Hunt's commitment to trust theory, we assume that having trust and commitment to the relationship are fundamental to the success of a long-term relationship in gas and petrochemical companies. In particular, the research focuses on trends in the dimensions of social responsibility as formal contracts of trust and commitment as key relational features, and it hypothesizes that the innovative dimensions of social resilience can enhance mutual trust relationships and commitment to the relationship in long-term contracts with suppliers.

A recent study Lee & Lee, (2019a) concluded that engaging in CSR-related activities is a worthwhile endeavor for B2B companies. Carefully targeted CSR activities can increase enterprise customer trust and identity, both of which enhance customer loyalty (Figure 5). Moreover, representatives of supplier companies and customers expect the increased importance of issues related to CSR. For the statement “CSR will become increasingly important in corporate relations in the next five years”.

Figure 5: Analysis of CSR dimensions form Carroll’s classical approach on relational business performance adapted from (H. Lee & Lee, 2019a)

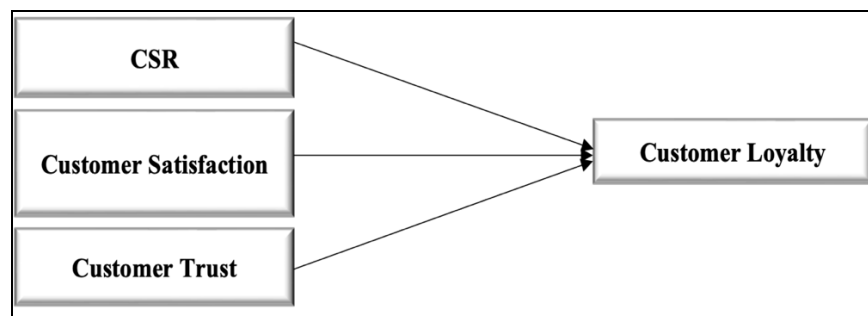


Although findings from B2C research may be somewhat transferable to the field of B2B, there are significant differences that separate organizational buyers from consumers in the social responsibility field, mainly due to three central characteristics of organizational buying. First, because B2B buyers often have to justify their decisions to other members of the organization, participants try to justify their actions (Bohn 1993). Second, because a firm's business operations depend on supplier reliability, severe organizational consequences can result from choosing the "wrong" business partner, making reducing uncertainty particularly

important (Mitchell & Hill, 2009) Third, since organizational clients place more emphasis on establishing long-term relationships with suppliers, supplier reliability is a key factor (Mitchell & Hill, 2009). These characteristics create an environment in which CSR may operate differently from a B2C context.

Within the scope of B2C, the results of studies prove that CSR initiatives are one of the right strategies to satisfy current consumers who then become loyal (Aftab Khan et al., 2021). Therefore, B2C should pay attention to the provision, continuity, and improvement of CSR activities to influence customer trust, the results of studies revealed that customer trust has a positive impact on customer loyalty. Therefore, if customers begin to feel trust or develop trust in the service provider, a process of attachment or loyalty arises (Figure 6). In addition, customer loyalty arises as a result of customers already feeling confident about the company's goods or services and other features, including the promises made by the company.

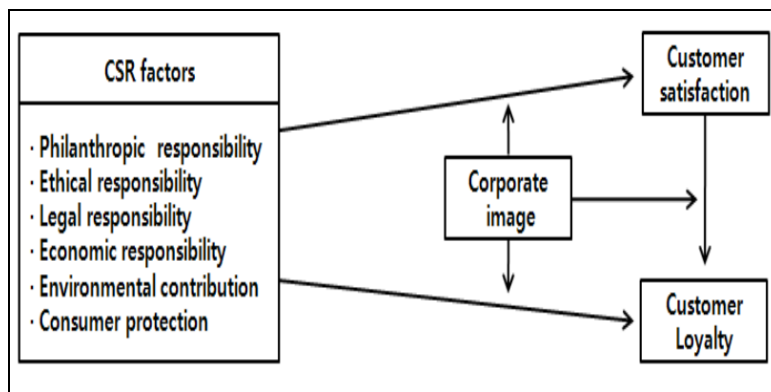
Figure 6: Analysis of CSR dimensions form Carroll’s classical approach on relational business performance adopted from (Aftab Khan et al., 2021)



In the same context as B2C, the results of studies show that CSR positively affects the corporate image, which leads to customer satisfaction and loyalty, and customer satisfaction positively affects customer loyalty (Chung et al., 2015). The

order of importance of CSR factors is as follows: consumer protection, charitable responsibility, legal responsibility, moral responsibility, economic responsibility, and environmental contribution (Figure 7). Thus, companies should put CSR factors into practice from the perspective of consumers, which will encourage customers to better perceive companies.

Figure 7: Analysis of CSR dimensions form Carroll’s classical approach on relational business performance adopted from (Chung et al., 2015)



3.3. CSR from the perspective of mindfulness approach

The third strategy, which we refer to as the Mindfulness approach, is centered on CSR awareness and intrinsic (selfless) vs. extrinsic (self-interested) motivations. According to numerous scholars, successful CSR communication is defined as communication that aims to increase customers' knowledge or awareness of CSR, their engagement, and their perceptions of business reputation. CSR communication is described as "information on a firm's CSR initiatives that is produced and distributed by the company itself" (S. Kim, 2019; Morsing, 2006). Individuals' CSR knowledge is defined as their awareness and comprehension of a corporation's CSR operations.

In practice, mindful leadership also requires clear communication (Forbes Coaches Council, 2019). The practical application of mindfulness can lead to improved relationships and interactions between organizations and positive outcomes. In our research the mindfulness approach includes analysis of CSR knowledge or awareness of CSR and intrinsic (selfless) versus extrinsic (self-interest) drivers on financial and relational performance.

3.3.1 CSR Communication Theory: Ad Credibility and Trust

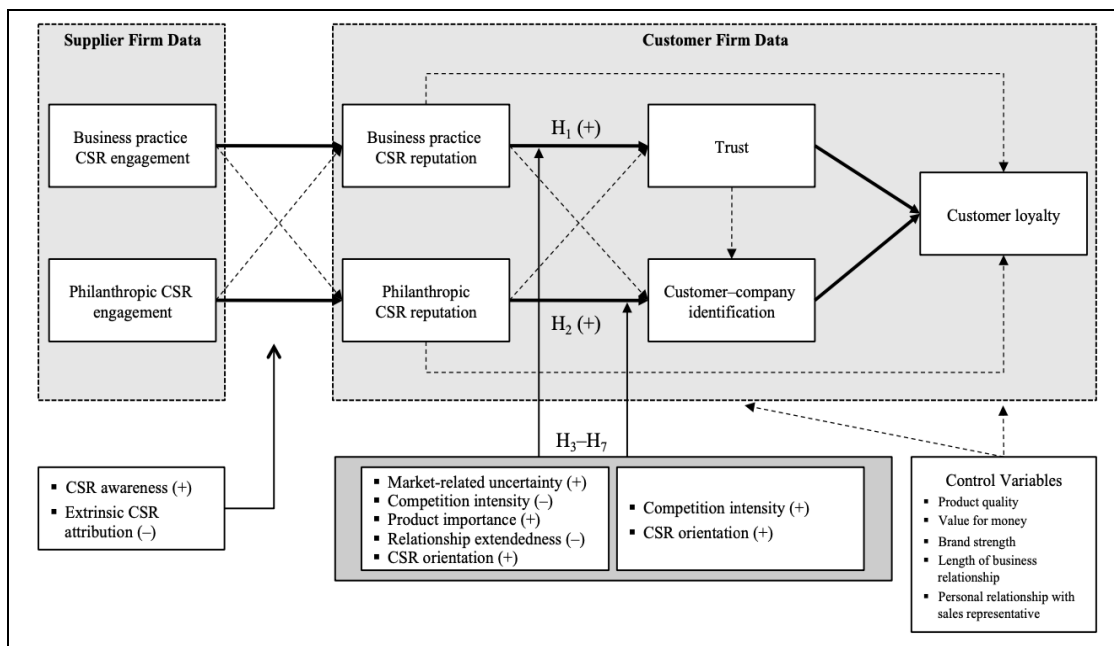
External stakeholders' (particularly consumers') lack of awareness of businesses' CSR actions has been cited as a significant hindrance to maximizing the repetitional effects of businesses' CSR activities. Additionally, previous research has asserted that negative stakeholder reactions such as mistrust frequently stem from a lack of CSR knowledge regarding the actual effects of a company's CSR operations and from consumers' inherent doubt about corporate CSR motivations. CSR communication must incorporate CSR motives (e.g., altruistic/public-serving motives or self-/firm-serving motives) to be successful. CSR motivations can be intrinsic or selfless, with the goal of doing good and/or meeting one's societal obligations (e.g., benefit the community or cause that the CSR actions focus on).

Whereas extrinsic or self-interested goals seek to maximize the brand's own welfare (e.g., boost sales/profits or improve corporate image), intrinsic or self-interested reasons seek to maximize the brand's own welfare (Du et al., 2007a). Notably, extrinsic, and intrinsic motivations are not considered as poles on a continuum because both intrinsic and extrinsic motivations can be attributed to a brand's CSR initiatives.

From the customer's perspective, business practice CSR reputation should serve as a barometer of a supplier's trustworthiness. According to signaling theory, a high

degree of "signal fit"—that is, the degree to which a signal matches an unobservable signaler characteristic—is crucial to an informative cue's efficiency (Connelly et al., 2011). This notion is consistent with trust research, which asserts that individuals form trust generalizations based on their observations of their partner's behavior in comparable settings (Blois, 1999). Because customers are primarily looking for indicators of a supplier's reliability and integrity toward business partners, the supplier's CSR reputation for business practices should have a good signal match and, consequently, a high signaling value for customer trustworthiness. (Figure 8)

Figure 8: The influence of signal fit firm communication/Ad on customer trustworthiness adopted from (Homburg et al., 2013a)



Consumers may be distrustful of a company's motives for engaging in CSR. (Yoon et al., 2006) claim that CSR initiatives will "backfire" for corporations when

customers become skeptical or “suspicious” and presume the real objective of a company’s CSR is to boost its image. Moreover, if consumer mistrust prevails, CSR initiatives will more likely lead to negative opinions about a firm than good perceptions (Yoon et al., 2006). Based on this literature, it is instructive to consider one related model, the Persuasion Knowledge Model. The PKM has been utilized in business, advertising, and public relations. One of the most prominent research was by (Friestad & Wright, 1994). According to Friestad and, the assumption of this theory is that consumers rate persuasion attempts based more on persuasion knowledge than product information. Basically, this model describes how consumers’ persuasion expertise effects their response to persuasion attempts in advertising, campaigns, or sales promotion, and helps them cope with those persuasion attempts. The persuasion knowledge model suggested three types of consumer persuasion knowledge: agent, tactic, and topic (Tutaj & Van Reijmersdal, 2012). Depending on the situation, one of the three types of persuasion knowledge will have influence than the others on persuasive message processing.

Agent knowledge

is defined as "all non-persuasion-related knowledge about an agent, which includes views about the agent's features and competencies" (Lorenzon & Russell, 2012). Consumers employ agent knowledge to detect a business's underlying motive: to persuade consumers or to profit (Swaen et al., 2004). When comparing multiple sources of information (e.g., advertising, salesperson recommendations, word of mouth (WOM), and customer reviews), consumers see consumer reviews and their friends' opinions of products as more trustworthy due to the absence of commercial motivation (Obermiller, Spangenberg, & MacLachlan, 2005).

In other words, consumers perceive information from non-commercial sources as being free of self-serving motivations (e.g., selling products and profiting), in contrast to information provided by a commercial entity. Thus, consumers have a more favorable attitude toward word of mouth and consumer evaluations, believing that these sources would assist them in choosing the best products, and are thus more inclined to accept the information as valid. Moreover, the role of agent knowledge has been verified in advocacy advertising (e.g., corporate social responsibility). When evaluating pro-social messages suggested by a company, consumers may infer an inconsistency between pro-social messages and advertisers' self-serving motives (Artz, 1999; Robert, 1999). This inconsistency makes it difficult for consumers to understand pro-social messages and leads to unintended interpretations of advertisers' motives (Robert, 1999). In other words, consumers may perceive that a company is trying to establish its reputation through advocacy advertising and to manipulate them into purchasing its products. As such, consumers are skeptical of advocacy advertising and tend to negatively evaluate pro-social messages (Artz, 1999; Robert, 1999).

Tactic Knowledge

Tactic knowledge is defined as “the consumer’s personal knowledge about the strategies and tactics used in persuasion attempts”(Lorenzon & Russell, 2012). This type of knowledge is closely related to the consumer’s ability to recognize and understand persuasive messages. For these reasons, consumers with high tactic knowledge are less susceptible to persuasive messages and can resist persuasion attempts (Tutaj & Van Reijmersdal, 2012)When companies use an explicit advertising format such as online banner ads, consumers easily recognize commercial messages and can identify its sources (Tutaj & Van Reijmersdal, 2012). On the other hand, when the distinction between advertising and

programming is ambiguous (e.g., advergames, keyword search ads, and product placement), it is difficult for consumers without tactic knowledge to perceive these formats as marketing communication. In a similar vein, consumers with low tactic knowledge are unaware of in-game advertising and its persuasive intention and have positive responses to playing the games (Cowley, 2008; Lorenzon, 2012).

In addition, tactic knowledge can explain not only advertising formats but also advertising appeal. Consumers can use tactic knowledge to help them decide whether a certain type of advertising appeal is appropriate and whether the marketing communication is morally or normatively acceptable (Wei, 2008). Specifically, although appealing to fear and guilt is an effective way of changing consumers' behaviors, there is an ethical issue in that the change in behavior is accomplished by the manipulation of negative emotions (Benet, 1993). When consumers perceive that an appeal to their sense of guilt takes advantage of their desire to avoid negative emotions, they are more likely to be skeptical of the advertisers' motives and respond negatively (Hibber, 2007).

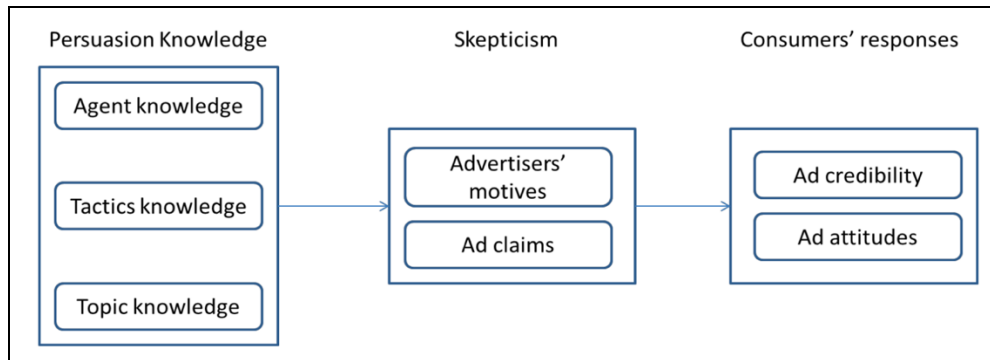
Topic Knowledge

Topic knowledge is "all non-persuasion-related knowledge about the topic or content of the persuasion attempt and this includes information about the products advertised and context in which they appear" (Lorenzon & Russell, 2012, p.58). In the case of corporate social responsibility, if consumers understand how corporation's socially responsible activities contribute to public welfare, they will positively evaluate the activities and become willing to purchase products (Manuel et al., 2012). Specifically, consumers who are interested in environmental issues and have knowledge about the issues prefer eco-friendly products, tend to have positive attitudes toward green advertising, and are willing to purchase green

products (Phillips, 1999; Kim & Choi, 2005; Barber, 2012). Hence, the consumers' interests in an advertising topic can mitigate any skepticism toward green advertising.

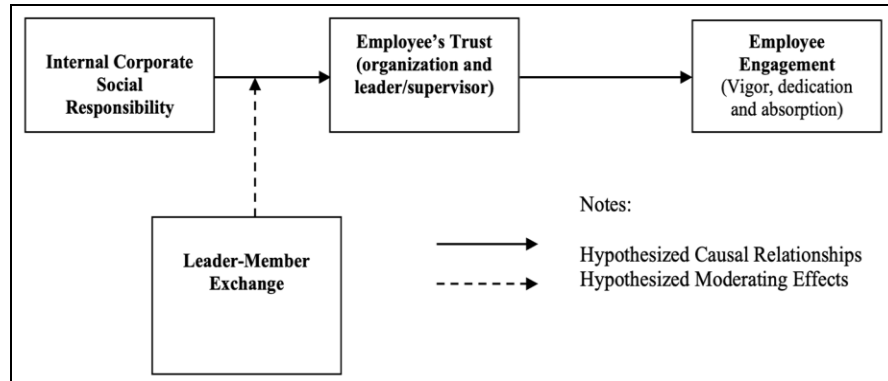
(Friestad & Wright, 1994) also claim that consumers process signals differently in different circumstances. In other words, individuals interpret information in non-persuasive circumstances differently than in persuasive ones. Additionally, the PKM has been used in fields of CSR effort. Numerous research examines customers' suspicions of a corporate sponsor and the effect they have on the corporation's credibility, attitude toward the corporation, and purchasing intentions. Consumers' reservations about company CSR operations may have a significant impact on how they employ persuasion knowledge (Campbell & Kirmani, 2000). (Fein, 1996) defines suspicion as "...a dynamic state in which an individual actively entertains several, plausibly competing hypotheses about the motivations or genuineness of another's behavior." Given the variety of CSR programs, some evidence suggests that consumers react differently to and employ varying degrees of mistrust or persuasive knowledge in response to various types of CSR initiatives. (Menon & Kahn, 2003) for example, examined the effects of two distinct forms of corporate philanthropy efforts, cause marketing and advocacy advertising. They constructed a theoretical framework around the PKM (Figure 9). They indicated that when people thoroughly examine ad messaging, they will perceive advertisers' strategies or attempts at persuasion. Additionally, the structure of the commercials can induce consumers to engage in lengthy thought processes.

Figure 9: The influence of PKM dimensions on Ad credibility adopted from (Lee, 2013)



To explain the links between social exchange theory and the results of CSR practices is the basis of exchange, which organizations use to catalyze positive social exchange interactions. The results of some studies have indicated that internal CSR practices are used as bargaining tools in which organizations engage to influence their responses. It can be obtained from its own employees and suppliers. However, it is worth noting that the extent to which employers expect positive responses from their employees and suppliers is generally based on how stakeholders accept those practices as appropriate negotiating tools that can lead to positive behaviors. In this area, these are some studies that indicate that employees and suppliers believe that CSR practices contribute to their work (Hult et al., 2011).

Figure 10: The influence of internal CSR Ad on employee's trust adopted from (Memon et al., 2020)



Source credibility theory contends that more credible sources exert greater persuasive power than do less credible ones (Hovland et al., 1953)

(Sternthal et al., 1978) noted that "the initial opinion of the message recipient is a significant driver of influence. Individuals rehearse own issue-related thoughts, as well as those offered to them, in reaction to a persuasive appeal." The recipients' initial perception of the message source can serve as a cue to process information and recognize it as a signal for the message's quality; if they regard the source as credible, they regard the message as more credible; if they regard the source as untrustworthy, uncertainty about the message persists.

scholars' interest in the credibility of organizational sources, including corporations (Lafferty & Goldsmith, 1999). Corporate credibility is a type of source credibility concentrated on a particular firm as the manufacturer of a product and/or the source of advertising and other marketing communications. and can be described as "consumers" belief in the firm's expertise or ability to fulfill its claims, as well as whether the firm can be trusted to speak the truth or not.

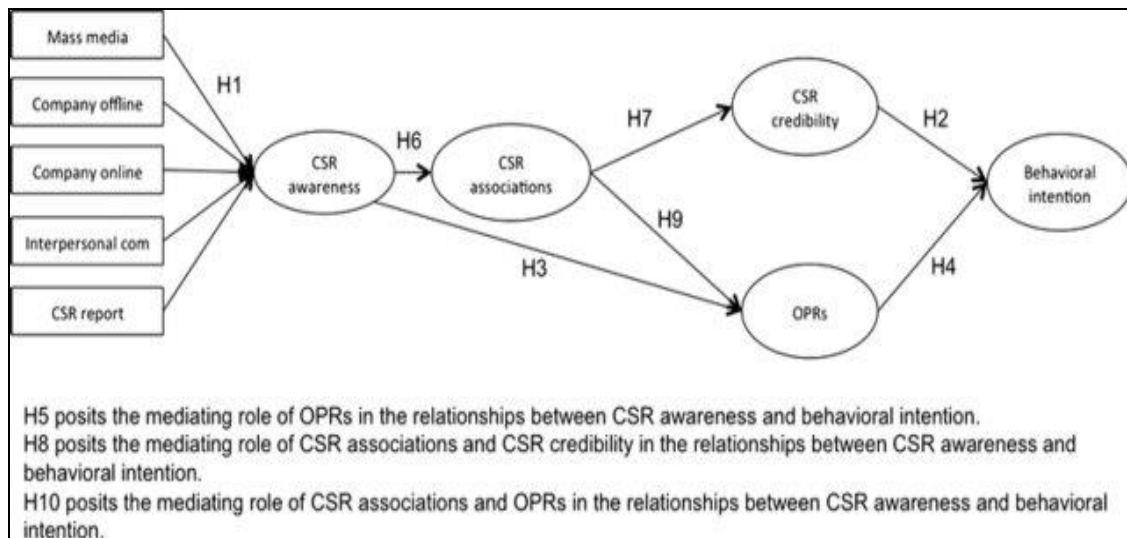
In the line of source credibility research initiated by (Hovland et al., 1953) corporate credibility comprises two dimensions: expertise and trustworthiness (Hovland et al., 1953).

- Expertise is “the extent to which consumers feel that the firm has the knowledge or ability to fulfill its claim,”
- and trustworthiness is “whether the firm can be trusted to tell the truth or not”

Studies have found that corporate credibility also has persuasive power affecting consumers’ attitudes and purchase intention, in this study, we explain the concept of company credibility in the context of the dimensions of corporate social responsibility. Suppliers evaluate the company on two dimensions – the corporate capacity domain of CSR (also known as CSR value) and the CSR value domain – which are connected but distinct, as the driving force shaping each dimension is distinct. Corporate capacity refers to an organization's expertise in its products and services, whereas CSR refers to a company's social performance, social obligations, or corporate citizenship efforts.

CSR credibility can be considered an aspect of corporate credibility. CSR credibility can be defined as how credible suppliers find a company’s CSR involvement to be. If corporate credibility refers to the overall perception of a company’s expertise and trustworthiness, which encompasses the company’s innovativeness, environmental record, and community involvement (Keller and Aaker 1998), then CSR credibility refers to CSR- related dimensions of corporate credibility.

Figure 11: The influence of communication channel on CSR awareness and Ad credibility adapted from (S. Y. Lee et al., 2019)

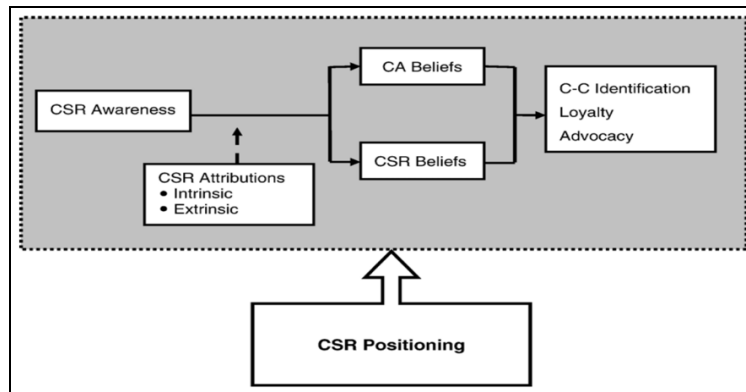


3.3.2 CSR Attribution motives Theory, CSR quality and CSR awareness

For companies that want to reap the most benefits from their CSR investments, the literature emphasizes the growing sense that while awareness of CSR initiatives is a prerequisite for CSR, supplier awareness of such initiatives outside of empirical contexts is low. In other words, awareness or lack of CSR is a major stumbling block for companies looking to reap strategic benefits from CSR initiatives (Bhattacharya&Sehn, 2004). This indicates a significant deficiency in most CSR strategies (i.e., lack of effective communication); Since small benefits are likely to accrue to companies if their target market is not aware of CSR initiatives, they need to work harder to raise awareness of CSR. (Figure 12)

Moreover, in terms of the roles of intrinsic and extrinsic referrals in shaping CSR strategies, companies also need to “work smarter” in communicating their CSR initiatives, and making sure that suppliers attribute these efforts to a intrinsic and selfless (at e.g. real anxiety) rather than extrinsic we consider it as a selfish (e.g., profit motive) motives.

Figure 12: The influence of CSR awareness and CSR attributions on relational business performance adopted from (Du et al., 2007b)



(Homburg et al., 2013b) demonstrate that the intrinsic attributions consumers make about a company's CSR efforts are a positive moderator of the link between their CSR awareness and CSR beliefs. Thus, we expect consumers' awareness of a brand's CSR record to be associated with more positive CSR when they make intrinsic attributions regarding the underlying motives.

Section 2- Importance of CSR in B2B context with focus on oil and gas Industry

Researching CSR in the B2B sector is particularly pertinent at the present time because the trend within B2B firms has been to increasingly outsource supply activities through independent suppliers (Möller&Halinen, 2018). This leads to managing multiple production critical supplier relationships through networked partnerships or strategic alliances (Thorelli, 1986) resulting in increased operational and social risks in addition to increasing the complexity of relationships between firms and their external environment (Kytile&Ruggie, 2005).

CSR is therefore becoming more relevant within B2B as branded manufacturers and retailers are increasingly being pressured by formal and self-regulatory bodies

as well as other stakeholders including end consumers to justify the behavior of the company that involved in their CSR.

1. Relevance of researching CSR from a B2B perspective¹:

The reason why CSR is viewed in a separate B2B and B2C perspective is that the field of marketing has traditionally been seen as organizations that supply end-consumers B2C or those that provide intermediate or end-to-end B2B organizations. Although some academics (Cooke, 1986; Cova & Salle, 2008; Vargo & Lusch, 2010; Gummesson, 2009; Sheth, 2010; Wind, 2006) have argued over the years that both fields are close and should be treated similarly, there are still significant differences in terms of buying behavior, purchase volume, and other characteristics that require a separate transaction. B2C end consumers drive the economy in the end, but the value of their purchases is much lower than the cost of business consumers in the B2B sector (Morris et al., 2001) and so we adopted the research model in B2B.

One of the reasons for companies adopting social responsibility is building brand awareness, especially in the B2B field where they cannot create suppliers without brand awareness, as customers and suppliers need to know the company's orientation and the source of its products in order to invest and commit to the company. Having a CSR plan is an easy way to increase brand awareness and identity. In addition to attracting investors, most of the corporate suppliers in B2B are passionate about their business and want to expand into new areas, and often investors help in achieving this, while the company's profits and losses are

¹(Adam Raman, The paper was published at the 27th IMP-conference in Glasgow, Scotland in 2011)

important to the investors, have good company values and good public relations helps. Besides brand awareness, a CSR plan strategy helps attract the right investors.

(Carter & Jennings, 2004) found the evaluation of CSR in B2B setting by examining the impact of the perceptions of unethical behavior by global suppliers on the relationship between non-US suppliers and US purchasers. (Carter & Jennings, 2004) observes that the deviation of suppliers' behavior from ethical norms can result in significant fines affecting financial performance and damage the reputation and image of the supplier within the whole supply chain. Suppliers are under considerable pressure to increase revenues and reduce costs, therefore tempting sellers to deviate from ethical norms to influence purchasers to purchase their offerings.

Whereas CSR is an issue in relation to all business partners, the empirical studies focus on consumer marketing and customer responses, thereby excluding business-to-business marketing. In this context, it is worth noting that no CSR related articles have been published in the Journal of B2B Marketing during the last decade. In the other journals very, few articles address the business-to-business context". (Drumwright, 1994) states: —Although marketing research has explored social responsibility as a consumer purchasing criterion, very little research has examined social responsibility as an organizational buying criterion".

To assess the dimensions of CSR in SABIC (the Saudi Basic Industries Corporation is a Saudi company affiliated with International Aramco. It is active in the oil and petrochemical industry and is considered as a B2B example, the research faces the problem of separating and the unity of pure B2B analysis without any interference from the B2C environment, in typical, on-site, and

experimental research environment is standard practice, in closed systems, to define variables related to what the model is trying to measure (dimensions of corporate social responsibility in this case) and independent variables (business relational performance) in a B2B setup. This is a difficult task where responsibility affects corporate social responsibility involves a group of suppliers, stakeholders of different importance, and multiple organizations involved in the supply or demand chain (Ellis et al., 2011), including the ultimate consumers who interact with each other. It is believed that the CSR activity required in Large petrochemical companies depend on the level of social harm and potential environmental impact to the industry as well as the company's reputation in the industry. Bear and industries with a high environmental impact (Figure 13) such as arms and extraction industries such as oil and mining. It is known that larger companies such as SABIC and Total are likely to generate more interest in CSR compared to less well-known and smaller companies operating in quieter industries the extent to which the marketing mix is used, either in whole or in part, in social and sustainable development within networks should vary according to different contexts, and it will be an interesting research question.

Figure 13: Different industries and their likely impact on the level of their CSR and ethical activities. Adopted from (Cowen et al., 1987)

Industry Impact on CSR and ethical behaviour

The majority of fortune 500 companies engages in social responsibility initiatives, but also devotes considerable resources to reporting CSR activities to a wide array of corporate stakeholders (KPMG 2003). As noted in a recent McKinsey & Company survey of corporate executives (2006). Companies engage in corporate social responsibility to a large extent because executives believe that such activity will lead to rapid responses from stakeholders. The literature shows that CSR in B2B and especially the oil and petrochemical companies participates in CSR. For example, in 2011, the chemical company BASF invested €48.7 million solely for CSR activities outside its business operations in the form of philanthropic involvement (BASF 2012) and in 2018 SABIC invested \$36.5 million in

community giving (SABIC annual report 2018) with high profits due to forefront of engaging in CSR activities.)

Saudi Basic Industries Corporation (SABIC) is ranked among the world's largest petrochemicals companies and is the largest listed company in the Middle East (Forbes, 2017). It is 70% owned by the Saudi government, with the remaining 30% publicly traded on the Saudi stock exchange market. The company was established in 1976 and now has operations in over 50 countries and a global workforce of over 35,000 employees (SABIC, 2018). The company recognizes that progress requires that they invest in the regions and locations where they operate through building healthy, resilient communities. In this context, the company states that they provide financial and societal benefit to their communities through employment, direct and indirect economic stimulation from their business activities as well as charitable giving and social responsibility initiatives (SABIC-CSR, 2018).

SABIC is an example of the successful global petrochemical companies in the social responsibility activities that were studied in our research and its mission that it provides (*We understand that our actions and our vision play a fundamental role in ensuring the success of future generations. Progress requires that we invest in the regions and sites where we work and build healthy and resilient societies. We provide financial and social benefits to our societies through employment, direct and indirect economic stimulus from our business activities, as well as charitable giving and social responsibility initiatives*)²

In 2015, SABIC launched its global CSR strategy (RAISE), which serves as a framework and process for guiding and organizing its corporate's contributions

² SABIC Annual Report 2017, 2018, 2019

and employee voluntary activities (SABIC, 2016). SABIC states that their investment in CSR is inspired by their strong culture of giving and volunteerism and aims to create lasting, positive impacts for societies and environments throughout its global communities.

SABIC's Social Responsibility Strategy (**RAISE**) provides a framework and process that guides, organizes, and streamlines company contributions and employee volunteering. Social responsibility initiatives are evaluated according to the RAISE criteria:

R: Reputation – raises SABIC’s overall visibility and reflects positively on corporate identity

A: Audience – addresses key community needs and engages key stakeholders

I: Innovation – includes a novel approach or new technology that distinguishes SABIC’s leadership

S: Strategy – complements business interests and aligns with company values

E: Endurance – promotes a socially responsible culture and generates a positive and lasting impact

Within this strategy, the four priority focus areas are: health and wellness, science and technology education, water and sustainable agriculture, environment protection.

1.1. Research from the studies on CSR quality

As we mentioned earlier in the previous point, disclosure of social and environmental information is inherent in the implementation of a CSR strategy.

Moreover, the level of quality in the company's social initiatives may enhance its credibility and, in turn, influence stakeholders' perception of improving the company's reputation. The aim is to test whether the quality of initiatives and activities affect the company's reputation and its relationships with its suppliers. CSR quality is based on a set of values and beliefs at its center, such as “no harm,” “zero-waste,” “make external costs visible,” and “driving out fear” between management and suppliers. Social Responsibility activities have deep roots in quality. The industry has used quality tools for decades to create simple operations, reduce waste, and improve efficiency. Still, they are not widely recognized in the field of corporate social responsibility. CSR grapples with energy efficiency, supply chain metrics, supplier engagement across multiple levels, minimizing waste, and maintaining a strong focus on customer value, which in the world of quality can be seen as old challenges set in a new context and for a new era of increasingly intertwined and globalized operations.

Quality pioneers Edwards Deming and Joseph Juran encouraged organizations to ask better questions about corporate challenges and enabled companies to redesign systems for improvement. They begin with the systems approach and then establish quality in practical analytical tools for product and service enhancement, organizational improvements, and social activities.

While these sound like the latest ambitious mantras of CSR, they are core principles and definitions of the quality movement, defined by the quality gurus decades ago such as Feigenbaum, Crosby, Taguchi, and Deming, and at a time, much like today, when resource constraints were a growing concern. CSR quality also has an extreme focus on people—not just customer satisfaction, but also the quality of working life and suppliers' satisfaction. The ISO 26000 standard makes a more conscious connection between people and quality management systems with

guidance for human rights, labor practices, fair operating practices, consumer issues, and community involvement and development.

The importance of corporate social responsibility quality is illustrated by the fact that ten of the most admired companies with high quality standards in Fortune's annual list of the 50 best companies are also included in the most admired CSR companies. Little wonder we find that companies like Walt Disney, Google, Amazon.com, P&G, GE, IBM, McDonald's, Intel, HP and Coco-Cola have always been known to provide quality products and services at the same time when they are seen as Socially responsible.

1.2. Research from the studies on CSR awareness

Concerning the role of awareness in CSR, authors (Barnett, 2007; Mohr et al., 2001) note that academic research into consumer response to CSR activities either presupposes suppliers' awareness or creates it artificially under experimental conditions. Among these studies are those of (Brown & Dacin, 1997), (Sen & Bhattacharya, 2001) and (Jenny, 2004) concluded that consumers are very interested in learning more about CSR initiatives. Thus, marketing communications related to CSR present an opportunity to shape the corporate image and brand beliefs. 'Pro-social' marketing initiatives can constitute a differentiating market strategy (McWilliams & Siegel, 2001) build brand equity (Hoeffler & Keller, 2002) and lead to customer loyalty and other positive outcomes after purchase (Sen & Bhattacharya, 2001). (Morsing & Schultz, 2006) found the use of CSR engagement for marketing communication purposes distasteful to some consumers, even though, ironically, consumers may otherwise possess little if any detailed knowledge about a company's CSR activities. Due to CSR communications' sensitive nature, Schultz and Morsing conclude that CSR

initiatives cannot be advertised in the same way as products, services, or brands typically are, thus posing a much more complex challenge to marketers.

(Drumwright, 1996) found that "company advertisements with a social dimension were among the most controversial approaches of marketing, "which on the one hand were seen as "the largest marketing contribution to society," while on the other hand, "most marketing is exploitation without Shyness. "Highlighting the risks of such a perceived exploitation. (Webb & Mohr, 1998) for example, find that cause-related marketing, where the firm contributes an amount of money per unit sold to a non-profit partner organization, is the 'easiest way for a company to educate the consumer about its philanthropic activities, yet the involvement of advertising, a particularly distrusted form of communication, amplifies cynicism. While consumers express the desire for information on firms' CSR records, CSR initiatives' communication is a challenge for the CSR marketing communicator. (Morsing & Schultz, 2006) find that consumers prefer CSR initiatives to be communicated through so-called 'minimal release' channels (such as annual reports and web- sites) over the use of traditional communication channels. Given these informational issues, we might only guess the levels of consumer awareness of firms' CSR initiatives in the marketplace. (J. A. Roberts, 1996) indicates that socially conscious attitudes may not lead to behavior, because "scant data are present about how most firms perform in any number of social parameters that may influence consumer decision." Even after the social responsibility picture became clear well. (Mohr, 2001) argues that suppliers have difficulty obtaining and storing CSR information about the companies they do business with. (Jenny, 2004) identifies that effective awareness of corporate social responsibility programs is a "rare achievement".

The lack of awareness and understanding of CSR achievements is one of the explanations for the perceived disconnect between the company and the assessment of the supplier's basic requirements for the effective implementation of CSR (Mohr, 2001; Sen & Bhattacharya, 2001). We cite the relationship between suppliers' awareness of social responsibility initiatives and the economic benefits resulting from that the academic study that he undertook (Raub&Blunschi, 2014) in the practice of the hospitality industry, when hospitality enterprises engage in corporate social responsibility activities and make their employees aware of these activities, they can reap significant benefits in terms of improving job positions and increasing engagement in discretionary behaviors. This is an important finding because research indicates that engagement in corporate social responsibility may be motivated by the goal of presenting a better picture to financial investors, potential clients, or potential employees, or it may merely reflect a trend to pursue the latest management trends (Abrahamson & Fairchild, 1999). This can be applied to the effect that the suppliers' awareness and understanding of social responsibility activities generate and their eagerness to develop economic relations with the socially responsible company.

Besides, some studies found a significant positive relationship between corporate financial performance and awareness of corporate social responsibility (Tagesson et al., 2009), while some found otherwise (Lai et al., 2010; Reverte, 2009) Apart from that, other company characteristics, for example, reliance on capital markets and age of assets, are positively significant on awareness of corporate social responsibility. A positive correlation between the industry sector was also found as an external factor to the company's characteristics in the disclosure of information on (Cormier, Ledoux, and Magnan, 2011).

1.3. Research from the studies on CSR extrinsic, intrinsic motive attribution

One of the most important drivers for companies to contribute to the social and environmental dimensions of CSR is intrinsic, extrinsic attribution. Within the CSR dimensions studies, there are two primary drives

- 1) CSR is either a commercial instrument and extrinsically motivated is driven by the assumed win-win relationship between CSR and financial success as a “Business Case.” (Porter & Kramer, 2006)
- 2) based on intrinsic reasons, which makes it a moral activity.

It often focuses on increasing legitimacy by improving image, market share, or profit and using an approved management system. Corporate external social responsibility rarely supports societal needs for its benefit; instead, it reflects a company's appreciation for its community. Thus, in CSR's external system, it is professionalized and aimed at external recognition (Matten & Moon, 2008), and it has strategic objectives and goals and commercial pursuits. (Porter & Van der Linde, 1995; Sims, 2003), state that companies can benefit from these strategic partnerships in CSR to gain competitive advantages, for example, supplier relationships management, by developing reputation and increased trust, by looking for win-win outcomes (i.e., stakeholder engagement or charitable donations to education), through energy-efficient and environmentally sound production practices to reduce cost and risk.

Thus, CSR extrinsic attribution can improve a company's service delivery, efficiency, and reputation in the consumer market (Weber, 2008; Williamson et al., 2006) and can differentiate companies from competitors to increase profit market share (D. J. Vogel, 2005). In other words, if suppliers demand respect for human

rights, reduce packaging, and so on, then the company must meet these demands to remain competitive (Armstrong & Green, 2013) . Given intrinsic motives, some argue that ethical motivation is more critical in CSR from an economic point of view because intrinsic motivation leads to more robust engagement in CSR (Graafland& Van de Ven, 2006)and increases perceived fidelity (Weiner & Peter, 1973) . Moreover, an ethical outlook is more important in creating a positive relationship with employees and suppliers. This highlights how important the underlying drive for perception is and, thus, CSR frameworks' design and effectiveness. Indeed, many companies and their leaders have a business culture-making CSR a moral duty to them driven primarily by an intrinsic motive. Here, CSR has the power to evolve “social goods” (Osuji, 2011) and(Mintzberg, 1983)see this strain as the purest form of CSR as it is ethical and supports CSR “for its own sake” because that is “the noble way for corporations to behave. Accordingly, (Graafland&Mazereeuw-Van der Duijn Schouten, 2012) researched different levels of corporate social responsibility performance and how strongly it relates to the extrinsic (financial) or intrinsic (ethical) view of CSR.

They distinguish two types of intrinsic motives: the ethical orientation that sees CSR as moral duty and CSR as expression of altruism (i.e., altruistic orientation) (Graafland&Mazereeuw-Van der Duijn Schouten, 2012) . The different “levels of performance” i.e. environmental quality, labor conditions, and social activities – were based on many others’ findings, e.g., (Ellen et al., 2006)(Brønn&Vidaver-Cohen, 2009), or (Graafland& Van de Ven, 2006) . Notably, these definitions of manifestations of CSR (into environmental quality, labor conditions, and social activities. The corporate social responsibility's actual performance is closely related to the core view of corporate social responsibility from an external point of view. This is especially true of the social and environmental aspects of corporate

social responsibility. Financial motivation plays a role that can be traced back to the direct economic benefits from good, long-term business relationships. In contrast to motives such as earning money, improving reputation, or profit, "ethical activity" is the most powerful driver of corporate social responsibility because it represents the will to follow a specific ethical standard as desirable for itself.

However, it isn't easy to fully understand whether current CSR trends are financially or ethically motivated. Moreover, the difference between the two attributions is profound. The difference is whether scholars believe that social responsibility is defined and entirely governed by the regulators, or whether there are non-regulatory forces that make up social responsibility programs to companies. However, the distinction is also profound and challenging to bridge because it is still unclear the limits, purpose, and legitimacy of CSR in the "ethical activity" position. Yet, how legitimacy is justified in the first place, redefining and redefining the "justification" d' être" of companies (Looser & Wehrmeyer, 2015). Thus, this distinction may also be part of the discussion about the impacts of corporate social responsibility on companies. From an academic point of view the difference between extrinsic and intrinsic CSR is very difficult to bridge – both have powerful incentives and drivers preventing a potential cross-over. This has important implications for nearly every business operation, especially for mergers and acquisitions as well as on the growth of businesses. From a theoretical perspective, Studies have investigated these traits primarily from a supplier's perspective. For example, (Groza et al., 2011) used attribution theory to demonstrate that in the context of corporate social responsibility, empathy for the practice hinges on the outsourcing suppliers about their organizational motivation. They specifically studied the impact on two types of CSR characteristics: a company's participation in CSR before receiving any negative information from its

suppliers and whether the company engages in CSR after reporting some negative actions.

2. The dimensions of CSR studied in oil and petrochemical industry

The oil and petrochemical sector have been among the leading industries in the field of CSR as it is under great pressure to manage its relationship with society due to the negative effects caused by its operations, as evidenced by a quote from Lord Brown, the former CEO of BP³:

“Geology has not restricted the distribution of hydrocarbons to areas governed by open pluralistic democracies. The vanguard of the corporate liability issue comes from the fact that conditions do not always make it easy for companies to operate as they like” (Rory Sullivan, 2005; Woolfson& Beck, 2019).

In addition, the oil and petrochemical industry also faces a variety of concerns related to environmental and social issues over the past decades as it faces environmental risks, health and safety risks, and reputational risks, which are essential to the companies' success and long-term existence and the success of their relationships with their suppliers. The gas and petrochemical industry are expected to meet higher standards of environmental performance and governments play an important role in realizing that social responsibility is a duty and a condition for oil and petrochemical company.

³The British Petroleum Company, is a British multinational oil and gas company headquartered in London

The topic of advanced CSR has already been discussed by several authors in the fields of oil, petrochemical, oilfield, and petrochemical. However, a comprehensive framework for analyzing innovative dimensions of CSR and its direct relationship with suppliers and customers is not yet much available in the literature. But the main dimensions that distinguish corporate social responsibility are priority of social and environmental issues, deepening of stakeholder participation and an active focus on solving issues.

According to BP's annual report, global energy demand is being driven primarily by population growth and economic growth (2013). More precisely, the world's population is projected to grow by 1.7 billion people between 2012 and 2035. At the same time, energy security is a significant problem in and of itself. Over 60% of the world's estimated natural gas reserves are concentrated in only five countries. In comparison, over 80% of global oil reserves are concentrated in nine countries, most remote from significant energy consumption centers. CSR has never been more influential on the corporate agenda than today, despite its historical roots and the confusion surrounding its social obligations. CSR has been a prominent topic of discussion at recent World Economic Forum (WEF) gatherings. According to a 2011-2012 study by the World Economic Forum, the three central pressures of "corporate competitiveness, corporate governance, and corporate citizenship, as well as their interconnections, will play a critical role in defining the agenda for business leaders over the next decade." (Emami et al., 2012). It is important to note here that CSR often refers to "the kinds of things companies do in their attempts to manage these swirling currents of evolving expectations, expectations that have never been more prominent in the everyday lives of businesses, including oil and gas companies" (Spence, 2011). As the CSR sector grows in popularity, the energy industry is seeing a dramatic rise in the

percentage of companies participating in CSR activities. For example, in the Gulf of Mexico reconstruction effort, BP launched a campaign titled "Our unwavering commitment to the Gulf" (BP Sustainability Review 2011, 2011). Additionally, BP stated that "engaging with local communities is a critical component of our work" (BP Sustainability Review 2011, 2011), establishing BP as an organization that values the communities with which it collaborates. The concept of "continuing dedication and involvement" was critical in communicating with stakeholders. "Restoring the environment" and "Restoring the economy" are essential components throughout the event's duration (BP Sustainability Review, 2013, p.10). These two critical components also demonstrate the significance of CSR, demonstrating that it extends beyond an abstract concept to create substantial social impacts by communication of one's company principles and enhancing an organization's social effect. (Table 2)

Table 2: Social, environmental and economic responsibility in energy (adopted from (Stjepcevic&Siksnyte, 2017))

Social responsibility	Environmental responsibility	Economic responsibility
-----------------------	------------------------------	-------------------------

<ul style="list-style-type: none"> • Personnel’s welfare, skills and motivation • Open interaction with stakeholders • The quality of energy supply • Good practice of business and cooperation with the stakeholders, networking with other companies. • Correct price for energy. 	<ul style="list-style-type: none"> • Measuring of environmental impact • Awareness and reduction of environmental impacts of energy production and transfer • Minimization of use of fossil fuels • Reduction of pollution and emissions • Renewable sources development • Control systems for waste and pollution. 	<ul style="list-style-type: none"> • Cost-effective operations • Fair prices and good service • Investing in new technologies Reliability of energy supply • Financial risk management.
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Examples of some oil and petrochemical companies whose social responsibility initiatives have been recognized worldwide are Total, Royal Dutch, Shell, and BP. They have spearheaded major international corporate social responsibility initiatives such as the Global Compact and the Global Reporting Initiative (GRI), they have become important players in renewable energy and have declared combating carbon dioxide emissions to reduce their global warming contribution (Rowlands, 2000; Skodvin, 2003).

In the latest studies on the results of presenting an economic approach to "building corporate social responsibility socially" in oil and gas companies a study (Goby & Karimova, 2021). The ENOC⁴ example analyzed represents in his study how the cultural and historical trajectory converged with the global imperative to integrate social responsibility into the corporate profile to produce a CSR configuration designed to empower the local community, with a special focus on women, and to promote stewardship of local heritage. The company examined how to adapt corporate social responsibility practices in a world that has become increasingly

4 the Emirates National Oil Company

dominated by economics. Where it provided social strategic solutions to one of the main issues within the United Arab Emirates in the excessive dependence on the foreign workforce and the government's attempt to correct this by enhancing the professional capabilities of citizens. The most prominent feature of ENOC's social responsibility initiatives is that it attempts to align its social responsibility with this imperative. This kind of workforce localization is the most popular topic among ENOC users on Instagram.

According to an analysis of the content of current definitions of CSR, what most authors have adopted are the three main dimensions of CSR which are: the environmental, social and economic dimensions (González-Rodríguez, Díaz-Fernández, & Simonetti, 2015). Two new dimensions appear in recent literature: the dimensions of volunteering and the dimensions of stakeholders (Slack, 2013). Although there are many definitions of CSR, according to Alexander Dalsrud of the Norwegian University of Science and Technology, nearly all of them include five “dimensions” of CSR ((Dahlsrud, 2008). Regarding these dimensions, many differences emerged about the priorities of each of them and how they relate to each other in terms of complementarity, communication and synergy between the goals that have been achieved. Today, the development and implementation of social responsibility is strategically essential for the greater good of the company.

The research related to the dimensions of social responsibility is directly related to the previous analyzes. The table below shows several studies that dealt with the Carroll’s traditional dimensions of CSR.

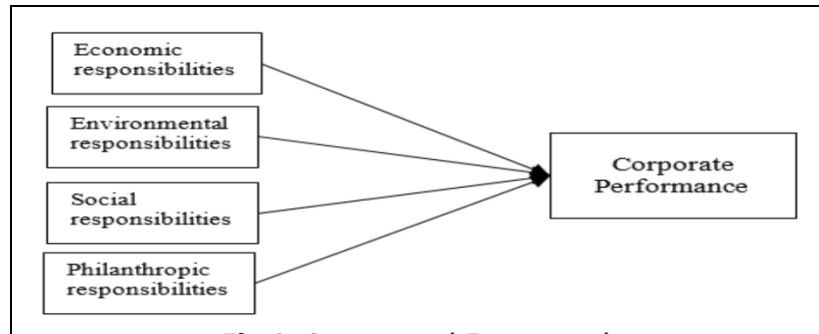
Table 3: Studies related to CSR dimensions in oil and gas industry adopted from (Flores Villanueva &Gaytán Ramírez, 2018)

AUTHOR	CSR DIMENSIONS
Kaufmann, Bhattacharya, & Hsu (2008)	Philanthropy, Cause marketing, Volunteerism and Sponsorship.
(Perrigot et al., 2015)	Employee relations, Environment, Human Rights, Products and Services, Corporate Governance
(Perrigot et al., 2015)	Environment, Human resources, Products, Fair business practices, Community involvement, Ethics, Other
(K. H. Lee et al., 2016)	Economic, Legal, Ethical, Philanthropy
(Leitoniene&Sapkauskiene, 2015)	Quality of Corporate Social Responsibility
(Bala Ramasamy and Hung Woan Ting, 2018)	Awareness of Corporate Social Responsibility

In the research, we deal with more detailed dimensions of corporate social responsibility in the context of B2B in which studies are almost limited, which are the quality of corporate social responsibility, awareness of corporate social responsibility, the essential attribution of corporate social responsibility, external attribution, innovation in corporate social responsibility. These dimensions were chosen for their closeness to the relation approach around which B2B is centered.

Through the previous literature, we may perceive social responsibility in the gas and petrochemical business through the Carroll strategy to increase the oil and petrochemical company's financial value. (Figure 14)

Figure 14: The influence of Carroll’s CSR dimensions on financial business performance in oil and gas industry adopted from (Abdulwali et al., 2019)



On the other, previous literature revealed that oil and petrochemical had paid a high level of attention to corporate social responsibility reports and disclosure of responsible behavior as motivations for energy companies to engage in corporate social responsibility. (Aguilera-Caracuel et al., 2017) indicate that the growing interest in responsible corporate behavior has led them to adopt better reporting methods on their CSR practices, particularly concerning their social and environmental performance. This aligns with the study presented by (Jindrichovska, I., 2011) which indicates that CSR reports help oil and petrochemical companies improve decision-making by assessing economic, environmental and social impacts, while also serving as a means of providing information to external stakeholders. The findings of Du, S., Vieira, E.T., 2012); (Siano, A., Conte, F., Amabile, S., Vollero, A., Piciocchi, 2016).(Szczepankiewicz&Mućko, 2016) argues that CSR reporting and disclosure can be a critical strategic element for the long-term success of energy companies and that it has to be carefully designed to take into consideration aspects such as the variety of communication channels, credibility, and availability to all stakeholders. The strategic element of reporting can also be observed in an interview presented by (S. C. Bolton et al., 2011)in which the interviewed, the country chairman of the energy company of their case study indicated that their company could not be sustainable unless it successfully reports its responsible behavior to its stakeholders. In this sense, (Arena et al., 2018) and (Liew et al.,

2014) suggest that energy companies engage in CSR reporting to attract socially responsible investors, with the aim of pre- sending a mixture of qualitative and quantitative information to their other stakeholders, facilitating transparency and accountability.

A study proved that disclosure in the social responsibility report results in three benefits: First, careful selection of the type of CSR activities to be engaged in. Second, focused disclosure towards some key publics, such as customers, shareholders, lenders, and government, which may cause a major margin of improvement in strengthening the trust. Finally, companies may benefit from adopting international reporting standards. (Figure 15)

Figure 15: Theoretical Framework of Stakeholder Relationship through CSR Disclosure, adopted from (Verma & Singh, 2016b)

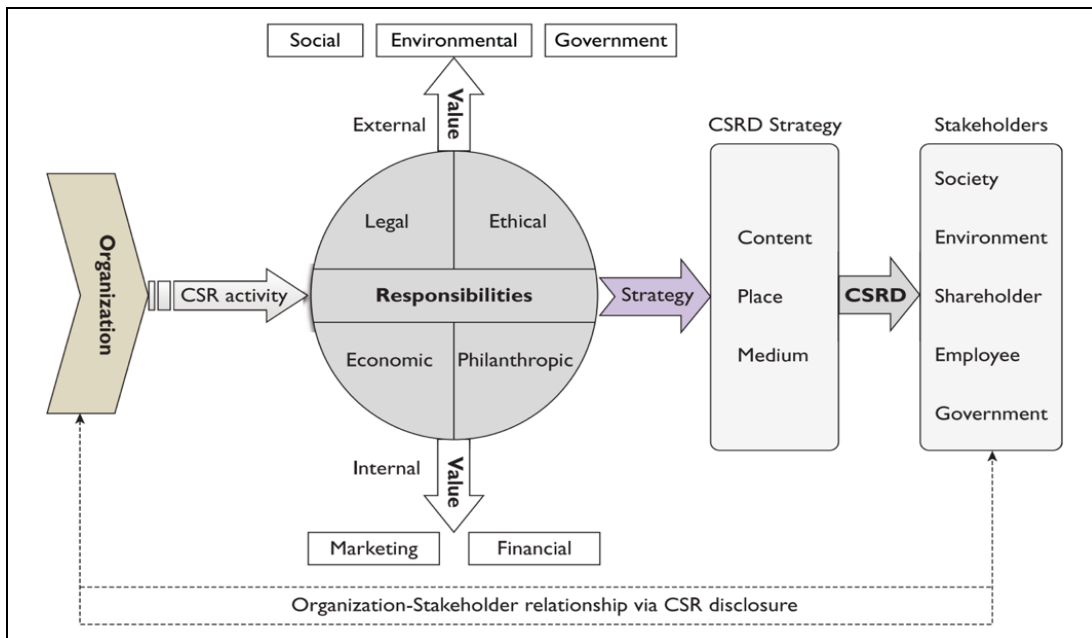


Table 4: Research on the disclosure of financial interest to CSR

Authors	Findings
Krishn(1992)	The finding of the study concludes that 87 % of the managers have a favorable opinion on corporate social responsibility and have accepted that corporate social responsibility is necessary in the industry.
Quazi(1997)	It is observed that the attitudes of managers in both groups were generally favorable to issues of social responsibility. They generally agree that businesses should be socially responsible.
McWilliam and Siegel(2001)	It is found in their study that Corporate Social Responsibility has a positive, negative and neutral impact on financial performance of a company. The model is mis-specified as it does not control for investment in research and development, which has been an important determinant of firm performance.
Bhattacharya and Sen(2003)	-The consumers who identify with companies are more likely to be loyal to those companies, promote them to others, and be resilient to negative information about them. They go on to propose that consumers are likely to identify with a company that offers them a positive and meaningful social identity. - researchers have found consumers more willing to pay premium prices for goods sold by socially responsible organizations.
Mohr, Webb & Deborah(2005)	- When companies have a longer-term perspective and good trust however, they may be more willing to wait for the payoff from CSR 2- Logically, many financial payoffs from CSR will take time to materialize. -Auger et al. (2003) found that consumers expressed willingness to pay more for products made ethically (e.g., soap with no animal testing) - A high level of CSR will lead to a more positive evaluation of the company and a higher level of purchase intent than a low level of CSR= Tom J. Brown & Peter A. Dacin (product evaluation)
Noor Hazina et al.(2009)	The study reveals that both business owners have positive attitudes towards socially responsible practices of the business. Both Australian and Malaysian business owners considered and exercised ethical and socially practices in their businesses.
Smirnova(2012)	Study reveals that environmental friendliness, legal responsibility and stewardship principle are considered to be very important in Kazakhstan. The attitudes towards economic responsibility are significantly affected by age and working experience.
Maqbool & Zameer(2017)	It is found that there is significant positive and direct link between corporate social responsibility and corporate social performance while controlling for bank size & efficiency and employees' skill
Staniskiene, Stankeviciute & Daunoriene(2019)	The customer perception of supplier's CSR, namely CSR towards environment and community, towards employees and customers, generates inter-organizational trust that could be divided into competence trust, benevolence trust and integrity trust.

Through the literature of social responsibility in the oil and petrochemical industry the Innovation can be defined in literature as the introduction of new structures,

policies, programs, procedures, products, or services that can be produced internally or externally (Damanpour et al., 1989) points out that "innovation can be seen as an effective way of exploiting new ideas, using existing knowledge as a basis for creating new products and services or developing existing ones." The Oslo Handbook (OECD Research, 2005) describes innovation as "Implementation in business practices, workplace organization or external relations of a significantly new or improved product (good or service), process, new marketing method, or new organizational method".

(Berkhout& Green, 2002) dispose a system approach to innovation. They suggest potential ways to link innovation, sustainable research, and management. They also identify a number of limitations in the way that innovation is currently conceptualized; innovation is a distributed process across many actors, firms and other organizations, and is influenced by regulations, policy and social pressures. Innovation activities can either be well-defined innovation projects, or they can be continuous improvements of products, and processes. It could be the implementation of one significant change, or it could be a series of additional changes that together make up a significant change.

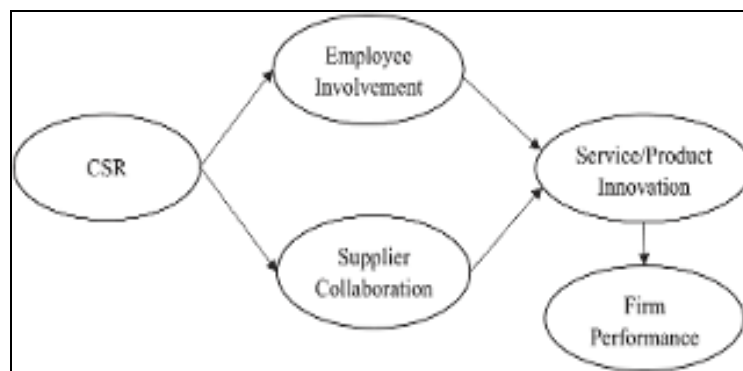
From a CSR point of view, the research finds that CSR innovation has rarely been discussed with the other CSR dimensions together in the literature, at least not explicitly, although CSR is increasingly becoming a part of companies' strategies in the pursuit of greater value, competitiveness, and increased profitability.

The research attempts to link CSR innovation as a social responsibility dimension with the previously proposed dimensions the quality of social responsibility, the awareness, and intrinsic, extrinsic attributions to expand the scope of previous

literature. Simultaneously, to verify CSR innovation's impact on the company's strategies and its relationships with its suppliers in the long term.

Given this lack of empirical studies in the role of CSR innovation in oil and petrochemical industries, this research has attempted to determine the impact of CSR practices on innovation and, simultaneously, to check the effect of innovation on CSR practices, in order to test empirically whether there is a bidirectional relationship. In the latest studies that discuss the link between innovation and social responsibility and its implications, this is research(Haidi et al., 2020), where the findings found that corporate social responsibility in service companies and manufacturing companies had a positive influence on service innovation and product innovation and that these effects were mediated in a way. Positive through employee engagement and cooperation among suppliers. However, the effect of CSR on innovation efficiency was greater for service firms compared to manufacturing firms. In service firms, supplier cooperation and employee participation have also played a stronger role in mediating the relationship between CSR and innovation performance.

Figure 16: The role of innovation in the relationship between CSR and firm performance, adapted from (Haidi et al., 2020)



3. The government's role in promoting and implementing CSR

The government's role requires much more than just reinforcement and encouragement. It means working as a mediator between companies and NGOs. Governments must represent many interests, including the public interest, and must adopt a leading role, above all in relation to the influence of various social factors. They also need to create a common background. In order to develop a win-win relationship in a multi-stakeholder approach, governments must mediate and stimulate perceptions and expectations, which can form part of a good strategy to encourage and lead multi-stakeholder dialogues and partnership projects.

Governments often use a voluntary approach in response to the perception that companies need to be allowed to develop new practices before regulation becomes appropriate. However, some NGOs may argue for stricter regulation. The boundaries in the role of corporations in society can become blurred, and governments may encourage business participation in areas lacking public services. But boundaries can also be confused between companies that provide a public service and companies that claim to manage their relationship with stakeholders in a way that has a positive impact on society.

In addition, governments must map the perceptions and challenges those different stakeholders face in relation to the expectations created by the CSR policy and how each stakeholder interprets the other's approach.

4. The impact of CSR during recessions / Covid-19

Through studying the market in the Covid-19 period, there is an open question about whether environmental, society and governance issues will remain

prominent for investors during the outbreak of a global pandemic and the associated economic downturn. This is because companies are likely to be more resilient to unexpected shocks and hardships if managed in the long term and in line with major societal trends, such as inclusion and climate change. Indeed, in the initial weeks following the spread of Covid-19, the majority of environmental and social practices and governance outperformed their benchmarks. While looking at data from more than 1,000 companies between late February and late March 2020 - when global financial markets were collapsing – they found that companies that were perceived by the public as acting more responsibly had lower returns on their shares than their competitors. Many business executives face the obstacle of being unable to do so during a pandemic. They lack an understanding of exactly where to focus their attention and how they should communicate their efforts on the environment, society, and governance. Many CEOs incorrectly believe that Simple actions will suffice improve environmental, community, and governance disclosures, produce a sustainability report, or hold an investor relations event focused on sustainability. Certain businesses implement these interventions and fail to see any profit, leaving them dissatisfied or upset. They can face criticism and negative reactions from investors in some instances.

The section below provided an overview of CSR activities concerning the situation caused by the coronavirus outbreak, examined through various stakeholder groups' prism. The pressure to maintain profits in an uncertain business environment drives executives to seek competitive advantages (Sen et al., 2020).

4.1 Employees

Since employees are the most valuable primary resource in companies, employee performance is related to how they deal with them (Raffiee& Byun, 2019).

CSR towards employees may include multiple aspects such as job security, fair pay and compensation, health and safety, adequate working conditions, organizational fairness, avoidance of discrimination, diversity and inclusion, labor relations and collective bargaining, flexible work arrangements, training and job track and more (Crane & Matten, 2004; Panapanaan et al., 2003; Remišová et al., 2013). Some of these aspects are more important regarding the situation caused by the outbreak of the Coronavirus. For example, job security, compensation, and health and safety are essential in this context.

4.2 Customers

Suppliers benefit from corporate social responsibility in many aspects such as product quality, safety, environmentally friendly products, price, service quality, direct advertising and more (Crane & Matten, 2004). This perception is also in line with the marketing concept of customer perceived value (CPV), which explains why customers prefer one product. It includes, among other things, elements of product benefits, service benefits, financial costs, time and energy, cost. Some of these aspects are more important regarding the situation caused by the outbreak of the Coronavirus. For example, online services, deferred payments due to financial difficulties, and home delivery are among the essential issues in this context.

4.3 Community

Charitable giving to the community, the in-kind giving of the company's products and services in need, or the use of facilities or management expertise, helping the needy, and more than that which is covered by corporate social responsibility towards societies (Crane & Matten, 2004). Some of these aspects are more important regarding the situation caused by the outbreak of the Coronavirus. For example, medicinal and food products are essential in this context.

Table 5: Operating structure of SABIC's social responsibility initiatives /
(Collaboration Programs) including during Covid-19 period

Region & office	Market Segment/ CSR theme	Customer Name / Location	Application/ Examples of social programs
Sales Office UK	Healthcare	Siva Plastics/ UK, Europe	Protective aprons for hospital Staff
TURKEY Office, MEAF	Consumer Products	BVS Plastik / Mersin, Turkey	Disposable PE Aprons
Africa, Egypt Office	Healthcare	NEW AWA/ Egypt	Manufacturing of sanitizers
Greater China – South	Medical	Guangdong Hualong Stationery/ Shantou, China	Provide medical mask
SABIC Benelux/UK, Europe	Medical	Tekni-Plex/ Belgium, Europe	Provide dip tubing for handgel pumps
SABIC EU, Spain	Healthcare / Hygiene	SP BERNER PLASTIC GROUP, S.L./ Spain, EU	Provide reusable facial mask
Americas	Healthcare	Alliance Precision Plastics/Rochester, NY, USA	Provide patient monitor device
Europe / BM – CS - Sales	Building & Constructions	ALVECO/Italy, Europe	Provide PC sheet as protective screens and separators
Tunisia Office- MEAF	Personal Hygiene	Health Production Product/Gabes, Tunisia	COVID-19: Surgical Cap, Mask with Ear Loop, Mask with tie, Shoes cover PE, Surgical gown with tie, Visitors coats with buttons
GCC- MEAF	Health care	Abu Dhabi Medical Devices Co./ Abu Dhabi, UAE	Provide medical syringes

5. Comparison between CSR practice in Saudi Arabia and Western Countries

CSR strategies in the US and European contexts are very different from Saudi Arabia. In Western countries, free-market capitalism predominates, and the approaches of some types of corporate activities, which are incorporated into business models, require companies to ensure that their principles adhere to international law, ethical standards, and social norms and will include business

acceptance of their responsibilities about the impact of their activities. This is done in terms of the environment, consumers, employees, communities, stakeholders, and other relevant public domain members.

In western countries, CSR approaches range from corporations defining their contribution to societal development, and formal institutions agree to public interests that are transformed into mandatory requirements of the businesses.

The form of capitalism practiced in Saudi Arabia, and the relationship between government and the private sector is characterized by a more active government role in business operation and direction. This could potentially influence CSR implementation in a way that is not comparable to the American and European context, given the government's different roles.(Ali & Al-Aali, 2012)

Among the differences between western companies and the Saudi Corporation about CSR is that the focus on Saudi CSR is focused on charitable work and is based on the religious traditions of business owners, which makes it mostly limited to corporate philanthropic work. In contrast, CSR in western countries is driven by a set of drivers. It is practiced more strategically to link them to the goals of the sector itself.

The main similarity between Saudi and western practices of CSR is that they aim to uphold ethical standards in society and try to improve people's livelihood and business performance in the corporate context and profitability. In these two different contexts, CSR is beneficial to the donor.

In Saudi Arabia, the practice of CSR is becoming more prevalent among Saudi Arabian businesses. The government also plays a role in harnessing the skills of the corporate sector in identifying better means through which it can benefit

society. This issue is of great importance for Saudi Arabia, as the Saudi economy is opening up and the government is attempting to diversify its investments and reduce its reliance on the petroleum sector. The country has invested in such varied sectors as food, telecommunications, and financial institutions to change its status from being a major importer of these products to being self-sufficient or even an exporter of many products. Moreover, Saudi companies are expanding their activities and business in the region and throughout the world. The key issues for CSR in Saudi Arabia, such as an improved workplace, health and safety standards, the environment, and good governance, are being recognized as areas of common interest for development and as opportunities for a government-private sector partnership. Many Saudi companies are also beginning to recognize the merits of engaging in responsible business practices rather than simply giving to charity. Although the social/religious context in Saudi Arabia is the basis for performing good deeds, an increasing number of corporate players are recognizing and appreciating the significance of integrating CSR in all aspects of business operations. In turn, this growing appreciation for CSR encourages businesses to produce meaningful outcomes from concerted efforts in the country. Saudi Arabia has numerous development challenges, and a long-term strategy outlined the key challenges to be overcome to achieve Vision 2030. Some examples of these challenges include generating employment, reducing poverty, improving the quality of life, reducing imbalances in regional development, and rationalizing water use. The Saudi political leadership has clearly indicated that it wants to involve the private sector in these development efforts.(Mandurah et al., 2012)

Conclusion

This chapter conducts a survey of the literature on the various facets of social responsibility dimensions. We perceived two concepts: (1) selfish and (2) selfless. The first shed light on CSR innovation and intrinsic motivation, since they are motivated by simply material objectives, with little regard for the environment or society. The findings indicate that the unselfish dimensions include CSR quality, CSR awareness, and intrinsic motivations for CSR. On the other hand, some research methodologies remain unexplored:

- The first part of the research is related to the most important dimensions of social responsibility from the point of view of mindfulness. These dimensions vary depending on the context, company sector, company strategy, supplier culture, and budget. This makes it difficult to determine a set of reliable and valid dimensions in multiple sectors. Therefore, it will be interesting to work on the dimensions of social responsibility that can be used in the B2B context and its impact on relational business performance. Researchers need to develop a clearer view of what is "selfish and selfless". In other words, what is their impact whether selfish or selfless motives on relational business performance?

-The second part is related to the limits of studying the most critical dimensions of social responsibility in the oil and petrochemical sector in the perspective of mindfulness (selfishness versus selfless) through the trust of serial intermediaries and relational value, for example, the continued interest in applying social responsibility dimensions that were subsequently adopted could be explained by the realization of other financial or environmental factors that must be controlled.

This prompts the appropriate evaluation of the impact of the dimensions of social responsibility on business relational performance, such as (long-term orientation and willingness to pay a higher price). Longitudinal studies, including studies with control groups and supplier samples from different cultures, are needed to provide insight into the long-term effects of social responsibility dimensions. Indeed, these methods are challenging, but they make it possible to measure the impact of these dimensions better than the traditional assessment methods.

- The third part is to develop research to understand better the process by which conceptual model testing can be used and to verify direct and indirect sequential relationships of variables derived from theoretical analysis and qualitative study, and on the other hand, to create a comparative culture study (mindless versus mindfulness)

- Future research should also analyze how dimensions of social responsibility can affect different forms of business relationship performance other than the long-term orientation and willingness to pay a higher price. Work must progress in analyzing the effects of the dimensions of social responsibility on changes in society and the environment and financial behavior. Research shows that companies apply social responsibility to maintain their image and reputation in the first place, financial gain in the second, and sustainability in the third.

Therefore, the specific objectives of the research were determined in relation to the dimensions of social responsibility through the perspective of mindfulness perspective and their impact whether selfish or selfless motives on relational business performance:

1. Identifying the most important dimensions of CSR in mindfulness perspective (selfish vs selfless) and study the most important dimensions in the oil and petrochemical industry
2. Embedding and analysis of the new CSR selfish motives dimension “innovation”.
3. Understand the relationships between the dimensions of CSR in mindfulness perspective and the relational business performance (willing to pay a higher price and long-term orientation)
4. Understand the role that trust and relational value play in a previous relationship as serial mediators (Gaskin, 2016)
5. Applying a culture comparative analysis starting from the country of origin of SABIC's customers (mindfulness cultures, Europe vs mindless cultures, Asia, USA, MENA).

- The research theme highlights show how mindfulness CSR aspects and the desire to pay extra are linked. In B2B, the impact of CSR efforts on business success is very limited, but it can still help (Lee & Lee, 2019a). These studies look at how well businesses do when they have long-term relationships. It adds to previous studies by measuring business performance in terms of how willing people are to pay more for things (Lee & Shin, 2010). It has also only looked at how CSR affects the financial performance of businesses (firm value, competitive advantage, and long-term growth).

- Regarding societal and environmental problems, another area of focus is CSR from a mindfulness perspective, (selfless vs selfish). On one hand, our research allows for the simultaneous study of the mindfulness CSR

aspects (awareness, quality, extrinsic/intrinsic attribution) and the CSR innovation dimension, which we consider a selfish CSR purpose. In fact, CSR innovation reduces costs by reducing resource consumption, increases revenues by improving products, and creates new enterprises (Nidumolu et al., 2009a). Thus, selfish motives (innovation and extrinsic attribution) are reflected whereas unselfish motives (awareness, quality, and intrinsic attribution) are reflected. However, this research adds to Carroll's classical dimensions.

- The research examines the association between mindfulness CSR characteristics and relational business performance via serial mediators trust and relationship value. The Morgan and Hunt model and study on trust and relationship value as a starter to corporate relationship performance.

- Finally, the last interest is the influence of CSR on relational business performance varies between mindfulness cultures (Europe) and mindless cultures (Asia, USA, MENA). This contribution shows that analyzing developed countries alone is not enough. Despite being a developed nation, the USA practices senseless CSR. This addition expands prior studies that only compare CSR between developing and developed countries (Lu & Wang, 2021).

A comprehensive review of the literature from different perspectives has proven helpful in identifying the most important theories and factors related to the dimensions of social responsibility in the B2B sector. Furthermore, the contributions make it possible to better understand suppliers in their interest in social responsibility strategies

Introductory Chapter

Foundation and objective of research

Part 1 – Conceptual Framework

Chapter 1

Literature review on the conceptualization of CSR, definition of its dimensions, and its related theories and approaches

Chapter 2

Qualitative study, conceptual model and research hypotheses

Part 2 – Empirical Research

Chapter 3

Operationalization of constructs, data collection and validation of measurement instruments

Chapter 4

Testing of hypotheses, discussion of results and research contributions

Conclusion

Chapter 2

Qualitative study, conceptual model and research hypotheses

Introduction

This chapter focuses mainly on the qualitative study conducted to understand the different dimensions of corporate social responsibility and their effect on business performance in the oil and petrochemical industry (Section 1). This chapter develops the objectives of this exploratory qualitative study, the selected methodology, and how the research has been conducted. Following this step, the conceptual model and the research hypotheses are established (Section 2).

Section 1- Exploratory qualitative study

Exploratory research is often essential for model building and hypotheses development (Iacobucci & Churchill, 2004). The research approach's selection is based on the state of progress of the work on the question about corporate social responsibility and their effect on relational business performance in the oil and petrochemical industry (Gavard-Perret et al., 2008)

Qualitative research aims to clarify and explore and bring a better understanding of the subject that is not given enough attention in the available reviewed literature.

1. Research objectives and method

The objectives of this research phase as well as the methodological aspects (sampling, data collection, thematic content analysis) are successively presented.

1.1. Objectives of the qualitative study

To respond to the problem, we must follow in the first part of the study an exploratory qualitative approach as a methodological approach. Indeed, the exploratory framework conducted by semi-structured interview (Andréani&Conchon, 2005) lends itself to the questions posed by this research. The main objective of this study is to explore the different dimensions of CSR in the oil and petrochemical industry and their impact on relational business performance especially the quality of social responsibility, the awareness of social responsibility, and the intrinsic and external attribution of CSR, while modern literature shows a new dimension: innovation.

The oil and petrochemical companies particularly, in a competitive market, need to create an advantage for survival and excellence. Innovation in social responsibility can benefit through its direct positive effect on enhancing productivity, growth, and profitability. The impact of corporate social responsibility is reflected in corporate innovation through its environmental and social dimensions.

However, whether and how innovation impacts CSR remains an ongoing debate in the literature. We mention that early (see chapter 1) (Boehe& Cruz, 2010; Branco & Rodrigues, 2006) argue that when companies undertake CSR activities as part of their strategies, they must innovate to remain ahead of their competitors. For example, the strategic approach to corporate social responsibility can lead to

corporate innovation using "social, environmental, or sustainable drivers to create ways". New work, new products, services, processes, new market space"

(Macgregor et al., 2008) add that companies may fail to innovate if they fail to embrace strategic CSR.

CSR requires companies to implement changes in applied technology and the development of innovative business methods, products, services, and processes (Surroca, Josep A. Tribo, 2010).

(Nidumolu et al., 2009b)state that CSR should be seen as a new frontier of innovation. They argue that CRS enables lower costs as companies reduce their use of resources, generate additional revenue from better products, and create new businesses. Along the same lines, (Mishra, 2017) showed that more innovative companies are showing high performance in CSR and concluded that innovative companies benefit from engaging in corporate social responsibility activities.

These findings lead us to deepen our understanding of certain elements. It is for this reason that we will propose an exploratory research framework to identify and clarify these elements to answer these questions that remain unanswered:

Our questions are as follows: What are the CSR dimensions that we find in the oil and petrochemical industry? What are the new dimensions to discover? Is the innovation dimension to be considered in that field?

From these questions, the present study aims specifically to:

1. Determine the most significant CSR dimensions from mindfulness perspective in the oil and petrochemical industry and what are the dimensions related to selfish motives attribution and the dimensions related to selfless motives attribution.

2. Understand relationships between CSR dimensions and relational businesses performance.
3. Understand the role played by trust and relational value on the latter relationship.

1.2. Methodology of the qualitative study

In this part, are explored the methodology of the qualitative study, the recruitment of participants, the interview process as well as methods used to collect and analyze the material collected.

a. Methods of the Research

The methodological approach used in the present study is consistent with the intended research purposes. It is based on qualitative in-depth interviews and not statistics. Quantitative data are not meant to represent large populations, but they are used to work towards representing a small and diverse set of executive managers who can provide important information within specific contexts and settings. The form for interviewing for this study is semi-structured with the use of a structured interview guide.

Qualitative researchers need tools to evaluate sample size first while planning a study, then during the research process to appraise sample size continuously, and finally to ascertain whether the sample size is adequate for analysis and final publication (Guest et al., 2006; Sandelowski, 1995). For grounded theory, (Morse, 1998)suggests 30 – 50 interviews, (John W Creswell, 1998)while suggests only 20–30. For phenomenological studies, (John W Creswell, 1998)recommends 5–

25, and (Morse, 1998) suggests at least six. These recommendations can help the research in estimating how many participants.

In addition, the qualitative approach emphasizes the processes and meanings, which lead to the reality of social actors within specific contexts, and the qualitative approach has been described as one where researchers conduct around constructivist perspectives; considering meanings placed on individual experiences as well as meanings created socially and historically with the aim to develop theories and patterns and identify and progress themes from data (Creswell, 2003). It has been suggested that qualitative research gathers information in a natural setting which allows observation of people in their context or world. Interviews have been conducted with executives of SABIC which is (the Saudi Basic Industries Corporation), a Saudi multinational oil and petrochemical company, a subsidiary of Saudi Aramco, and SABIC ranks fourth in the world after Total, Pacific, and Shell by the Fortune Global 500 and also the second the most extensive public company in the Middle East. They are regarded to be directly relevant to this research's aims and objectives through influencing or being influenced by CSR practices.

b. Semi-structured interviews

For this study, five face-to-face semi-structured interviews have been conducted with directors of the departments in SABIC. The method of semi-structured individual interviews appeared to be the most suitable which aims to encourage the interviewee to produce a speech on a theme defined within the framework of a research” (Sardan 2007). The semi-structured interview is “based on a mixture of directivity/formalism (imposed by the interview guide) and flexibility to adapt to the respondent’s words and give him enough freedom so that he provides richness

and completeness” (Gavard-Perret et al., 2008). The semi-structured interview lends itself better to the constraints of the field to question businesses. It allows a rapid focus on research themes. At the beginning of the interview, the presentation of the study objective also promotes this, framing and giving great freedom of response to the interviewees. The latter could, thus, spontaneously bring up interesting themes without asking a specific question. The interview guide helps avoid focus and deviation from the subject (M.B. &Farrelly F. et Woodhatch Z., 2004).

This analysis is complemented by answers to open-ended questions posed to SABIC executives regarding the dimensions of social responsibility, business performance, and the compatibility of the relationship between them or the development of their relationships and extensions. The verbatim presented in the interviews and the context of the proposals and items explicitly identified through the interviews. Complementary concepts or other concepts that exist only a little are highlighted.

This research first presents the sampling process, then the data collection, emphasizing the framework and the content of the interview guide, and ends with the thematic content analysis.

c. Sampling

This research started with communicating with the CEO’s office to build a partnership between SABIC and Lille University to make this partnership a good source to build mutual benefits from this study.

The participants contacted are both executive managers and department directors. The set of the sample includes five executive managers, table (7). They were contacted by email and by phone to obtain an appointment. Before the meeting, the person received by email a quick presentation of the interview objectives, which included some of the questions as an example.

Table 7: Presentation of the Exploratory Study Sample

NO.	NAME	OCCUPATION
1	Abdullah Al-Refaie	GM, Global SABIC Technology Centers, Innovation and Business Development
2	Eng. Fuad M. Mosa	Vice President, Local Content & Business Development Unit
3	Mohammad Baqaazi	CSR Department Manager
4	Zahrani-Al Essam Saeed	Sr. Manager, Regional MRO & W/H
5	Abdullah Alhassan	Marketing Director

All the interviews began with a short introduction about the research, thanking the respondents for their presence. Confidentiality has been assured, signaling that the interview would be recorded. The interview started by stimulating the respondent to talk about CSR programs and initiatives. Then the respondent was encouraged to talk about each item freely. The research didn't ask any direct questions. She only

suggested that the respondent express themselves around each theme which is related to his specialization.

Participating publishers have an average of 10-20 years of experience in affiliation, the interviews lasted from 1 hour to 2 hours, and took place mainly at their workplace, a familiar space conducive to quickly reassuring respondents. Their long experience and their diversity helped the research a lot in obtaining the largest possible number of information related to social responsibility as well as the quality of the petrochemical materials used in the products.

d. Data Collection

Having described the methods of data collection, the main findings from the qualitative research will be presented. All interviews have been recorded (after getting the respondents' consent) on a mobile device. In the first place, a word-for-word transcription was conducted to maintain a reliable quality of the complete information. Data were transcribed verbatim (Halcomb & Davidson, 2006), and some notes have been taken during the interviews.

Table 8: The Process of Analyzing Qualitative Data

1	Taking notes during interview
2	Transcribing all the interviews
3	First analysis of the whole text and eliminating unnecessary details
4	Placing citation into categories
5	Identifying the relationship between the categories
6	Constructing the final table
7	In-depth analysis of citations per category

e. Thematic content analysis

Thematic content analysis was used and is based on the recommendations of (Bardin L., 2001) and (L'Écuyer, 2011), who recommend working in several stages to ensure the objectivity of the results and the quality of the analysis. In Addition, they used thematic content analysis to exploit the verbal material. Content analysis is “a research technique for the objective, systematic, and quantitative description of the manifest content of communications, to interpret them” (Berelson, 1952). According to the recommendations of Bardin (2001), the study has proceeded the analysis in three stages:

- 1. Pre-analysis:** After a free reading, the unit of analysis has been defined. It is about the theme, rather than the structure of the discourse (syntactic analysis), or the nature and richness of the vocabulary (lexical analysis). By subject, the research means the unity of meaning common to all the interviews.

- 2. The exploitation of the material:** the categories appeared posterior. These formed categories respected the rules of mutual exclusion (a unit of analysis can only be found in the same group), relevance (the defined types are relevant about the initial problem), homogeneity (the categories must be equivalent), and practicality (each group must provide significant results).

- 3. Processing the results and interpretation:** the research opted for a horizontal analysis of the interviews. The speeches were, therefore, divided into units of study and grouped homogeneously. A coding grid was developed beforehand to highlight the main themes and sub-themes.

2. Qualitative study results

The interviews have been conducted with an exploratory target. This research seeks to identify common points with the literature on the impact of the dimensions of CSR on the companies through the collected discourse. Then it will be a question of extracting each specific topic from the details or developments related to the field of the present research. Verbal article analysis highlights Three main axes, in particular: (1) The CSR dimensions in the oil and petrochemical industry and innovation as new dimension in social responsibility, (2) The core factors of relational business performance (3) and identifying variables affecting the business relationships performance.

The research will later identify the categories and topics emerging from the interviews conducted with SABIC CEOs. The presence of persons in the interviews is indicated by maintaining three levels of all interviews with these managers and defining topics based on questions regarding stronger and weaker

relationships; This classification stage takes the general content of each interview, that is, the answers to questions about these relationships and those posed by some specific questions of other topics.

2.1. The CSR dimensions in the oil and petrochemical industry

2.1.1 CSR selfless dimensions

CSR quality

Besides the social responsibility awareness dimension, there is another dimension derived from the literature and the analysis of verbatim which is the quality of CSR, which includes the quality of activities and the quality of information, plus the quality of management system which provides a framework for implementing the CSR strategy at all administrative levels of oil and petrochemical companies, which creates the basis for setting sustainable development policy and related activities. *“There is no doubt that the combination of the focus on the quality of operations and following the needs of suppliers, gives value in the performance of the business” (E3). “Some of SABIC's suppliers are keen to receive social responsibility quality reports periodically” (E2).*

CSR awareness

The results show that corporate social responsibility awareness plays a role in oil and petrochemical companies through education and training programs that are provided to leaders and suppliers on both sides and the annual reports. In SABIC for 85 initiatives about awareness-raising initiatives Almost half of them have an informational character (training, conferences, guidelines, websites, and campaigns), about 25 percent are hybrid tools (such as action plans, strategies, and centers for CSR), and about 15 percent are partnering instruments (such as agreements and networks on CSR). *“Ensuring the quality of raising the CSR awareness for all and promoting CSR learning focus for SABIC” (E1). “Our goal is to foster innovation, particularly through quality science and technical education, as evident through our 45 educational programs and three educational initiatives” (E3).* Oil and petrochemical companies are not only required to comply with laws and social norms in their operations, but they must also work to improve management transparency. Hence, it is imperative for companies to integrate social responsibility strategies into their business operations. At the same time, they should disclose information related to corporate social responsibility to stakeholders, exchange opinions, and bear comprehensive responsibility. By continuously implementing corporate social responsibility activities, companies can improve management quality. It can also grow in terms of its value to society, and at the same time, its institutional value can be greatly evaluated by establishing favorable relationships with suppliers. Therefore, awareness of social responsibility initiatives will be part of the research model to study the effects of social responsibility dimensions on financial performance in the oil and petrochemical companies. *“Not only do these actions provide societal*

improvements, but they also help build brand awareness, strength, and equity. Additionally, these are ways to stimulate and enter domestic energy markets” (E4). “Quarterly reports considered as a monitor awareness of KPIs, data quality, trends, and alignment Actions to assist in continuous improvement”. (E1)

CSR intrinsic attribution

The analysis of the respondents ‘discourse continues to shed light on the topic of dimensions of social responsibility in oil and petrochemical companies, among which is the fundamental and external attribution of corporate social responsibility. This dimension is justified by the emergence of sub-themes related to moral principles as intrinsic motivations, such as practical wisdom (such as literalism) and friendship and loyalty (in cases of hardship). Courage (meaning perseverance) and moderation as a socially rooted cultural basis for corporate responsibility. *“Our suppliers trust SABIC for its 'charitable' nature, and we consider it one of the company's true values” (E3).*

2.1.2 CSR selfish dimensions

CSR innovation

The oil and petrochemical industry are active in product and process innovations for sustainability. It is evident from the table that the little of companies in the literature sample participate in environmental and social innovation. While CSR innovation also shares other dimensions of social responsibility (awareness, quality, and internal and external corporate attribution). in addition to the

innovation dimension in products, environmental, social, organizational, sustainability, and processes innovation.

a. Product innovation

Social responsibility innovation in oil and petrochemical companies revolves around developing new products and materials that are socially responsible.

“Indeed, SABIC's advanced products play an important role in achieving the 2030 vision of the Kingdom of Saudi Arabia, which emphasizes new solutions for saving water and producing products without harming the world we live in” (E4). Product innovation in oil and petrochemical companies could include replacing raw materials with more sustainable ones, including energy saving properties or including sustainable product characteristics that respond to the customer or buyer or future regulatory developments (Bos-Brouwers et al., 2010). To account for niche markets, oil and petrochemical companies can exploit their distinct characteristics such as flexibility and ability to respond to rapidly changing market demands (Jenkins, 2009) , *“We also focus on advanced circular products considered sustainable materials, such as certified renewable polyethylene and polypropylene” (E3).* By creating environmentally friendly products, gas and petrochemical companies have market opportunities through product differentiation and by addressing environmental aspects in product design and choice of raw materials, as these companies respond to environmental regulations or place themselves first (Noci&Verganti, 1999). *“One of our social duties is to build apps that reduce SABIC's annual greenhouse gas emissions by 450,000 metric tons of carbon dioxide ” (E3).*

b. Environmental innovation

When it comes to environmental innovation, the undesirable environmental consequences of human activities come quickly due to climate change, global warming, or even toxic air pollution. Given the portrayal of oil and gas companies as one of the leading causes of the current environmental situation, companies play active management roles environmental (Walker & Wan, 2012) *"We study major trends such as climate change and resource scarcity, and then we study we think about how they affect the environment, so we deal with these global risks and produce more environmentally friendly products" (E3).*

Oil and petrochemical companies rely on environmental management and are more strategic by integrating environmental and economic aspects through environmental innovation. From the perspective of the economy, one of the topics commonly addressed during political and economic discussions concerns how shifts in firms towards environmental preservation affect economic performance (Rennings et al., 2004). *"By developing innovation in methods, incentives, and applications, we aim to achieve material benefit. Sustainability is central to our focus on how to manage our organization and overcome emerging and potential challenges."* Environmental sustainability is an important strategy to promote environmental innovation that meets consumer needs; moreover, it is also the most important catalyst for organizations to create socially responsible products. According to (Albort-Morant, G. et al., 2016), eco-friendly technologies provide two advantages for companies; The commercial benefits of producing environmentally friendly and economical products can enhance the competitive advantage. *"We have developed MTBE (methyl tert-butyl ether), an octane booster that increases engine performance, reduces emissions and prevents engine knocks, helping to reduce the adverse environmental impacts of transportation, with*

sustainability being an important corporate value for SABIC” (E3). “In our operations, innovation and sustainability go hand in hand - innovation drives the sustainability of business success. We introduced a suite of new technologies that improved productivity and increased process performance” (E5). For example, the European Union 2020 Strategy sets out guidelines for building a smarter and greener economy based on innovation and better use of resources (Europe 2020, 2014). The importance of green innovation is highlighted by its interest in reducing pollution, improving environmental performance, improving productivity resources, increasing energy efficiency and reducing waste, and reducing the costs of produced materials. *“Green innovation provides a great opportunity to satisfy customers' demands without harming the environment.” “We can use green innovation to improve the company's performance, reduce its costs and increase its revenues” (E3).* However, while content analysis shows many positive benefits to environmental innovation, many costs arise from the results at oil and petrochemical companies.

c. Social innovation

Adding the social component to innovation then leads us to the concepts of social innovation. Society is understood in this sense as an innovation center trend (MacGregor & Fontrodona, 2008). Social innovations are new ideas (products, services, and models) that simultaneously meet social needs (more effective than alternatives) and create new social relationships or collaborations "(EU) - Commission 2012a).

“We developed Social Innovation at SABIC as a new solution embedded in products, processes, and services to meet social needs and improve the quality and quantity of life. ”Social innovations are new solutions that address societal

challenges in a contextual and targeted manner that promote shared well-being. "One of the forms of social innovation that SABIC adopts is the establishment of SABIC academies that contribute to improving knowledge for the younger generation."

Content analysis shows that the corporate social responsibility dimension's role in its holistic sense relates to and renders social innovation relevant. The social responsibility dimensions create long-term value for stakeholders, not only through the transition to the environment, but also the social and economic aspects of business operations, while simultaneously raising the level of communication by complementing transparency. These results are in line with a study (Lavie, 2006). It was found that the link between superior knowledge resources and corporate social innovation is the best possible solution in producing high-quality products, processes, and services to overcome social, economic and technological problems.

d. Organizational innovation

Concerning organizational innovation, that is, the introduction of new concepts and their applications that improve the internal environment and hence the overall performance of the company, including its environmental performance. It is also referred to as an idea or material improvement by the company to add value to the company either directly or indirectly *"It is considered an important source of value creation and competitive advantage in SABIC"(E4)*. The organizational innovation consider as a long-term effort to improve the organization's ability to solve problems and renew its operations, provided that this is done through the creation of a comprehensive development in the prevailing climate in the organization, with a special focus on increasing the effectiveness of working groups in it with the help of a consultant or expert in The change that persuades the

members of the organization with new ideas, through the successful exploitation of new ideas, they may be completely new ideas in the market or include those ideas in production, operations or management and include the creation of new designs, concepts and methods of doing things. Organizational innovation is necessary for companies that intend to pursue strategic challenges in the gas and petrochemical industries. *"One of the goals of organizational innovation within our company is to regulate the company's external relations, increase its operational efficiency and increase the satisfaction of working individuals"* (E1).

e. Sustainability innovation

Sustainability is a broad topic that cannot be restricted, including the social setting and more. Gas and petrochemical companies contribute to preserving the integrity of the vital environment by reducing the consumption of resources and reducing the generation of waste and pollution and their impact on ecosystems, land, water and air, and this contribution has its implications. Positive performance of the company, preserving its reputation, optimizing the use of raw materials, energy and water, and preventing exposure to fines through the possibility of re-using (reusing) the product and environmentally friendly products) *"We do not deny the importance of sustainability in SABIC as protecting the environment and society, but in the gas and petrochemical industry, we can also add that it has a major role in improving our reputation among our suppliers"*(E2). *"Sustainability enhances our image as a brand in the oil and petrochemical industry"* (E5).

f. Process innovations

Process innovation may be a form of innovation. A process is a combination of the facilities, skills, and techniques used to produce, deliver, and support a product or provide a service. Within these broad categories, there are countless methods that can improve the process. Process innovation can include changes in equipment and technology used in manufacturing (including software used in product design and development), and improvement of tools, technologies, and solutions used to assist the gas and petrochemical industries." *Although the innovation of our products is often visible to our customers, the change in the process is only seen and evaluated internally" (E2). "In general, improvements in the innovation process minimize production costs more than they increase revenue" (3E).*

CSR extrinsic attribution

Offshore corporate social responsibility practices are those that are seen as being done with the intention to recover something or to avoid punishment from society in general (Vlachos et al., 2017)."*Indeed, we cannot consider regulatory practices to be ineffective or not good for society, but our suppliers may realize that SABIC is working strategically in its investment' (E3).*

2.2 Relational business performance

The verbatim analysis has revealed the essential variable that demonstrates business performance in the oil and petrochemical companies specifically, which is financial performance. As it is evident through the responses of managers that the material benefit is the first impetus in business and that CSR initiatives can be considered as an additional competitive advantage to increase the company's profit, stakeholder theory agrees that there is a positive relationship between

economic performance and the disclosure of CSR (Matten & Moon, 2008). (Cormier & Magnan, 1999) also note that “for firms in poor financial condition, the disclosure of additional information about their environmental obligations or commitments is unlikely to enhance their reputation among creditors and suppliers.”

Contrary to the conclusions of Friedman, (2007) which suggest that the company’s commitment to activities of a social nature is a source of costs which reduces its competitiveness and adversely affects its financial performance in the same perspective, (Williamson et al., 2006) considers that the expenses of social responsibility initiatives, whether activities of a social nature or whose purpose is to protect the natural environment, are likely to serve as leaders of pretexts to justify poor financial performance.

2.2.1 Long term orientation

In addition to the customer's desire to pay a higher price, there is another possibility derived from the content analysis, which is the long-term trend, which is of great importance in oil and petrochemical companies and is considered an important driver for success as there is a material profit from a long-term trend in oil and petrochemical companies. In addition to this, the long-term trend broadens the company's field of vision, which enables the company to identify the potential value of corporate social responsibility investments. As a result, companies with a long-term orientation tend to choose technology that tolerates and emphasizes continuous innovation, although doing so may entail greater costs in the short term. *“SABIC’s criteria for resource allocation largely reflect long-term considerations. SABIC defines strategies, we generally emphasize long-term (over 5 years) goals and strategies” (E3). “The strength of oil and petrochemical*

companies obliges them to conclude long-term contracts with their suppliers, and these contracts are based only on suppliers' confidence in the work, including social responsibility". (E2)

2.2.2 Willingness to pay a higher price

The content analysis demonstrates that the customer's desire to pay a higher price for the product in exchange for social responsibility initiatives, this possibility is in line with the company's desire to fundamentally increase stakeholder profits and is also consistent with the (Kuokkanen& Sun, 2019) study. This conclusion is unique to the research in petrochemical companies that parallels their interest in profit while maintaining activities on the social and environmental levels. Respondents agree that both corporate social responsibility and performance of business relationships serve the purpose of achieving increased revenue for the company and long-term social support, which is considered an investment for the company. (Roberts, 1992; Ullmann, 1985). Corporate social responsibility initiatives seem to enhance economic benefits, so the more innovative these activities are and satisfy the interests of stakeholders and suppliers, the more they accept accepting a higher price for the product or service." *"If the CSR initiatives have a high standard, this can motivate our customers to pay more for products" (E4). "Acceptance of a price rise by suppliers reflects their satisfaction with our socially responsible practices" (E5).*

2.3 The role of trust and relational value

The analysis highlights two concepts from the data that confirm the commitment between suppliers and the oil and petrochemical companies. The first concept is the strength of the supplier's trust in the activities of CSR in the oil and

petrochemical companies. The second concept is the company's contribution to creating value for CSR initiatives. These two concepts are related to describing the depth of commitment between the parties. The commitment arises from the outcome of the relationship between the supplier and the company naturally from elements related to the best or worst relationships and behaviors faced by suppliers and oil and petrochemical companies. also shows that the subjects are the same for all parties. The supplier considers the economic performance of the company in terms of sales and profitability resulting from CSR initiatives, innovation of environmentally friendly products and opening new horizons. This commitment performance is analogous to the concept of objectively evaluating results resulting from CSR serving as a positive signal to influence and enhance consumer confidence in retailers. When consumers develop trust in socially responsible retailers, they are motivated to perform reciprocal actions that benefit the retailers and society; Additionally,(Morgan & Hunt, 1994c) hypothesized that trust is an important mediator linking antecedents to outcomes associated with developing customer relationship. While corporate social responsibility is the forerunner of customer relations (Schramm-Klein et al., 2013), this commitment may be an indication of the consumer's desire to develop a long-term relationship with companies (Ho, 2014).

The concept of relationship value to social responsibility is recent and it is present in each of the resource interviews (Appendix). In bilateral relationships, the extent to which a partner is willing to strengthen or develop the relationship varies depending on the current state of the relationship. For Smals& Smits, (2012) relationship value plays a major role in the dynamics of relationship development and evolution. This can be found both in empirical research on the consequences of the value of the relationship between industrial buyers and sellers (Bendapudi&

Berry, 1997) and in complex relationship theory (Ross & Robertson, 2007). Empirical research shows that the higher the value of the relationship with a partner, as it strongly contributes to the achievement of their goals, the more willing the partner is to strengthen this value-producing relationship and thus increase the business relational performance.

As interviews progressed, we found that consumer categorization of CSR and their subsequent perception of value corresponds to three of the relation value drivers identified by Sheth et al., (1991) . The first is the emotional value received when the supplier decides to purchase a product or service with a social or environmental characteristic.

Second, the social value can accumulate from purchases from firms active in CSR because suppliers make judgments about others based on the investments, they make (Yoon et al., 2006) .

The third source of value related to CSR is a functional value - aspects of corporate social responsibility that relate to the actual benefit that the supplier gets from the product or service. These value sources are highly predictive of resource behavior, and they explain actions as including product category use, brand preferences, and attention to specific product features (Sheth et al., 1991).

2.4 Culture and company size effects

2.4.1 Culture

The results shed light on some control variables that may influence the relationship between social responsibility activities and commitment to suppliers, and that the impact of culture on the strategy of CSR activities in companies

varies by countries. Undoubtedly, culture impacts the way businessmen think and operate, with consequences for CSR implementation and practices.

“There is the danger of impeding CSR implementation by failing to understand the influence of its and corporate cultures”. It is, therefore, vital that CSR should take into consideration the cultural expectations of diverse stakeholders within specific cultures (Batista et al., 2013). The cultural context of business has been found to have an impact on how CSR is understood and implemented and can be a reason for a particular type of implementation (Jamali & Mirshak, 2007). These general findings of ideologies and cultures are also consistent with more specialized analyzes that have compared social responsibility and ethical practices in the United States and Europe. For example, (D. Vogel, 2007) notes that the American approach to CSR is “more legal, and universal than any other capitalist societies”. (Jackson & Apostolakou, 2010) indicate that Germany is often considered as a ‘CSR laggard’ compared to other European countries and that German firms have retained a highly ambivalent stance towards CSR initiatives, while the favorable domestic economic climate relative and high level of social integration have contributed to slow public demand for CSR in the country. It is critical to consider cultural factors when conducting CSR activities. This is particularly important for petrochemical companies, as CSR has been acknowledged as a source of innovations for firms and subsidiaries that have been identified as hubs of competence building and innovative techniques within the business systems. The country culture sets a series of opportunities and barriers to companies in their decision to engage in CSR activities. Likewise, choosing to operate in countries where CSR penetration is high, an enterprise should effectively meet the minimum levels of socially responsible conduct in line with the CSR performance of its domestic competitor. In the

same context Hofstede's (1984) approach was further refined by Williams & Zinkin, (2008) who suggested that more individualistic countries are more likely to avoid the unethical corporate behavior. National and international research has adopted Hofstede's cultural dimensions to demonstrate the relevance of cultural differences to the perception of CSR. (Hur et al., 2020) following the studies by O. I. Davis et al., (2000) stressed that Hofstede's cultural indices are used to explain the fact that consumers from the same national have different CSR attitudes. It results from the fact that each country comprises various subcultures and demonstrates natural individual differences.

2.4.2 Company size

Among the control variables that have been deduced through the qualitative analysis is the firm size, which can affect strategic motivation, thereby positively affecting CSR participation. Regarding the questions asked about the firm size and CSR, focusing on different firm attributes that are associated with the size, such as firm visibility, resource access, and scale of operations, most responses focused on the fact that larger companies, such as SABIC, are more prominent and therefore more likely to be socially responsible. This is due to the evolved administrative processes. They are dealing with the external environment differently, which give their business exposure: *“Our organizational size and maturity make us have clear structures, particularly in terms of expertise and ability, and maybe better positioned to make meaningful CSR contributions”* *“SABIC tend to have a bigger social impact, given the scale of their activities”*. The findings corroborate those of Perrini et al., (2007). They assert that large corporations are more likely than small and medium-sized businesses to address environmental management, jobs, and growth, monitoring and reporting strategies, and thus adhere to a structured corporate social responsibility policy.

The size of a company affects its reputation, performance (Deephouse & Carter, 2005), visibility, and relationship to the environment (Deephouse, 1996). (Santoso & Feliana, 2014) demonstrated a positive relationship between company size and CSR. The largest firm was the most active regarding CSR, which was concurred by Graafland & Van de Ven, (2006). Accordingly, we argue that company size influences CSR practice, corporate performance, and reputation. The “company size” variable was included in the presented model to fully examine the structure of the mentioned relationships. We assumed that larger companies would care more about CSR practice, performance, and reputation.

Table 9: Summary of the thematic content analysis

Interviewers							
Thematic	1	2	3	4	5	Total	Frequency
CSR quality	x	x		x	x	4	80%
CSR awareness	x	x	x		x	4	80%
CSR innovation	x	x	x	x	x	5	100%
CSR intrinsic		x		x	x	3	60%
CST extrinsic		x		x	x	3	60%
Willing to pay a higher price	x	x	x	x	x	5	100%
Long term orientation	x	x	x	x	x	5	100%
Trust	x		x	x		3	60%
Value		x	x			2	40%
Culture	x	x		x	x	4	80%
Total	7	8	8	8	8		100%
Frequency	70%	80%	60%	80%	80%	76%	

In summary, first, the qualitative research emphasizes the need to retain the factors that determine the quality of CSR programs in petrochemical companies. These benefits have an impact on the sustainable partnership between the company and the customer. The results confirm the relationships between developing the quality of CSR programs and business relationships performance, more precisely, the willingness to pay a higher price for products in exchange for the company's social orientation. As for the long-term approach, which is considered the basis of relationships and creating certainty, confidence, and pride between the company and its customers, this leads to mutual trust between them, and thus, a robust sustainable relationship.

Secondly, the exploratory study highlights many areas of CSR. However, our research aims to deepen our understanding of innovation in CSR programs. Concerning the training programs that help decision-makers to adopt this type of innovation, the research prefers to study their impact on the oil petrochemical companies.

Thirdly, regarding the potential relationships between research structures, it appears that innovation in CSR programs may affect the perceived value of a customer; likewise, the quality of programs and their non-repetition in the company's CSR schedule is considered a competitive advantage to the company and determines the strength of its relationship with customers. Finally, several moderating variables can affect the model in general, and confusion arises from this context of country culture, company size, contract duration with its suppliers, etc.

These results are to be confirmed by a quantitative study in the next part of this research (Part 2 - Empirical Research). The research hypotheses are, thus,

presented based on these results of the qualitative study of the literature review and the proposed framework.

To address the first research question, trust and CSR awareness in the oil and petrochemical industries were confirmed. The intrinsic and extrinsic attributions, CSR quality, relational value, and long-term orientation that we found in other sectors were confirmed. willingness to pay a higher price is identified in B2C rather than B2B.

As for CSR innovation and culture, we rarely found studies for them in the field of oil and petrochemicals industry.

Table 10: Comparison of literature review with exploratory research results

Variables	New/Discovered	Confirmed	Added from other sectors
<i>CSR selfless dimensions</i>	X		
CSR Attribution Intrinsic			X
CSR Awareness			X
CSR Quality	X		
<i>CSR selfish dimensions</i>	X		
CSR Innovation		X	
CSR Attribution Extrinsic			X
Trust		X	
Relational Value			X
Long-term orientation			X
Willingness to Pay Higher			X
Culture (mindfulness vs mindless)	X		

Section 2- Conceptual model and research hypotheses

During the primary research, a set of related dimensions have been identified to explain the business relationships performance. Some of these dimensions are dynamic (innovation in CSR projects, quality improvement, awareness of CSR and CSR intrinsic, extrinsic attribution). Others are more stable and related to perceptions, beliefs, and features of business relations performance (trust, willingness to pay a higher price, long-term orientation).

The first section summarizes the conceptual model for research and impact sets (Figure17). The model of the impact of the dimensions of CSR on the customer's trust and relation value, are presented. However, the second section develops the research hypotheses.

The second section that is considered in this model is the trust of customers in socially active companies and the relation value of suppliers, the effect of this trust, and the relation value resulting from the CSR initiatives on business relationships performance.

Research hypotheses are an extension of research proposals. Therefore, it relates to the effect of CSR on the commitment with the suppliers, and the role of trust in decision-making in decisions regarding this commitment. However, the results of the qualitative study have just indicated those relationships. Decision to trust plays a pivotal role in the model, in addition, values are due to the perceived costs of commitment.

Most of the variables that make up the model are already defined in the construction phase of the proposed framework. It comes to trust in the commitment to the relationship between the socially responsible company and suppliers, and the

relation value of social initiatives that have already been detailed in the literature review section. Other combinations have just been shown in the display of the qualitative research results, and they are related to suppliers' acceptance of a higher price and long-term orientation.

Thus, first below, the research defines hypotheses regarding the roles of factors that make the value of CSR associated with long-term liabilities. The role of trust in the decision to accept a higher price for products, and related hypotheses have been raised in the second step. Finally, the associated hypotheses have been revealed with culture.

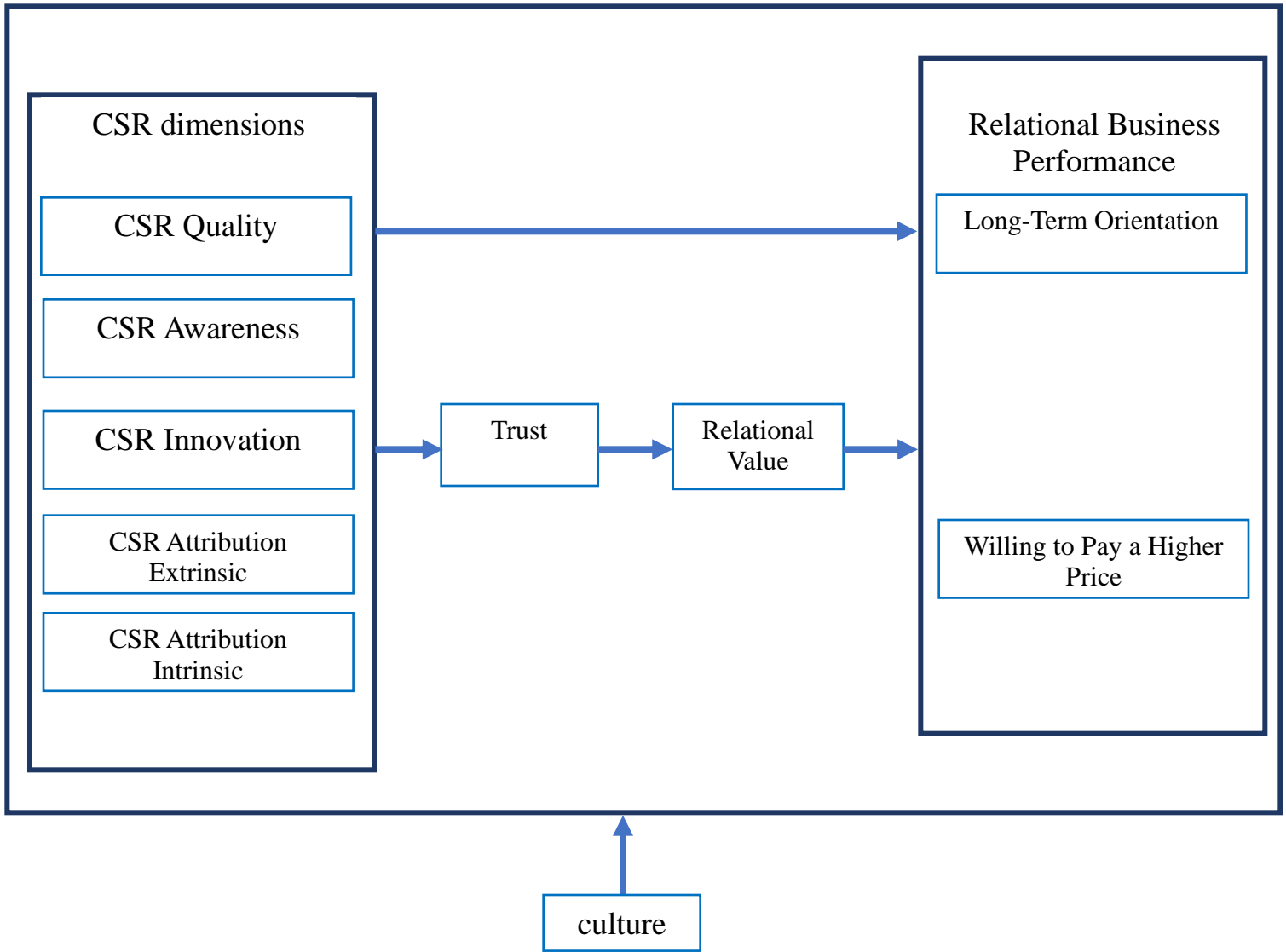


Figure 17: The Conceptual Model

1. Definition of variables

The research first defines the variables of the conceptual model Figure17, then develops the research hypotheses.

1.1. CSR dimensions

The dimensions of CSR include: the quality of CSR initiatives, the awareness of CSR, innovation in CSR initiatives as well as CSR attributions (intrinsic, extrinsic)

1.1.1 The role of CSR selfless motives

The role of CSR awareness

The lack of customer awareness of CSR is a primary factor limiting their ability to respond to these activities(Schuler & Cording, 2006). Likewise, (McWilliams & Siegel, 2001) have argued that potential clients must be fully aware of the characteristics of CSR to differentiate CSR to achieve success. Studies also predict a positive relationship between advertising intensity and providing CSR. The authors recommend companies to raise awareness of corporate social responsibility if CSR is a profitable strategic investment. This work also indicates that not all companies fully appreciate the importance of supplier awareness when assessing CSR as a strategic investment.

The role of CSR quality

Quality leaders such as Edwards Deming and Joseph Juran redesigned systems optimization in companies as they began systems approach and then established

quality in practical analytical tools to enhance product and service and organizational improvements. In the same context, corporate social responsibility is responsible for the impacts on stakeholders, society, and the environment, and seeks to develop tools and measures to demonstrate the required quality. For example, CSR deals with energy efficiency, supply chain measures, resource engagement at several levels, and waste reduction, and maintain a strong focus on customer value. The principles and definitions of the quality movement that were defined decades ago by quality leaders such as Feigenbaum, Crosby, Taguchi, and Deming are very similar in content with the concept of corporate social responsibility such as “zero waste”, “making external costs visible”, and “eliminating fear” between management and the staff.

The role of CSR intrinsic attribution

There are many studies and theories that have focused on the attributions for CSR and the characteristics of each one, our priority through the model is the CSR intrinsic attribution. According to attribution theory (Kelley & Michela, 1980), when CSR activities are intrinsic, consumers are more likely to generate higher recommendation intentions (Vlachos et al., 2009), brand advocacy (Pai et al., 2015) , and loyalty (Vlachos et al., 2013). This is because suppliers believe that the CSR actions are driven by sincerity and unconditional kindness toward the whole society, rather than any self-centered purposes. Based on the theory of social exchange, when the activity of social responsibility is driven by a fundamental desire to benefit the entire society, suppliers and stakeholders tend to support achieving the interests of the company as a mutual exchange. The perceived CSR intrinsic motives enhance the relationships of business performance that helps suppliers to develop a sense of trust and loyalty. In the same context, other studies

have shown that some features of CSR intrinsic motivations directly affect consumer attitudes and behavioral intentions (Groza et al., 2011);(L. E. Bolton & Mattila, 2015) got similar research conclusions; in other words, supplier's long-term orientation and loyalty intentions are improved when the CSR intrinsic motive is society-serving (intrinsic) and consistent with public norms about care and concern for the society. Back to attribution theory (Kelley & Michela, 1980) , when consumers are motivated by a company's genuine efforts to engage with social causes, they are more likely to express a response that benefits the company (Ahearne et al., 2005a). Therefore, the intrinsic motives of CSR are more in line with the values and interests of stakeholders, which will affect their attitudes and behavior toward the relationships of business relationships performance.

1.1.2 The role of CSR selfish motives

The role of CSR innovation

Literature bringing together CSR and innovation has emerged gradually over the past decade. In literature, innovation is often regarded as the company's investment intensity in research and development (Orlitzky& Benjamin, 2001). The CSR literature distinguished the fact that the relationship between CSR and corporate financial performance cannot be well understood without taking the role of innovation into consideration (McWilliams et al., 2006). (McWilliams & Siegel, 2000) note that if corporate innovation is statistically controlled, the positive relationship between CSR and corporate financial performance will disappear. There is a positive relationship between the innovation and the financial performance of the company (Geroski et al., 1997) . Some studies have revealed the relationship between CSR and innovation, especially the systematic

innovation of corporate social responsibility (Waddock et al., 2002). Moreover, from methodological literature, it can be concluded that innovation tends to fade between an unordered association between corporate social responsibility and business relationships performance, provided that the relationship between innovation and CSR is positive rather than zero, or not statistically significant (Schwab-Stone et al., 1999). Therefore, CSR works as a medium for innovation (Husted & Allen, 2007), especially in cases where CSR is directed toward innovation. In fact, innovation helps prove the business case for CSR. The OECD's the report of the on the New Nature of Innovation⁵(2009) endorses "The New Nature of Innovation" which indicates that socially responsible actions actually promote innovation within companies. In addition, the results of the studies advocate that innovation in implementing corporate social responsibility creates a competitive advantage at the strategic level, which leads to improved company performance. This is in line with the resource-based presentation (RBV) and literary strategic models (Asongu, 2007a; Barney, 1991; Kramer & Porter, 2011). (Asongu, 2007a) study added to the CSR theory that it provides an environment conducive to innovation, which in turn, enhances the productivity and performance of the organization. At the same time, it creates a fertile environment for investment and the production of long-term orientation with stakeholders.

The role of extrinsic attribution

Extrinsic CSR practices are those perceived to get something back or avoid some punishment from the community in general (Vlachos *et al.* 2013). This does not mean that organizational practices are ineffective or not good for the community, but that stakeholders (e.g., employees) may perceive that the organization is being

⁵ Organization for economic co-operation and development

strategic in its investment. Thus, this can be described as the ‘business case’ for CSR. Suppliers, in our sample rate not only the perceived motive, but also if a specific CSR scenario could be interpreted in multiple ways (in this case, intrinsic motives, extrinsic motives, intrinsic and extrinsic motives). For that reason, we did not test motives in a continuum, but allowed practices to be evaluated simultaneously as both. This is important because CSR is a complicated construct tied to a duality of either/or economic maximization and benevolent practices (Amaeshi&Adi 2007). Therefore, our study allows for a vision that includes both perspectives separately and combined.

1.2. Relational business performance

The financial drive is the external drive of corporate social responsibility, and perhaps, the two independent variables that the research has used in the model:

- 1) willingness to pay a higher price from the investors’ side, and 2) the long-term orientation are excellent examples for activating the profitability in companies. CSR is encouraged because it has a beneficial value for profit or income. Non-financial motivations often reflect core motivations that see CSR as an end, independent of (financial) benefits.

1.2.1 Long-term orientation

It is a type of insurance benefit associated with corporate social responsibility activities. One of the signs of commitment to the socially active company that has been demonstrated by the preliminary research is the long-term orientation with suppliers, in the sense that social responsibility initiatives can create a long-term relationship between the company and its suppliers. And according to the stakeholder theory, the company’s profitability may be evolved from its long-term

relationships with its customers. Companies with the long-term approach encourage the development of strategic resources in an implicit value and not as provided by short-term companies in the form of explicit value (Prahalad & Hamel, 1994), allowing these companies to determine the implicit value from the complex relationships between stakeholders that were built from corporate social responsibility activities.

Petrochemical companies by their nature are long-term oriented companies that rely on a great deal of information in decision-making, and that helps to achieve most of the benefits of the type of insurance associated with CSR activities.

The basic premise is that corporate social responsibility works to raise the company's performance by improving its relations with relevant stakeholder groups, and with the improvement of these relationships and confidence-building and the decline in transaction costs and initiatives and the retreat or elimination of some of them .

1.2.2 Willingness to pay a higher price

The literature review has revealed that one of the signs of increased commitment to socially active companies is to accept higher price payments on both sides first, and according to the theory of resource dependency that customers who see products in social responsibility companies as adding value will be willing to pay a higher price, so increased CSR / CRM engagement will lead to greater

willingness to pay premium prices (Pelozo& Shang, 2011) . On the other hand, some previous researches have shown that paying a higher price, for any reason, affects customer confidence, satisfaction, and purchase intentions (Campbell, 1999; Huppertz et al., 1978) . Qualitative research results highlight

elements that are relevant to both sides. Therefore, suppliers are interested in the social activity of the company, and because of this, they can accept any increase in the bid price of the product.

Ethical initiatives affect the chemical product purchase process by increasing the price between 5% to 10%, and the quantitative study has proven this. The customer's confidence in the initiatives submitted by the company is a strong motivation to accept the price increase, and in the same context, the company has the absolute right to obtain the rise and to protect its profit, increasing the prices when there is an increase in the costs. Brand experience, brand credibility, and perceived uniqueness may influence consumers' willingness to pay a higher price especially in the chemical brands, but it differs from the considerations through which the customer can accept to raise the price for the reason of CSR initiatives, and as mentioned earlier, the direction of the study will be the impact of the dimensions of social responsibility on business relationships with suppliers and customers.

1.3. Trust and relational value

The trust and relation value are the dependent relationship, that is, the value of the relationship with the supplier, are positioned as playing a central role in the context of proposals. Trust is defined as the level of reliability that petroleum and petrochemical companies guarantee to their suppliers within a given exchange relationship. Trust not only affects outcomes - for example, commitment - but also relationship processes, such as interaction quality. In addition, relationships have been defined as a comprehensive evaluation of the relationship by the gas and petrochemical companies that considers all the benefits and costs associated with the relationship, and the contributions they make to their goals and status in

relation to relationships with suppliers. The foundations for defining this structure, as well as what distinguishes it from other related concepts (satisfaction with relationship, relationship performance, relationship value, relationship quality) were also defined.

1.4. Culture

Culture refers to the collective programming of the mind that distinguishes one group member from another (Hofstede, 2011) . Regarding the influence of culture on human behaviors, Hofstede's dimensions of national culture have been applied extensively in the literature(Dutta-Bergman & Wells, 2002; Ramasamy & Yeung, 2009) . Since the dimensions of corporate social responsibility reflect the expectations of stakeholders, including suppliers, at a given time (Carroll, 1979b), the cultural trends of suppliers within society may shape their expectations regarding corporate social responsibility. CSR researchers have hypothesized that there is a cultural influence on suppliers' perception of corporate social responsibility. (Ramasamy & Yeung, 2009) argued that China's collective culture influenced Chinese suppliers' support for socially responsible businesses and products. (G. A. Williams & Zinkin, 2011) compared suppliers' desire to punish irresponsible corporate behavior in 28 countries with the application of Hofstede's Five Cultural Dimensions. They found that suppliers in different countries recognize the importance of pursuing CSR differently.

However, previous researchers who discussed cultural differences focused more on how corporate social responsibility groups' adoption varies across cultures than on differences between suppliers. For example(Baughn et al., 2007) found that European and American companies are more likely to pursue corporate social responsibility than Asian companies. Applying (Hofstede, 2011) cultural dimensions directly, (H. L. Kim et al., 2017)examined how Hofstede's cultural values influence public relations

practitioners' perceptions of corporate social responsibility. Besides, (De Luque et al., 2008) found that collectivism is positively correlated with CSR's corporate adoption by comparing 520 companies in 17 countries. (Matten & Moon, 2008) have argued that an individual culture like the United States is more likely to have "explicit corporate social responsibility programs," an explicit duty and corporate responsibility (Crane et al., 2008).

2. Research hypotheses

Five sets of research hypotheses have been developed.

The first shows the direct impact of the CSR dimensions (intrinsic, extrinsic, innovation, awareness, and quality) on relational business performance (long term orientation, willing to pay a higher price). The second group of hypotheses deals the direct impact of the CSR dimensions on trust and relational value. The third analyze the direct effect of trust and relational value on relational business performance. Then, we test the direct relationship between trust and relational value. The fifth one deals with the serial mediation of trust and relational value between CSR dimensions and relational business performance. The final set of hypotheses relates to culture's moderator influence on the relationship between CSR dimensions and relational performance business.

2.1. The influence of the CSR dimensions on relational business performance

Initial studies have shown that business relational performance in all their forms that oil, and petrochemical companies use to modify financial behavior differ in social responsibility strategies. From a stakeholder perspective, applying social responsibility strategies may increase profitability in one way or another. It may

lead to long-term sustainable profits and long-term economic opportunities with suppliers.

We found that the long-term orientation positively led to overseeing the relationship between CSR activities and financial performance, indicating that the long-term orientation increases the value of benefits accruing from CSR activities. The positive interaction effect indicates that companies with a low level of long-term orientation have a strong negative relationship between CSR activities and financial performance, while companies with a high long-term orientation (T. Wang & Bansal, 2012). The results of his study indicate that the long-term oriented companies tolerate or even encourage the development of strategic resources that do not provide exact value in the short term (Hamel & Prahalad, 1994) allowing these companies to determine the implicit value from the complex stakeholder relationships built from corporate social responsibility activities.

In the same context, another study of (T. Wang & Bansal, 2012) assumes that the participation of new projects in corporate social responsibility depends on their temporal direction in strategic decisions. Corporate social responsibility investments of a company may reflect its long-term interest (Friedman, 1970) , Given that “society expects business to perform a variety of social activities, and it must achieve these activities with a high quality if it expects to make a profit in the long term”. Thus, new projects with different time horizons are likely to present heterogeneous decisions on corporate social responsibility. However, the idea of temporal orientation has been virtually absent in CSR research in the oil and petrochemical industry (Slawinski& Bansal, 2012). (Asongu, 2007b) study added to the theory of CSR dimensions that it provides an enabling environment which in turn enhances the productivity and performance of the organization. At the same time, it creates a fertile environment for investment and producing a long-term

orientation with stakeholders and suppliers. Based on the previous findings, we suggest the research hypothesis as follows:

H1a: CSR selfless (selfish) motives dimensions* have a positive (negative) direct effect on long-term orientation.

*CSR selfless motives dimensions (quality, awareness, intrinsic attribution)
CSR selfish motives dimensions (innovation, extrinsic attribution)

The literature agrees on the relationship between the dimensions of social responsibility and awareness of paying a higher price for a socially responsible product or service, (Friedman, 1970) argued that the only responsibility of companies is to maximize profit in all forms and capabilities included in companies, including their participation in social responsibility in their strategy. One aspect of increasing profitability in a company is the perception of price increases. However, the theoretical model built by Arora &Gangopadhyay, (1995) showed a difference in willingness to pay a higher price for CSR in some cases. Studies have shown that a company seeking CSR may directly or indirectly enhance its internal financial capabilities.

A study of Ferreira et al., (2010), the results obtained indicated that consumers perceive a more important benefit and value in introducing the socially responsible company and showed willingness to pay 10 percent more for its product, based on this price difference as fair. Moreover, the social influence that directly affects the life of the consumer had a more positive effect on his reactions than the social force impacted indirectly. In tourism and hospitality, the result of Henri Kuokkanen's 2012 study was that the perceived importance of liability partly predicts future willingness to pay a higher rate. However, the observed effect is not the only criterion for willingness to pay more because the revised R-squared is

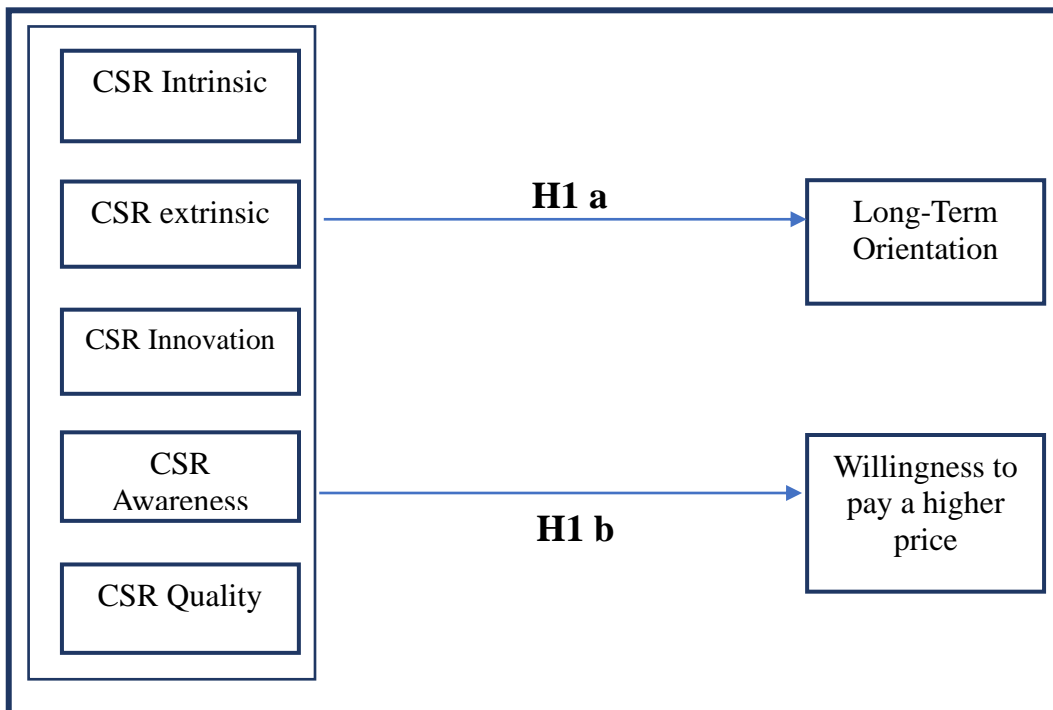
rather low at 0.373. However, this link is not as strong as respondents seem willing to take future actions if responsibility is part of their value system.

He shares this finding with a study ... in which he concluded that 54% of suppliers are willing to pay a premium for products linked to social reasons.

Traditionally, economic theory holds that suppliers aspire to rational profit maximization. Under this theory, the price paid for the product is a cost that must be limited. The consumer seeks to buy the best products at the best possible price. Thus, from the consumer's point of view, the price has a negative picture. However, based on opinion studies such as those by (Edelman & Wright, 2014) and on previous academic studies indicating an intent to pay more for products produced in a socially responsible manner and its disagreement with the theory in economics, these findings lead us to advance the following hypotheses.

H1b: CSR selfless (selfish) motives dimensions* have a positive (negative) direct effect on Willingness to pay a higher price.

*CSR selfless motives dimensions (quality, awareness, intrinsic attribution)
CSR selfish motives dimensions (innovation, extrinsic attribution)



2.2. The influence of the CSR dimensions on trust and relational value

Humans are social creatures that cannot exist in isolation. As a result, they must communicate or communicate to meet their needs (individual or specific). A certain amount of trust is needed to interact positively to build mutual benefits at the company level, especially those operating in the oil and petrochemical industries where trust must be built between the company, its suppliers, and society. The quality and transparency of corporate social activities contribute to increasing the confidence of stakeholders (suppliers), either because it is considered a more fundamental commitment between the company and its suppliers, or it encourages good deals and profitability. These arguments allow us to define the second hypothesis of research:

H2a: CSR selfless (selfish) motives dimensions* have a positive (negative) direct effect on trust.

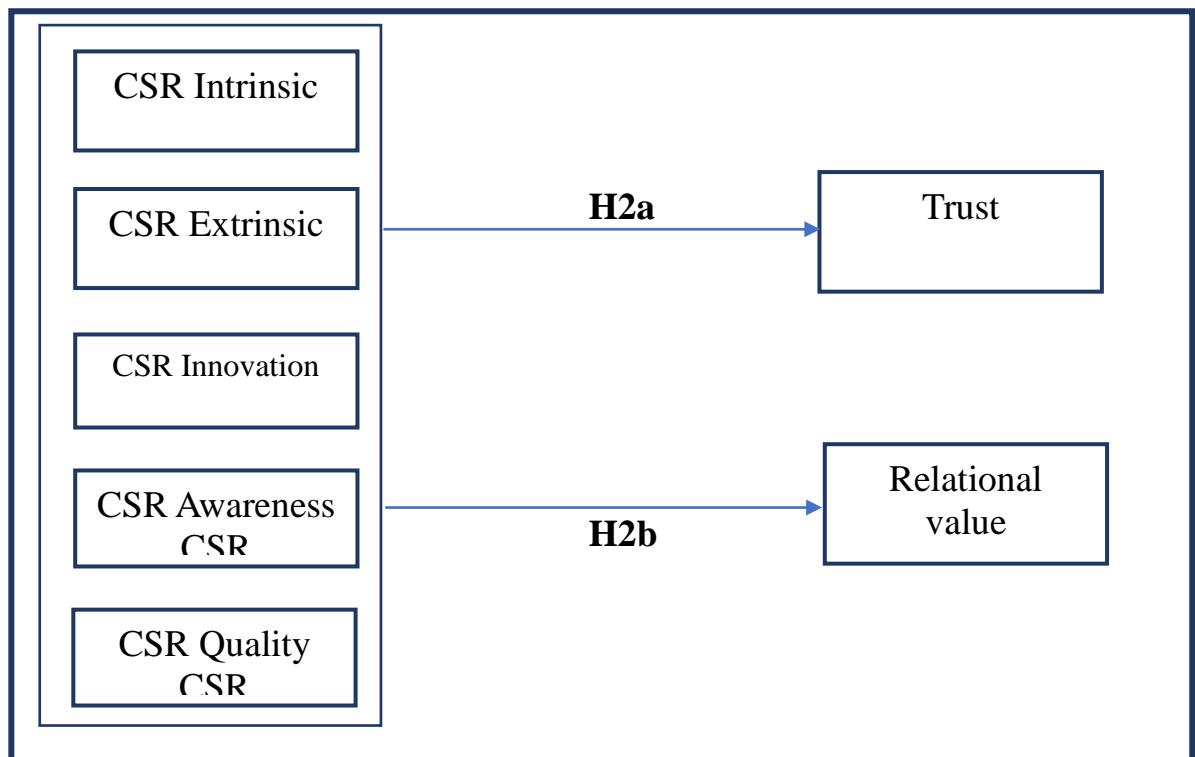
*CSR selfless motives dimensions (quality, awareness, intrinsic attribution)
CSR selfish motives dimensions (innovation, extrinsic attribution)

Oil and petrochemical companies are keen to enhance the relational value between them and their suppliers through corporate social responsibility, which is an element that generates relational value. Corporate social responsibility creates relational value because it maximizes the benefits derived from a commitment to long-term relationships. That is, CSR measures allow companies to meet the social, environmental, and ethical aspects of consumer needs. The relation value is found in CSR activities related to philanthropy and ethical business practices (Pelozo& Shang, 2011). Sometimes, the value generated by the CSR actions exceeds the other functional values of the alternative product. For example, consumers may

prefer a fair-trade product for its social value even though its quality may not be the best (Obermiller et al., 2009) . We suggest the following hypotheses:

H2b: CSR selfless (selfish) motives* have a positive (negative) direct effect on relational value.

*CSR selfless motives (quality, awareness, intrinsic attribution)
CSR selfish motives (innovation, extrinsic attribution)



2.3. The influence of trust and relational value on relational business performance

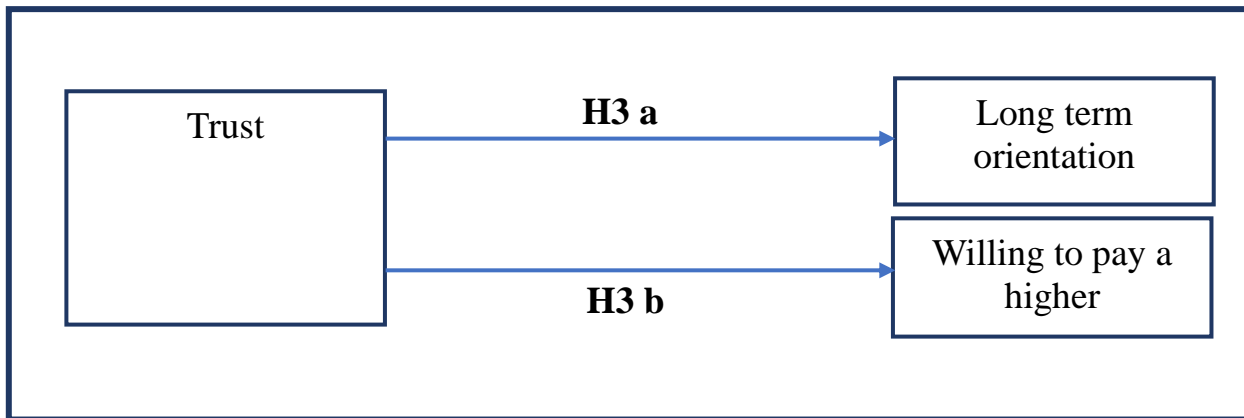
2.3.1. The influence of trust on relational business performance

Trust, as previously discussed, is the ability to determine willingness to depend on a partner who is reliable (Moorman et al., 1992). In the relationship between the oil and petrochemical companies and their suppliers, trust is vital. One reason for this is that in high-trust partnerships the parties are more likely to act for long-term solutions, rather than short-term measures. (Boersma et al., 2003; Ganesan, 1994b; K. Kim, 2001). Besides trust, the parties establish a long-term relationship of trust, and a mutual consideration of their interest acts as a stabilizing factor. We suggest for this purpose hypothesis as follows:

H3a: Trust has a direct effect on long term orientation

Positive trust factor outcomes include suppliers being more loyal to the company and more likely to try new products or services (Bhattacharya & Sen, 2003; Einwiller et al., 2006). (Ahearne et al., 2005b) found that supplier trust influences their behavior towards the company and the product or service. We explore the effect of trust on willingness to pay a price premium. The reason is that customers who identify with a company are more likely to take pride in the company and go the extra mile to defend the company and be less sensitive to the higher prices of their specific company products or services. We suggest for this purpose hypothesis as follows:

H3b: Trust has a direct effect on willing to pay a higher price



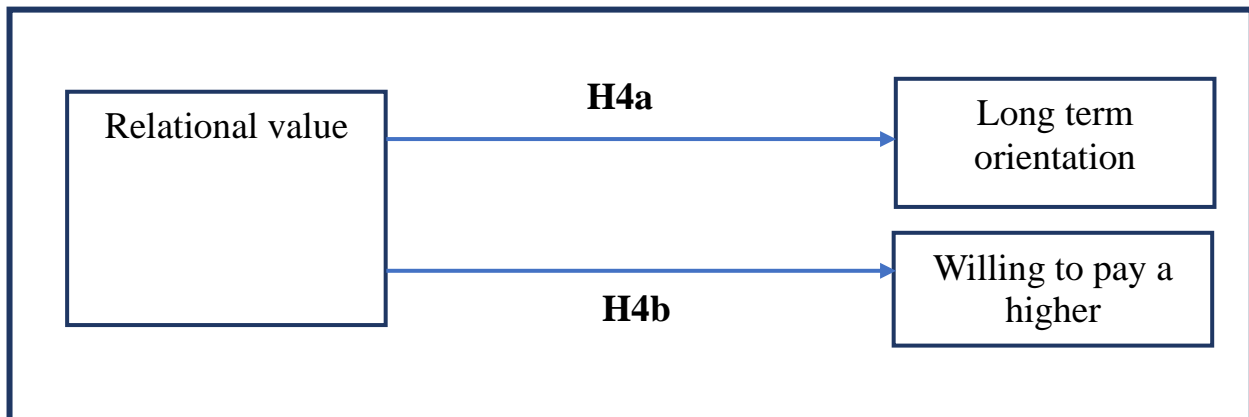
2.3.2. The influence of relational value on relational business performance

Relational value underpins the long-term trend for two main reasons. First, by adopting longer time horizons, firms are able to counter the short-sighted tendencies, who may be overly concerned with short-term performance. Second, companies with longer time horizons are able to choose from a broader set of corporate strategies to maximize relational value, which include long-term strategies such as investing in innovation and stakeholder relationships. The above arguments indicate that the value of the relationship increases due to the increase in the long-term orientation, as the company is incentivized to invest in (superior) projects with long-term gain and hence we expect increased operating performance in the long term. We suggest for this purpose hypothesis as follows:

H4a: Relational value has a direct effect on long term orientation

The relational value between the company and its suppliers resulting from social responsibility in the oil and petrochemical companies is the result of the company's reputation and the confidence of its suppliers and aims in one way or another to achieve benefits for the company, society, and the environment. willing the supplier at a higher price for the socially responsible product or the innovative raw product in its manufacture in order to protect the environment, it is a clear indication of the strength of the relational value between the stakeholders (the company and the suppliers), therefore, the greater the value from the relationship, the more the customer will want to accept a higher price, so we suggest the following hypotheses:

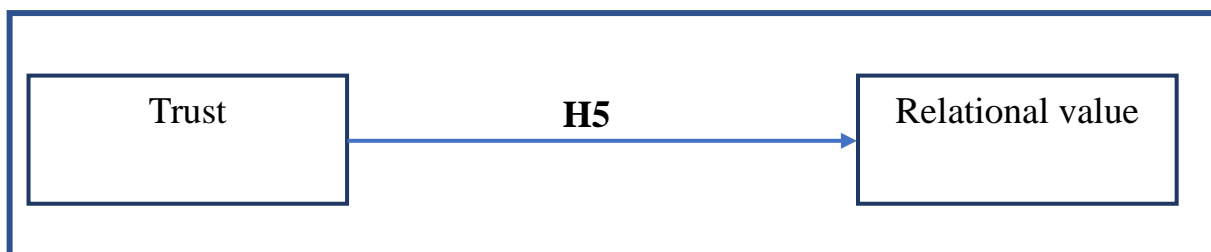
H4b: Relational value has a direct effect on willingness to pay a higher price



2.4. The influence of trust on relational value

Trust has been recognized as an intermediate variable in many disciplines, including social psychology, management (Obermiller et al., 2009), and marketing (Morgan & Hunt, 1994b) and service evaluation literature shows accumulated evidence of the mediating role of trust in loyalty and satisfaction link (Cropanzano & Mitchell, 2005). According to (Boström, 2015), trust is a critical dimension in the relationship between the company and suppliers. It is based on “expecting ethically justified behavior” (Hosmer & Masten, 1995). Is corporate participation in CSR campaigns ethically justified behavior? Consumers may answer this question by relying on relative processes to examine whether CSR behavior is motivated by good or profit. It can be argued that CSR should be about building ethical capital (. Godfrey, 2005) giving trust, and building moral value, as fundamental to assessing the performance of CSR. To explain the mechanisms that translate contributions resulting from behavioral results more comprehensively, we present confidence as a self-organizing sub-process (P. C. Godfrey, 2005). Trust is a key component to maintaining a successful long-term relationship between different stakeholders (Y.-K. Lee et al., 2012). By linking this guide to the present study hypotheses of direct impacts that link suppliers’ CSR contributions to trust, the research assumes that trust has a mediating role between CSR dimensions and business relational performance. Through the previous arguments we can develop the following hypotheses:

H5: Trust has a direct effect on relational value



2.5. The serial mediating role of trust and relational value between CSR dimensions and relational business performance

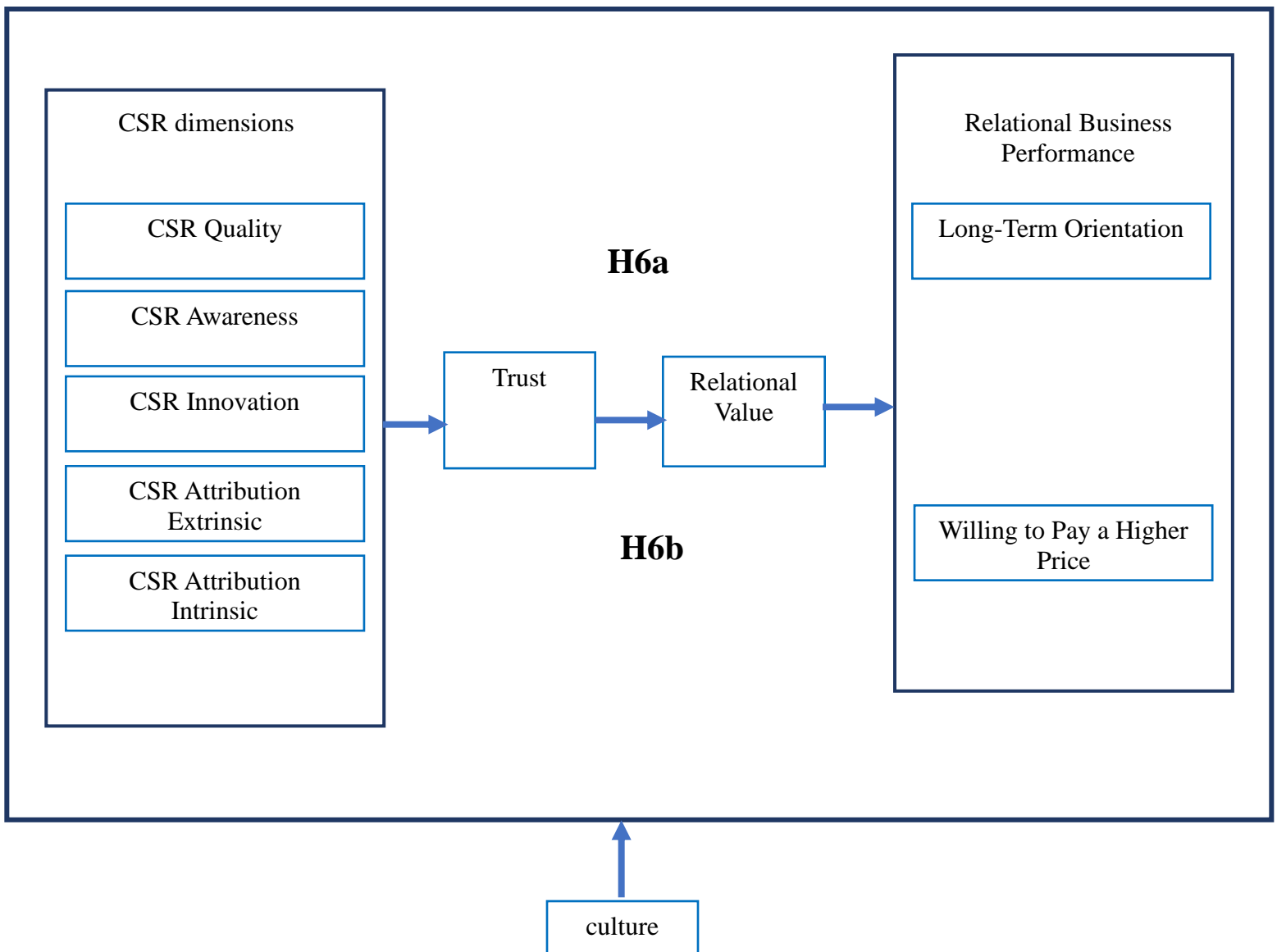
Corporate social responsibility activities have the potential to create many distinct forms of relational value between a company and its suppliers. Trust and relational value mediate the relationship between the dimensions of CSR and relational business performance by categorizing the main social responsibility activities and the different types of value that each supplier can create. To understand how corporate social responsibility effects on trust and relational value, the research focused on the results obtained from this relationship, including business relational performance represented in the long-term orientation and willing to pay a higher price for the product or service. (Pelozo& Shang, 2011) established an effective model to examine the potential value of large CSR activities, which establishes value as an interactive, comparative and preferential experience. Trust and relationship value is interactive because it can only be created when the company and its suppliers meet and depends on preference because each supplier responds to a corporate product, service or initiative based on its culture, characteristics of the company and its activity. Thus, trust and relational value is relative because the perception of each resource is influenced by external factors related to the culture of the suppliers.

Serial mediation hypothesis a causal chain linking mediators (trust and relational value), with a specific directional flow. For example, social responsibility can increase trust, which in turn increases relational value which can in turn increase the relational business performance. For this purpose, we propose a hypothesis as follows:

H6a: Thought trust (mediator 1) and relational value (mediator 2), in serial, will mediate the positive (negative) relationship between CSR selfless(selfish) motives dimensions* and long-term orientation.

H6b: Thought trust (mediator 1) and relational value (mediator 2), in serial, will mediate the positive (negative) relationship between CSR selfless(selfish) motives dimensions* and willingness to pay a higher price.

*CSR selfless motives (quality, awareness, intrinsic attribution)
CSR selfish motives (innovation, extrinsic attribution)



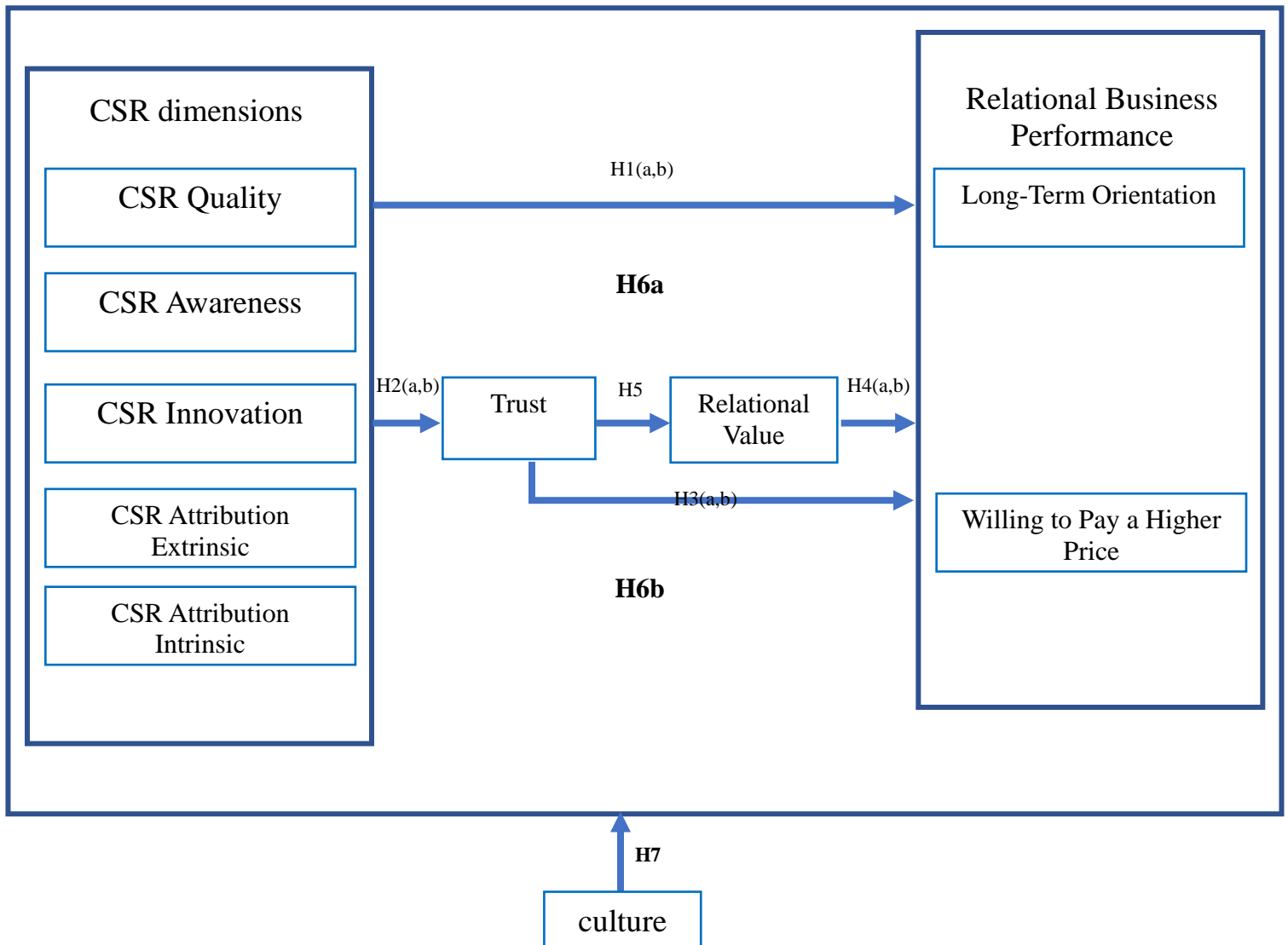
2.6. The moderator role of culture

There is no agreement among social sciences to define the term culture. In general, culture is used to refer to a set of parameters for a group that distinguishes this group from another group in an important way. For (House et al., 2004) culture acts as a framework that allows us to interpret and give meaning to the important events that result from the shared experiences of members of society, which, being an issue of great importance, are transmitted through generations. Culture shares patterns of behaviors and interactions, knowledge structures, and understanding that is learned through socialization, and therefore, can be seen as the growth of a collective identity reinforced by the group's unique social patterns, and its primary advantage is that it is a social design that affects most social practices and processes. In this way, much of social behavior can be understood through the dominant culture. (Miras Rodríguez et al., 2014) asserted on the influence of state culture on the relationship between corporate social responsibility and financial performance, and the result is consistent with that found in the studies of Fernandez and Luna (2007); Singh and Garcia (2008); Young (2008) and Svensson et al. (2009), which highlight the impact of the country's culture on corporate social responsibility practices. Young (2008) has noted that different cultural variables influenced the company's attitudes toward profit and social attitudes at work and found that companies in Australia were the most socially sensitive to their employees, clients, and environment, while companies in Malaysia had the highest profit consideration. He shared the same view of (Baughn et al., 2007) in finding that European and American companies were more likely to pursue corporate social responsibility than Asian companies. To conclude, in this chapter, the research has presented the conceptual research model applicable to a set of changes. The research has then developed the research hypotheses based on the

existing literature and the results obtained from the preliminary research conducted by the research. The summary of all the research hypotheses is presented in (Table 10)

H7: The paths in the CSR motives attribution strategies model are different depending on the degree of mindful CSR in a culture (mindfulness (Europe) vs mindless(Asia, USA, MENA)).

Figure 18: Conceptual model and research hypothesis



Conclusion

In the first section, this second chapter provides the framework for research proposals. The second section was devoted to the qualitative study that allowed us to refine the final conceptual model and put forward the research hypotheses in the third section. Qualitative research that aims to confront this conceptual framework with empirical data is discussed in a third chapter (Chapter 3), which aims to describe the activation of structures and data collection. Once these data are collected, the reliability and validity of the measurement tools are checked before presenting and discussing the results related to the hypothesis tests of this research model (Chapter 4).

Introductory Chapter

Foundation and objective of research

Part 1 – Conceptual Framework

Chapter 1

Literature review on the conceptualization of the CSR, definition of its dimensions, and its related theories and approaches

Chapter 2

Qualitative study, conceptual model and research hypotheses

Part 2 – Empirical Research

Chapter 3

Operationalization of constructs, data collection and validation of measurement instruments

Chapter 4

Testing of hypotheses, discussion of results and research contributions

Conclusion

Part 2 – Empirical Research

Chapter 3

Operationalization of constructs, data collection and validation of measurement instruments

Introduction

This chapter has four sections: the first details the different instruments for measuring the study variables (section 1). The second presents the development of the questionnaire and the data collection (section 2). The third describes the methodological choices for measurement models and structural equations (section 3). The final section (section 4) aims to present the results of the exploratory and confirmatory analyzes. It will allow the validation of the measurement model of our study. This phase is considered essential since it constitutes our stage for moving on to the verification and testing of hypotheses at the chapter level of this thesis.

Section 1 - Variable Measurement Tools

The literature review and previous interviews with SABIC executives presented in the qualitative study chapter allowed us to define precisely the concepts used in our model. Measurement scales were developed following the Churchill procedure (1979), and other scales were adapted to the context. After prior verification of the envisaged measures by experts in the field, a preliminary study was carried out to develop and validate the new construction procedures. The classic approach was followed to clean and validate the instrument. The experts' goals were to remove inconsistent elements, verify understanding of items, improve pre-testing metrics, eliminate uninteresting or incomprehensible items, and group items closer (at the meaning level). Therefore, we considered it necessary to conduct a preliminary study on some of the combinations to be measured.

In general, differential and seven-point Likert⁶ semantic scales were used. Various measurement tools are shown for model variables and then for intermediate variables.

Strongly disagree						Strongly agree
1	2	3	4	5	6	7

1. Measuring the dimensions of CSR

⁶A Likert scale is a psychometric tool for measuring attitude in individuals. It takes its name from the American psychologist Rensis Likert who developed it. It consists of one or more statements (statements or items) for which the interviewee expresses his degree of agreement or disagreement” (Duane et al, 1991).

The following paragraphs relate, respectively, to measures the dimensions of corporate social responsibility variables which are CSR quality, CSR awareness, CSR innovation, CSR intrinsic, extrinsic attribution.

To develop appropriate measures for our study, we applied standard scale development procedures. All measures are based on existing scales, a review of the literature, and interviews with practitioners. We used a seven-point rating scales for all multi-item constructs (Jarvis et al., 2003).

To measure *the quality of corporate social responsibility*, the items measure was adapted from (Lankoski, 2009). We obtained CSR quality from the lead informant of the respective supplier. The research measured the CSR quality through five components covering the main stakeholders with whom there is an exchange in the market (i.e. suppliers), including one that embodies the general behavior of the company in its business operations. Comprising items for a seven-point Likert scale, in line with previous research (M. Banerjee et al., 1999; S. B. Banerjee et al., 2003).

Table 11: Measure the CSR quality (Lankoski, 2009)

Please indicate the degree of your agreement with the following sentences:

CSRQ1 SABIC follows employee-friendly rules and policies

CSRQ2 SABIC provides working conditions that safeguard the health and safety of its employee

CSRQ3 SABIC provides full and accurate information to all its customers

CSRQ4 SABIC follows high ethical standards in our business operations

CSRQ5 SABIC respects customer rights beyond the legal requirements

Innovation in corporate social responsibility; (LAWSON & SAMSON, 2001) stressed the need for more research to define and refine the various measures of innovative capabilities. A review of the innovative capacity building revealed dimensional and operational discrepancies. For example, (Ngo & O’Cass, 2009) suggest three dimensions (possession, application, and full use), while (Wang & Ahmed, 2004) suggest five dimensions (product, process, market, behavioral and strategic innovation). (Panayides, 2006) based on their perception of individual innovation rather than organizational innovation. In the context of CSR, (Grawe et al., 2009) developed a one-dimensional customer service innovation ability scale; Although they have not explored the full range of potential innovation capabilities. (Nasution et al., 2011) used a more traditional approach to product and function differentiation, adding a dimension of management innovation that reflects the flexibility and precision of procedures. However, more prosperous innovation capacity measures, such as those proposed by (Wang & Ahmed, 2004) offer a more appropriate conception, particularly in the complex field of industrial services. The previous discussion points to distinct aspects of organizational innovation, while capacity theory, which links resource-based theory and innovation theory, supports the innovative capacity building's multidimensional nature. Therefore, we considered (LAWSON & SAMSON, 2001) call for further research to define and refine innovation capacity measures to better understand this construct in light of this view. As previously noted, in the current research, corporate social responsibility in oil and petrochemical companies is examined. The current innovation capability metrics for CSR were reviewed at this point. Scales developed by (Hogan et al., 2011).

Table 12: Measure the CSR innovation (Hogan et al., 2011)

Please indicate the degree of your agreement with the following sentences:

I1 SABIC probably solve customers' problem in very innovative way

I2 SABIC provide to their customer with services/products that offer unique benefits superior to those of competitors

I3 SABIC provide innovative ideas and solutions to their customers

I4 SABIC try to be industry leaders in providing innovative solutions

I5 SABIC come up with new ideas to provide innovative solutions to our clients' problems

The research measured the CSR attribution (intrinsic and extrinsic) motives as the company's genuine concern in being socially responsible. And in terms of the company's and suppliers' competitive pressures to engage in CSR activities. The items measured were adopted from (Du et al., 2007c)

Table 13: Measure the CSR intrinsic, extrinsic motive attribution (Du et al., 2007c)

For us, SABIC engages in CSR attribution intrinsic because:

CSRIT1 It's trying to contribute to societal welfare

CSRIT2 They feel it is social's needs

CSRIT3 They have a truly higher long-term interest in society

For us, SABIC engages in CSR attribution extrinsic because it feels...

CSRET1 Competitive pressures to engage in such activities

CSRET2 Customer pressures to engage in such activities

CSRET3 Societal pressures to engage in such activities

Concerning awareness of corporate social responsibility, social reporting and disclosure are among the most critical measures of awareness of social activities in gas and petrochemical companies. Given the difficulty of defining corporate social responsibility, communication is necessary to demonstrate the quality of these commitments and provides a means to assess the full impact of doing business (GRI, 2002). Moreover, it can be justified as a response to community concerns about social and environmental issues and reveals annual reports on the same problems (Deegan et al., 2002). The majority of these studies concluded that increasing awareness of corporate social responsibility over time means increasing corporate social responsibility. However, the reporting and disclosure method has several disadvantages. First, the definition of corporate social reporting may be "very exclusive", given that all organizational activities have social and environmental impacts, and most of the data may be relevant to the social and environmental sphere (Gray et al., 1995). On the other hand, social reporting may lag behind corporate social engagement (Teoh & Thong, 1984). On the one hand, it may be an apparatus of legitimacy and not an accurate reflection of behavior (O'donovan, 2002). CSR research needs to take a stakeholder perspective instead of relying solely on the information reported on companies. Supplier perception of corporate social responsibility awareness SABIC was measured as suppliers who are the leading group of stakeholders who determine the quality of organizations (Gray et al., 1995; Hardjono & van Marrewijk, 2001), whose perceptions of corporate social responsibility provide a suitable measure for developing corporate social responsibility. Items from Du et al., 2007c) were certified as shown in the items presented that were rated on the Likert scale Table 14

Table 14: Measure the CSR awareness (Du et al., 2007c; Sen et al., 2006)

Please indicate the degree of your agreement with the following sentences:

CSRA1 We have good knowledge about its engagement in CSR

CSRA2 We learn often about its engagement in CSR

CSRA3 We can easily evaluate its engagement in CSR

CSRA4 We are conscious that SABIC meets all legal standards. *

CSRA5 We think that SABIC have suitable arrangements for health, safety, welfare that provide sufficient protection for its employees. *

* *item eliminated in pre-test*

2. Measuring the relational business performance

To measure *the willingness to pay a higher price*, we borrowed the metric developed by (Netemeyer et al., 2004). It was validated after two quantitative studies and includes 4 elements of the "willingness to pay a premium" brand scale strategies .

The literature indicates that once social responsibility metrics have been developed, models should be used to identify aspects that predict a willingness to pay a premium and brand buying behavior (Aaker, 1996; Keller, 1993).

In socially responsible contexts, when oil and petrochemical companies adopt high-quality, socially responsible products, they will be able to charge a higher than the lower average price for higher quality; The difference between high price and competitive price can be considered as the premium price (Rao and Monroe, 1996).

Table 15: Measure the willing to pay a higher price (Netemeyer et al., 2004)

Please indicate the degree of your agreement with the following sentences:

P1 We would stay with SABIC even if the price of their products was going to increase 2% - 5%

P2 If the price of SABIC's products is increased somewhat, we will continue to buy it anyway

P3 We are willing to pay a higher price for SABIC 'products than other companies

P4 The price of SABIC's products would have to go up quite a bit before we would switch to another brand. *

* *Item eliminated in pre-test*

To measure *the long-term orientation* as another form of business relation performance, the literature review, in addition to our qualitative study, showed that oil and petrochemical companies fit in with long-term trends and on the basis of the (Choi et al., 2016) model under review it was found that the companies most involved in or investing in Long-term corporate social responsibility activities, which are measured by the intensity of research and development because the fruits of responsibility will be collected for social enterprises in the distant future, and are more likely to be carried out by long-term companies. For the same reason, (Graves & Waddock, 1994) argues that CSR is inconsistent with corporate behavior in the short term, which CSR considers an investment because it may lead to an increase in the company's value in the long run (Freeman et al., 2004). To measure the long-term orientation, we drew inspiration from the scale of (Ganesan, 1994a). We have adapted the elements to our work context. In the following table, we

present the scale of long-term orientation as a result of CSR. This is a 7-point Likert scale.

Table 16: Measure the long-term orientation (Ganesan, 1994a)

<p>Please indicate the degree of your agreement with the following sentences:</p> <p>LTO1 we believe the relationship with SABIC will be beneficial for our firm in the long term</p> <p>LTO2 for our firm, it is important to maintain the relationship with SABIC in the future</p> <p>LTO3 we focus on the long-term objectives of the relationship with SABIC</p> <p>LTO4 we are willing to make sacrifices to help SABIC from time to time *</p>

* *Item eliminated in pre-test*

3. Measuring the trust and relational value

Trust is a major determinant of commitment as mentioned above in trade relations (Ulaga& Eggert, 2006). Studies have proven that supplier trust has a positive impact on long-term relationships and profitability. it showed also that trust is closely related to commitment to the relationship. In supplier relationships, commitment is envisioned as a result of trust (Bantham et al., 2003; Hadjikhani&Thilenius, 2005). There is a positive relationship between trust and compliance levels. (Kwon & Suh, 2005) discovered that trust in major supplier positively affects the distributor's commitment to that resource. (Albert et al., 2013) verify that trust in their social responsibility activities has a positive impact on suppliers' commitment to their relationship with the company. (Abdallah et al.,

2017) suggested that trust is an intermediate and interconnected variable in building importers' commitment to exporters. (Amani, 2015) has shown that trust has a positive impact on a consumer's emotional commitment, continuity, and normative commitment. measures of trust were developed and adapted based on extant literature and were adapted from (Sanzo et al., 2003).

Table 17: Measure the trust of the SABIC and suppliers (Sanzo et al., 2003)

Please indicate the degree of your agreement with the following sentences:

TRUST1 SABIC is trustworthy

TRUST2 though circumstances may change, we believe that SABIC will be ready and willing to offer us assistances and support

TRUST3 we feel SABIC are looking out for our interests

TRUST4 SABIC can be relied on to keep their promises

The relational value is defined in this research as a comprehensive evaluation by the oil and petrochemical companies of this relationship, considering all its advantages and disadvantages, and its contributions to the goals and their setting for the suppliers. This visualization is like the concept developed by (Ritter & Walter, 2012), of the value of a customer-supplier relationship between firms. To measure the relationship value of a partner, these (Walter et al., 2000) use a scale that includes four elements that they build from research (Anderson & Narus, 1990; Walter et al., 1999; Wilson, 1995). These items provide an assessment of the aspects included in the definition to give a one-dimensional measure of relation value.

(Ulaga& Eggert, 2005), (Baxter &Matear, 2004) and (Walter et al., 1999) models differ in terms of their units of analysis and in terms of the purpose of evaluation; The differences in concepts and specifications are therefore not surprising. According to (Baxter, 2009), the confusion arises from the fact that the same 'relationship value' of construction has completely different meanings. Thus, the value combinations of (Walter et al., 1999) and (Ulaga& Eggert, 2005) models are historical measures, in contrast to the (Baxter &Matear, 2004) model whose value construct is intangible and future oriented. After opposing the various specifications of "relationship value" that were developed in these three studies, (Baxter, 2009) concludes that "the formative and reflective specifications of relationship value are correct".

To measure *the relational value*, we borrowed a one-dimensional four-component scale developed and validated by “Valeur de la relation d’affiliation, identité de réseau et comportements de l’éditeur de contenu en ligne” (Salerno, 2014).

Table 18: Measure the relational value of the SABIC and suppliers (Salerno, 2014)

Please indicate the degree of your agreement with the following sentences:

Value1 considering all the advantages and disadvantages of the relationship with SABIC, how do you evaluate its value

Value2 how do you assess all contributions to your goals that the relationship with SABIC brings

Value3 compared to other companies, the value of the relationship with SABIC is.

Value4 overall, the economic value of the relationship with SABIC for your business is.

Section 2- Questionnaire development and data collection

The collection and analysis of data makes it possible to validate the scales of measures chosen, to test the research model and the hypotheses. The quality of the questionnaire is essential to guarantee the smooth running of this stage and (Jolibert&Gavard-Perret, 2012) recommend paying particular attention to the quality of the wording of the questions, the response methods, and the organization of the questionnaire.

1. Questionnaire development

The structure of the questionnaire is presented first, followed by the formulation of questions and items. The pre-test of the questionnaire is then detailed.

1.1 Questionnaire structure

The questionnaire (Appendix) is intended only for SABIC suppliers in Asia, Europe, America and the Middle East. It is presented by a short paragraph that first makes it possible to define the profile of the persons involved in the study. This paragraph explains the goal very simply, that is, their contribution to a better understanding of the expectations of stakeholders in the company. This short introduction also indicates the completely anonymous aspect of the study.

The choice of order of questions depends on the topics to be covered, and some are easier to ask than others. Consequently, the desire to start the questionnaire is

justified with general and familiar questions about suppliers' perceptions of social responsibility activities within the SABIC system. Activity development questions and other, more precise questions such as those related to innovations in social responsibility activities are then asked. The first questions are used to describe the type of resource the sector's activity, company's country of origin, employees' numbers.

Based on the recommendation of Evrard et al. (2009) some questions and mixing elements were grouped to keep the interviewees' attention on each dimension and thus verify the answers. This also helped reduce halo effects in responses.

1.2 Questions and items development

The questions were closed because this allows direct comparison of responses from one supplier to another and reduced bias in the diversity of the recording of responses to properly process statistical analyzes (Jolibert&Gavard-Perret, 2012) . For ease of understanding, short and accurate sentences, the vocabulary used is simple and familiar to suppliers.

To assess the clarity of the elements and their importance, they were presented to five affiliate marketing experts. The item was removed when two judges did not classify it as the correct build. Items are preserved and / or reworked based on their comments.

1.3 Pre-test of the questionnaire

The pre-test phase is necessary to improve the questionnaire and allow launching the final data collection. A first collection of data was therefore made with 50 suppliers to carry out a preliminary statistical analysis from the responses obtained. The principal component analyzes (PCA) and the values of convergent reliability (Cronbach's alpha) made it possible to consolidate the measures to be used for the final empirical study.

2. Data collection and sampling

The data collection procedure is first specified, followed by a description of the sample of respondents to the quantitative study.

2.1. Data collection procedures

The questionnaire is managed online, and publishers can access the URL generated from the Google Form. The research context and the speed with which this technology is managed justifies the use of this combination method. Respondents are aware of the Internet and therefore do not hesitate to contact them and respond through this medium.

Mr. Zahrani Issam, General Manager of Global procurement, and Mr. Mohamed Bajazi, Department of Social Responsibility, were contacted, and approval was obtained from them after the legal department agreed to send the form to SABIC suppliers worldwide. Data were collected in the first half of 2019. Two email

reminders were made in half. 365 questionnaires completed. On model variables, means comparison tests show that there is no significant difference between responses for the first charge and responses for the second and third charges. This test makes it possible to conclude that there is no bias in failure to respond because Armstrong & Overton (1977) consider that late respondents have the same behaviors as non-responders. Note that the nature of this collection method makes it impossible to obtain information about response rate since we do not know how many people used the link to access the survey .

2.2. Sampling

The chosen sampling method is unlikely and compatible with judgment taking, which "is based on the opinion of one or more experts from the activity sector. Their opinion determines the respondents who best represent the study community" (Jolibert&Gavard-Perret, 2012). Thus, the questionnaire was administered by selecting specialists in the gas, petroleum, and petrochemical industries sector.

The questionnaire determines from the outset the resource and that it must be answered by looking at its relationship with SABIC. A question was asked about the length of business relation with SABIC. The distribution of the results of this question shows that a clear majority of respondents 33% checked the box indicating a period ranging from 11 to 20 years. Only 19% stated a relationship duration of fewer than five years, 23% referred to more than 20 years, and the rest was for a period from 6 to 10 years.

Regarding the type of sector, the majority, 67%, were from the metalworking and smelting sector, automobile production, textile production, chemical and

engineering industries, space manufacturing, energy facilities, engineering, breweries and packaging, construction, shipbuilding and about 18% retail, wholesale, transportation and distribution Entertainment, restaurants, clerical services, media, tourism, insurance, banking, health care and law, the rest was divided into the sectors of agriculture, forestry, agriculture, herding, hunting, gathering, hunting and quarrying. The respondent had to answer the number of employees in his system and the majority of the answers were to companies with more than 2000 employees. And companies are divided equally between Europe, Asia, the Americas and the Middle East.

Table 19: Summary of the development of measurement scales/ Sample description

Studies	Measuring scale tested	Number of respondents
Pre-test	CSR dimensions Trust Values Business relationship performance	N=50
Test	CSR dimensions Trust Relational Value Relational business performance	N=390

Table 20: Design and characteristics of the research work

Characteristics	Survey
Universe	SABIC's suppliers
Country of origin / Geographical scope	Asia, USA, Europe, MENA
Activity's Sectors	<p>Primary sector: agriculture, mining, forestry, farming, grazing, hunting and gathering, fishing, and quarrying.</p> <p>Secondary sector: metal working and smelting, automobile production, textile production, chemical and engineering industries, aerospace manufacturing, energy utilities, engineering, breweries and bottlers, construction, and shipbuilding.</p> <p>Tertiary sector: retail and wholesale sales, transportation and distribution, entertainment, restaurants, clerical services, media, tourism, insurance, banking, healthcare, and law.</p> <p>Quaternary sector: government, culture, libraries, scientific research, education, and information technology.</p>
Length of Business Relation	0-5 years / 6-10 years / 11-20 years / greater than 20 years
Confidence level	95%, Z=1.96, p=q=50%
Sample error	4.35%

Section 3 - Validation of measuring instruments

This section, intended to validate the measurement instruments of the study, consists of two sections. The first gives all the results of the exploratory phase linked to the pre-test of the measurement scales carried out on a small sample. The second section details the confirmatory factor analyses performed in the final sample. It successively presents the normality of the quantitative variables, the confirmatory factor analyses carried out (on the model variables and the moderating variables), and the univariate statistics of the study's quantitative variables.

1. The exploratory phase methodology

This part details the tools and methods used for the description of the qualities of measuring instruments. Reliability indicators are first presented followed by those related to validity. Beforehand, it is important to understand the distinction between these two concepts.

The validity of each construct is examined: the objective being to assess whether the questions make it possible to understand the whole construct, as it has been defined ⁷.

⁷The measurement scales used in our questionnaire were previously refined and validated by our experts before proceeding with the preliminary studies. The exploratory analyzes were carried out by means of principal component analyzes (PCA) the objective of which is to summarize the maximum amount of original information (variance) in a minimum number of factors. These analyzes enabled us in particular to measure the reliability of the various measuring instruments. The reliability of the constructs, expressed by Cronbach's alpha, aims to assess whether the questions asked share a common notion enough for the same instrument to be generalized to another sample. The correction of a measurement scale is carried out according to the conditions set out by Hair et alii (1998):

The reliability of these scales is then checked using Cronbach's alpha which measures the internal consistency of items, that is to say the degree to which the items considered measure the same construct. Values greater than 0.7 are generally recommended, although an alpha of 0.6 will be considered acceptable, especially in this exploratory phase (Nunnally, 1978).

It measuring instrument describes the relevance of the items that make up a scale for the underlying construct. When a scale gives the same results in repeated measurements, regardless of the sample or the time, a scale is said to be "reliable" (Jolibert & Jourdan, 2011).

The validity of the constructs (or validity of the line) checks whether the instrument measures what it is supposed to measure: do we measure from the items used what we are really trying to measure (Malhotra et al., 2012) defines it as "the degree to which the differences in the observed scores reflect real differences between the objects measured and not a systematic or random error". The convergent validity and the discriminant validity are to be distinguished. If the indicators that measure the same construct are well correlated, we speak of convergent validity. If the indicators which measure different constructs are weakly correlated, we speak of discriminant validity.

Finally, note that the validity of content, the fact that the items selected represent "a representative and exhaustive sample of the construction domain" (Jolibert & Jourdan, 2011), has already been verified since the items have been selected by experts. Nomological / predictive validity will be examined during hypothesis tests. In this part, the choice of methods associated with construct validity (convergent validity and discriminant validity) is justified.

The methods chosen for the exploratory analysis are now detailed, followed by those associated with the confirmatory phase. The pre-test of the questionnaire is therefore carried out under the same conditions as the final study. To verify the reliability of the measurements collected during this pre-test, exploratory factor analyzes are carried out on SPSS 22.0 (confirmatory analyzes are carried out on the final sample using the AMOS 22.0 software). These are specifically principal component analyzes (PCA) with VARIMAX rotation which allow the dimensionality of constructs and the expected groupings of items to be checked.

Factor analysis is considered a very important multivariate analysis technique that is used to find the structure of highly correlated variables i.e., interrelations (Hair et al., 2014), also it is used to measure variables we can't observe directly which is known as latent variables or factors (Brown, 2015).

The data factorization conditions are verified using three elements: the significance of the Pearson correlation coefficients; the Kaiser-Meyer-Olkin test (a KMO value greater than 0.7 is recommended to check in particular that all the variables are correlated to at least one of the others); Bartlett's sphericity test (the risk threshold must be less than 0.05 to reject the null hypothesis of no correlation between items). The criterion of Kaiser (1960) will generally be used for the choice of the number of factors (the factors having an eigenvalue greater than 1 are retained). It will be completed by examining the graph of eigenvalues known as the Cattell Scree-test which seems to give interesting results in this pretest given the relatively small sample size ($n = 50$) compared to number of variables entered in the factor analysis. Finally, the quality of representation of the items after extraction of the axes (commonality greater than 50%) and the weight of the items on these axes (factor loadings) is checked (the strongest possible, ideally greater than 0.7). For

this exploratory phase, if several factors are obtained in the PCA, the discriminant validity is checked by ensuring that an item does not weigh heavily on two or more factors. The confirmatory phase is carried out on the final sample collected and the associated methodological choices are presented.

The results of the exploratory analysis the reliability of CSR dimensions metrics is checked followed by relational business performance. Finally, presented the trust and relational value measurement validity.

1.1. CSR dimensions measurement validation

The Principal Component Analysis with Varimax rotation performed on the measurement items of the five CSR dimensions factors is presented in Table 21. The KMO of 0.597 indicates a good fit of the data to the factorial solution. Bartlett's Sphericity test is significant ($p < 0.01$). Observation of the correlation matrix clearly indicates the significance of these coefficients for items that are grouped together in the same construct.

Table 21: Component Matrix After Varimax Rotation for the measurement of the CSR dimensions

Item	CSR Quality	CSR Awareness	CSR Extrinsic	CSR Intrinsic	CSR innovation
CSRQ2	0.85				
CSRQ4	0.64				
CSRQ5	A5 = 0.88				
CSRA1		0.72			
CSRA2		0.72			
CSRA3		0.73			
CSRET1			0.79		
CSRET2			0.86		
CSRET3			0.81		
CSRIT1				0.67	
CSRIT2				0.79	
CSRIT3				0.74	
CSRI1					0.74
CSRI2					0.79
CSRI3					0.80
CSRI4					0.76
Cronbach's Alpha	0.85	0.86	0.79	0.89	0.92
Total variance explained 80.95% - KMO = 0.597 – Bartlett's test of sphericity (Chi ² 30= 576.79 – p = 0,000)					

1.2. Relational business performance measurement validation

The results show that the total variance explained was 69.18% with 0.720 of KMO. Item loadings for long term orientation ranged between (0.88 - 0.90), and for willing to pay a higher price ranged between (0.82 - 0.91).

The KMO and Bartlett indices are satisfactory, as are all Cronbach's alpha values for the two factors which are long term orientation (0.86), and willing to pay a higher price (0.82).

Table 22: Component matrix after Varimax Rotation for the measurement of the relational business performance (Long term orientation)

Long term orientation	
LTO1	0.90
LTO2	0.88
LTO3	0.88
Cronbach's Alpha	0.86
Total variance explained 69.18 % - KMO = 0.720 – Bartlett's test of sphericity ($\text{Chi}^2_{30}=138.18$ – p = 0,000)	

Table 23: Component matrix after Varimax Rotation for the measurements of the relational business performance (willing to pay a higher price)

Willing to pay a higher price	
P1	0.91
P2	0.83
P3	0.82
Cronbach's Alpha	0.82
Total variance explained 69.18 % - KMO = 0.720 – Bartlett's test of sphericity ($\text{Chi}^2_{30}=138.18$ – p = 0,000)	

1.3. Trust and relational value measurement validation

It gives the principal component analysis performed on the elements of trust and relational value according to the Kaiser criterion.

Table 24: Component matrix after Varimax Rotation for the measurement of the mediator variable of the model (Trust)

Item	Trust
Trust1	0.83
Trust2	0.88
Trust3	0.83
Trust4	0.87
Cronbach's Alpha	0.87
Total variance explained 69.18 % - KMO = 0.720 – Bartlett's test of sphericity (Chi ² ₃₀ =138.18– p = 0,000)	

Table 25: Component matrix after Varimax Rotation for the measurement of the mediator variable of the model (Relational value)

Item	Relational Value
V1	0.89
V2	0.90
V3	0.90
V4	0.90
Cronbach's Alpha	0.93
Total variance explained 61% - KMO =0.776– Bartlett's test of sphericity (Chi ² ₃₀ =170.05– p = 0,000)	

The total variance explained was 61% with 0.776 of KMO. Item loadings for Trust ranged between (0.83 - 0.88), for relational value ranged between (0.89 - 0.90). Cronbach's alpha values indicate a good level of internal consistency for 2 factors which are Trust (0.87), and Relational Value (0.93).

2.The confirmatory phase methodology

The confirmatory analysis phase is performed on the final sample. The goal of confirmatory factor analysis (CFA) is to validate our constructs as well as to confirm them

factor structure retained during the exploratory phase (PCA). Confirmatory factor analysis not only explores the number of factors to be retained, but it confirms the factor structure, estimates the theoretical model and checks the conformity of the influences of the observed variables with theoretical expectations (Malhotra, 2010).

To use confirmatory factor analysis (CFA) in a meaningful way, we followed the steps recommended by Brown & Moore,(2012) : (1) specify the measurement model from a solid theoretical basis, (2) specify the " statistical estimator best suited to the data and distributional properties, (3) choose the appropriate software to estimate the model parameters, (4) evaluate the goodness of fit of the measurement model, (5) present the results and interpret them

To do this, we opted for structural equations modeling (SEM). SEM is often used in management science because it makes it possible to analyze the relationships between latent variables and observable variables (Lacroux, 2011). It is defined as: *"A family of statistical techniques used to simultaneously analyze a series of so-called structural equations. They make it possible to manipulate a large number of endogenous and exogenous latent variables considered to be linear combinations of observable variables"* (Akrou, 2010). It is a method that is part of the second generation because it allows to evaluate and compare complex research models considering errors (Balabo& Baz, 2014).

Structural equation modeling (MES) is best suited for our study because it allows the study of unobservable latent variables directly integrated into our model; simultaneously estimate the links between the independent and dependent variables; and to test the reliability and validity of latent variables.

Confirmatory Factor Analysis (CFA) was performed using AMOS 26 software using the maximum likelihood estimation method. The maximum likelihood estimation method is used because it allows good results to be obtained even if the normality assumption is not validated (Kline, 2015).

In this research, some measuring instruments contain less than three or four items after purification. Therefore, we proceed to a grouping by conceptual proximity in order to assess the goodness of fit of the models and the discriminant validity of the constructs.

This section aims first to verify the natural state of the model's quantitative variables. It then details the confirmatory factor analyses performed on the variables that make up this model.

2.1. Analysis of the normality

The analysis was performed on the final sample with careful consideration of the quantitative variables and their distribution. The use of structural equation methods with the classical Maximum Likelihood algorithm requires a normal distribution of the data. To verify univariate normality conditions, the coefficients of symmetry (Skewness) and kurtosis (Kurtosis) are used. Values of 0 for these two coefficients would indicate the perfect normality of the data (a symmetrical curve and a not too flattened distribution or observations not too concentrated). For Kline, (2010) the symmetry coefficient should not exceed in absolute value 3 and that of kurtosis

8-10. This condition is validated for all the items of the study. The 39 items in the study all have Skewness values less than 0.8, and the very few items that exceed a Kurtosis value of 1 do not exceed 1.16. These coefficients do not indicate a violation of normality⁸.

Mardia's multivariate kurtosis coefficient allows testing for multi-normality of the data which is also a necessary condition for the application of Maximum Likelihood. Bollen (1989) indicates that the value of this Mardia coefficient must be smaller than $p(p+2)$, p being equal to the sum of the observed variables, of the items. 34 observed variables make up our model, for a total of 1394 (39×41) not to be exceeded. The Mardia coefficient being 227.025, this makes it possible to confirm the condition of non-multi-normality. Mediation tests will be used for the hypothesis tests, the Bootstrap procedure ($n = 2000$) is associated with the maximum likelihood estimation method will make it possible to highlight the significance of the indirect effects.

Multivariate normality assumption is essential to use Maximum Likelihood (ML) estimation method and Generalized Least Squares GLS, however there many other estimation methods were developed to deal with multivariate non-normal data such as Asymptotic Distributional Free ADF, Robust Maximum Likelihood MLM and MLR, and Un-weighted Least Squares ULS Brown, (2015). Another approach to deal with multivariate non-normal data is to use bootstrapping to compare estimation methods (Arbuckle, 2012). To assess multivariate normality assumption, we used Marida test, Henze-Zirkler test, Royston test, Doornik-Hansen test, and Energy test.

⁸The maximum likelihood estimate also tolerates moderate violations of normality.

Table 26: Multivariate normality test results

Test	Test statistic	P-value
Marida Skewness	628.79	0.000
Kurtosis	12.52	0.000
Henze-Zirkler	2.471	0.000
Royston	268.53	0.000
Doornik-Hansen	73.19	0.000
Energy	5.42	0.000

2.2. Assessment of adjustment indices

Goodness-of-fit indices are provided during confirmatory factor analyses to verify whether the model posed corresponds to the data in the matrix. The model fit is based on three sets of indices: absolute indices (adjustment of empirical data to the theoretical model), incremental indices (allow two models to be compared) and parsimony indices (check whether the fit of the model is due to the number of parameters to be estimated and determine the most parsimonious model).

Among *the absolute indices*, the Chi-square, although sensitive to the size of the sample, will be used to compare the models, a comparison necessary in particular in the multigroup analysis which will be carried out for the themes of the sites (products / services). The associated null hypothesis assumes that the theoretical model fits perfectly to the data collected. The chi-square ratio to the number of degrees of freedom will be *the chosen parsimony index* and should be less than 5, although it would be preferable for it to be less than 3 (Kline, 2010). Three other absolute indices are studied: the RMSEA, the GFI and the AGFI. The RMSEA

(Root Mean Square Error of Approximation) represents the average difference in fit per degree of freedom expected in a total population. It is not sensitive to the size of the sample or the complexity of the model. It is identified as the indicator that gives the most information on the fit of the data to the model. According to Hu & Bentler, (1999), a value less than 0.05 indicates a good fit, and a value in the range 0.05 and 0.08 shows an acceptable fit, while a value greater than 0, 08 is rated poor. The GFI (Goodness Fit Index) measures the fit of the model under test and is often presented with an adjustment by the number of degrees of freedom: the AGFI (Adjusted Goodness Fit Index). These indices must be respectively greater than 0.9 (0.8 is tolerated for the AGFI). Be careful, however, because these two indices are affected by the complexity of the model and are biased by the absence of normality and by possible interaction effects (Hu & Bentler, 1999).

Among, *The Incremental or comparison indices*, the CFI (Comparative Fit Index) which is not too sensitive to the size of the sample is used. It measures the relative decrease in the lack of fit between the tested model and the base model. It is also recommended by (Diamantopoulos et al., 2000) as a relative adjustment index (required threshold: 0.9). Bentler & Bonnett's NFI (Normed Fit Index), which should also be greater than 0.9, makes it possible to assess the contribution of the model tested compared to the independence model which is the simplest model (characterized by its minimum for which all correlations are zero).

These same adjustment indices will be used for the structural equations model associated with the tests of hypotheses.

Table 27: Standard Goodness of fit indices (Roussel et al., 2002)

	Indicators	Acceptance level
Absolute fit	Chi-Square χ^2	P > 0.05 (Awang, 2012a; Gheshlagh et al., 2018a)
	RMSEA	RMSEA < 0.08 (Awang, 2012b) Good < 0.08; medium from 0.08 to 0.1, and weak > 0.1 (Gheshlagh et al., 2018b; Thakkar, 2020a)
	AGFI	AGFI > 0.80 (Gheshlagh et al., 2018b; Thakkar, 2020b)
Incremental fit		
	CFI	CFI > 0.90 (Awang, 2012b; Thakkar, 2020b)
	TLI	TLI > 0.90 (Awang, 2012b)
	NFI	NFI > 0.90 (Awang, 2012b; Gheshlagh et al., 2018b; Thakkar, 2020b) NFI > 0.80 (Abedi et al., 2015)
Parsimonious fit	Chi-Square/df χ^2/df	Chi square/ df < 5.0 (Awang, 2012b) Good < 3 and acceptable < 5 (Gheshlagh et al., 2018b)

Source : Roussel et al., 2002, p. 74

However, these indices are impossible to calculate when the number of indicators in a construct is less than or equal to three. To remedy this, the constructs can be studied together, in particular by two or more. The advantage is assessing discriminant validity, the main drawback being related to the inability to calculate adjustment indices for each construct separately. In this research, some measuring instruments contain less than three or four items after purification. Therefore, we proceed to a grouping by conceptual proximity to assess the goodness of fit of the models and the constructs' discriminant validity.

2.3. Assessment of the quality of a measuring instrument

After fitting the measurement model, the second goal of confirmatory factor analysis is to verify the reliability and validity of the constructs.

- **The reliability**

A measurement scale is reliable “when it gives the same results during repeated measurements regardless of who uses it and when the test is performed” (Jolibert& Jourdan, 2011).

The reliability of measurements was tested beforehand during the exploratory factor analysis phase using Cronbach's alpha. The reliability must be re-examined again during this confirmatory phase. The verification of the reliability of the measurement scales in the confirmatory phase also relies on the coefficient of Jöreskog's rho (Jöreskog, 1971) / CR (1971)!. Unlike Cronbach's alpha, this coefficient is less sensitive to the number of items on the scale (Peterson, 1994). Cronbach's alpha must be greater than 0.6 or even 0.7 (Hair et al., 2019; Peterson, 1994). Thus, Jöreskog's rho is considered acceptable from a threshold greater than or equal to 0.70 (Carricano et al., 2010). It is calculated as follow:

$$\rho = \frac{\left(\sum_{i=1}^k \lambda_i \right)^2}{\left(\sum_{i=1}^k \lambda_i \right)^2 + \sum_{i=1}^k (1 - \lambda_i^2)}$$

k: number of parameters

λ_i : standardized weights linking the measurement variables to the latent construct

- **The validity**

A measurement scale is valid “if the indicators constructed have a good representation of the phenomenon to be studied” (Evrard et al., 2009). Checking the validity of measurement scales is done through the study of convergent validity and discriminant validity. Roussel et al. (2002) emphasize that "convergent validity corresponds to the ability of a measure to provide results close to those of other measures of the same trait (latent variable or main factor).

- The convergent validity corresponds to the ability of a measure to provide results close to those of other measures of the same trait (latent variable or main factor). It makes it possible to verify whether the indicators supposed to measure the same construct are correlated (Evrard et al., 2009). This is verified when the latent variable shares more than 50% variance with each of its measures (Fornell&Larcker, 1981). This is verified through the coefficient “rho of convergent validity” (ρ_{vc}) which must be greater than 0.5. It is calculated as follows:

$$\rho_{vc} = \frac{\sum_{i=1}^n (\lambda_i^2)}{\sum_{i=1}^n (\lambda_i^2) + \sum_{i=1}^n \text{var}(\varepsilon_i)}$$

n : nombre de paramètres

λ_i : poids standardisés liant les variables de mesure au construit latent

ε_i : erreurs de mesure des indicateurs

- *The discriminant validity* is to verify that the indicators which measure different constructs have a weak correlation between them (Evrard et al., 2009). Therefore, each latent variable must therefore share more variance with its own indicators than with the other latent variables studied.

Discriminant validity is tested by checking the value of the extracted mean variance (pvc). According to the criterion of Fornell&Larcker,(1981), if the mean variance extracted (pvc) by each of the two constructs is greater than the square of the structural link (2) i.e., the correlations between the factors, we can validate the discriminant validity of constructs.

2.3.1. CSR dimensions

The variables for social responsibility dimensions were developed, validated and used in the preliminary study. The common confirmation factor was re-analyzed on the final study data. The satisfactory quality of form-fit again was confirmed, as shown below.

Table 28: The indices of the measurement model for CSR dimensions

Fit categories	Absolute fit			Incremental fit				Parsimonious fit
	Chisq	RMSEA	GFI	AGFI	CFI	TLI	NFI	Chisq/df
Model indicators value	P <0.05	0.066	0.91	0.884	0.965	0.956	0.941	$\chi^2/df = 275,741$
Decision	Acceptable fit	Acceptable fit	Acceptable fit	Good fit	Acceptable fit	Acceptable fit	Acceptable fit	Acceptable fit

For confirmatory factor analysis, fit statistics can be classified into 3 categories: **absolute fit, incremental fit** and **parsimonious fit statistics**.

Absolute fit statistics includes χ^2 , RMSEA and GFI. Incremental fit statistics includes AGFI, CFI, TLI and NFI. The ratio (χ^2 / df) is considered as parsimonious fit statistic.

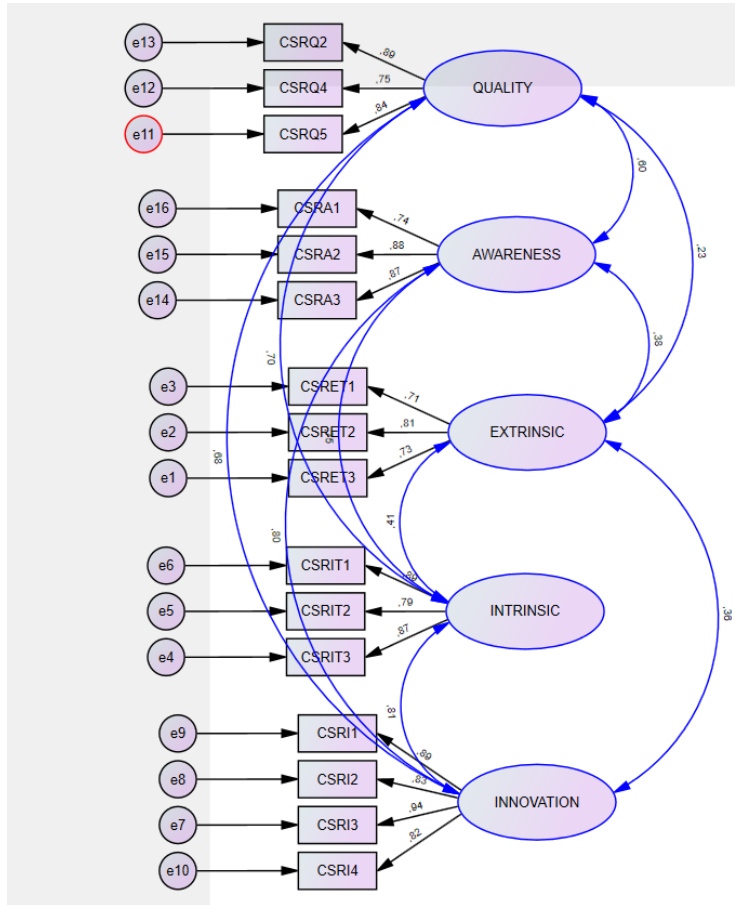
Concerning absolute fit statistics, χ^2 test statistic had $p < 0.05$ which means that the model fit is acceptable, RMSEA = 0.066 (i.e. < 0.08) thus the model fit is good, and GFI = 0.90 (i.e. < 0.9) which indicates that the absolute fit is acceptable, but it preferred to be more than 0.90 and AGFI = 0.90 (i.e. > 0.80),

From absolute fit statistics results, we conclude that the model may need some adjustments.

Concerning incremental fit statistics, CFI = 0.91 (i.e. > 0.90), and TLI = 0.95 (i.e. > 0.90), and NFI = 0.94 (i.e. > 0.90) which indicate an acceptable incremental fit.

Concerning parsimonious fit statistic, the ratio (χ^2 / df) = 275,741 (i.e. between 5 and 1) which indicates an acceptable parsimonious fit statistic.

Figure 19: Measurement model for CSR dimensions



To estimate the reliability of the scale, we use two indicators: Cronbach's alpha and Jöreskog's Rho. The latter has the advantage of being less sensitive to the number of elements (Didellon and Valette-Florence, 2003). The obtained Alpha Cronbach is considered satisfactory on two dimensions of the scale because it meets the recommendations (Nunnally J. C., 1967). In fact, it's close to 0.8 or greater at the confirmation stage. Ru Joreskog is also above the recommended limit. Therefore, we can conclude that the measuring instrument is reliable.

All the factors loadings between items and latent variables are greater than 0.5 and are accepted / significant: CSR quality ranged between (0.64-0.88); CSR awareness ranged between (0.72-0.73); CSR Innovation ranged between (0.74-0.80)

CSR extrinsic ranged between (0.79-0.86); CSR intrinsic ranged between (0.67-0.79)

(Collier, 2020) referred that standardized factor loading values will be accepted if it is (≥ 0.50). Convergent validity is an overall metric of a reflective measurement model that measures the extent to which the indicators of a construct converge, thereby explaining the variance of the items. it is assessed by evaluating the average variance extracted (AVE) across all indicators associated with a particular construct. The rule of thumb for an acceptable AVE is 0.50 or higher (Hair et al., 2019). And the AVE for all variables is more than 0.50, so all variables will be accepted.

Table 29: Reliability and Validity of measures the CSR dimension

Variables	Factors	Standardized factor loadings	Cronbach's Alpha	CR/ Rhô de Jöreskog	AVE	($\sqrt{\text{AVE}}$)
CSR Quality	CSRQ2	0.85	0.85	0.887	0.723	0.850
	CSRQ4	0.64				
	CSRQ5	0.88				
CSR Awareness	CSRA1	0.72	0.86	0.781	0.544	0.738
	CSRA2	0.72				
	CSRA3	0.73				
CSR Innovation	CSRI1	0.74	0.92	0.917	0.734	0.857
	CSRI2	0.79				
	CSRI3	0.80				
CSR extrinsic	CSRET1	0.79	0.79	0.802	0.575	0.758
	CSRET2	0.86				
	CSRET3	0.81				
	CSRET4	0.80				
CSR Intrinsic	CSRIT1	0.67	0.89	0.896	0.734	0.862
	CSRIT2	0.79				
	CSRIT3	0.74				

2.3.2. Relational business performance

The business relational performance was developed, validated, and used in the preliminary study. The common confirmation factor was re-analyzed on the final study data. The satisfactory quality of form-fit again was confirmed, as shown below.

Table 30: The indices of the measurement model for relational business performance

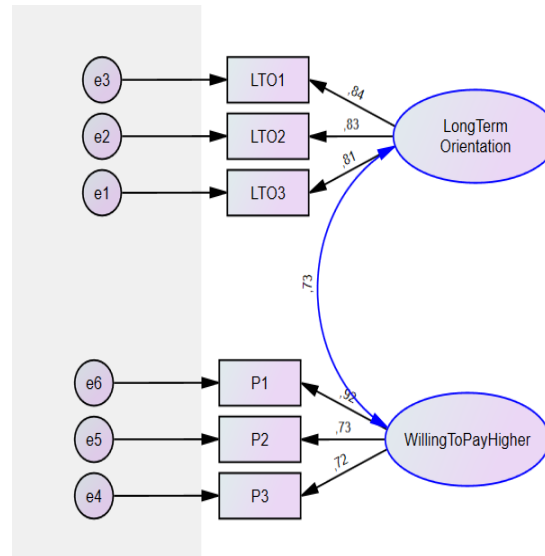
Fit categories	Absolute fit			Incremental fit				Parsimonious fit
	Chisq	RMSEA	GFI	AGFI	CFI	TLI	NFI	Chisq/df
Model indicators value	P < 0.05	0.063	0.972	0.951	0.991	0.981	0.984	$\chi^2/df = 3.343$
Decision	Acceptable fit	Acceptable fit	Acceptable fit	Acceptable fit	Acceptable fit	Acceptable fit	Acceptable fit	Good fit

According to confirmatory factor analysis for the dependent variables. *Concerning absolute fit statistics*, χ^2 test statistic had $p < 0.05$ which means that the model fit is acceptable, RMSEA = 0.063 (i.e. < 0.08), GFI = 0.972 (i.e. < 0.9), and AGFI = 0.951 (i.e. > 0.80) which indicates that the Absolute fit is acceptable.

Concerning incremental fit statistics, CFI = 0.991 (i.e. > 0.90), and TLI = 0.981 (i.e. > 0.96), and NFI = 0.984 (i.e. > 0.90) which indicate a very good incremental fit.

Concerning parsimonious fit statistic, the ratio $(\chi^2/df) = 3.343$ (i.e. between 5 and 1) which indicates a good parsimonious fit.

Figure 20: Measurement model for relational business performance



To estimate the reliability of the scale, we use two indicators: Cronbach's alpha and Jöreskog's Rho. The latter has the advantage of being less sensitive to the number of elements (Didellon and Valette-Florence, 2003). The obtained Alpha Cronbach is considered satisfactory on two dimensions of the scale because it meets the recommendations Nunnally (1967). In fact, it's close to 0.8 or greater at the confirmation stage. Ru Joreskög is also above the recommended limit. Therefore, we can conclude that the measuring instrument is reliable.

All the factors' loadings between items and latent variables are greater than 0.5 and are accepted / significant: willing to pay a higher price ranged between (0.749-0.850); long term orientation ranged between (0.791-0.843).(Collier, 2020) referred that standardized factor loading values will be accepted if it is (≥ 0.50).

Convergent validity is an overall metric of a reflective measurement model that measures the extent to which the indicators of a construct converge, thereby

explaining the variance of the items. it is assessed by evaluating the average variance extracted (AVE) across all indicators associated with a particular construct. The rule of thumb for an acceptable AVE is 0.50 or higher (Hair et al., 2019). And the AVE for all variables is more than 0.50, so all variables will be accepted.

Table 31: Reliability and validity of measures relational business performance

	Factor	Standardized factor loadings	Cronbach's Alpha	CR/ Rhô de Jöreskog	AVE	(\sqrt{AVE})
Willing to pay higher price	P1	0.850	0.851	0.824	0.612	0.782
	P2	0.749				
	P3	0.793				
Long term orientation	LTO1	0.843	0.831	0.864	0.679	0.824
	LTO2	0.837				
	LTO3	0.791				
The correlation between willing to pay higher price and long-term orientation is .651*						

** $p < 0,01$; * $p < 0,05$; + $p < 0,10$

Since the correlation between these combinations is .651 and this value is less than the root of AVEs of 0.612 and 0.679, the discriminatory validity between the central variants of the model was validated .

2.3.3. Trust and relational value

The trust and relation values were developed, validated and used in the preliminary study. The common confirmation factor was re-analyzed on the final study data.

The satisfactory quality of form-fit again was confirmed, as shown below.

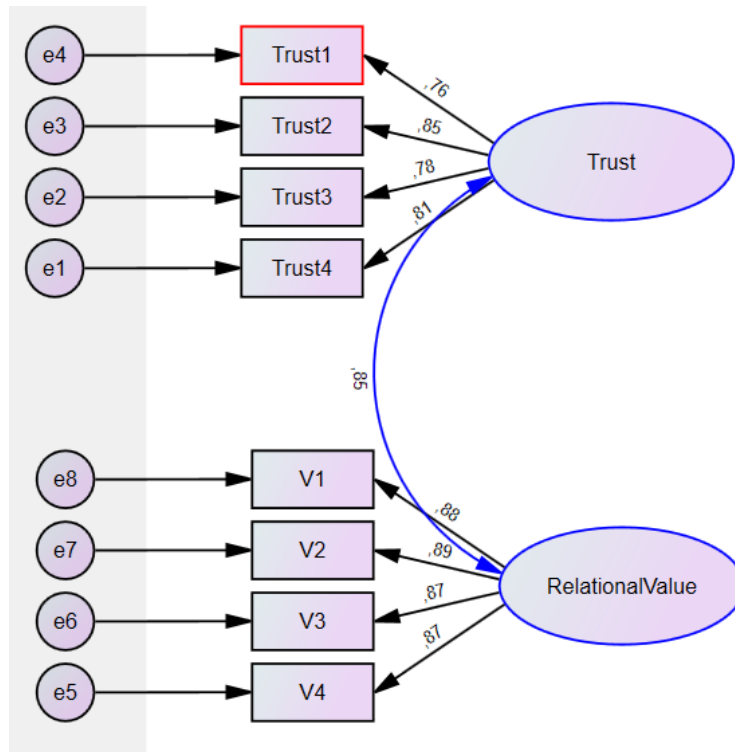
Table 32: The indices of the measurement model for trust and relational value

Fit categories	Absolute fit			Incremental fit				Parsimonious fit
	Chisq	RMSEA	GFI	AGFI	CFI	TLI	NFI	Chisq/df
Model indicators value	P < 0.05	0.072	0.973	0.936	0.988	0.980	0.981	$\chi^2/df = 58,900$
Decision	Acceptable fit	Acceptable fit	Acceptable fit	Acceptable fit	Acceptable fit	Acceptable fit	Acceptable fit	Acceptable fit

For confirmatory factor analysis for the moderator variables. *Concerning absolute fit statistics*, χ^2 test statistic had $p < 0.05$ which means that the model fit is acceptable, RMSEA = 0.072 (i.e. < 0.08) thus the model fit is Acceptable, GFI = 0.973 (i.e. < 0.9), and AGFI = 0.936 (i.e. > 0.80) which indicates that the fit is acceptable.

Concerning incremental fit statistics, CFI = 0.988 (i.e. > 0.90), and TLI = 0.980 (i.e. > 0.90), and NFI = 0.981 (i.e. > 0.90) which indicate a very good incremental fit. *Concerning parsimonious fit statistic*, the ratio $(\chi^2/df) = 58,900$ (i.e. between 5 and 1) which indicates a good parsimonious fit.

Figure 21: Measurement model for trust and relational value



To estimate the reliability of the scale, we use two indicators: Cronbach's alpha and Jöreskog's Rho. The latter has the advantage of being less sensitive to the number of elements (Didellon and Valette-Florence, 2003). The obtained Alpha Cronbach is considered satisfactory on two dimensions of the scale because it meets the recommendations (Nunnally, 1967). In fact, it's close to 0.8 or greater at the confirmation stage. Ru Joreskog is also above the recommended limit. Therefore, we can conclude that the measuring instrument is reliable.

All the factors' loadings between items and latent variables are greater than 0.5 and are accepted / significant: Trust ranged between (0.749-0.814); Relational value ranged between (0.823-0.893). (Collier, 2020) referred that standardized factor loading values will be accepted if it is (≥ 0.50).

Convergent validity is an overall metric of a reflective measurement model that measures the extent to which the indicators of a construct converge, thereby explaining the variance of the items. it is assessed by evaluating the average variance extracted (AVE) across all indicators associated with a particular construct. The rule of thumb for an acceptable AVE is 0.50 or higher (Hair et al., 2019). And the AVE for all variables is more than 0.50, so all variables will be accepted.

Table 33: Reliability and Validity of measures the trust, relational value

Variables	factors	Standardized factor loadings	Cronbach's Alpha	CR/ Rhô de Jöreskog	AVE	(\sqrt{AVE})
Trust	Trust1	0.794	0.771	0.807	0.583	0.764
	Trust2	0.814				
	Trust3	0.749				
Relational value	V1	0.867	0.905	0.916	0.732	0.855
	V2	0.893				
	V3	0.823				
	V4	0.837				
The correlation between trust and value is .782**						

** $p < 0,01$; * $p < 0,05$; + $p < 0,10$

Since the correlation between these combinations is .782 and this value is less than the root of AVEs of 0.583 and 0.723, the discriminatory validity between the central variants of the model was validated.

Table 34: Reliability and Validity of measures the models

variables	factors	Standardized factor loadings	Cronbach's Alpha	CR/ Rhô de Jöreskog	AVE	(\sqrt{AVE})
CSR Quality	CSRQ2	0.85	0.85	0.887	0.723	0.850
	CSRQ4	0.64				
	CSRQ5	0.88				
CSR Awareness	CSRA1	0.72	0.86	0.781	0.544	0.738
	CSRA2	0.72				
	CSRA3	0.73				
CSR Innovation	CSRI1	0.74	0.92	0.917	0.734	0.857
	CSRI2	0.79				
	CSRI3	0.80				
CSR Extrinsic	CSRET1	0.79	0.79	0.802	0.575	0.758
	CSRET2	0.86				
	CSRET3	0.81				
	CSRET4	0.80				
CSR Intrinsic	CSRIT1	0.67	0.89	0.896	0.734	0.862
	CSRIT2	0.79				
	CSRIT3	0.74				
Trust	Trust1	0.79	0.771	0.807	0.583	0.764
	Trust2	0.81				
	Trust3	0.74				
Relation values	V1	0.86	0.905	0.916	0.732	0.855
	V2	0.89				
	V3	0.82				
	V4	0.83				
Willing to pay higher price	P1	0.85	0.851	0.824	0.612	0.782
	P2	0.74				
	P3	0.79				
Long term orientation	LTO1	0.84	0.831	0.864	0.679	0.824
	LTO2	0.83				
	LTO3	0.79				

Conclusion

In this chapter, composed of four sections, we have developed in the first section our scales of measures of the variables of the study. In a second section, we presented the questionnaire and our methodological choices in terms of data collection procedures and sampling process. The third section was devoted to the methods chosen to verify the reliability and validity of our measurement instruments (exploratory factor analyzes and confirmatory factor analyzes). Finally, in the fourth section, the exploratory factor analyzes made possible during the pre-test of measurements to ensure the dimensionality of our model constructs and to estimate their reliability quickly. Subsequently, the confirmatory analyses carried out on the final sample allowed us to provide our constructs' reliability and validity. This allowed us to validate our measurement model. We can now move on to fitting the structural equations model for hypothesis testing.

The next chapter (chapter 4) will be devoted to testing our research hypotheses and presenting the empirical study results.

Introductory Chapter

Foundation and objective of research

Part 1 – Conceptual Framework

Chapter 1

Literature review on the conceptualization of CSR, definition of its dimensions, and its related theories and approaches

Chapter 2

Qualitative study, conceptual model and research hypotheses

Part 2 – Empirical Research

Chapter 3

Operationalization of constructs, data collection and validation of measurement instruments

Chapter 4

Testing of hypotheses, discussion of results and research contributions

conclusion

Chapter 4
Testing of hypotheses, discussion of result and research contributions

Introduction

This chapter is divided into three main sections. In the first, we test our research hypotheses; the second section is devoted to the discussion and interpretation of the study results. In the third section, we present the main theoretical, methodical, and managerial contributions of this research and its limits and, finally, we propose further methods of research.

Section 1- Structural equation modeling test

Our research hypotheses are tested using the structural equation modeling (MES) method by Maximum Likelihood estimation using the AMOS v26 software. This technique aims to analyze the possible relationships for each set of dependent variables. First, however, concerning the test of moderating and mediating relationships, we followed the approach proposed by Hayes et al., (2017) which consists in using...CFA, SEM, Mediation and moderation (Hayes et al., 2017).

The literature review and the results of our exploratory study allowed us to propose 7 basic research hypotheses. In this part, we will present the results of hypothesis testing. We first present the results of the direct effects of CSR dimensions (H1, and H2). Second, we present the direct effects on relational variables (H3, H4 and

H5). Then, we present the results of H6 as a serial mediators' links. Finally, the results of hypothesis 7 (H7) are presented in subsection 3 "Multigroup analysis."

1. Direct effects of CSR dimensions

1.1. Direct effects of CSR dimensions on relational business performance

Let's first recall the hypotheses associated with this effect:

H1a: CSR selfless (selfish) motives dimensions* have a positive (negative) direct effect on long-term orientation.

H1b: CSR selfless (selfish) motives dimensions* have a positive (negative) direct effect on willingness to pay higher.

*CSR selfless motives dimensions (quality, awareness, intrinsic attribution)
CSR selfish motives dimensions (innovation, extrinsic attribution)

The causal effect of CSR quality on long-term orientation has a significant effect, while "P value= 0.000", so, CSR quality has a positive direct effect on long-term orientation. The standardized regression weight for CSR quality in the prediction of Long-term orientation is significantly different from zero at the 0.05 level (two-tailed), When CSR quality goes up by 1, long-term orientation goes up by 2.77.

The causal effect of CSR awareness on long-term orientation has a significant effect, while "P value= 0.000", so, CSR quality has a positive direct effect on long-term orientation. The standardized regression weight for CSR awareness in the prediction of Long-term orientation is significantly different from zero at the 0.05 level (two-tailed), When CSR awareness goes up by 1, long-term orientation goes up by 0.976.

The causal effect of CSR innovation on long-term orientation has a significant effect, while "P value= 0.010", so, CSR innovation has a negative direct effect on long-term orientation. The standardized regression weight for CSR innovation in the prediction of long-term orientation is significantly different from zero at the 0.05 level (two-tailed), When CSR innovation goes up by 1, long-term orientation goes down by -3.04.

The causal effect of CSR extrinsic on long-term orientation has a non-significant effect.

The causal effect of CSR intrinsic on long-term orientation has a significant effect, while "P value= 0.010", so, CSR intrinsic has a positive direct effect on long-term orientation. The standardized regression weight for CSR innovation in the prediction of long-term orientation is significantly different from zero at the 0.05 level (two-tailed), When CSR innovation goes up by 1, long-term orientation goes down by -0.762.

So, all **H1a**'s sub hypothesis are accepted except the CSR extrinsic because the causal effects of CSR extrinsic on long-term orientation has a non-significant effect.

Table 35: Results of structural equations of direct effect of CSR dimensions on Long-term orientation

Hypotheses	Path	Standardized Estimate	S.E.	C.R.	P	Result
H1a	CSR quality → LONG TERM ORIENTATION	2.77	0.351	5.524	***	significant
	CSR awareness → LONG TERM ORIENTATION	0.97	0.277	2.165	0.030	significant
	CSR innovation → LONG TERM ORIENTATION	-3.04	0.580	-3.034	0.002	significant
	CSR extrinsic → LONG TERM ORIENTATION	NS	NS	—	—	NS
	CSR intrinsic → LONG TERM ORIENTATION	0.76	0.145	3.052	0.002	significant

The causal effect of CSR quality on willing to pay a higher price has a significant effect, while "P value= 0.000", so, CSR quality has a positive direct effect on willingness to pay a higher price. The standardized regression weight for CSR quality in the prediction of willingness to pay a higher price is significantly different from zero at the 0.05 level (two-tailed), When CSR quality goes up by 1, willingness to pay a higher price goes up by 3.94.

The causal effects of CSR awareness on willingness to pay a higher price has a significant effect, while "P value= 0.000", so, CSR quality has a positive direct effect on long-term orientation. The standardized regression weight for CSR awareness in the prediction of Long-term orientation is significantly different from zero at the 0.05 level (two-tailed), When CSR awareness goes up by 1, long-term orientation goes up by 0.976.

The causal effect of CSR innovation on willing to pay a higher price has a significant effect, while "P value= 0.000", so, CSR quality has a negative direct

effect on willingness to pay a higher price. The standardized regression weight for CSR quality in the prediction of willingness to pay a higher price is significantly different from zero at the 0.05 level (two-tailed), When CSR innovation goes up by 1, willingness to pay a higher price goes up by -6.53.

The causal effect of CSR extrinsic on willingness to pay a higher price has a non-significant effect.

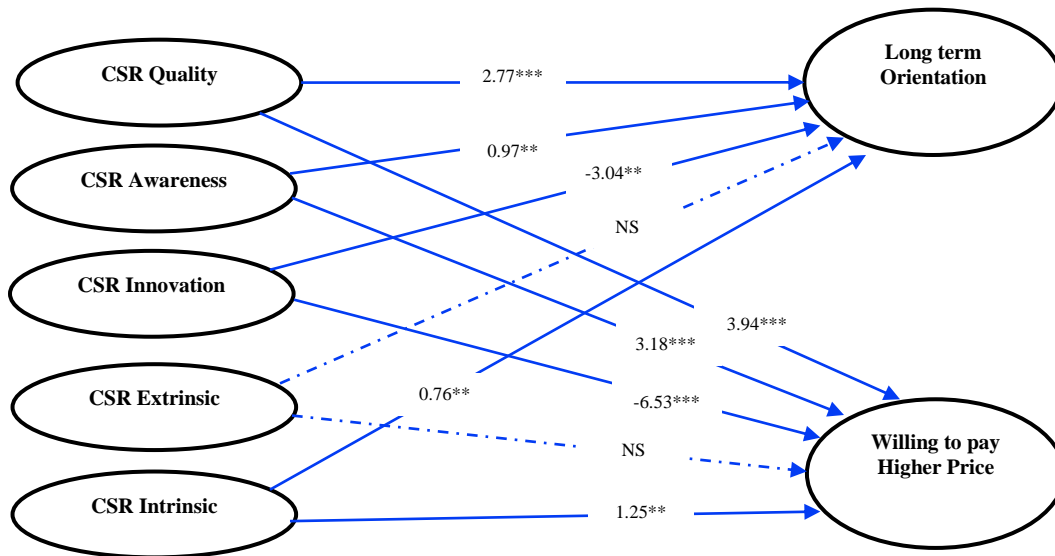
The causal effect of CSR intrinsic on willingness to pay a higher price has a significant effect, while "P value= 0.001", so, CSR intrinsic has a negative direct effect on willingness to pay a higher price. The standardized regression weight for CSR zero intrinsic in the prediction of willingness to pay a higher price is significantly different from at the 0.05 level (two-tailed), When CSR intrinsic goes up by 1, willingness to pay a higher price goes down by 1.25.

So, we accept all **H1b**'s sub hypotheses except CSR extrinsic on willingness to pay a higher price has a non-significant effect.

Table 36: Results of structural equations of direct effect of CSR dimensions on willingness to pay a higher price

Hypotheses	Path	Standardized Estimate	S.E.	C.R.	P	Result
H1b	CSR quality → WILLING TO PAY A HIGHER PRICE	3.94	1.897	3.437	***	significant
	CSR awareness → WILLING TO PAY A HIGHER PRICE	3.18	1.121	3.428	***	significant
	CSR innovation → WILLING TO PAY A HIGHER PRICE	-6.53	2.332	-3.331	***	significant
	CSR extrinsic → WILLING TO PAY A HIGHER PRICE	NS	–	–	–	NS
	CSR Intrinsic → WILLING TO PAY A HIGHER PRICE	1.25	.552	2.679	0.007	significant

Figure 22: Model of structural equations of direct effect of CSR dimensions on relational business performance



*** p < 0,001; ** p < 0,01; *p < 0,05; †p > 0,05 The numbers on the arrows represent the standardized coefficient

1.2. Direct effects of CSR dimensions on trust and relational value

Let us first recall the hypotheses linked to this effect:

H2a: CSR selfless (selfish) motives dimensions* have a positive (negative) direct effect on trust.

H2b: CSR selfless (selfish) motives dimensions* have a positive (negative) direct effect on relational value.

*CSR selfless motives dimensions (quality, awareness, intrinsic attribution)
CSR selfish motives dimensions (innovation, extrinsic attribution)

The causal effect of CSR quality on trust has a significant effect, while "P value= 0.000", so, CSR quality has a positive direct effect on trust. The standardized regression weight for CSR quality in the prediction of trust is significantly different from zero at the 0.05 level (two-tailed), When CSR quality goes up by 1, trust goes up by 1.39.

The causal effect of CSR awareness on trust has a non-significant effect.

also, CSR innovation has a negative direct effect on trust. The standardized regression weight for CSR innovation in the prediction of trust is significantly different from zero at the 0.05 level (two-tailed), When CSR innovation goes up by 1, trust goes down by -.51.

The causal effect of CSR extrinsic on trust has a non-significant effect. The causal effect of CSR intrinsic on trust has a significant effect, while "P value= 0.005", so, CSR intrinsic has negative direct effect on trust. The standardized regression

weight for CSR intrinsic in the prediction of trust is significantly different from zero at the 0.05 level (two-tailed), when CSR intrinsic goes up by 1, trust goes down by 0.24.

So, all **H2a sub hypothesis were accepted** except CSR awareness and CSR extrinsic because it has a non-significant effect.

Table 37: Results of structural equations of direct effect of CSR dimensions on trust

Hypotheses	Path	Standardized Estimate	S.E.	C.R.	P	Result
H2a	CSR quality → Trust	1.39	0.258	6.699	***	Significant
	CSR awareness → Trust	NS	NS			NS
	CSR innovation → Trust	-0.51	0.198	-2.308	0.021	Significant
	CSR extrinsic → Trust	NS	NS			NS
	CSR intrinsic → Trust	0.24	0.192	-2.807	0.005	Significant

The causal effect of CSR quality on relational value has a significant effect, while "P value= 0.000", so, CSR quality has a positive direct effect on Value. The standardized regression weight for CSR quality in the prediction of Value is significantly different from zero at the 0.05 level (two-tailed), When CSR quality goes up by 1, relation value goes up by 1.40.

The causal effect of CSR awareness on trust has a non-significant effect.

The causal effect of CSR innovation on relational value has a significant effect, while "P value= 0.005", so, CSR innovation has a negative direct effect on relational value. The standardized regression weight for CSR innovation in the

prediction of on relation value is significantly different from zero at the 0.05 level (two-tailed), When CSR innovation goes up by 1, relational value goes down by - 0.52.

The causal effect of CSR extrinsic on trust has a non-significant effect.

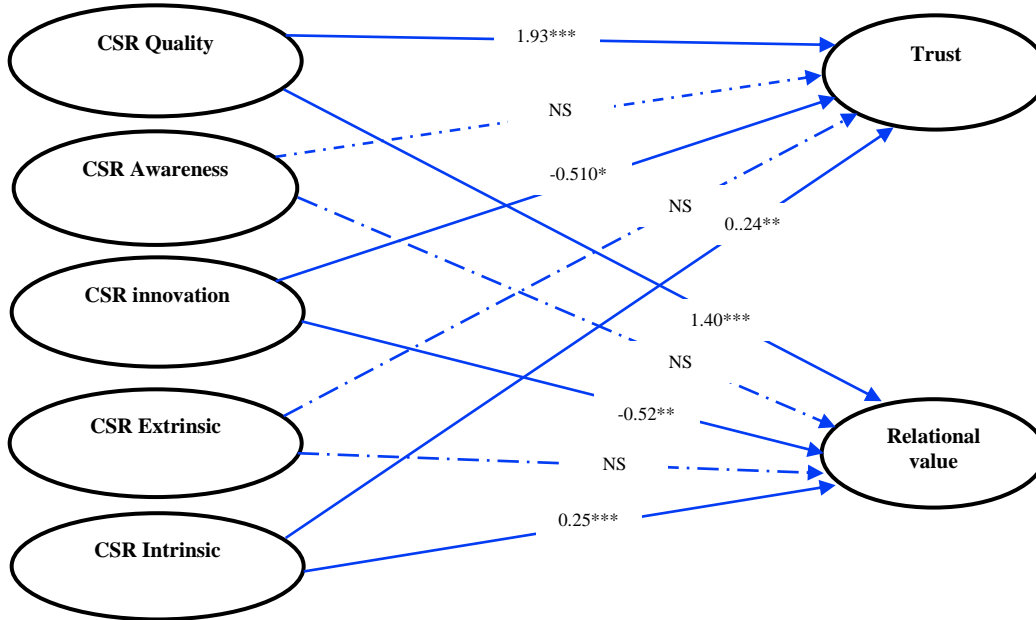
The causal effect of CSR intrinsic on relation value has a significant effect, while "P value= 0.000", so, CSR intrinsic has a positive direct effect on relation value. The standardized regression weight for CSR extrinsic in the prediction of relation value is significantly different from zero at the 0.05 level (two-tailed), When CSR intrinsic goes up by 1, relation value goes down by 0.23.

So, all **H2a sub hypothesis were accepted** except CSR awareness and CSR extrinsic because it has a non-significant effect.

Table 38: Results of structural equations of direct effect of CSR dimensions on relational value

Hypotheses	Path	Standardized Estimate	S.E.	C.R.	P	Result
H2b	CSR quality → Relation value	1.40	0.439	5.436	***	significant
	CSR Awareness → Relation value	NS				NS
	CSR innovation → Relation value	-0.52	0.234	-1.811	0.007	significant
	CSR extrinsic → Relation value	NS				NS
	CSR intrinsic → Relation value	0.23	0.211	-3.524	***	significant

Figure 23: Model of structural equations of direct effect of CSR dimensions on trust and relational value



*** $p \leq 0,001$; ** $p \leq 0,01$; * $p \leq 0,05$; † $p < 0.05$ The numbers on the arrows represent the standardized coefficient

2. Direct effects on relational variables

2.1. Direct effects of trust on relational business performance

Let us first recall the hypotheses linked to this effect:

H3a Trust has a direct effect on long-term orientation

H3b Trust has a direct effect on willingness to pay a higher price

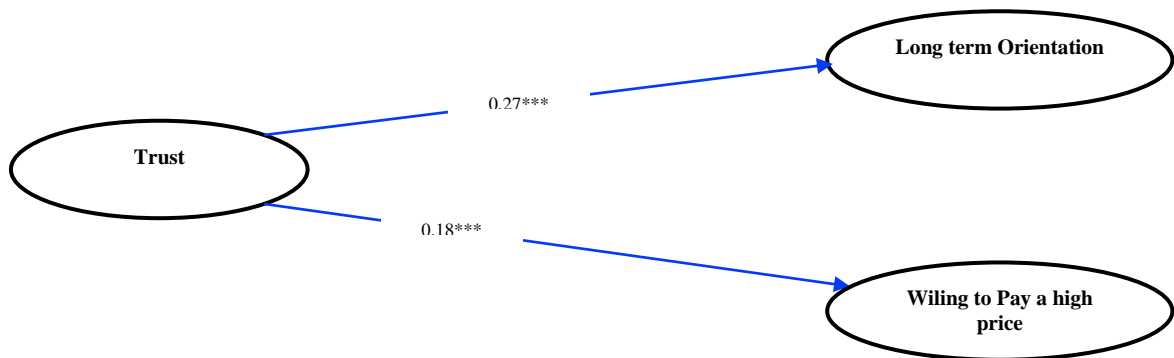
The causal effects of trust on long-term orientation have a significant effect, while "P value= 0.000", so, trust has a positive direct effect on long term orientation. The standardized regression weight for Trust in the prediction of long-term orientation is significantly different from zero at the 0.05 level (two-tailed), When trust goes up by 1, long term orientation goes up by 0.963.

The causal effects of trust on willing to pay a high price has a significant effect, while "P value= 0.000", so, trust has a positive direct effect on willing to pay a high price, The standardized regression weight for trust in the prediction of willing to pay a high price is significantly different from zero at the 0.05 level (two-tailed), When trust goes up by 1, willing to pay a high price goes up by 0.763.

Table 39: Results of structural equations of the effect of trust on relational business performance

Hypotheses	Path	Standardized Estimate	S.E.	C.R.	P	Result
H3a	Trust → Long term orientation	0.27	0.055	4.371	***	Significant
H3b	Trust → Willing to pay a higher price	0.18	0.067	3.243	0.001	Significant

Figure 24: Model of structural equations of the effect of trust on relational business performance



*** $p \leq 0,001$; ** $p \leq 0,01$; * $p \leq 0,05$; † $p > 0,05$ The numbers on the arrows represent the standardized coefficient

2.2. Direct effects of relational value on relational business performance

Let us first recall the hypotheses linked to this effect:

H4a Relational value has a positive direct effect on long-term orientation

H4b Relational value has a positive direct effect on willingness to pay higher price

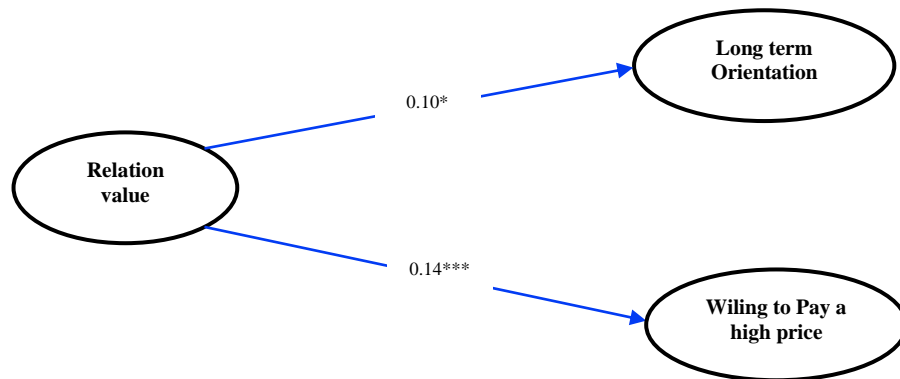
The causal effects of relational value on long-term orientation have a significant effect, while "P value= 0.000", so, relational value has a positive direct effect on long term orientation. The standardized regression weight for relational value in the prediction of long-term orientation is significantly different from zero at the 0.05 level (two-tailed), when relational value goes up by 1, long term orientation goes up by 0.10.

The causal effects of relational value on willing to pay a high price has a significant effect, while "P value= 0.000", so, relational value has a positive direct effect on willing to pay a high Price, The standardized regression weight for relational value in the prediction of willing to pay a high price is significantly different from zero at the 0.05 level (two-tailed), When relation value goes up by 1, willing to pay a high price goes up by 0.138.

Table 40: Structural equations results of the effect of relational value on relational business performance

Hypotheses	Path	Standardized Estimate	S.E.	C.R.	P	Result
H4a	Relational value → Long term orientation	0.10	0.046	1.824	0.048	significant
H4b	Relational value → Willing to pay a higher price	0.14	0.083	11.819	***	significant

Figure 25: Model of structural equations of the effect of relation value on relational business performance



*** $p \leq 0,001$; ** $p \leq 0,01$; * $p \leq 0,05$; † $p > 0,05$ The numbers on the arrows represent the standardized coefficient

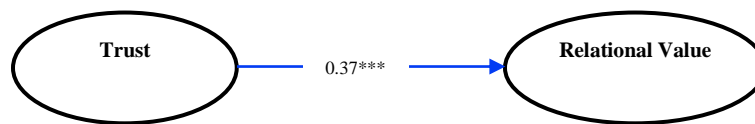
2.3. Direct effect of trust on relational value

The causal effect of trust on relational value has a significant effect, while "P value= 0.000", The standardized regression weight for trust in the prediction of relational value is significantly different from zero at the 0.05 level (two-tailed), When relation value goes up by 1, willing to pay a high price goes up by 0.37.

Table 41: Structural equations results of the effect of trust on relational value

Hypotheses	Path	Standardized Estimate	S.E.	C.R.	P	Result
H5	Trust → Relational value	0.37	0.056	1.874	***	Significant

Figure 26: Model of structural equations of the effect of trust on relational value



*** $p \leq 0,001$; ** $p \leq 0,01$; * $p \leq 0,05$; † $p > 0,05$ The numbers on the arrows represent the standardized coefficient

3. Serial indirect effects of trust and relational value

Let us first recall the hypotheses linked to this effect:

H6a: Thought trust (mediator 1) and relational value (mediator 2), in serial, will mediate the positive (negative) relationship between CSR selfless(selfish) motives dimensions* and long-term orientation.

H6b: Thought trust (mediator 1) and relational value (mediator 2), in serial, will mediate the positive (negative) relationship between CSR selfless(selfish) motives dimensions* and willingness to pay a higher price.

*CSR selfless motives (quality, awareness, intrinsic attribution)
CSR selfish motives (innovation, extrinsic attribution)

The serial indirect effect of trust and relational value in the relationship between CSR dimensions quality, innovation, and intrinsic attribution and long-term orientation is significant. In addition, the serial mediation model is supported as the indirect effect of CSR dimensions (quality, innovation, and intrinsic attribution) on long-term orientation through the serial mediation of trust and relational value is significant. Since the direct effect of CSR dimensions (quality, innovation, and intrinsic attribution) on long term orientation is significant, it can be reported that all mediator variables (trust → relational value) have a partial mediator role.

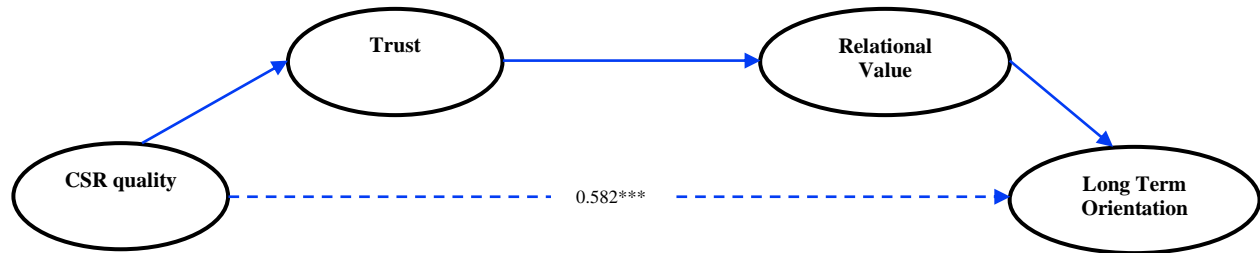
More specifically, the impact of CSR dimensions (quality, innovation, and intrinsic attribution) on the long-term orientation can be created individually through both trust and relational value. In addition, to have an impact on the long-term orientation with CSR dimensions, it has also been determined that CSR dimensions

should shape trust positively and then the relational value should positively affect business relation performance.

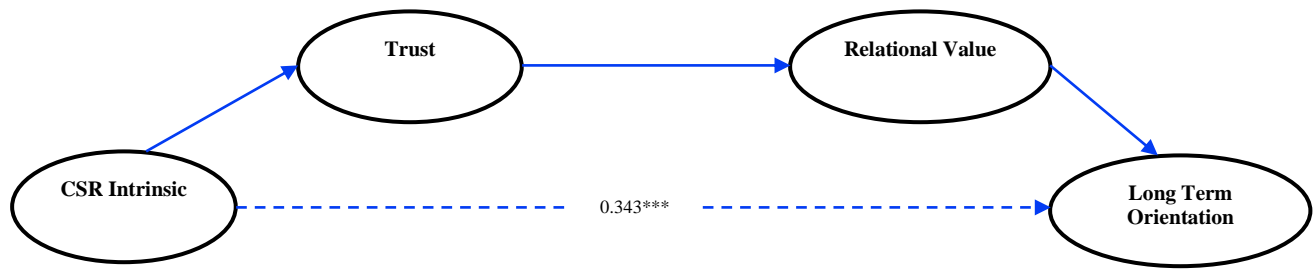
At this point, CSR dimensions (quality, innovation, and intrinsic attribution) will increase the long-term orientation both in the individual case of trust and relational value and in the sequential state where trust affects relational value. In this regard, H6a is supported.

Table 42: Results of serial mediation through trust and relational value analysis

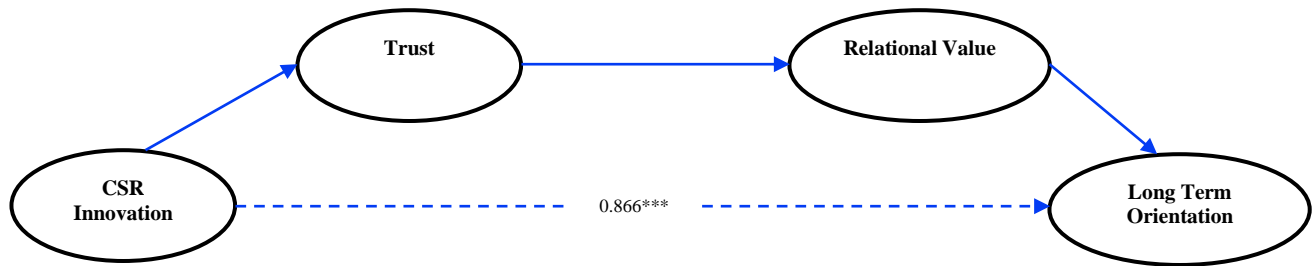
Indirect Path			Unstandardized Estimate	Lower	Upper	P-Value	Standardized Estimate	
CSR quality	→ Trust	→ Relational Value	0.688	0.520	0.953	0.001	0.582***	
CSR quality	→ Trust	→ Relational Value	→ Long Term Orientation	0.315	0.116	0.516	0.006	0.582**
CSR quality	→ Relational Value	→ Long Term Orientation	0.070	-0.014	0.223	0.157	0.063	
Trust	→ Relational Value	→ Long Term Orientation	0.320	0.086	0.549	0.008	0.379**	



Indirect Path			Unstandardized Estimate	Lower	Upper	P-Value	Standardized Estimate	
CSR Intrinsic	→ Trust	→ Relational Value	0.337	0.206	0.542	0.001	0.343***	
CSR Intrinsic	→ Trust	→ Relational Value	→ Long Term Orientation	0.242	0.148	0.389	0.001	0.343***
CSR Intrinsic	→ Relational Value	→ Long Term Orientation	-0.063	-0.142	0.001	0.107	-0.068	
Trust	→ Relational Value	→ Long Term Orientation	0.583	0.452	0.722	0.001	0.697**	



Indirect Path				Unstandardized Estimate	Lower	Upper	P-Value	Standardized Estimate	
CSR Innovation	→	Trust	→	Relational Value	0.800	0.606	1.142	0.001	0.866***
CSR Innovation	→	Trust → Relational Value	→	Long Term Orientation	0.395	0.251	0.578	0.001	0.866**
CSR Innovation	→	Relational Value	→	Long Term Orientation	-0.105	-0.262	-0.016	0.044	-0.121*
Trust	→	Relational Value	→	Long Term Orientation	0.444	0.269	0.651	0.001	0.549**



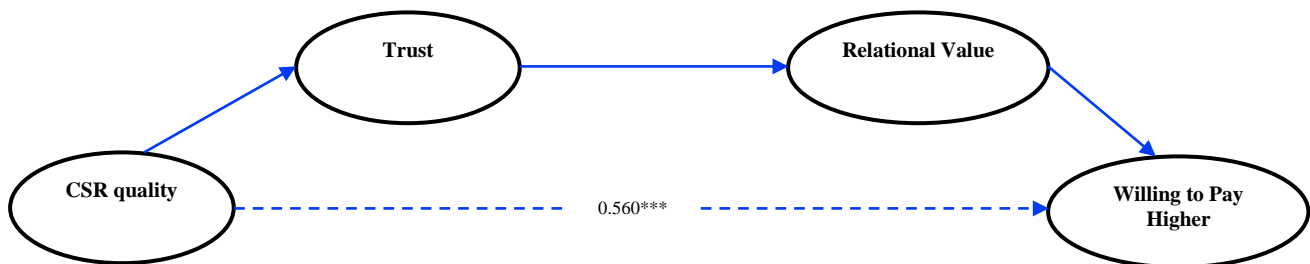
The indirect effect of trust and relational value in the relationship between CSR dimensions (quality, innovation, and intrinsic attribution) and willing to pay a higher price is significant. In addition, the serial mediation model is supported as the indirect effect of CSR dimensions (quality, innovation, and intrinsic attribution) on willing to pay a higher price through the serial mediation of trust and relational value is significant. Since the direct effect of CSR dimensions (quality, innovation, and intrinsic attribution) on willing to pay a higher price is significant, it can be reported that all mediator variables (trust → relational value) have a **partial** mediator role.

More specifically, the impact of CSR dimensions (quality, innovation, and intrinsic attribution) on the willing to pay a higher price can be created individually through both trust and relational value. In addition, to have an impact on the willing to pay a higher price with CSR dimensions (quality, innovation, and intrinsic attribution), it has also been determined that CSR dimensions should shape trust positively and then the relational value should positively affect willing to pay a higher price.

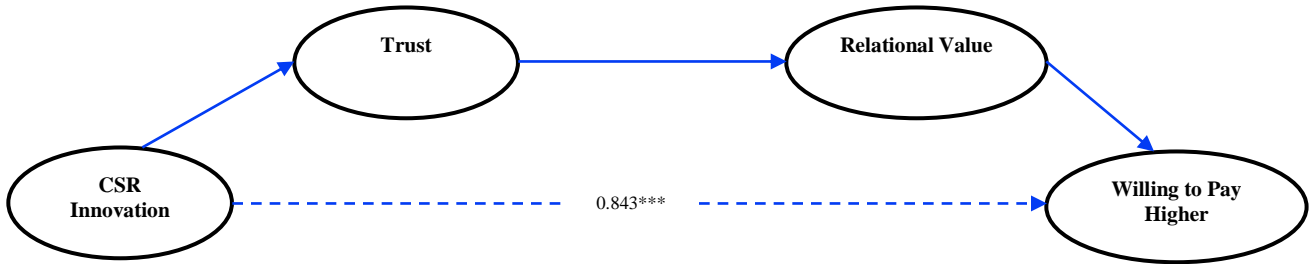
At this point, CSR dimensions (quality, innovation, and intrinsic attribution) will increase the willing to pay a higher price both in the individual case of trust and relational value and in the sequential state where trust affects relational value. In this regard, H6b is supported.

Table 43: Results of serial mediation through trust and relational value analysis

Indirect Path				Unstandardized Estimate	Lower	Upper	P-Value	Standardized Estimate			
CSR quality	→	Trust	→	Relational Value	0.646	0.476	0.878	0.001	0.560***		
CSR quality	→	Trust	→	Relational Value	→	Willing to Pay Higher	0.247	0.056	0.438	0.040	0.560*
CSR quality	→	Relational Value	→	Willing to Pay Higher	0.055	0.180	0.180	0.100	0.035		
Trust	→	Relational Value	→	Willing to Pay Higher	0.255	0.456	0.456	0.049	0.211*		



Indirect Path				Unstandardized Estimate	Lower	Upper	P-Value	Standardized Estimate	
CSR Innovation	→	Trust	→	Relational Value	0.779	0.592	1.113	0.000	0.843***
CSR Innovation	→	Trust → Relational Value	→	Willing to Pay Higher	0.277	0.113	0.482	0.010	0.843*
CSR Innovation	→	Relational Value	→	Willing to Pay Higher	-0.067	-0.206	-0.008	0.047	-0.055*
Trust	→	Relational Value	→	Willing to Pay Higher	0.311	0.114	0.556	0.011	0.273*



Indirect Path				Unstandardized Estimate	Lower	Upper	P-Value	Standardized Estimate	
CSR Intrinsic	→	Trust	→	Relational Value	0.314	0.193	0.505	0.001	0.319***
CSR Intrinsic	→	Trust → Relational Value	→	Willing to Pay Higher	0.196	0.117	0.325	0.001	0.319*
CSR Intrinsic	→	Relational Value	→	Willing to Pay Higher	-0.028	-0.084	0.028	0.395	-0.021
Trust	→	Relational Value	→	Willing to Pay Higher	0.471	0.324	0.619	0.001	0.414**

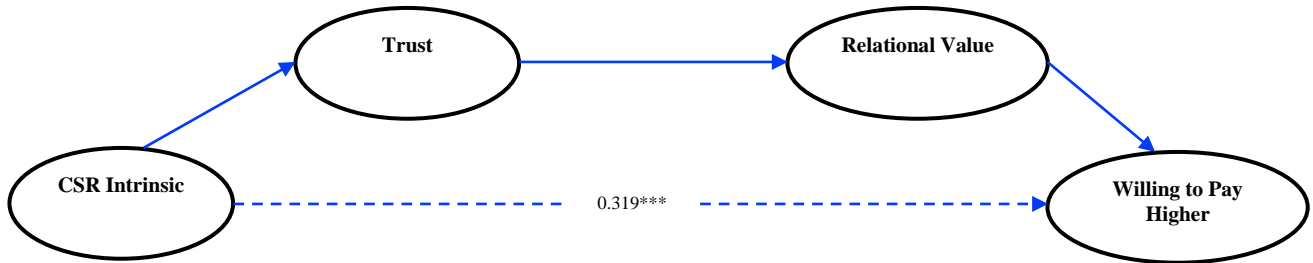


Table 44: Results summary of the research hypothesis tests

Hypotheses	Path					Result	
H1a CSR dimensions have a direct effect on Long-term orientation							
H1a	CSR Quality (+)	→	Long-term Orientation			Validated	
	CSR Innovation (-)	→	Long-term Orientation			Validated	
	CSR Extrinsic (-)	→	Long-term Orientation			Rejected	
	CSR Intrinsic (+)	→	Long-term Orientation			Validated	
	CSR Awareness (+)	→	Long-term Orientation			Validated	
H1b CSR dimensions have a direct effect on willingness to pay a higher price							
H1b	CSR Quality (+)	→	Willingness to Pay Higher Price			Validated	
	CSR Innovation (-)	→	Willingness to Pay Higher Price			Validated	
	CSR Extrinsic (-)	→	Willingness to Pay Higher Price			Rejected	
	CSR Intrinsic (+)	→	Willingness to Pay Higher Price			Validated	
	CSR Awareness(+)	→	Willingness to Pay Higher Price			Validated	
H2a CSR dimensions have a direct effect on trust							
H2a	CSR Quality (+)	→	Trust			Validated	
	CSR Innovation (-)	→	Trust			Validated	
	CSR Extrinsic (-)	→	Trust			Rejected	
	CSR Intrinsic (+)	→	Trust			Validated	
	CSR Awareness (+)	→	Trust			Rejected	
H2b CSR dimensions have a direct effect on relational value							
H2b	CSR Quality (+)	→	Relational value			Validated	
	CSR Innovation (-)	→	Relational value			Validated	
	CSR Extrinsic (-)	→	Relational value			Rejected	
	CSR Intrinsic (+)	→	Relational value			Validated	
	CSR Awareness (-)	→	Relational value			Rejected	
H3a	Trust (+)	→	Long-term Orientation			Validated	
H3b	Trust (+)	→	Willingness to Pay Higher Price			Validated	
H4a	Relation value (+)	→	Long term orientation			Validated	
H4b	Relation value (+)	→	Willingness to Pay Higher Price			Validated	
H5	Trust (+)	→	Relational value			Validated	
H6a The relationship between CSR dimensions and long term orientation is serially mediated by trust (mediator 1) and relational value (mediator 2)							
H6a	CSR Quality (+)	→	Trust→	Relational Value	→	Long-term Orientation	Validated
	CSR Innovation (-)	→	Trust→	Relational Value	→	Long-term Orientation	Validated
	CSR Extrinsic (-)	→	Trust →	Relational Value	→	Long-term Orientation	Validated
	CSR Intrinsic (+)	→	Trust→	Relational Value	→	Long-term Orientation	Validated
	CSR Awareness (-)	→	Trust →	Relational Value	→	Long-term Orientation	Validated
H6b The relationship between CSR dimensions and willingness to pay a higher price is serially mediated by trust (mediator 1) and relational value (mediator 2)							
H6b	CSR Quality (+)	→	Trust→	Relational Value	→	Willingness to pay higher price	Validated
	CSR Innovation (-)	→	Trust→	Relational Value	→	Willingness to pay higher price	Validated
	CSR Extrinsic (-)	→	Trust →	Relational Value	→	Willingness to pay higher price	Validated
	CSR Intrinsic (+)	→	Trust→	Relational Value	→	Willingness to pay higher price	Validated
	CSR Awareness (-)	→	Trust →	Relational Value	→	Willingness to pay higher price	Validated

4. Multi-group analysis according to Culture (Mindfulness (Europe) / Mindless (USA, Asia and Mena))

We used a multi-group analysis to investigate the impact of CSR dimensions on relational business performance by culture (Europe vs America, Asia, and the Mena East) on the links of our research model. Therefore, we followed the methodology of (Baron & Kenny, 1986) which is based on a restricted or unconstrained multigroup analysis (CFA) and a causal study (standardized beta difference). In this methodology, (Dabholkar & Bagozzi, 2002) used a structural equation model. The sample was divided into two groups to test the moderator effect: the first group questionnaire was sent to all SABIC suppliers in Europe. A second group the questionnaire was sent to its suppliers in America, Asia, and the Mena East countries. (Baron & Kenny, 1986) explained that to test for moderate effect, “the level of moderation is dealt with in different groups” (p. 1175). Thus, Multigroup analysis is performed in two steps:

- The first step is to analyze the invariance model of the two groups. On the other hand, the hypothesis of difference between the groups is rejected if the Unconstrained model Invariant the Fully constrained model. The Chi-square difference test must be insignificant. Groups are different at the model level If the p- value of chi-square < 0.05.

- The second step if there are a difference between two groups at the model level, a path-by-path difference will be tested.

There is therefore a moderating effect between the groups. The moderation test performed at the overall model level, moderation effect was observed between GR 1: **Mindfulness** (Europe) and GR2: **Mindless** (USA, Asia, Mena) (p-value = 0.000 significant) which indicates that there is a difference between two groups. For our multi-group analysis, we obtained a Chi2 value of 839.115 with 476 degrees of freedom for the unconstrained multi-group model, and a Chi2 value of 899.807 with a 501 degree of freedom for fully constrained model. The difference in Chi2 is 60,692 with 25 degrees of freedom, this difference is significant, so we can conclude that there is a difference between the two groups. Thus, we can validate Hypothesis 7 regarding the moderation effect of culture (**Mindfulness** (Europe) and **Mindless** USA, Asia, MENA).

Table 45: Moderator effect at the model level

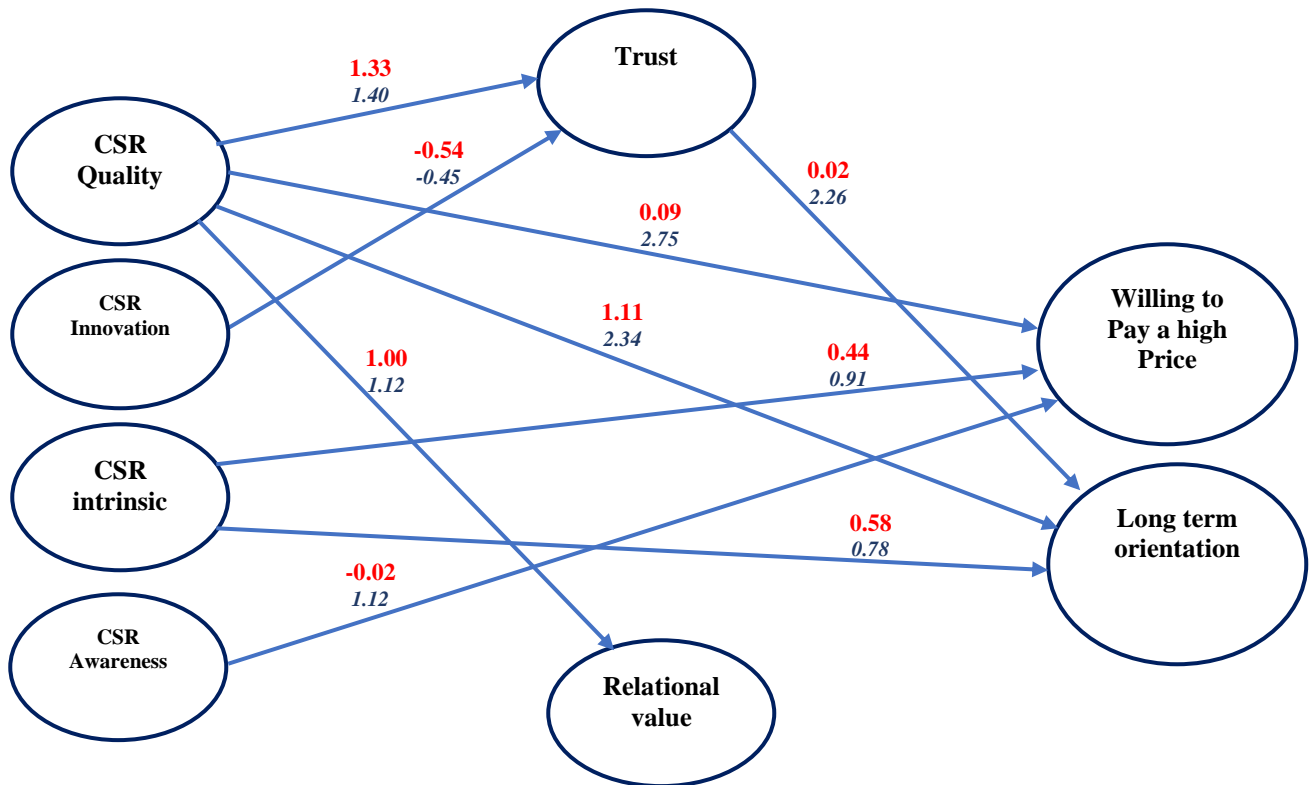
Overall Model	Chi-square	df	p-val	Invariant
Unconstrained	839.115	476		
Fully constrained	899.807	501		
Number of groups		2		
Difference	60.692	25	0.000	NO

According to the previous table it can be noted that the GR 1: **Mindfulness** (Europe) model is significantly different from the GR2: **Mindless** (USA, Asia, Mena) model. So, differences will be tested at path-by-path level (table 46). From another hand, it can be noted that CSR extrinsic don't cause a tangible effect on business relational performance so, this variable will be executed from path-by-path test. The table below and the following figure present the results of the structural equation models according to the culture.

Table 46: Path-by Path moderation of culture /Structural equation models according to culture

Hypotheses	Path	Group 1 Mindfulness Europe		Group 2 mindless Asia, USA, MENA	
		Estimate	P value	Estimate	P value
H7	CSR Quality → Long-term Orientation	1.11	***	2,34	***
	CSR Innovation → Long-term Orientation	-1,98	***	Ns	Ns
	CSR Extrinsic → Long-term Orientation	NS	NS	Ns	Ns
	CSR Intrinsic → Long-term Orientation	0.58	***	0.78	0.003
	CSR Awareness → Long-term Orientation	NS	NS	Ns	NS
	CSR Quality → Willingness to Pay Higher Price	0.090	***	2.75	***
	CSR Innovation → Willingness to Pay Higher Price	-3.34	***	NS	NS
	CSR Extrinsic → Willingness to Pay Higher Price	NS	NS	Ns	NS
	CSR Intrinsic → Willingness to Pay Higher Price	0.44	0.017	0,912	***
	CSR Awareness → Willingness to Pay Higher Price	-.02	0.09	1,12	***
	CSR Quality → Trust	1.33	***	1,40	***
	CSR Innovation → Trust	-0.54	***	-0.45	0.053
	CSR Extrinsic → Trust	NS	NS	Ns	Ns
	CSR Intrinsic → Trust	NS	NS	1,093	.081
	CSR Awareness → Trust	NS	NS	Ns	Ns
	CSR Quality → Relational value	1.00	***	1.12	***
	CSR Innovation → Relational value	-0.21	0.071	NS	NS
	CSR Extrinsic → Relational value	NS	NS	NS	NS
	CSR Intrinsic → Relational value	NS	NS	Ns	NS
	CSR Awareness → Relational value	NS	NS	NS	NS
	Trust → Long-term Orientation	,02	0.054	0.26	***
	Trust → Willingness to Pay Higher Price	NS	NS	0.20	0.05
	Relational value → Long term orientation	NS	NS	NS	NS
	Relational value → Willingness to Pay Higher Price	NS	NS	NS	NS

Figure 26: Structural equation models according to culture (Europe vs USA, Asia and Mena)



*** $p \leq 0,001$; ** $p \leq 0,01$; * $p \leq 0,05$; † $p < 0,05$ The numbers on the arrows represent the standardized coefficient

The above red color is those of the culture of Mindfulness (Europe) and the transactions written in color blue below are those of the culture of Mindless (America, Asia and the Mena)

The results show that culture has a moderate effect on the links of the conceptual model, since the links are not identical for the two groups, and some links are not significant.

Concerning the effect of the CSR quality on the long-term orientation, we note that with the moderation role of culture, CSR quality play a positively significant affection into group 1 with a P-value and estimate equal (0.000, 1.11) respectively., otherwise the moderation effect of the culture on the path CSR Quality → long

term orientation is significant for the group2 with a P-value and estimate equal (0.000, 2.34) respectively. Thus, we can point out that the role of culture was tangible in both group with a small different.

On the other hand, the effect of the CSR intrinsic on long term orientation, we note that with the moderation role of culture, CSR intrinsic play a positively significant affection in group1 with a P-value and estimate equal (0.000, 0.58) respectively and furthermore, this result share with the group 2 with P-value and estimate equal (0.003, 0.78) respectively

The results show that the effect of the CSR quality on willing to pay a higher price we note that with the moderation role of culture, CSR quality play a positively significant affection in group 1 with a P-value and estimate equal (0.000, -0.090) respectively, on the other hand the moderation effect of the culture on the path the CSR quality → willing to pay a higher price significant for the group2 1 with a P-value and estimate equal (0.000, 2.75) respectively

The results show that the effect of the CSR intrinsic on willing to pay a higher price we note that with the moderation role of culture, CSR quality play a positively significant affection in group 1 with a P-value and estimate equal (0.017, -0.44) respectively, on the other hand the moderation effect of the culture on the path the CSR intrinsic → willing to pay a higher price significant for the group2 with a P-value and estimate equal (0.000, 0.912) respectively

Regarding the effect of the CSR awareness on willing to pay a higher price, we note that with the moderation role of culture, CSR awareness play a negatively significant affection in group 1 with a P-value and estimate equal (-0.02, 0.09) respectively, on the other hand the moderation effect of the culture on the path CSR awareness → on willing to pay a higher price is significant for the group2 with a P-value and estimate equal (0.000,1.12) respectively

In terms of the effect of the CSR quality on trust, we note that with the moderation role of culture, CSR quality play a positive significant affection in group 1 with a P-value and estimate equal (0.000, 1.33) respectively, on the other hand the moderation effect of the culture on the path CSR quality → trust is significant for the group2 with a P-value and estimate equal (0.000, 1.40) respectively

Regarding the effect of CSR innovation on trust, we note that with the moderation role of culture, trust play a negatively significant affection in group 1 with a P-value and estimate equal (0.000, -0.54) respectively, this result share with the group 2 with P-value and estimate equal (0.053, -0.45)

About the effect of CSR quality on relational value, we note that with the moderation role of culture, trust play a positively significant affection in group 1 with a P-value and estimate equal (0.000, 1.00) respectively, on the other hand the moderation effect of the culture on the path CSR quality → relational value is significant for the group2 with a P-value and estimate equal (0.000, 1.12) respectively.

At last, the effect of trust on long term orientation, we note that with the moderation role of culture on the path of trust → long term orientation is significant in both groups.

Finally, we observed a total of 9 significant relationships in the model that various across Mindfulness culture (Europe) and Mindless - America, Asia and Mena).

links are either higher among mindfulness culture (Europe) compared to mindless Mindless - America, Asia and Mena. And then the moderate influence of culture (Europe / America, Asia and Mena) was validated. Therefore, we validate Hypothesis 7 (H7)

H7	The paths in the CSR motives attribution strategies model are different depending on the degree of mindful CSR in a culture (mindfulness (Europe) vs mindless (Asia, USA, MENA)).	Validated
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Section 2 - Conceptual model test and results discussion

This section will summarize the accepted hypotheses that will constitute the final aggregate model. As a result, the quality of relevance will be clarified. Following that, the general form will be submitted.

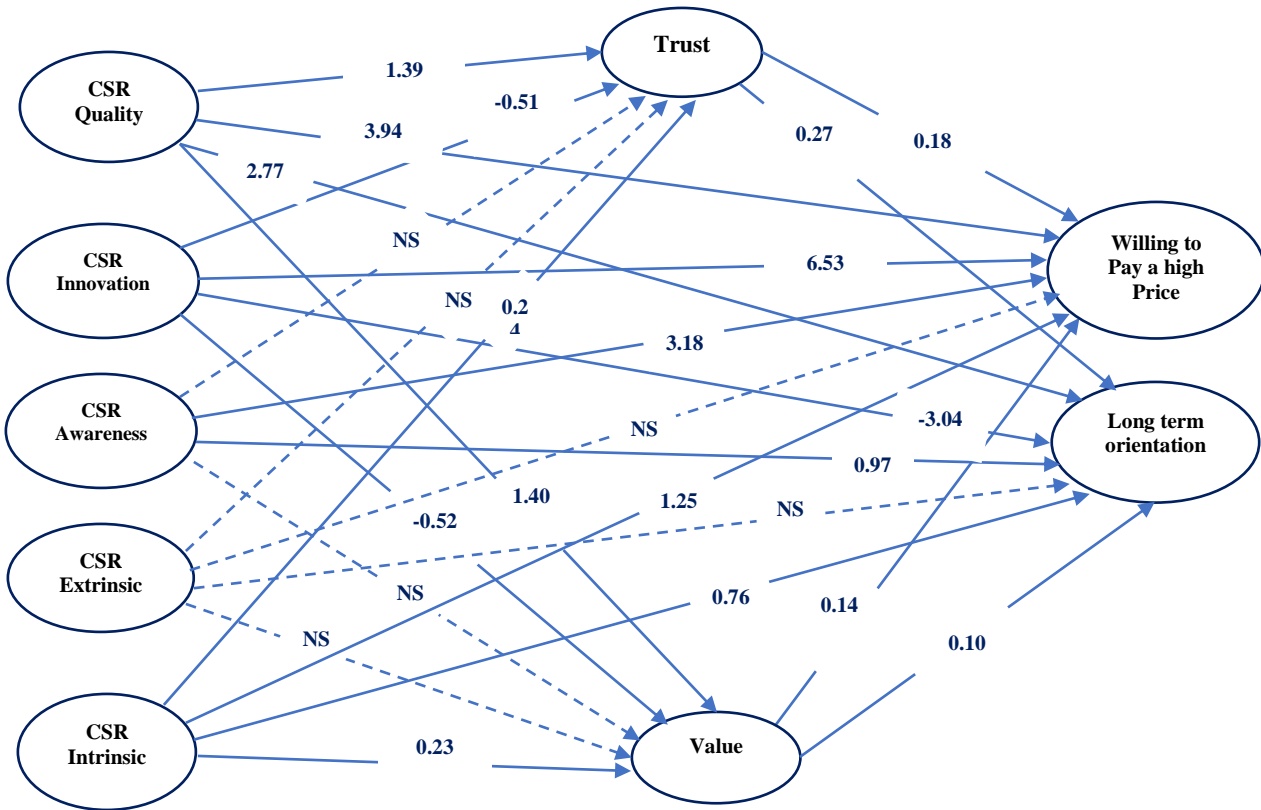
The analysis of our model, the results of which are presented in the following table, Presents an acceptable fit of the overall model. The adjustment indices respect the recommended critical thresholds (specified in chapter 3) with $CMIN/DF = 1.926 < 2$; $GFI=0,870 > 8$; $TLI=0.95 > 9$; $NFI= 0.91 > 9$; $CFI=0,95 > 9$; $RMSEA = 0.056$

Table 47: Fit indices for overall model / Fit indices of the structural model

Fit categories	Absolute fit			Incremental fit				Parsimonious fit
	Chisq	RMSEA	GFI	AGFI	CFI	TLI	NFI	Chisq/df
Model indicators value	P < 0.05	0.056	0.87	0.83	0.95	0.95	0.91	1.926
Decision	Acceptable fit	Good fit	Good fit	Good fit	Good fit	Good fit	Good fit	Good fit

The results of the structural link analysis are presented in the following table and shown diagrammatically in the figures below. The analysis of the meaning of these links as well as the interpretation of the results is presented in subsection 2, (test of the hypotheses).

Figure 27: Structural equations modeling test



*** $p \leq 0,001$; ** $p \leq 0,01$; * $p \leq 0,05$; † $p < 0,05$ The numbers on the arrows represent the standardized coefficient

This section aims to provide an in-depth discussion of the results obtained. Discussing the results is very important because it allows us to better understand the topic of our research and respond to the problem at hand. We first detail the direct impact of social responsibility dimensions on business relational performance. Second, we analyze the impact of social responsibility dimensions on trust and relationship value. Third, the influence of trust and relationship value on the business relational performance has been developed. Fourth, the indirect impact of trust and relationship value on the business relational performance through the dimensions of corporate social responsibility, and finally evaluating the role of supplier culture and its impact on the model.

1. The impact of CSR dimensions on relational business performance

Our first hypothesis H1 (H1a, H1b) which states that the dimensions of social responsibility directly affect the relational business performance was partially confirmed.

Our research supports a direct and significant impact of CSR dimensions on relational business performance. In other words, the high level of the application of dimensions in the company is positively related to the relational business performance represented by the long-term orientation and willingness to pay a higher price. The more the company applies the dimensions of social responsibility, the greater the long-term orientation and acceptance of paying a higher price from suppliers (Hildebrand et al., 2011).

CSR is defined as an ideal management tool to enhance the company's reputation and profitability. Thus, its application in companies leads to positive results, both materially and morally. In this case, the supplier chooses to engage with the socially responsible companies sufficiently to achieve the most significant social impact and reap the largest business benefit. In fact, CSR appears to be a near-perfect vehicle for the corporate marketing efforts of most companies; If done correctly, it can cause important stakeholders of all classes to form strong and long-lasting bonds. Therefore, the application of CSR dimensions should be a motivation for corporate marketing and thoughtfully and purposefully formulated, implementing and evaluating CSR strategies that are not imposed too much on different groups of stakeholders, but instead, are jointly created. This is partly confirmed by testing our hypothesis H1 which asserts that the dimensions of social responsibility directly affect the long-term orientation with suppliers and their willingness to pay a higher price for a socially responsible product or process.

In details, the hypothesis of the affected of CSR quality directly on business relation performance was accepted, the quality of CSR is such an essential feature of the company's image that it can attract customer trust and enhance the value of their relationship. However, given the inherent complexity of understanding the nature of the quality of social responsibility, it is inevitable that suppliers take CSR into account when making consumption decisions or deciding which company to strengthen relationships with (Bhattacharya & Sen, 2003). The quality of social responsibility includes the application of the highest standards of social responsibility (environmentally, socially, ethically, etc.) and that the more the company commits to applying the highest standards of social responsibility with high quality, the more that affects suppliers.

This study considers that the impact of the quality of CSR on the performance of relationships is better explained by including the analysis of the role played by the variables of trust and the value of the relationship. However, few studies have attempted to link the quality of CSR to the performance of relationships, and there is still limited understanding of the different pathways linking CSR quality to prices and long-term orientation.

The hypothesis of the effect of CSR awareness on business relational performance is accepted. Interestingly, a higher level of awareness of the contribution to CSR activities had more positive effects on other parameters such as consumers' purchasing intentions, as opposed to business relational performance (willing to pay a higher price or long-term orientation), and this also has important implications for managers, specifically, suppliers are aware of their desire to be fully aware of social responsibility activities through annual reports provided by SABIC to its suppliers, the findings of the present study indicate that the outcomes of CSR awareness activities were adequately delivered to suppliers. Thus, managers seek more efficient and effective communication tools for suppliers.

The hypothesis of the effect of CSR innovation directly on business relational performance was accepted. SABIC implemented CSR innovation as a social strategy that contributed to improving its relationship with suppliers. What our study concluded is that engaging in innovation in social responsibility makes companies able to develop more radical socially responsible products, process and services than those that work in CSR only, whose innovations are often incremental. But, as suggested by Preuss, (2011), the impact is still limited, because they do not take advantage of the possibilities that their participation in the societal or environmental aspects of CSR offers to innovate with suppliers.

The hypothesis of the effect of CSR extrinsic attribution on business relational performance was rejected, as the results showed that there was no relationship between the performance of CSR extrinsic attribution and business relational performance. CSR extrinsic attribution alone may backfire on business relational performance, due to the cynicism they may cause regarding the potential disregard for the company's ethical obligations. This does not mean that organizational practices are ineffective or not good for society, but that suppliers may realize that the organization is strategically working on its investments. Thus, this can be described as a 'feasibility study' of corporate social responsibility in the oil and petrochemical industry.

The hypothesis of the effect of CSR intrinsic attribution directly on business relational performance was accepted, the results exhibited that the intrinsic attributes of oil and petrochemical CSR activities increased suppliers' trust by improving their level of perceived authenticity. The impact of intrinsic attribution on business relational performance was found to have a greater influence compared to extrinsic attribution. When customers perceive the relational value of the CSR. However, it was identified that for the oil and petrochemical industry, only intrinsic attribution had a direct influence on business relational performance.

2. The impact of CSR dimensions on trust and relational value

Our second hypothesis H2 (H2a, H2b) which states that the dimensions of social responsibility directly impact on trust and relation value was partially confirmed. According to signal theory (M. Spence, 1974) the application of CSR dimensions amounts to signals that a company sends to reduce the uncertainty that can affect a

company's relationship with its suppliers. Based on these cues, consumers will decide whether the company in question shares their interpretation of the rules of mutual trust, for example, if he intends to be true to his word; and if the exchange in question is fair and permanent (Gurviez&Korchia, 2002). According to (Friso,2018), the altruistic dimension of CSR initiatives is likely to enhance the customer's sense of having a trustworthy partner. Furthermore, some CSR initiatives are specifically designed to signify a company's efforts to enhance customer well-being beyond any other consideration. And the trust you deserve. The perception that the company is ethical generates relationships based on trust. Thus, it increases its relationship values - manifested in the belief that all partners will have an honest relationship. The speech and actions of the other partner will be credible beyond any contractual or legal restrictions.

This is partly confirmed by testing our hypothesis H2 that CSR dimensions directly impact the trust of suppliers and the relation value between them.

In detail, our study proved that CSR quality in the oil and petrochemical industry affects the trust of the customer and the relational value between suppliers and the company itself. As for CSR innovation, it had a significant negative role in the trust of SABIC customers. The difference was between CSR intrinsic and extrinsic attribution. The results of the analysis were concluded that the company's intrinsic attribution had a greater effect than the extrinsic in increasing the relational value between SABIC and its suppliers, and we can count this to the fact that the extrinsic attribution in the oil and petrochemical industry does not show in the first place the supplier's trust in social activities.

3. The impact of trust on relational business performance

Our third hypothesis H3(H3a, H3b) was confirmed, which states that the trust has a directly impact on business relationships performance (long-term orientation, willingness to pay a higher price).

Trust is a critical component of forming corporate connections and has been acknowledged as a very effective strategy for developing business relationships performances in the literature on relational exchange and marketing (Berry, 1995). Trust is built by continual information exchange between partners, which serves to alleviate fear and uncertainty. In this sense, trust can assist shape the future and lessen the possibility of the other party acting opportunistically (Ganesan & Hess, 1997; Morgan & Hunt, 1994b; Yamagishi & Yamagishi, 1994). Through trust, the parties to a relationship create trust, which in the long run allows for the counterbalance of any short-term injustice and the achievement of long-term benefits. Additionally, it aids in mitigating any adverse effects of interdependent imbalance that may develop over time (Dwyer et al., 1987). The long-term perspective is predicated on the idea that the partnership will be stable and survive long enough for both sides to reap the long-term rewards (E. Anderson & Weitz, 1992). It must account for both the desirability and utility of conducting business over the long term, as the company and its suppliers strive to achieve goals based on both current and future performance (Ganesan, 1994b).

In the same context, suppliers who feel more trust may be more willing to pay a higher price (Zak & Knack, 2001). (Carson, 1991) stated that consumers trust their core feelings and values to arouse their willingness to pay. According to (Castaldo et al., 2009) , Consumer trust in socially responsible companies brings about a high level of brand loyalty and a willingness to pay a higher price for the product (Ribbink et al., 2004). (López-Mosquera et al., 2014) also note that consumers who are unwilling to pay a premium protest higher prices because they do not trust the system. Lack of trust and high prices are the most common reasons for these being the main barrier, all of this evidence indicate that trust is an indicator that can be used in situations where willingness to pay a higher price and participation in the product hinders decision-making.

4. The impact of relational value on relational business performance

Our fourth hypothesis H4 (H4a, H4b) was confirmed, which states that the relational value has a directly impact on business relationships (long-term orientation, willingness to pay a higher price).

Relational value is the essential component of relationship marketing. The ability to deliver superior supplier relationship value is a prerequisite when creating and maintaining long-term customer relationships. It underlines that the basic construction of customer satisfaction is more than just a perception of the quality being received. The customer's need for quality improvements and their willingness to pay for them also needs to be considered. From a relationship perspective, these aspects are fundamental, as they are related to the costs of the parties involved. It is suggested that implementing the dimensions of social responsibility seen by the customer may be the most recommended way to provide the value of a good relationship with the customer because, if done correctly, it is

possible to create and maintain profitable relationships with customers, which is very important in Relationship Marketing. The relation value seems to be one of the newest and most popular trends today. However, the concept of value is multifaceted and complex and there is a clear danger of using the concept without making any efforts and commitments to understand what it means to provide value to customers, how its values should relate to and fulfill customer needs and hence the profitability of the parties involved (Wilson & Jantrania, 1994). This is confirmed by testing our hypothesis H1 which confirms that the relation value has a direct impact on the long-term orientation with suppliers and their willingness to paying a higher price for the socially responsible product or process.

5. The impact effect of the trust on relational value

Our fifth hypothesis H5 which states that the trust has a direct impact on relational value.

Trust and relational value are fundamental to the success of companies. The more the customer trusts the company with its services, products, and strategies in applying social responsibility, the more this increases the relational value between the company and its suppliers.

6. The serial indirect effect through trust and relational value

Our sixth hypothesis H6(H6a, H6b) which states that the trust has an indirect impact on business relationships (long-term orientation, willingness to pay a higher price) was confirmed.

There is still a limited comprehension of the alternative paths that link CSR to business relational performance. A sequential approach, where the mediation of

certain constructs explains the different ways that CSR activities and behavioral outcomes are linked.

Most of studies propose that CSR directly generates more customer trust, without requiring the intervention of mediating variables. According to these studies, CSR is such a significant attribute of corporate image that it can mechanically attract the consumer. However, due to the inherent complexity of the construct, it is doubtful that CSR will be considered mechanically by consumers when making consumption decisions or deciding which company to strengthen relations with (Bhattacharya & Sen, 2003).

There is ample evidence of the importance of relation value in business markets. Companies tend to rely on a limited number of relationships with customers and suppliers. Dealing with this has costs, but relationships can lead to significant benefits. This has led to the great effort that scholars have made recently in conceptualizing and evaluating the 'value' of working relationships. However, perceptions of the value of the indirect relationship toward a willingness to pay a higher price and long-term orientation remain elusive and its impact on practice has been only limited. The results of our study proved that there is a mediating role played by the relational value between CSR dimensions (quality, innovation, extrinsic, and intrinsic attribution) and business relational performance.

7. Cultural differences

Our research highlights the mediating role of culture that can mitigate the relationships that exist between conceptual model variables. In fact, some procedures may vary differently depending on the culture of the supplier (Europe vs America, Asia and Mena).

Cultural background is an important factor in studying issues related to corporate social responsibility (Bondy& Starkey, 2014)and understanding the ethical attitudes, motivations, and behaviors of a company's suppliers and customers (Christie et al., 2003). Cultural background is also an important factor that can influence a company's tendency to apply different strategies and produce reports, which includes both financial information and sustainability (Frias-Aceituno et al., 2013) .

Within a cultural context, our study's findings indicated that the mindfulness group is influenced by European culture, as they are more dubious of the components of social responsibility in SABIC, as well as more skeptical of social responsibility measures. Unlike the mindless, Americans and Chinese are less critical of SABIC and believe in the company's social responsibility efforts.

In the same sense, the mindfulness group does not believe to a large extent in the quality of social responsibility and the intrinsic attribution of social responsibility in (SABIC). Therefore, its impact on the business relational performance is negligible, the fact that the Europeans are asking SABIC to be more transparent and clearer regarding the strategies of social responsibility and thus SABIC must make a double effort in applying the dimensions of the social responsibility of its suppliers from the European culture. In contrast, the mindless group considers that the intrinsic attribution support for social responsibility and quality strategies for social responsibility in SABIC are well managed to develop and enhance business relational performance.

Section 3 - Research contributions

The significance of the research findings is underscored by their theoretical and methodological contributions, as well as their managerial use.

1. Theoretical contributions

The first theoretical contribution of this research corresponds to the dimensions of social responsibility for international companies. The role of social responsibility has been extensively studied in marketing. However, the context of social responsibility dimensions has never been a topic of research in oil and petrochemical companies. The work carried out on social responsibility is its role in serving the community and increasing profitability. Since the concept of social responsibility is an essential phenomenon in society, it always requires in-depth research into its implementation in companies. As for the classic models of social responsibility dimensions, our conceptual framework adds developed and updated dimensions of social responsibility that are compatible with oil and petrochemical companies. Our study summarized the literature and identified the most important dimensions of social responsibility selfish (CSR innovation, CSR extrinsic motives) selfless CSR quality, CSR awareness and CSR intrinsic motives).

The second contribution is the study of business relational performance represented in the long-term orientation and willingness to pay a higher price. The concept of business relationship performance is not relatively new to the field of marketing. But what our study contributes to is related to the dimensions of social responsibility in a specific context, and this has not been studied. However, the authors studied the concept in the context of the company's economic growth. Our

study places this concept because of applying the dimensions of social responsibility. Our study highlights the results of business relational performance in companies. Business relational performance has precedents for perceived benefits related to the company's relationship with its suppliers

The third contribution of our research is to enrich the literature related to the definition of trust and the relation value related to the business. The concepts of trust and relation value are studied extensively in marketing in several contexts: trust between a company and its suppliers through product quality, trust for sales promotion, relationship value for continuing contracts between seller and buyer, etc. A summary was presented to work on trust and the value of the relationship and to obtain confirmation about the dimensions of social responsibility. This is evident in our qualitative study. After the introduction of trust and the value of the relationship between the dimensions of social responsibility and business relationships performance, the degree of influence of the dependent variables increased.

This research made it possible to create a theoretical model that explains the dimensions of social responsibility in oil and petrochemical companies and its role in business relationships performance. Trust and relation value, two similar but different concepts, play a role in the long-term orientation and awareness of paying a higher price. The model highlights the most critical dimensions for oil and petrochemical companies.

Thus, it was emphasized that there is a positive link between a group of dimensions of social responsibility and business relational performance. The application of these dimensions affects the trust and relation value between the company and its suppliers, which leads to higher business performance. Trust and the relation value is considered a positive indicator related to the long-term orientation and awareness of the supplier to pay a higher price in return for normalizing the

company with social responsibility strategies. In our research, the quality of social responsibility, and innovation were established in social responsibility, in addition the extrinsic and intrinsic attribution of social responsibility, The application of these dimensions creates in the supplier a soft and positive feeling associated with the decision that must be made. Positive evaluation of the offer influences the decision of the supplier (Aydinli et al., 2014).

2. Methodological contributions

The first methodological contribution is the use of the mixed method of analysis. The mixed method is based on the combination of qualitative and quantitative methods in the same work. The advantage of this method is to provide a better understanding of the research problem and, therefore, provide better answers (Ivankova& Stick, 2006). It thus leads to greater validity (Stange&Gotler, 2006). In addition, the use of qualitative and quantitative analyzes are complementary. Thus, the qualitative approach makes it possible to explore unavailable data and understand complex information in depth (Gondard-Delcroix, 2006) .

Furthermore, it is supplemented by the quantitative approach to give results to test the links between the variables.

As a result, in the beginning, through a qualitative study, we sought to explore the appropriate dimensions of social responsibility to be implemented in oil and petrochemical companies. Based on these findings and the literature review, we then implemented a quantitative approach to test the associations between variables.

The second methodological contribution is a validation in the business's context of a group of international oil and petrochemical suppliers of their measures of

interest in social responsibility and how it affects their decisions. These metrics can later be used in marketing studies.

Another methodological contribution is using the structural equation method and the AMOS software to test the links between the variables. The use of AMOS software has important characteristics that make it suitable for testing complex relational models, typical of situations encountered in management science.

In addition, another methodological contribution is using the serial mediation analyses were performed using model six of Hayes' PROCESS (Version 3.5) macro, to run the planned analysis of mediation. The process calculates a test of specific indirect effects through both mediators (in serial) and specific indirect effects through each mediator alone. The first indirect pathway is through trust (M1). The second indirect pathway is through relational value (M2). (Hayes, 2012)

3. Managerial contributions

In the business environment, our study gives managers how to deal with various issues that may become more demanding over time. They will have to operate in a more competitive global market, where competition for consumers and customers will become more complicated. New competitors will appear from every corner of the world, and their chances of success will be slim. They will also have to deal with knowledgeable and in-demand suppliers, given the ease with which the public worldwide may gain knowledge and information. They will have to submit to an increasingly strong civil society and establish themselves as a real player in the economic market arena. Finally, they will be required to collaborate with a range of stakeholders. Our research shows that CSR will provide managers with the most effective tools and management systems to navigate this new reality successfully.

CSR helps to address social and environmental needs by making actual changes within the firm that generally require significant commitment, resource investment, and modification of its practices (Wickert et al., 2016).

It would be interesting to try to clarify the role of CSR managers and this is not covered much in the literature, and outlining their strategies as they build a place for CSR in the company by leveraging influence by bringing together internal allies, creating emotional and functional links between CSR issues and job assignments, assimilating arguments for heterogeneous worldviews on CSR, comparison with internal and external parties, and promoting overall awareness of CSR, our qualitative study allows us to show that CSR managers are essential through three categories of Practices in their work: practical implementation of the CSR program, customized implementation of the CSR program, and the creation of a CSR-friendly culture internally and externally.

4. Limits and future research

Our doctoral study, although conclusive, identifies a certain number of limitations, most of which give rise to future methods of research.

The first limitation relates to our sample type. We targeted suppliers of oil and petrochemical companies. However, this choice is justified by the harmful effect of oil and petrochemical companies socially and environmentally. It is still appropriate to study it on suppliers to other companies and industries. Future research that could examine the application of social responsibility in most companies appears to be intriguing. In other words, these findings should be applicable to most private firms, although future research should test the findings

in other organizations and other contexts. Yet, at this point, it is possible to speculate on the extent to which the findings have relevance to broader contexts.

Our selection of a suitable sample is justified by a relatively low response rate (390 participants).

Other important dimensions of social responsibility emerged in the qualitative study. The choices were made keeping in mind the objective of our research, which is to study the appropriate dimensions for oil and petrochemical companies. We have left these dimensions aside and it seems interesting to consider them in future research.

The business administration context in which this research was conducted may also constitute a limit and it would be appropriate to reproduce our study in different social contexts.

We have studied the effect resulting from applying the dimensions of social responsibility and limited it to two variables, namely the long-term orientation and willingness to pay a higher price. However, it is still necessary to study the impact of the dimensions of social responsibility on other concepts of business relationships performance.

Conclusion

In this chapter, we have provided a reminder of the results of the model tests and research hypotheses. An in-depth analysis of the results enabled us to discuss them. We compared these empirical results with the literature on the dimensions of social responsibility, business relationships performance, and other variables. Finally, we

highlight the theoretical, methodological, and management contributions of this research. We have explored the limitations of this work and suggested perspectives for developing research in other contexts.

Introductory Chapter

Foundation and objective of research

Part 1 – Conceptual Framework

Chapter 1

Literature review on the conceptualization of CSR, definition of its dimensions, and its related theories and approaches

Chapter 2

Qualitative study, conceptual model and research hypotheses

Part 2 – Empirical Research

Chapter 3

Operationalization of constructs, data collection and validation of measurement instruments

Chapter 4

Testing of hypotheses, discussion of results and research contributions

General conclusion

General conclusion

The aim of this general conclusion is, first, to recall the research problem, the set of objectives (1) and the main results obtained. (2) Next, it presents the main theoretical contributions and implications for managers regarding the dimensions of social responsibility in the oil and petrochemical sector. Finally, it presents a compilation of future methods of research (3).

The oil and petrochemical industry suffer from a negative perception of poor implementation of social responsibility. Therefore, companies began to participate in many social responsibility activities related to community development and environmental protection. Academic studies dealing with whether the social, environmental and economic dimensions of CSR have the same added value to the company itself as well as its role in society and the environment still weak despite the large number of press articles on the role that CSR plays. This can be justified by the fact that business researchers measure the specific level of CSR activities from the information contained in annual financial reports and identify the effects of CSR dimensions on company value. On the other hand, we noticed a great managerial interest in this research due to the deterioration of corporate economies in the past two years due to the Corona pandemic that struck the world and we found that CSR enhances the company's value for oil and petrochemical companies, while strengthening links with suppliers are the main value drivers in companies and therefore it seemed to us it is interesting to ask the following question: What are the most important dimensions of social responsibility in the oil

and petrochemical sector that can be an addition to the company? Thus, the quality of social responsibility and the innovation accompanying it are still appreciated by suppliers, some even prefer contract continuity because of the company's implementation of social responsibility activities.

In addition, in the context of business management, it was agreed in the literature that the diversity of societal activities, and the integration of social responsibility dimensions, are factors that lead to an increase in the performance of business relations as well as creating trust with the supplier. All this creates an increase in long-term orientation with suppliers and increases the willingness to pay a higher price (Patrizia, 2012).

All these factors prompted us to ask ourselves questions about the concept of "the dimensions of social responsibility" and to be curious to explore their role in companies, especially in the oil and petrochemical sector.

Therefore, this research evolved from a general problem to which some contributions began to provide answers.

**What are the dimensions of CSR from the mindfulness perspective?
And What is their impact whether selfish or selfless motives on relational
business performance?**

To answer these questions, we suggested a cross-disciplinary literature review the idea of social responsibility and supplier reaction on the implantation of its dimensions.

The analysis of previous work identified several dimensions of social responsibility, such as its quality, innovation, awareness, and intrinsic and extrinsic attribution. However, the following observations were noted:

- In the business literature, some studies have summarized the dimensions of social responsibility in five general dimensions (the economic dimension, the legal dimension, the ethical dimension, and the charitable dimension, and they have neglected the environmental and social dimension within these dimensions.
- Little research has been done on the value of CSR in the oil and petrochemical sector.
- Little research identifies the relationship, direct or indirect, between the companies and suppliers associated with the CSR.
- The literature shows little evidence of the effect of actions that are stimuli in CSR, on consumer reactions.
- There is no research on the effect of the CSR on the long-term orientation and willingness to pay a higher price at the same time.
- Lack of clarity regarding the type of social responsibility appropriate for each industry.
- However, there are few studies available on the impact of social responsibility and many ambiguities require further research on whether the application of its dimensions is voluntary or obligatory.

- Lack of studies that dealt with quality and innovation in social responsibility and its impact on business relationships performance.

Highlighting the limits of all these previous contributions then led to asking specific research questions, to subsequently specify our research objectives. And so:

- The answer to the question related to the impact of the dimensions of social responsibility on the business relational performance.
- Determine the causes and genesis of the resulting effect.
- Studying the most important dimensions of social responsibility and its role in the context of oil and petrochemical companies.
- And of course, exploring individual variables that affect the application of social responsibility dimensions.

Below we explain the objectives of the research (1) as well as the main findings of the study (2) and then highlight the implications for traders and future methods of research (3).

1. Reminder of the objectives and results of the research

The main objective of this study is to develop a framework for proposals on exploring the different dimensions of corporate social responsibility in the oil and petrochemical industry and their impact on the business relational performance. We also clearly identified the role of culture between the direct and indirect effects of CSR dimensions on the performance of the business relationship.

The literature review we reviewed is divided into two parts. The first part focused on social responsibility. CSR is described as a description of how companies manage their business operations to have a positive societal impact by serving the environment, individuals and communities in ways that go beyond legal and financial requirements.

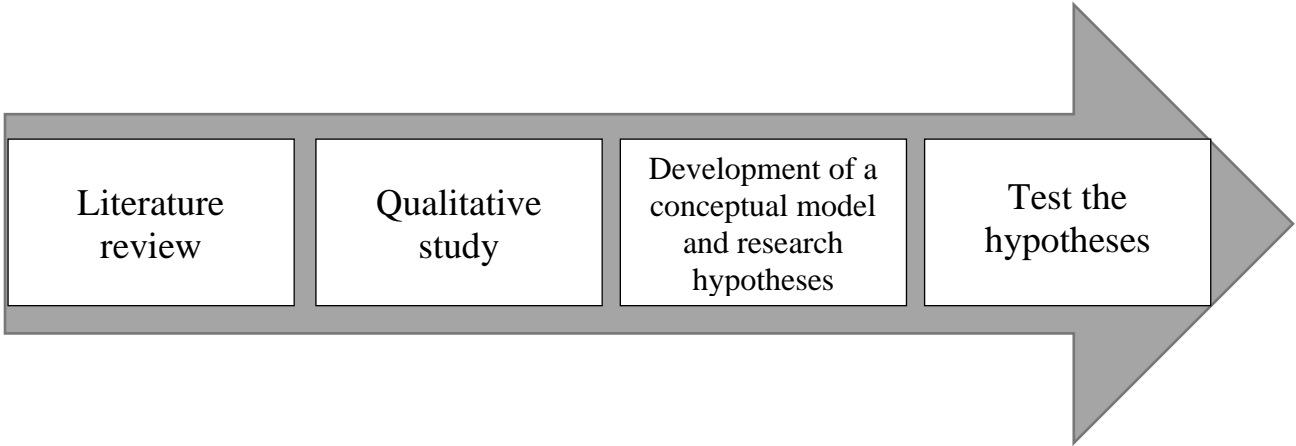
The dimensions of social responsibility were also highlighted, including (the quality of social responsibility, innovation, awareness, and extrinsic and intrinsic attribution of social responsibility).

A comprehensive review of the subsequent literature was conducted on supplier responses to socially responsible companies in general and the concept of business relational performance. We identified a set of dimensions and studied their impact on the supplier's relationship with the company. In this research, we relied on the relation value and trust based on the relationship between social responsibility and the business relational performance.

The second part focused on business relational performance, and we produced a special summary to work on the long-term orientation and willingness to pay a higher price. After clarifying the theoretical foundations, we suggested identifying the long-term trend and the willingness to pay a higher price as concepts arising from the concept of the performance of trade relations. We have defined the long-term orientation as “the development of future relationships and commitment to relationships and buy-backs between customers” and about willingness to pay a higher price defined as “acceptance to pay a higher price for socially responsible products and activities in a particular industry”.

After reviewing the literature, we prepared a critical evaluation of previous studies on social responsibility and its implications for supplier feedback. We noted some dimensions that need to be explored, such as innovation in social responsibility. It can be an essential and present dimension in the concept of social responsibility, leading to or reducing the possibility of increasing supplier-company relations. Given the development of the field of research, a study was conducted of the relation value and trust resulting from social responsibility.

Given the state of development of the research field, this incremental research process consists of the incremental development of the model and research hypotheses (see figure). Thus, after reviewing the literature, a qualitative study was conducted to identify the variables. Followed by the creation of the conceptual model, the research hypotheses are identified. Finally, a quantitative analysis was performed to test the relevant hypotheses.



Our second objective, supported by a qualitative study, is to explore the variables of social responsibility dimensions related to oil and petrochemical companies in addition to the explanatory variables most relevant to the business relational performance through trust and the relation value.

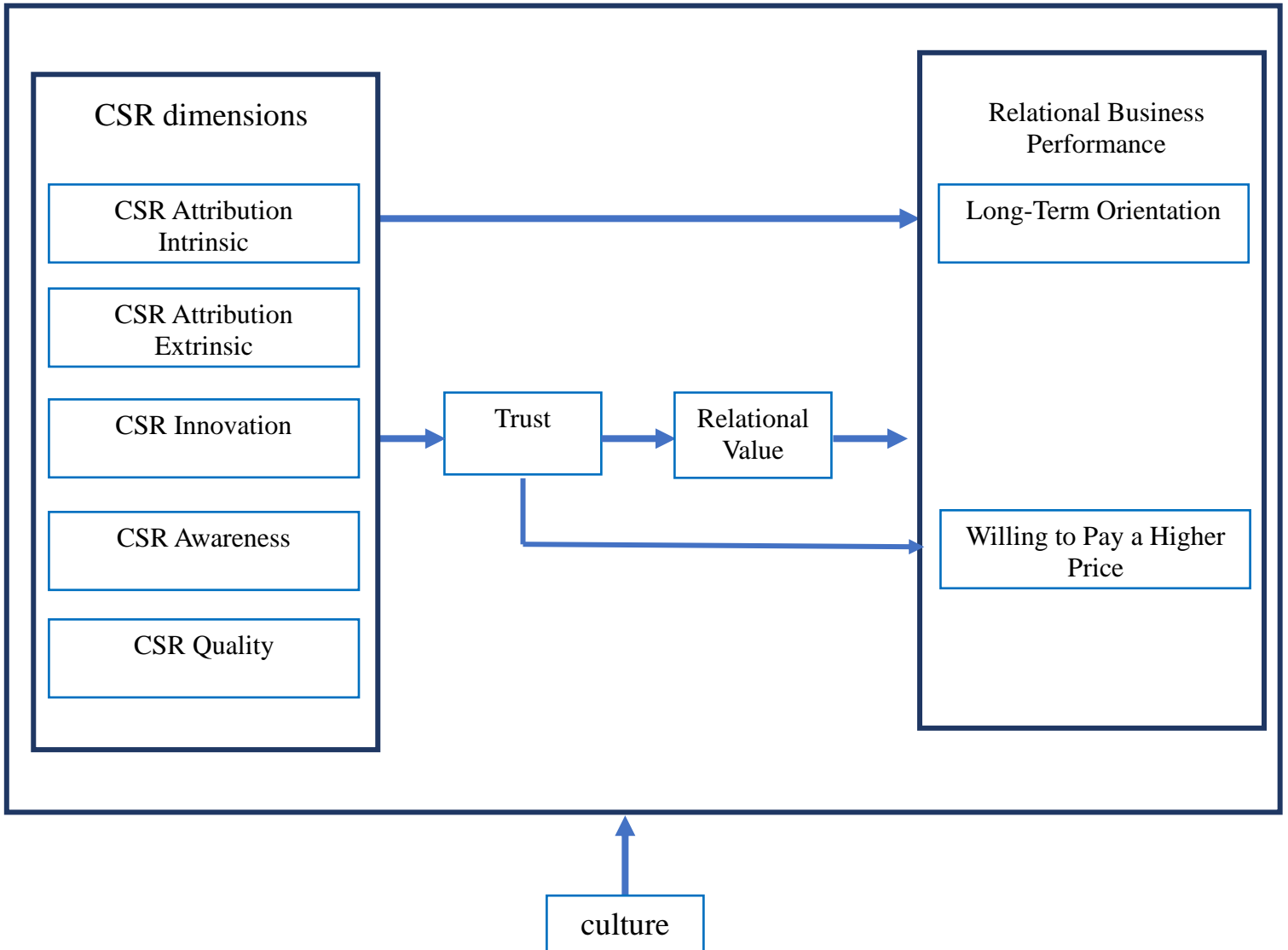
Then preliminary qualitative research was conducted, through semi-structured interviews, with five executives and department managers in SABIC on the dimensions of social responsibility and the possible behaviors that could occur due to the application of the dimensions of social responsibility.

The results of this preliminary research clarified the most important dimensions of social responsibility appropriate for their application in oil and petrochemical companies, which makes it possible to distinguish between four main dimensions: the quality of social responsibility, awareness of social responsibility, and innovation in social responsibility, extrinsic and intrinsic attribution in social responsibility. Several potential determinants of supplier feedback were excellent

Additionally, it has made it possible to place trust and relational value at the center of our conceptual model. Finally, there is a dimension not mentioned in the literature: innovation in social responsibility.

Based on the theoretical foundations of the literature review, the proposed framework, and the qualitative study, we developed our conceptual model. As a reminder, figure (28) shows the model.

Figure 28: Reminder - Conceptual research model



Therefore, the model of this research integrates four main explanatory variables that constitute the dimensions of social responsibility, in addition to the different variables that are taken into consideration (trust and relationship value), a multi-individual variable (culture), and the variable to be explained which is the business relationship performance (the long-term trend and willingness to pay a higher price).

The third objective is to develop the conceptual model, test it empirically and verify the direct or indirect relationships of the variables derived from these theoretical analyzes and qualitative study.

A conceptual model was defined, and therefore subsequently research hypotheses were established. Overall, this research tested seven research hypotheses:

A first hypothesis to test the direct effect of CSR dimensions on business relationships performance (H1a, H1b)

- The direct effect of CSR dimensions (quality, awareness, innovation, extrinsic, and intrinsic attribution) on long-term orientation (H1a)
- The direct effect of CSR dimensions (quality, awareness, innovation, extrinsic, and intrinsic attribution) on willingness to pay a higher price (H1b)

A second hypothesis to test the direct correlation between CSR Dimensions on trust and relational value (H2a, H2b)

- The direct effect of CSR dimensions (quality, awareness, innovation, extrinsic, and intrinsic attribution) on trust (H2a)
- The direct effect of CSR dimensions (quality, awareness, innovation, extrinsic, and intrinsic attribution) on relational value (H2b)

The third hypothesis to test the relationship between trust on business relationships performance (H3a, H3b)

- The direct effect of trust on long term orientation (H3a)
- The direct effect of trust on willingness to pay a higher price (H3b)

For the fourth hypothesis, it involves testing the correlation relational value on business relationships performance (H4a, H4b)

- The direct effect of relational value on long term orientation (H4a)
- The direct effect of relational value on willingness to pay a higher price (H4b)

The fifth hypothesis tests the role of trust on the relational value (H5)

The sixth hypothesis tests the CSR dimensions (quality, awareness, innovation, extrinsic, and intrinsic attribution) has an indirect effect on business relational performance through the serial mediation of trust and relational value (H6a, H6b)

- CSR dimensions (quality, awareness, innovation, extrinsic, and intrinsic attribution) has an indirect effect on long term orientation through the serial mediation of trust and relational value (H6a)
- CSR dimensions (quality, awareness, innovation, extrinsic, and intrinsic attribution) has an indirect effect on willingness to

pay higher price through the serial mediation of trust and relational value (H6b)

We ended up testing the role of trust mediator (Europe, America, Asia and the Mena) on the links of the model (H7).

Then, the results confirm the validity of the model, and most of the hypotheses have been validated. The insignificance of CSR awareness represents an interesting finding.

2. The main results of the study

The study conducted with SABIC suppliers as a global oil and petrochemical company tested the different hypotheses that form direct and indirect influence relationships for the various components mentioned above. Measures of selected measures were adopted from the marketing and business management literature. The choice of measurement scales is demonstrated thanks to two preliminary tests and validation. Pre-test with marketing researchers and five students to remove gaps and difficult-to-understand terminology and adapt items to the context of the oil and petrochemical industries. A second pre-test with 50 consumers, the aim of which is to verify the reliability and dimensionality of the selected metrics.

The final study was conducted with the dimensions of social responsibility. The study included a final sample of 390 respondents. The survey is distributed online via Google Forms, as is the case in many marketing research papers published in academic journals. After obtaining approval from the SABIC Legal Department,

we distributed the questionnaire through the Purchasing and Contracts Department, which in turn sent it to SABIC suppliers around the world.

This study makes several contributions to the literature on CSR and business relational performance. From a theoretical point of view,

First, this research confirms that there are significant direct effects of selfless CSR dimensions (CSR quality, CSR awareness, and CSR intrinsic attributions), trust and relational value on business relational performance e.g., willingness to pay a higher price and long-term orientation. And there are non-significant direct effects of selfish CSR dimensions (CSR innovation and CSR extrinsic motives)

Second, our research showed a direct impact of the selfish dimensions of social responsibility dimensions (CSR innovation, CSR extrinsic motives) on the business relational performance through trust and relational value in serial. In other words, the high level of application of social responsibility dimensions increases suppliers' trust and relational value when dealing with the company, which in turn increases the possibility of long-term orientation and willingness to pay a higher price and vice versa.

Although there are no studies on the direct and indirect relationships between the dimensions of social responsibility (quality, awareness, innovation, extrinsic and intrinsic attribution), trust and the relational value and business relationship performance, our results enrich the literature and join it in some point.

Our research enriches the literature and confirms that social responsibility dimensions help increase supplier trust and the relational value in serial. The

opposite is true. A state of distrust creates a non-continuity of the contract between the two parties.

Third: Our study shows that trust has a direct positive impact on business relational performance. These results mean that as supplier trust increases, so does the potential for long-term orientation and awareness of paying a higher price. This confirms that trust is a precedent business relational performance. These results are consistent with the literature that defines trust as the basis of transactions between parties.

Fourth, our results show a direct positive relationship between relational value and business relationship performance. Thus, relational value constitutes a source of strong bonding between the supplier and the company and thus creates stable and solid relationships in the latter. Our results are consistent with the literature regarding the fact that interrelated values influence supplier decision making.

Fifth, regarding the relationship between trust and relational value, in serial, our results show a positive effect between trust and relational value. In fact, to better understand the relationship between the dimensions of social responsibility to enhance the business relational performance, the serial mediation of trust and relational value was examined.

Sixth: Our research demonstrated the importance of trust and relational value and how both are important in enhancing business relational performance. Finally, to understand how the relationship between the dimensions of social responsibility and business performance can be further enhanced. Moreover, we found that there is a positive, sequential relationship between the dimensions of social

responsibility, trust, relational value, and business relational performance. These findings are consistent with academic research on the relationships between the two parties.

Finally, our research highlights the mediating role of mindfulness culture (Europe and mindless culture (America, Asia, the Mena) which can mitigate the existing relationships between conceptual model variables. In fact, some decisions may vary differently depending on the supplier's culture.

Following these results, a discussion took place, and the theoretical, methodological, and managerial contributions were highlighted.

3. Summary of contributions

The objective of each research work is to bring added value to academic and practical research. This synthesis corresponds to the main developments of the general discussion by considering successively the theoretical contributions, the contributions for the management of the relations with the publishers and the new recommended research.

3.1 Summary of theoretical contribution

This research has implications for discovering the most effective dimensions of social responsibility from a mindfulness perspective and for understanding the impact of selfless *vs* selfish motives on relational business performance. These theoretical contributions bring to the research works on CSR in a general way. On the other hand, this research empathizes contributions specific to CSR in the oil

and petrochemical sector that effect of the business relationships performance. In summary:

Theoretical contributions to CSR in a general way

- The first theoretical contribution is to measures following a mindfulness perspective (Homburg et al. 2013; Lee et al., 2019; Kim, 2019). The new dimensions studied allow to complete Carroll's classical approach known as « *win-win approach* » (Carroll, 2016). According to Carroll's pyramid, CSR can be classified into four distinct categories in order of decreasing importance: economic, legal, ethical, and voluntary duties. This way of measuring CSR is interesting but is no longer relevant. Companies have become increasingly aware of the dangers that their activities can cause to the planet and to society in the future. *Mindful company (MC)* represents a company mindset of caring for society, community and environment which manifests behaviorally in the tempering on activities of which is both defeating and environmentally unsustainable. Unfortunately, dimensions of CSR in mindfulness perspective are not developed yet. Mindfulness approach suggests that when a brand is positioned as “a CSR brand” rather than a brand that just engages in CSR, it is likely to accrue several consumer-specific benefits (Du et al., 2007). This perspective highlights two motivations for doing CSR: selfless (intrinsic) motives that have for goal doing good and/or fulfilling one's obligations to society vs selfish (extrinsic) that have for ultimate goal increasing the brand's own welfare. In this

research, results show that the dimensions (innovation and extrinsic attribution) reflect the selfish motives while the dimensions (awareness, quality, and intrinsic attribution) form the selfless motives. Previous studies have analyzed separately the following CSR dimensions: awareness, extrinsic/intrinsic attribution) instead of simultaneously and have not considered the CSR innovation dimension yet. They are limited to analyzing the effect of CSR on the company's innovation. The theoretical approach towards the corporate social responsibility evolved for at least several decades becoming a multidimensional concept. Academic researchers call for the evolutionary direction of the CSR concept and indicate that CSR and innovation should be studied together (Szutowski&Ratajczak 2016).

- The second contribution concern the negative effect of the dimension of CSR innovation on relational business performance. This research show that CSR innovation is perceived as selfish motives as self-interested motives that have for ultimate goal of increasing the brand's own welfare (e.g., increase sales/profits or improve corporate image) (Du et al., 2007). In fact, CSR innovation enables the reduction of costs as firms lower their use of resources, the generation of additional revenues from better products, and the creation of new businesses (Nidumolu et al., 2009; Yuen et al., 2016).This result enriches research on CSR that have been limited to analyze the positive influence of CSR on innovation (incremental, radical, disruptive, etc.).Another contribution concerns the dimension of CSR extrinsic attribution.This research show that extrinsic attributions not relevant in B2B context. This can be explained by inter-organizational empathy. In fact, intergroup empathy explain that we react and deal with people depending on whether we feel that they are in-group, in the same

group, or out-group, in a different group (Venman, 2016). This categorization will –involuntarily –trigger people to feel less empathy towards others who belong to a different group. Organizational customers are conscious and are able de understand that companies engage in CSR activities in response to competitive, customer and societal pressures. They are more tolerant since they must deal with the same issues in their companies.

- The third contribution in our study is to enrich the literature related to cultural comparative analysis in CSR. This research highlighted that the influences of CSR dimensions following a mindfulness perspective (selfish vs selfless) on relational business performance vary across cultures (mindless vs mindfulness). While previous studies are restricted to conduct comparative studies of CSR between developing and developed countries (Lu & Wang, 2021). The results of this study indicate that CSR practices are not viewed in the same way across mindfulness cultures (Europe) vs mindless cultures (Asia, USA, MENA). Indeed, Europe is more aware of the importance of a selfless CSR policy and this has major consequences on relational quality with partner company in terms of trust, relational value and loyalty according to the duration of the relationship over the long term and the willing to pay more in case of a price increase .However, the United States is less demanding on CSR concerns in the same way as emerging countries. This contribution show that an analysis of developed countries is not sufficient for example USA, despite being a developed country, is one of the mindless CSR countries.

Theoretical contributions specific to CSR in the oil and petrochemical sector

This research made it possible to create a theoretical model that explains the dimensions of social responsibility related to oil and petrochemical companies.

- The first theoretical contribution concern research on the impact of CSR activities on relational business performance that are limited in the B2B context and to the best of our knowledge, no research has provided in controversial industries such as oil and petrochemical (Lee and Lee, 2019). In fact, CSR in oil and gas industry has only been studied in the point of view of the classical approach and results highlight the influence of CSR dimensions of Carroll's classic approach namely (economic, social, environmental, and philanthropic) on only financial business performance (firm value, competitive advantage, long term growth) (Alsamawi et al., 2019; Chowdhury et al., 2019; Verma and Singh, 2016) without considering its impact on relational business performance.

On the other hand, research on B2B context have measured relational business performance through long-term relationship. This research contributes to previous research by measuring relational business performance, in addition to long-term relationship, through willing to pay a higher price very used in B2C context (Lee et al., 2010; Nielsen, 2014; Yuen et al., 2016). However, research on B2C context seem to suggest that a satisfied customer may be willing to pay more as a result of a firm's service performance but not necessarily for corporate social or environmental performance without distinguishing between CSR practices motives in a mindfulness approach (selfless vs selfish). This research show that a selfless CSR policy has a positive impact on relational business performance whereas selfish CSR has a negative impact. Also, measuring relational business performance using willingness to pay a higher price and long-term

orientation in a B2B context has never been a research topic as a result of mindfulness social responsibility. Our study summarized the literature and defined the concept of relational business performance measurement and studied the impact of mindfulness CSR practices on it.

- Secondly, this research contributes to CSR analysis and its impact in firm performance in the oil and petrochemical industry using a combination between two recent theoretical approaches of CSR that is by considering dimensions issued from commitment-trust of relational approach and mindfulness approach, awareness and selfless attribution while previous research have only focused on Carroll's classical approach (Alsamawi et al., 2019; Chowdhury et al., 2019; Verma and Singh, 2016). This research shows that the most important dimensions of CSR from a mindfulness perspective industry according to selfless motives are (CSR Intrinsic motives, CSR Quality actions) and according to selfish motives are (CSR Innovation). This research allows to enrich the literature on CSR dimensions in the oil and petrochemical industry from a mindfulness perspective. Literature suggests that consumers' attribution reasoning process is more salient whenever consumers' skepticism and suspicion about organization's activity and reputation is higher than average, as in the case of controversial industry sectors (Roeck and Delobbe, 2012). The oil and petrochemical industries are among the most controversial sectors and have long been criticized for the controversial nature of their operations such as: Greenhouse gas emissions, liquid effluents, hazardous solid waste and marine pollution (Frynas, 2021). This research permits to enrich academic works on oil companies which have no choice but to become increasingly aware of the dangers that their activities can cause to the planet and to

society in the future by setting up quality CSR actions and for totally disinterested motives.

- Finally, the last contribution in our study is to enrich the literature related to the role of trust and relational value between the dimensions of social responsibility in a mindfulness perspective and the relational business performance. For that, we have analyzed the direct influence of CSR dimensions on relational business performance and its serial indirect effect through trust and relational value. While previous research has interested only on analyzing the direct influence of CSR dimensions of Carroll's classic approach on trust without considering its indirect effect (Lee and Lee, 2019; Kim et al., 2020). This research distinguishes itself by testing and analysis the direct path between mindfulness CSR dimensions and relational business performance and the serial indirect path through trust and relational value. This research shows that trust and relational value are serial mediators of the relationship between mindfulness CSR dimensions and relational business performance; that is, selfless motives CSR dimensions have a positive effect on trust, that in turn positively influence relational value, that in turn, positively influence relational business performance. In contrast, selfish motives CSR dimensions have a negative effect on trust, that in turn negatively influence relational value, that in turn, negatively influence relational business performance. The subsequent, contribution focuses on the analysis of different path (direct and indirect) that connect mindfulness CSR dimensions to relational business performance through serial mediator's trust and relationship value. Our results contribute to enrich the Morgan and Hunt traditional model of relationship marketing in the context of the oil and petrochemical sector. The Morgan and Hunt model and research on the role

of trust and relationship value as a prelude to the performance of business relationships.

3.2 Summary of managerial contributions

Thus, our work has enabled the development of several points to reposition worldwide company like SABIC as a “*mindfulness and selfless CSR brand*”.

Using CSR mindfulness communication content strategies

First, companies seeking long-term relationships can strategically exploit the CSR activities. For that, they can strategically manage their CSR reputation communication to form long-term relationships with their organizational customers. For example, by increasing their reputation through business practice CSR activities related to their selfless motives notably the quality of CSR actions, awareness, and intrinsic motives, etc., companies would be able to not only sustain their current relationships with organizational customers, but also have a positive impact on potential customers. B2B managers can use CSR as a strategic tool for long-term tactics, in addition for corporate ethical aspects. By using CSR mindfulness communication content strategies., through the creation of content marketing by emphasizing on CSR selfless and intrinsic motives and by not emphasizing on CSR innovation as it is perceived as self-interested motives, or by including the CSR program in the contract terms can have a lasting relationship with the partner company. Therefore, mindfulness and selfless CSR is a key

element of strategic marketing for corporate success, and a vital factor in marketing strategy.

The motivation behind content marketing is the belief that educating the customer on CSR results in the brand's recognition as a mindfulness and selfless CSR brand. With the creation of CSR valuable content companies build interest that transforms into lasting relationships. So, by utilizing content marketing, brands can cater campaigns and stories around CSR-oriented personalities organizational customer. The explanation is that "When a brand uses specific words or stories that resonate with a CSR-oriented consumer, it can strengthen its identity as mindfulness and selfless CSR brand. The main role played by content marketing is to inform and educate audiences to develop a privileged relationship with them and to determine brand loyalty. To be relevant to your audience and create a mindfulness and selfless CSR brand, companies must win their trust and admiration.

Using relational strategies for organizational customers retention

Through partnership with mindfulness and selfless CSR company, organizational consumers could satisfy their desire to protect the environment and identify themselves as pro-environmental and have higher trust on their partner company. Thus, their trust would contribute to establishing brand loyalty which manifests itself in the willingness to pay more in the event of price increases and the desire to have a long-term relationship. Company trust marketing strategies through mindfulness and selfless CSR practices could improve customer retention rates and reduce churn or attrition rates[Trust → Retention (direct effect)].Also, there was some confusion in the minds of suppliers between the dimensions of social

responsibility and the business relationship performance. Therefore, it is recommended to re-establish a connection of trust with the supplier and try to make this point clear in the supplier's mind. In the age of digital and social networks, it seems more practical to express these points through virtual communities.

Mindfulness and selfless CSR strategies offering detailed information and substantiation for pro-environmental actions can also enhance relational value between organizational customers and partner company specifically by considering all the advantages and disadvantages of that relationship's activities are critical in controversial industries such as oil and petrochemical sector where organizational consumers are pulled to support those organizations which are socially responsible, because such consumers regard partner firms that they do business with it as the same overall company than their own. Therefore, B2B managers should have a continuing interest in the CSR activities of partner firms to ensure a higher relational value. In addition, company relationship value marketing strategies through mindfulness and selfless CSR practices could improve customer retention rates and reduce churn or attrition rates [Relational Value → Retention (direct effect)] in the same manner as trust as explained earlier.

Our findings also demonstrate that mindfulness and selfless CSR strategies lead to relational business performance successful outcomes. The interaction of these two constructs is found to jointly influence trust perceived by organizational customers on their partner company, which in turn contribute to enhance relationship value between both parties. Relational value by considering all advantages and disadvantages of that relationship subsequently contributes to customer retention is that to firm relational business performance in terms of willing to pay more and

long-term orientation. This finding offers insightful implications for CSR managerial decision making in partner firms in B2B context. As such, managers need to use CSR strategies to strength trust in combination with relational value to attain expected relational performance goals. Also, managers need to pay more attention to creating a trust climate and foster relational value by accordingly following mindfulness and selfless CSR practices to increase their relational performance and lastly maintain their organizational competitive advantage. Mindfulness and selfless CSR strategies could improve customer retention rates and reduce churn or attrition rates through the serial effect of company relationship value marketing strategies namely trust and relational value [mindfulness CSR strategies → Trust → Relational Value → Retention (serial indirect effect)].

Adapting CSR communication across culture (Mindfulness vs Mindless)

Finally, recommendations can relate to considering the adaptation of CSR to the specificities of different cultures (Mindfulness vs Mindless). Thus, B2B managers should double the effort within mindfulness culture (Europe) because they have very high CSR expectations and help and support mindless culture (Asia, USA, MENA) to develop their awareness. Companies should initiate marketing strategies and green advertising that give clear, detailed information about mindfulness and selfless CSR practices to increase persuasion for pro-environmental customers like European customers and to improve knowledge for less CSR- oriented customers like American or Chinese or even African customers. Supporting awareness-raising within mindless and less CSR-oriented customers can serve to both the partner company image to reinforce its identity as genuine and authentic mindfulness and selfless brand but also can serve the planet because it allows to reach the threshold of critical mass of awareness.

For closing, this study is of great administrative importance, given the deterioration of the economic situation in the past two years due to the Corona pandemic. An in-depth study of the dimensions of social responsibility and its material and moral impact on the company and society is always promising.

3.3 Summary of research methods

Although this study has various implications in terms of the role of mindfulness CSR in long-term B2Brelationships, there are some limitations, and the need for future research must be addressed.

First, this study has conducted a preliminary qualitative analysis identifying the most important dimensions of CSR in a mindfulness perspective (selfless vs selfish) alongside SABIC Management team (CEO, executive managers, department directors) which is a limitation. Therefore, we suggest that further research using a qualitative study design alongside SABIC's organizational customers should be conducted to address this issue. Also, the final quantitative study sample targeted supplier SABIC as sample only; Although this choice is justified, it is still appropriate to consider other competitors suppliers.

Second, although this study proposed and demonstrated theoretical model of mindfulness CSR and long-term relationships, financial business performance was not considered. This means that mindfulness CSR whether selfish (quality, awareness, intrinsic attribution) or selfless (extrinsic attribution, innovation) motives may have an influence on SABIC financial performance.

Future research directions could carry out potential extensions of the general model and the diversification of its field of application in other sectors than oil and petrochemical industry. For example, future research should consider simultaneously the influence of CSR dimensions from the mindfulness perspective and CSR Carroll's classical approach on both Relational and Financial Business Performance. Another example, future research should examine how the new dimensions of CSR from the mindfulness perspective whether selfish (quality, awareness, intrinsic attribution) or selfless (extrinsic attribution, innovation) motives vary in other sectors.

Also, this study does not consider all possible the relational business performance such as friendship, attachment, commitment, and passion (Triangular Theory of Love, Sternberg, 1949). Therefore, it may be helpful to re-analyze by following the same procedures and mobilizing other business relational performance.

Then, the proposed model can indeed be combined with different theoretical approaches to the dimensions of social accountability, such as political economy theory(Oliver, 1992), Legitimacy theory(Momin & Parker, 2013; Muttakin et al., 2018), Institutional theory(Scott, 2005), Agency theory(Fama, 1980) or even resource dependency theory. In addition, these proposed models/theories can also be individually applied to change CSR dimensions and will be worth researching in the future for comparisons of results.

Finally, we suggest that future research should examine the effectiveness of CSR mindfulness communication content strategies (informative, humorous, educational) using social media (Guping et al., 2021; Ngai & Singh, 2021; Saxton et al., 2021).Still, it would be interesting to study antecedents that may influence

these CSR mindfulness communication content strategies—introducing the influences of social factors (employees, media synergy) or other individual variables (e.g., organizational direction) to explain the mindfulness CSR perception change, particularly by adopting new approaches, for example, a new avenue of research.

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Appendix

Participant Consent Form

Title of Project:

Ethics Ref No: ETHICS APPLICATION

Name of Researcher: Haneen Abuazzah

	<i>Delete as appropriate</i>	
I confirm that I have read and understood the information sheet for the above study (version 3-4/12/2015) and what my contribution will be.	YES	NO
I have been given the opportunity to ask questions (face to face, via telephone and e-mail).	YES	NO
I agree to my interview for this research being audio recorded.	YES	NO
I understand that my participation is voluntary and that I can withdraw from the research at any time without giving any reason and without negative repercussions.	YES	NO
I understand how the researcher will use my responses, who will see them and how the data will be stored anonymously.	YES	NO
I agree to the presence of a chaperone if this is required.	YES	NO
I agree to take part in the above study	YES	NO

Name of participant:

Signature Date

Interview Guide and Questions

Participants	Reasons for Selections
<p>SABIC</p> <p>Vice President, Local Content & Business Development Unit</p> <p style="text-align: center;">+</p> <p>Vice President, SAMI AIOSAMI</p>	<ol style="list-style-type: none"> 1. Ultimately responsible for the Social Development Centre 2. Capable of liaising with SABIC 3. Able to Grant permission for projects held in the SABIC /Decision Makers <hr/> <p style="text-align: center;">Interview Questions</p> <ul style="list-style-type: none"> • What does SABIC understand about CSR values • What do they regard as potential barriers to the proposed CSR model? Quality • How does SABIC see its role in a CSR model? quality • To understand their perceptions and understanding of CSR innovation innovation • Need to understand what the perception of SABIC’s is, purpose, future development and how these ties in with the long-term planning. Long term • What types of projects are currently run, their success rates, how success/failure is measured – do these link to SABIC strategies? quality • Are projects long-term and sustainable? Long term • How are your initiatives (Home of innovation)? Related to, product innovation, service innovation, and process innovation? Innovation

Participants	Reasons for Selections
<p style="text-align: center;">SABIC</p> <p>Executive managers</p> <p style="text-align: center;">+</p> <p>Department directors</p> <p>Manager of CSR</p> <p style="text-align: center;">+</p> <p>Manger of Social projects</p>	<p>These have been chosen in order to capture the diverse views, ideas, perspectives and realities of CSR center manager and to account for regional needs, differences and operations.</p> <p>SABIC managers are aware of the local community and of their needs; they work with and impact upon local NGO's.</p> <p>The work of NGO's is directed and dictated to by government via the SDC's – so managers are aware of NGO work and projects. Managers are also aware of barriers, constraints and why projects succeed or fail.</p>
	<p>Interview Questions</p> <ul style="list-style-type: none"> • What so managers know or understand about CSR? values • Are the projects short/long term and why? Long term • Is the quality of projects appropriate to the social needs? quality • Are the projects successful, why/ why not? Quality • Need to know how aware of your suppliers about your CSR activities? awareness • How do managers see future partnerships operating in a CSR context? Long term • How can the outputs of social responsibility activities be classified in the context of financial performance? price • Are social responsibility activities a reason for increasing product pricesin some why? price • what are your innovative packaging solutions which inspired by your suppliers' evolving requirements and your commitment to achieving the United Nations' .innovation

	<ul style="list-style-type: none">• Are initiatives for social responsibility activities aimed in one way or another to increase the trust of your suppliers? trust• Your perspective about the products friendly to the environment. innovation• What are the types of CSR activities that have already been incorporated into the long-term strategic planning? Long term• Do your suppliers have awareness of an increase in the prices of products or services based on social responsibility activities? Price•
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SURVEY QUESTIONNAIRE

This general and anonymous questionnaire is about the SABIC Company, its image, communication and the quality of its services.

1- What is your company's main activity sector?

- Primary sector:** (include agriculture, mining, forestry, farming, grazing, hunting and gathering, fishing, and quarrying).
- Secondary sector:** (include metal working and smelting, automobile production, textile production, chemical and engineering industries, aerospace manufacturing, energy utilities, engineering, breweries and bottlers, construction, and shipbuilding).
- Tertiary sector:** include retail and wholesale sales, transportation and distribution, entertainment, restaurants, clerical services, media, tourism, insurance, banking, healthcare, and law.
- Quaternary sector:** include government, culture, libraries, scientific research, education, and information technology.

2- What is your Company's Country of Origin?

- Europe
- USA
- Asia
- MENA

3- How many employees currently in your company?

- >2000
- >5000
- >10,000
- Others

4- What is the stage (length) of your relation with SABIC?

- (0-5 years)
- (6-10 years)
- (11-20 years)
- (greater than 20 years)

5- Please indicate the degree of your agreement with the following sentences. SABIC follows employee-friendly rules and policies?

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

6- We have good knowledge about its engagement in CSR.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

7- For us, SABIC engages in CSR:

A- Because it feels competitive pressures to engage in such activities.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

B- Because it feels customer pressures to engage in such activities.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

C- Because it feels societal pressures to engage in such activities.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

8- We think that SABIC have suitable arrangements for health, safety, welfare that provide sufficient protection for its employees.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

9- It provides working conditions that safeguard the health and safety of its employee.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

10- For us, SABIC engages in CSR:

A- because it is trying to contribute to societal welfare.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

B- because they feel it is social's needs.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

C-Because They have a truly higher long term interest in society.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

11- It provides full and accurate information to all its customers.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

12- We learn often about SABIC engagement in CSR.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

13- It follows high ethical standards in our business operations.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

14- We can easily evaluate SABIC engagement in CSR.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

15- It respects customer rights beyond the legal requirements.

1 2 3 4 5 6 7

Strongly Disagree Strongly Agree

16- We are conscious that SABIC meets all legal standards.

1 2 3 4 5 6 7

Strongly Disagree Strongly Agree

17- SABIC provide innovative ideas and solutions to their customers.

1 2 3 4 5 6 7

Strongly Disagree Strongly Agree

18- SABIC try to be industry leaders in providing innovative solutions.

1 2 3 4 5 6 7

Strongly Disagree Strongly Agree

19- SABIC probably solve customers' problems in very innovative ways .

1 2 3 4 5 6 7

Strongly Disagree Strongly Agree

20- SABIC provide to their customers with services/products that offer unique benefits superior to those of competitors.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

21- For us , SABIC involved in R&D:

A-To innovate the quality of the products to protect the environments.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

B-To innovate in a way of addressing social and environmental concerns.

Strongly Disagree **Strongly Agree**

C-To use renewable energy in the protection process in manufacturing.

Strongly Disagree **Strongly Agree**

D-To invest by replacing heavy metals, toxic ingredients ,etc. in order to reduce environmental impact.

Strongly Disagree **Strongly Agree**

22- SABIC is trustworthy?

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

23- Overall, the economic value of this relationship for your business is:

1 2 3 4 5 6 7

Very Weak **Very Strong**

24- SABIC Customers overall perceptions of total experience in this firm are rather good.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

25- The benefits of our company received from the contractual commitment with SABIC are greater than the costs that have been incurred by us.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

26- Though circumstances may change, we believe that SABIC will be ready and willing to offer us assistance and support.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

27- Compared to other companies, the value of this relationship is...

1 2 3 4 5 6 7

Very Weak **Very Strong**

28- SABIC Customers comparative perceptions of this firm with other competitors are very good.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

29- Overall our company is receiving a fair value from this commitment with SABIC.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

30- We feel SABIC are looking out for our interests.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

31- How do you assess all contributions to your goals that this relationship brings?

1 2 3 4 5 6 7

Very Weak **Very Strong**

32- SABIC customers believe in a good long-term future of this company.

1 2 3 4 5 6 7

Very Weak **Very Strong**

33- We are receiving a fair value from our investments in this commitment with SABIC.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

34- SABIC can be relied on keep their promises.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

35- Considering all the advantages and disadvantages of the relationship with SABIC, how do you evaluate its value?

1 2 3 4 5 6 7

Very Weak

Very Strong

36- We believe the relationship will be beneficial for our company in the long term.

1 2 3 4 5 6 7

Strongly Disagree

Strongly Agree

37- We will highly recommend SABIC to others companies.

1 2 3 4 5 6 7

Strongly Disagree

Strongly Agree

38- We are willing to pay a higher price for SABIC's products than for other companies.

1 2 3 4 5 6 7

Strongly Agree

Strongly Disagree

39- For our company, it is important to maintain this relationship in the future.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

40- The quality of the product is more competitive We are willing to pay a little more for SABIC's products.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

41- We will say positive things about SABIC to others.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

42- We focus on the long-term objectives of this relationship.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

43- We will encourage others to purchase services from SABIC.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

44- We would stay with SABIC even if the price of their products was going to increase 2% to 5%.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

45- We will refer other companies to SABIC.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

46- If the price of SABIC's products is increased somewhat, we will continue to buy it anyway.

1 2 3 4 5 6 7

Strongly Disagree **Strongly Agree**

Thank you for your participation!