



# Value of corporate social responsibility for multiple stakeholders and social impact – Relationship marketing perspective

Gregor Pfajfar<sup>a,\*</sup>, Aviv Shoham<sup>b</sup>, Agnieszka Małecka<sup>c</sup>, Maja Zalaznik<sup>d</sup>

<sup>a</sup> University of Ljubljana, School of Economics and Business, Kardeljeva pl. 17, 1000 Ljubljana, Slovenia

<sup>b</sup> University of Haifa, School of Management, 199 Aba Khoushy Ave. Mount Carmel, 31905 Haifa, Israel

<sup>c</sup> University of Economics in Katowice, Ul. 1 Maja 50, 40-287 Katowice, Poland

<sup>d</sup> University of Ljubljana, School of Economics and Business, Kardeljeva pl. 17, 1000 Ljubljana, Slovenia

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## ABSTRACT

Despite extensive corporate social responsibility (CSR) literature most of research has examined corporate performance as its only outcome. We aim to fill this gap by assessing companies' perceptions of their CSR activities' benefits for society and specific stakeholders. We discuss societal trends such as diversity and inclusion embedded in employee-focused CSR conceptualization as a prerequisite for the perception of CSR's societal impact. We bring together CSR and relationship marketing theories to test a conceptual model on a sample of 411 business-to-business (B2B) companies. The results confirm a positive relationship between employee-oriented CSR and the perceived usefulness of CSR actions for society, customers and employees (but not suppliers). In order to maximize relationship quality, CSR activities should be targeted at specific stakeholders (customers and employees) and not at society at large. Finally, differences are observed between SMEs and large B2B firms with opposite perceptions of antecedents and outcomes of relationship quality.

## 1. Introduction

Businesses today face an important societal shift as they are expected to create long-term value for multiple stakeholders (e.g., customers, employees, suppliers) and devote equal attention to social, environmental, and economic development (e.g., Kumar & Christodouloupoulou, 2014; Sheth & Sinha, 2015). Indeed, this shift needs to be addressed in the corporate social responsibility (CSR hereafter) literature, which has rarely measured outcomes other than firm performance. In fact, Barnett et al.'s literature review (2020, p. 937) argued that “even the most highly cited studies have stopped short of assessing social impact, often measuring CSR activities rather than impacts and focusing on benefits to specific stakeholders rather than to wider society”. We aim to address this void in the literature by assessing firms' perceptions of their CSR actions' usefulness for society and specific stakeholders in the network of a focal firm (suppliers, customers and employees).

The purpose of firms' existence has evolved “from being limited to the generation of economic profits in the 1950's and 60's to the belief that business exists to serve society as pointed out in the 1970's and to the belief in the 2010's that the purpose of corporations should be to

generate shared value” (Latapí Agudelo et al., 2019, p. 16). Value creation and sharing are regarded as essential for creating and maintaining long-term business-to-business (B2B) relationships (Eggert et al., 2006). When examined from a relationship marketing perspective, it has been described as creation of ‘relationship value’ (Ulaga, 2003).

Being fully aware of relationships value, businesses increasingly incorporate it into their CSR programs. For instance, Prudential in 2019 made a strong statement in their CSR program (Barnett et al., 2020, p. 938): “We invested in creating long-term partnerships that strengthen communities, help tackle social challenges and solve complex problems.” We witness the interplay between CSR and relationship marketing in business practice, but there is an evident lack of empirical studies incorporating *both* theories' dimensions (e.g., economic, social or environmental component of CSR relation to trust or commitment as relationship marketing dimensions). Recent literature has shown that CSR improves customers' satisfaction (Shin & Thai, 2015), loyalty (Hwang & Kandampully, 2015), value co-creation (Luu, 2019), and long-term orientation (Kim, Yin, & Lee, 2020); with a conceptual overlap between a firm's CSR orientation of and its relationship marketing efforts towards its stakeholders (Singh & Agarwal, 2013).

\* Corresponding author.

E-mail addresses: [gregor.pfajfar@ef.uni-lj.si](mailto:gregor.pfajfar@ef.uni-lj.si) (G. Pfajfar), [ashoham@univ.haifa.ac.il](mailto:ashoham@univ.haifa.ac.il) (A. Shoham), [agnieszka.malecka@ue.katowice.pl](mailto:agnieszka.malecka@ue.katowice.pl) (A. Małecka), [maja.zalaznik@ef.uni-lj.si](mailto:maja.zalaznik@ef.uni-lj.si) (M. Zalaznik).

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We bring CSR and relationship marketing theories to develop and test a conceptual model, in which employee-oriented CSR affects usefulness to society, customers, employees, and suppliers, and, through it, the quality of B2B relationships. This quality then leads to two-way commitment of employees to the firm and the firm to its employees. Stated differently, we see firms addressing growing inequalities and concerns about diversity and inclusion, as one of the main challenges businesses face. We believe that commitment should not be treated as antecedent to relationship quality (e.g., Wong & Sohal, 2002), nor as relationship quality component, views prevalent in the relationship marketing literature (e.g., Casidy & Nyadzayo, 2019; Crosby et al., 1990; Leonidou, Barnes & Talias, 2006). Rather, we see it as an outcome (see Lai, Bao & Li, 2008). Accordingly, employee-oriented CSR should (indirectly) impact a focal firm's quality of B2B relationships, which enhances employees' commitment to the firm and a firm's commitment to its employees. This approach is novel and contributes to the CSR literature and to the HR and relationship marketing literatures.

We tested our theoretical model on 411 B2B firms, which have relationships as purchasers and as sellers, as we want to assess both types of B2B relationships. Previous research on determinants of firms' commitment to CSR (e.g., De Stefano et al., 2018; Kechiche & Soparnot, 2012) identified institutional, organizational, and personnel factors, with firms' size and managers' personality being the most commonly used in the literature. We believe that larger firms will be more sensitive to CSR issues than SMEs due to greater access to resources, larger workforces, and stronger environmental impacts (Kechiche & Soparnot, 2012). However, SMEs tend to optimize social capital and are characterized with more informal working relations and personal contact between the manager and employees (Lv, Li & Mitra, 2020). Hence, it is more likely that they will develop ethical thinking about CSR rather than economic (Kechiche & Soparnot, 2012).

The study was conducted in Poland, the eighth largest economy in the European Union (EU), where since January 1, 2017, the directive requiring large EU companies to disclose information on the implementation of CSR policies has been implemented. Poland was the only EU country that lobbied to reduce the list of companies to which the directive would apply and lobbied to encourage, rather than force, CSR reporting. As a result, the new directive applies to 30% fewer companies than originally planned, corresponding to about 6000 firms at the EU level and 300 firms at the Polish level (Popowska, 2017). In fact, there is no strong pressure for CSR activities from the Polish government. CSR is mostly perceived as a one-off, mostly philanthropic measure, and not as part of the long-term corporate strategy. Especially managers in the SME sector perceive CSR as a domain of international companies. The most common situation where CSR activities become a part of the holistic strategy is when Polish B2B companies want to involve themselves in larger, international supply chains (i.e. they are pressured by other members of the supply chain to adopt CSR practices, rather than the CSR initiative coming from themselves) (Wolska, 2014). A survey of Polish brokerage houses, investment funds and consultancies found that 80% of the companies surveyed do not consider CSR in their business decisions or selection of business partners, while CSR activities are most valued among institutional investors, where almost 68% analyse CSR among their business partners (Popowska, 2017).

Notably, corporations appear to fill institutional voids and are better positioned to address social problems that governments were responsible for in the past (Barnett et al., 2020). Thus, it is appropriate to investigate CSR for social impacts at the *firm* level, where many initiatives start. For businesses, given limited CSR resources, it is vital to understand how initiatives can be most efficient and effective in addressing ever-increasing social needs (Barnett et al., 2020). Such purposes *should* be achieved through high quality management of firms' inside and outside relationships.

This study makes a threefold contribution to the current state of the literature. First, it examines CSR and social impact through the lens of stakeholder theory and provides a link to relationship marketing, a link

that has not been adequately explored. Second, it contributes to a better understanding of relationship quality in B2B relationships by including factors outside a dyadic B2B relationship. Finally, the research model is tested in a context where CSR initiatives are not considered critical to firms' survival in the marketplace, in contrast to most previous research conducted in a context where firms consider CSR to be an important strategy.

The remainder of this paper is structured as follows. First, we provide a theoretical background, where we bring together the CSR and the relationship marketing literatures to address the challenge for managing business relationships while actively pursuing high impact social CSR actions. Then, review the literature the constructs used in our model and develop hypotheses for the relationships among them. Next, we discuss our methodology, followed by the results. A discussion section, including future research directions and managerial implications conclude the paper.

## 2. Theoretical background

### 2.1. CSR and social impact – Is there a challenge for business relationships?

According to Carroll (1999, p. 268) “The concept of corporate social responsibility (CSR) has a long and varied history. It is possible to trace evidence of the business world's centuries-old concern for society. However, the formal literature on social responsibility is largely a product of the 20th century, especially the last 50 years”. Today, CSR faces new challenges due to the Covid 19 crisis and because of a multitude of economic, regulatory, cultural, social, environmental, business, and other global changes that influence the meaning of CSR and its social and business relations impacts. Latapí Agudelo et al.'s (2019) review of CSR's development and history showed that the understanding of corporate responsibility has evolved from generating profit to a broader range of responsibilities including the generation of shared values. The changing competitive landscape has led firms to adapt implying that CSR needs to be explored from new perspectives.

One perspective that requires further attention is that of cultural values, especially in contexts (such as this study) where recent political, economic, and social changes have contributed to the transformation of prevailing cultural values in society. Changes in collectivism/individualism (e.g. collectivistic decision making based on seniority among older Chinese business partners opposed to individualistic decision making based on job position among younger Chinese business partners; see for more Pfajfar & Malecka, 2020) have influenced business relations, perceptions of corporate behavior, and attitudes about business societal responsibilities. In her review of the CSR concept, Coscia (2020, p. 2) pointed out a need to revise the CSR concept from the point of view of “maintaining a fundamental principle, namely the creation of value or, more correctly, the creation of a new value chain”. Values and changes therein are at the heart of every relationship - in society or in the economy. Mashne & Baracskai's (2020) review of the CSR literature led them to argue that understanding managers' cognitive style and values should improve companies' competitive positions and overall performance.

As such, how does a CSR-oriented company with valuable relationships offer long-term added value to society and to its customers, employees, and suppliers? We draw a parallel with strategic CSR, defined as “the incorporation of a holistic CSR perspective into a company's strategic planning and core business, so that the company is managed in the interests of a wide range of stakeholders in order to optimize value in the medium to long term” (Chandler, 2016, p. 248). We seek to understand if a CSR-oriented company can create a higher value if it is based on quality and on CSR-valued relationships that are sustainably based on social, customers, suppliers, and employees stakeholders, rather than on financial- and profit-oriented performance, as has been the case in CSR research to date.

**Table 1**  
Definitions and differences between CSR performance concepts through stakeholder theory perspective.

Concept	Definition and differences	Author
Corporate social performance (CSP)	<ul style="list-style-type: none"> <li>“Actions that appear to further some social good, beyond the interests of the firm and that which is required by law”.</li> <li>Its objective is meeting the interests of different stakeholders: employees, customers, local communities, and government, in addition to shareholders.</li> <li>It is assessed through perceptual based (e.g. MSCI KLD ESG ratings, Fortune reputation survey – world’s most admired companies) and / or performance based (e.g. Toxic Release Inventory – TRI, corporate philanthropy) sources of data.</li> </ul>	McWilliams & Siegel (2001, p. 117) Esteban-Sanchez et al. (2017) Griffin & Mahon (1997)
Corporate financial performance (CFP)	<ul style="list-style-type: none"> <li>Two main common measures of CFP are market-based variables and accounting-based variables, but the most used are return on equity (ROE) and return on assets (ROA).</li> <li>CSP is a determinant of CFP, while its positive relationship supports stakeholder theory.</li> </ul>	Esteban-Sanchez et al. (2017) Callan & Thomas (2009)
Value creation	<ul style="list-style-type: none"> <li>Value creation is conceptualized as a process that includes joint actions of various stakeholders (e.g. reciprocal knowledge exchange between supplier and customer), where these actions include “the procedures, tasks, activities and interactions which support the creation of value”.</li> <li>Stakeholder theory explains value creation as a collaborative effort in relationships, where stakeholders are both recipients and creators of value, so mutually benefitting the focal business and all its stakeholders.</li> </ul>	Pera, Occhiocupo & Clarke (2016, p. 4034)  Freudenreich, Lüdeke-Freund & Schaltegger (2020)
Social impact	<ul style="list-style-type: none"> <li>Social impact can be defined as “beneficial outcomes resulting from prosocial behavior that are enjoyed by the intended targets of that behavior and/or by the broader community of individuals, organizations, and/or environments”.</li> <li>There is a “positive impact on company performance when the</li> </ul>	Rawhouser, Cummings & Newbert (2019, p. 83) Freeman (1984), Esteban-Sanchez et al. (2017, p. 1103) Barnett et al. (2020)

**Table 1 (continued)**

Concept	Definition and differences	Author
	<ul style="list-style-type: none"> <li>company’s interests and expectations are aligned with those of all stakeholders as a whole”.</li> <li>The notion how the firm’s CSP affects stakeholders and society can be labelled as ‘social impact’.</li> </ul>	

As the expansion of the business has resulted in a lower quality of life and difficult environmental impacts for future generations, companies have begun to demonstrate their “explicit endorsement of CSR in many aspects of their business operations” (Hwang & Kandampully, 2015, p. 344). CSR can provide relational, reputational, and financial benefits for the companies that implement it (Fombrun, Gardberg, & Barnett, 2000). One explanation is that consumers’ awareness of companies’ CSR engagement influences their attitudes about firms and indirectly affects their performance (Barone et al., 2007; Chabowski et al., 2011; Schramm-Klein et al., 2016). Moreover, consumers are prepared to pay premium prices for products from socially responsible companies (Ellen et al., 2006; Sen et al., 2006).

Barnett et al. (2020) reviewed 6,254 articles dealing with CSR performance published over the last 50 years and found that most studies focus on CSR and financial performance (e.g., Das & Bhunia, 2016). However, some have addressed social performance (i.e., as environmental outcomes, green innovations, and human resource outcomes such as diversity and gender equality). They pointed out that science and research lack “adequate knowledge about how effectively CSR initiatives deliver on their promises to society”. (p. 939). Calvo-Mora et al. (2018) noted that CSR refers not only to a set of business practices that meet or exceed society’s economic, legal, ethical and philanthropic expectations. Hence, total quality management practices supporting CSR should facilitate corporate environmental responsibility, ethical behavior, stakeholder focus and other activities (e.g., Olaru, Stoleriu & Sandru, 2011; Tari, 2011).

Another aspect of managing CSR is the need to account for employees’ roles. Appropriate communication and brand strategy, anchored by CSR core values, helps position employees’ expectations about their dual role as beneficiaries and executors of the CSR brand (Carlini et al., 2019). Internal experience is critical in promoting CSR values and knowledge, while encouraging employees to act in a socially responsible manner.

Most HR and CSR research has focused on a few stakeholders and/or a few social impacts. Research on the role of HR in CSR and sustainability should strive to develop a multi-stakeholder perspective in HR (Guerci & Shani, 2013). HR needs to balance the interests and expectations of internal and external stakeholders, either through people or through processes (De Stefano et al., 2018). As such HR can make a broad contribution to sustainability and the organizational structure is able to facilitate the integration of HR and sustainability/CSR (Gond et al., 2011). Such integration can lead to coordinated stakeholders, building on the competencies of both areas (De Stefano et al., 2018).

From a multi-stakeholder perspective, the supply side is another important aspect when assessing the impacts of CSR and sustainability. Leading international companies have made efforts to use ethical sourcing for their CSR performance in managing their global supply chains. However, they found that it is not clear how trust and relationships between customers and suppliers can influence CSR performance along global supply chains (Feng et al., 2017). In Feng et al.’s (2017) view, more research on social capital is needed, so that the intangible, soft dimensions of CSR and sustainability in supply chains will be explored. Companies are also affected by cross-cultural differences in culture, political systems, and ethic views, which influence

awareness and attitudes towards CSR and its social impacts. Therefore, the importance of relationships in such diverse and complex environments with several stakeholders is crucial; as our model shows, the quality of relationships from the internal and external perspective of the company plays an important role.

A desired CSR outcome has been conceptualised and measured in a variety of ways (see Table 1), with social impact recently gaining prominence. Scholars have used heterogeneous approaches to study and measure social impact, which can be divided into four groups based on the following two dimensions: generalizability of application (single vs. multi-sector) and stage in the social impact process (activity vs. outcome) (Rawhouser, Cummings & Newbert, 2019). We use an activity approach because we assume that prosocial activity in B2B relationships inevitably leads to the intended behaviour, so we limit the measurement of social impact to the prosocial behaviour itself. Since the general principles of B2B relationship quality are not sector-specific, we assume multi-sector approach. Our understanding of social impact is based on value creation in B2B relationships through the lens of stakeholder theory. “Integrating environmental and social impacts into the notion of value creation is considered a crucial feature of sustainability-oriented business models...” and, from the stakeholder perspective of value creation, it is “closely linked to building and maintaining effective relationships with all stakeholders, as unethical behaviour can lead to withdrawal of stakeholder support and thus jeopardise the viability of the business model” (Freudenreich, Lüdeke-Freund & Schaltegger, 2020, p. 7). In other words, relationship quality as a consequence of firm’s CSR actions indicates social impact from relationship marketing perspective.

## 2.2. Stakeholder theory, CSR and relationship marketing

Stakeholder theory has been one of the most widely used theories to explain CSR since Ullmann (1985) developed a framework for predicting corporate social activities based on the stakeholder theory of strategic management. Roberts (1992) operationalized this theory and empirically tested the impact of overall corporate strategy on social responsibility disclosure as a type of CSR activity. Despite a standard definition of a stakeholder as “any group or individual who can influence or is affected by the achievement of corporate objectives” (Freeman, 1984, p. 49), there are different stakeholder groups with different and sometimes conflicting expectations that must be met by a focal organization (Fernando & Lawrence, 2014). Stakeholder theory challenges the view that shareholders have privilege over other stakeholders (Sweeney & Coughlan, 2008). However, the biggest challenge remains how organizations should decide to whom they are accountable and the scope of that accountability (Fernando & Lawrence, 2014). Power, urgency, and legitimacy have been recognized as important stakeholder attributes that should be used to determine the extent of management’s attention to a particular stakeholder, keeping in mind that an individual may have different interests in the organization at the same time (e.g., a customer, an investor, or a prospective employee (Sweeney & Coughlan, 2008).

The results of empirical studies that adopt a managerial rather than an ethical perspective (i.e., accountability to all stakeholders) regarding CSR show that companies are more responsive to the concerns of powerful stakeholders (e.g., financial stakeholders, government regulators) than to other stakeholders (e.g., environmentalists) (Fernando & Lawrence, 2014). In other words: If the firm is primarily controlled by foreign buyers (e.g., manufacturers of fast-moving consumer goods) or is highly dependent on a critical component supplied by a limited number of suppliers (e.g., suppliers of computer chips to the automotive industry during the Covid 19 pandemic), then these would be considered the most powerful stakeholders and CSR activities would be directed toward them. A crucial question remains whether we are talking about stakeholders or relationships between stakeholders that form a complex web of relationships rather than just a set of dyadic connections between

stakeholders and the firm (Russo & Perrini, 2010). In the case of a multi-stakeholder network, firms focus either on their own well-being (organization-oriented stakeholder management) or on an issue that affects their relationships with other social groups or organizations (issue-oriented stakeholder management). Despite the complementary nature of both approaches, the latter prevails as it allows companies to address complex and sometimes conflicting stakeholder demands and increases the legitimacy of CSR activities (Roloff, 2008).

CSR has been regarded as one of the most important activities for building stakeholder relationships (Waddock & Smith, 2000). Through CSR initiatives, companies invest in strengthening their reputation and relationships with their stakeholders (McDonald & Rundle-Thiele, 2008). From a stakeholder relationship marketing perspective, Quazi and O’Brien (2000) see the maintenance of relationships with the broader matrix of society, where both long-term and short-term net benefits are generated from socially responsible action.

The research discussed above has developed in parallel to research addressing the theory of relationship marketing (RM). One of the most widely cited paper is that of Morgan and Hunt (1994, p. 34), who defined RM as “all marketing activities directed toward establishing, developing, and maintaining successful relational exchanges”. RM represents the “culture” of a company to build successful relationships, networks and interactions with different but equally important stakeholder markets (Morgan & Hunt, 1994). Singh and Agarwal (2013) reported that CSR and RM could overlap and examined CSR from a stakeholder relationship marketing perspective in an emerging market banking sector. Notably, Chandler (2016, p. 248) emphasized that “the holistic CSR perspective is managed in the interest of a wide range of stakeholders in order to optimize value in the medium to long term”, which is what relationship marketing is about and what RM theory contributes to business relationships, namely corporate and societal performance. For example, Hwang & Kandampully, (2015) used RM/CSR perspectives in research on customer loyalty programs. Their results showed that CSR-oriented customer loyalty programs (as relationship marketing tools for building and improving long-term relationships) were a useful approach to RM that benefited two stakeholders, namely service providers engaged in CSR and society as a whole.

## 3. Hypotheses development

### 3.1. Employee-oriented CSR and (social) impact of CSR actions

Despite the attention it has received by practitioners and academics, there is no consensus on how to define CSR (De Stefano et al., 2018). Carroll (1979, p. 500) provided a popular and heavily cited conceptualizations: “the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time”. However, CSR’s conceptualization has since evolved “from being a personal decision of businessmen in the 1950’s to be understood as decision making process in the 1980’s and to be perceived as a strategic necessity by the early 2000’s” (Latapí Agudelo et al., 2019, p. 16). Thus, Following van Marrewijk, (2003, p. 102), we define CSR as “company activities – voluntary by definition – demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders” with the main objective to generate a sustainable value (Chandler, 2016).

We posit employee-oriented CSR as underlying perceived usefulness of CSR to society, customers, employees, and suppliers. We define employee-oriented CSR as organizational effort to enable workplace diversity and inclusion while clearly signalling to society that they stand behind these concepts. We decided for this relatively narrow focus following one of the most recent operationalisations and validations of the construct by Akremi et al. (2018), who tried to depict most recent trends in employee-oriented CSR practices in its newly developed measures. Corporations embraced diversity and inclusion starting about two decades ago, a trend accelerated by recent social movements (e.g.,

LGBT sexual equality, #MeToo for gender equality, and Black Lives Matter for race equality). *Diversity* refers to differences within social units (Storr, 2021). Thus, differences apparent in the broader society should be reflected in firms' employees (Daya, 2014). *Inclusion* refers to the acknowledgment and utilization of individual differences into corporations' culture and work environment. Accordingly, people who embody diversity are included within organizations and their performance is enhanced subsequently (Daya, 2014; Storr, 2021).

In short, diversity in organizations would be visible through representation of stakeholders with a range of similarities and differences. Inclusion would be visible through organizations' systems and structures that would be reconfigured to value and leverage diversity, while at the same time limit its disadvantages (Roberson, 2006). Integration of diversity into work processes (e.g., fair treatment of all stakeholders, affirmative action initiatives, and representation of different demographic groups within and outside of organization) enhance learning, growth, innovation, creativity, and organizational flexibility (Roberson, 2006; Zadykiewicz, Chmielewski & Siemieniako, 2020). Similarly, inclusion organizational attributes (e.g., power sharing, collaborative conflict resolution strategies, and interdependent work arrangements) may have positive outcomes through employees' engagement in organizational processes (Roberson, 2006). However, diversity alone does not drive inclusion. Without inclusion "the crucial connections that attract diverse talent, encourage their participation, foster innovation, and lead to business growth won't happen" (Sherbin & Rashid, 2017, p. 2). Additionally, managers recognize that diversity *and* inclusion practices create better opportunities for talent retention and engagement (Sherbin & Rashid, 2017). Finally, it helps develop a competitive advantage in terms of marketing to diverse customers (Sherbin & Rashid, 2017).

However, there is a gap between recognizing the value of diversity and inclusion and between behavior that unlocks their full potential. The key should arise from *reciprocal* relationships between managers and employees. Employees' reciprocating managers' good intentions play a vital role in promoting cooperative relationships in employee-oriented firms (Xiao & Bicchieri, 2010). Employees in firms that promote diversity and inclusion should witness their innovation potential being unlocked (Sherbin & Rashid, 2017). Diversity and inclusion management also lead to workplace happiness (Mousa et al., 2020), which enhances positive mood and prosocial behaviour (Tov & Diener, 2009). As positive mood in the workplace is associated with increased interest in social and prosocial activities (Sirgy, 2012), we test:

H<sub>1A</sub>: Employee-oriented CSR is positively associated with employees' perceived usefulness of CSR actions to society.

H<sub>1B</sub>: Employee-oriented CSR is positively associated with employees' perceived usefulness of CSR actions to employees.

H<sub>1C</sub>: Employee-oriented CSR is positively associated with employees' perceived usefulness of CSR actions to customers.

H<sub>1D</sub>: Employee-oriented CSR is positively associated with employees' perceived usefulness of CSR actions to suppliers.

### 3.2. Embracing CSR in relationship marketing

The influence of economic, legal, ethical, and philanthropic CSR on relationship quality has been researched. Specifically, Lee et al. (2012) documented that not all CSR dimensions contribute equally to relationship quality (defined as organizational trust and job satisfaction). Only economic and philanthropic dimensions affected organizational trust and only the ethical dimension improved job satisfaction.

Despite relationship quality being a central construct in the RM literature, especially so in B2B contexts, there is no consensus on its structure and measurement (Casidy & Nyadzayo, 2019). Initial studies defined relationship quality from customers' perspective, treating it as the quality of the interaction with customers. Thus, relational quality

contributes to customer-perceived quality, which, in turn, enhances the possibility for long-term relationships (Gummesson, 1987). From this perspective, relationship quality can be achieved through salespeople's ability to reduce perceived uncertainty by consistently satisfactory past performance (Crosby et al., 1990). Such early definitions lacked characteristics of partnership success (e.g., commitment, coordination, communication, or conflict resolution through problem solving) that were added later (Mohr & Spekman, 1994). Relationship quality described a B2B relationship from the customers' point of view, typically composed of trust, commitment, and satisfaction (Hennig-Thurau et al., 2002; Naudé & Buttle, 2000; Ritter & Geersbro, 2012; Ulaga & Eggert, 2006; Walter et al., 2003).

Most leading RM scholars agree that relationship quality is a high-order concept, reflecting trust (Casidy & Nyadzayo, 2019; Crosby et al., 1990; Čater & Čater, 2010; Hennig-Thurau et al., 2002; Mohr & Spekman, 1994; Naudé & Buttle, 2000; Ritter & Geersbro, 2012; Ulaga & Eggert, 2006; Walter et al., 2003), commitment (Hennig-Thurau et al., 2002; Mohr & Spekman, 1994; Ritter & Geersbro, 2012; Ulaga & Eggert, 2006; Walter et al., 2003), satisfaction with the relationship (Crosby et al., 1990; Hennig-Thurau et al., 2002; Lages et al., 2005; Naudé & Buttle, 2000; Ritter & Geersbro, 2012; Ulaga & Eggert, 2006; Walter et al., 2003;), coordination (Mohr & Spekman, 1994; Naudé & Buttle, 2000), cooperation (Čater & Čater, 2010), communication quality (Lages et al., 2005; Mohr & Spekman, 1994), adaptation (Čater & Čater, 2010); knowledge transfers/information sharing (Čater & Čater, 2010; Lages et al., 2005), joint problem solving (Mohr & Spekman, 1994), product quality (Čater & Čater, 2010), power (Naudé & Buttle, 2000), profit (Naudé & Buttle, 2000), competence (Casidy & Nyadzayo, 2019), perceived relationship orientation (Casidy & Nyadzayo, 2019), and long-term orientation (Lages et al., 2005).

We view relationship quality from customers', employees', and suppliers' points of view. Thus, our conceptualization of relationship quality provides a refinement of its traditional view in that commitment and trust are not reflections of relationship quality. The leading trust-commitment theory (Morgan & Hunt, 1994) clearly says that commitment is an *outcome* of trust. Therefore, we treat commitment as a separate construct and define relationship quality as a business relationship, where trust and mutual respect between partners lead them to share information and communicate openly. We note here that B2B relationships are based on social exchange theory where actors engaged in the relationship expect reciprocal benefits (e.g., satisfaction, trust, and commitment) if they act according to social norms (Nyadzayo, Leckie & McDonald, 2016). In other words, CSR activities provide an opportunity for various stakeholders to identify with good causes and increase relationship quality with the organization (Bhattacharya et al., 2009). We suspect that a salesperson (an employee) who is treated well by his employer is more likely to establish a quality relationship with a buyer/supplier. As the relationship between CSR and relationship quality should be positive (Aljarah et al., 2018), we hypothesize:

H<sub>2</sub>: Employee-oriented CSR is positively associated with B2B relationship quality.

Companies are under increasing stakeholders' pressure to behave responsibly and pursue socially responsible goals. Furthermore, people want to work for such companies (Lee, Park & Lee, 2013). Importantly, only the fit of CSR activities with employees' need for CSR improves employees' commitment; CSR activities per se do not increase commitment (Haski-Leventhal, 2013). Managers face a clash between ever-greater demand for CSR by social groups and relentless pressures applied by investors to achieve short-term profits in application of strategic approach to CSR (Lee, Park & Lee, 2013). Employees will perceive CSR activities more positively only when corporations fulfil those strategic factors. In short, impact of CSR activities on employees' attitude and behaviors is achieved only though the fit between CSR behavior and employees' perception of CSR (Haski-Leventhal, 2013). As

employees' perception of CSR activities increases loyalty and decreases internal turnover (Lee, Park & Lee, 2013), it should positive affect focal firm's relationship quality with B2B partners:

H3A: Perceived usefulness of CSR actions to society is positively associated with B2B relationship quality.

H3B: Perceived usefulness of CSR actions to employees is positively associated with B2B relationship quality.

H3C: Perceived usefulness of CSR actions to customers is positively associated with B2B relationship quality.

H3D: Perceived usefulness of CSR actions to suppliers is positively associated with B2B relationship quality.

### 3.3. Relationship quality: From trust to commitment

Trust and commitment are the cornerstones of RM theory. While trust enhances commitment (e.g., Morgan & Hunt, 1994), commitment can also erode trust (e.g., Brown, Crosno & Tong, 2019). Trust is defined as a willingness to rely on an exchange partner in whom one has confidence and believe in his/her integrity (Morgan & Hunt, 1994). Then, commitment is defined as “an enduring desire to maintain a valued relationship” (Moorman, Zaltman & Deshpande, 1992, p. 316). Here the emphasis is on “valued relationship”. Stated differently, commitment exists only when relationship is considered important, which implies implicit or explicit pledge to mutually satisfying and beneficial relational continuity between exchange partners (Wong & Sohal, 2002).

Commitment entails perceived firms' commitment to provide for employees' well-being and develop marketable skills. It also entails employees' affective and continuance commitment to their firms. Firm's commitment to provide for employees' well-being relates to quality of work life, which is determined by employees' affective responses to their working environment. Thus, it differs from job satisfaction, which is determined by the work environment itself (Kim et al., 2018). Accordingly, we define well-being as peoples' positive evaluations of their lives that include positive emotions, engagement, and satisfaction (Diener & Seligman, 2004). Firms' commitment to develop employees' marketable skills refers to individual marketability as an important criterion of career success (Eby, Butts & Lockwood, 2003). Here, the emphasis is on skills, abilities, accomplishments, performance on the job, devotion, involvement, and adding value to the organization (Haines et al., 2014). The literature distinguishes between perceived internal marketability (beliefs that one is valuable to his or her current employer) and perceived external marketability (beliefs that one is valuable to other employers) (Eby, Butts & Lockwood, 2003). As our emphasis is on relationships with various stakeholders and society, we focus only on external marketable skills. Employees with valued skills and noteworthy accomplishment should be more likely to believe that they are valuable to other employers (Haines et al., 2014), which would lead such employees to experience increased psychological empowerment, self-determination, self-efficacy, meaningfulness, and proactivity when forming career goals, job insights, and internal and external workplace networks (Eby, Butts & Lockwood, 2003; Su et al., 2019).

Affective commitment reflects the social and emotional attachment due to social identification (Cater & Cater, 2010). Employees with high levels of affective commitment continue to work for their organizations because they want to (Aube, Rousseau & Morin, 2007). From the relationship point of view, affective commitment refers to “a desire to develop and strengthen a relationship with another person or group because of familiarity, friendship, and personal confidence built through interpersonal interaction over time ... originating from identification, common values, attachment, involvement and similarity” (Cater & Cater, 2010, p. 1322). Continuance commitment indicates the degree to which employees stay with an organization because they feel that what they have invested in their current organizations would be lost if they left or when they perceive job options outside their organizations as

being limited. Affective commitment enhances performance and other productive behaviors. In contrast, continuance commitment reduces these outcomes (Aube, Rousseau & Morin, 2007).

Most RM literature studied commitment as antecedent to relationship quality. For example, commitment positively influence relationship quality (Wong & Sohal, 2002). In contrast, some viewed commitment also as an outcome of relationship quality (e.g., Cater & Cater, 2010; Lai et al., 2008). When treating relationship quality as a unified construct, relationship continuity mediates the relationship between relationship quality and commitment; it did not have a direct relationship with commitment (Lai et al., 2008). When treated as a high-order construct, relationship quality (including cooperation and trust) mostly did not affect forms of commitment (affective, normative, positive calculative, negative calculative). Moreover, the “social” dimensions of relationship quality (cooperation, trust) had a greater influence on commitment than its “technical” dimensions (knowledge transfers, adaptation). Specifically, cooperation and trust enhanced affective and normative commitment and trust enhanced calculative commitment. On the “technical” side, only adaptation and normative commitment were related (Cater & Cater, 2010).

In the RM tradition, commitment has been used to assess the strength of B2B relationships and as a determinant of customer loyalty and future purchase frequency (Wong & Sohal, 2002). Given the B2B—customer loyalty relationship (Almomani, 2019; Rauyruen & Miller, 2007), commitment should affect employees' loyalty as well (Dean, 2007; Hennig-Thurau et al., 2002). Moreover, strong relationships should increase firms' confidence in their stakeholders (customers, employees, suppliers). They should then be able to influence them to make sacrifices to build the relationship. In contrast, unhealthy relationships should reduce companies' commitment to the relationship (Lai et al., 2008). Similarly, in the organizational literature, an understanding of relationship quality is crucial as it is linked to behavioural outcomes such as job performance and employee retention, both seen as critical for firms' success (Lee, Lee & Li, 2012). Thus, we conceptualize:

H4A: Relationship quality in B2B relationships is positively associated with firms' commitment to take care of wellbeing of their employees.

H4B: Relationship quality in B2B relationships is positively associated with firms' commitment to develop marketable skills of their employees.

H4C: Relationship quality in B2B relationships is positively associated with employees' affective commitment to the firm.

H4D: Relationship quality in B2B relationships is negatively associated with employees' continuance commitment to the firm.

### 3.4. The influence of CSR on firms' vs. employees' commitment

Firms seeking to create diverse and inclusive working environments require top management that shows its commitment to the change process by clarifying organizational vision and communicating the culture they want to create (Daya, 2014). Organizations should be able to understand, support, and implement the changes needed to promote equality and create a culture in which employees can use their full set of skills and talents (Roberson, 2006). “Building an inclusive organisation requires a serious commitment to fundamental change in the structures and behaviours of organisations” (Daya, 2014, p. 304). Thus, a stronger bond between the firm and its employees will be needed. As was noted, implementing just diversity but not inclusion would create an environment of lost opportunities as oft overlooked employees stop sharing ideas and innovating (Sherbin & Rashid, 2017). Thus, organizations need to make a commitment to employees to be treated fairly, accepted, and appreciated. Team members should be empowered to make decisions, speak up, and be heard, as well as be recognized and respected for work well done (Daya, 2014).

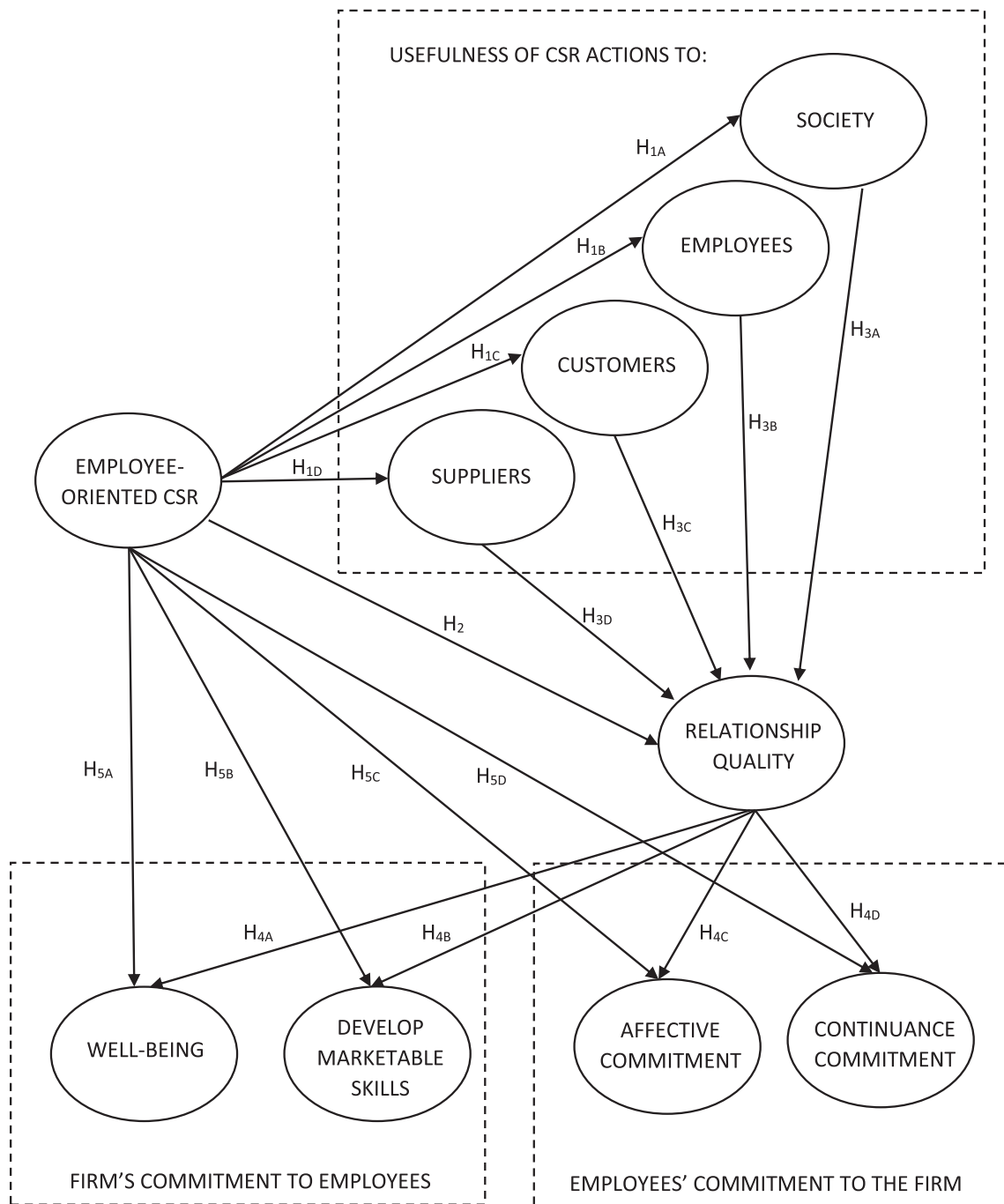


Fig. 1. Conceptual model.

The literature on diversity and inclusion lacks empirical support for the influence of employee-oriented CSR on commitment. Hence, to support for this link, we build on the CSR literature, where CSR initiatives can help create a positive work environment, which in turn enhances employee well-being (Su & Swanson, 2019). This relationship may be strongest when perceived CSR initiatives conform to employees' psychological needs or concerns (De Roeck & Maon, 2018). Moreover, employer's breach of psychological contract is negatively correlated to organizational commitment and employee's breach negatively to the response from the immediate supervisor (Chen, Tsui & Zhong, 2008). Interestingly, employees may interpret the support provided by their employer as demonstration of commitment towards them, which in turn enhances their commitment to the organization (Aube, Rousseau & Morin, 2007). There is little known about the direct connection between

employee perception of CSR activities and their attachment to the organization, while indirect relationship through organizational ethics and organizational justice has been confirmed (Lee, Park & Lee, 2013). Perceived organizational support has emerged in the literature as a strong positive predictor of affective commitment, while its link to continuance commitment is modest and negative (Panaccio & Vandenberghe, 2009). Moreover, CSR activities focused on external stakeholders were found not to have any significant effect on organizational commitment of employees (Wong & Gao, 2014), while employees' perception of CSR were found to be positively related to organizational commitment (Kim, Song & Lee, 2016). Hence:

H5A: Employee-oriented CSR is positively associated with firms' commitment to take care of wellbeing of their employees.

H5B: Employee-oriented CSR is positively associated with firms' commitment to develop marketable skills of their employees.

H5C: Employee-oriented CSR is positively associated with employees' affective commitment to the firm.

H5D: Employee-oriented CSR is positively associated with employees' continuance commitment to the firm.

At this point, we present all hypotheses in the form of a graphical model (see Fig. 1). We note that operationalisations of all constructs in the model are presented in a later section of the paper.

#### 4. Methodology

##### Data collection

The research consisted of two phases. First, to gain a deeper understanding of the value of CSR for various stakeholders, we conducted twelve in-depth interviews with purchasing, sales, and HR managers in B2B-oriented companies. The questions revolved around what CSR actions they take towards different stakeholders, why and how they contribute to relationship building with these stakeholders. Definitions and meaning of some of the concepts (e.g., employee-focused CSR) were examined for definitions and actions that were consistent with actual understanding in corporate practice. Based on these interviews, we developed the questionnaire and pre-tested it by returning to the same interviewees. The result of the first phase was a modified questionnaire for changes proposed by managers in B2B companies.

The second phase involved the collection of data. The collection of the data took place between April and June 2020 in Poland. The local register consisted of 8874 companies, of which we used purposive sampling to select only B2B firms (here we acquired help of marketing agency that has the view in the firms' typology and was able to provide us with email and phone contacts in selected B2B firms). Through the process we identified 1568 companies and contacted them (first by phone we asked for the participation in the research and then by email we shared a link to an online survey) for possible participation in the survey. Of these, 411 companies agreed (26% response rate). The survey was administered online as due to Covid-19 pandemic restrictions at the time of data collection personal contacts were limited. Most respondents were purchasing / sales representatives (316) while the rest were purchasing / sales managers. These were selected because, among all employees, they are most likely to be in contact with external stakeholders (suppliers, customers) and are therefore the most credible to assess B2B relationships. Respondents have held their position in the company for more than 3 years, which allowed them to gain significant knowledge about the company's operations and relationships with its stakeholders, making them credible sources for our study. With no significant

differences between early and late respondents (Armstrong & Overton, 1977), we conclude that non-response bias is not present in our data.

The majority of B2B firms in the sample operate in the service sector (68%), with the remainder operating in the manufacturing sector. Based on their size, we can divide the sample into large firms (48%), while the rest are SMEs (i.e. firm size between 50 and 249 employees), while micro companies were not included in the sample. In terms of firm age, the sample consists of 6% of firms that were established in the last 5 years, 24% are established between 6 and 10 years, 37% between 11 and 20 years, 28% between 21 and 50 years and the rest of the firms are 51 or more years old. The vast majority of firms in the sample have business partners in foreign markets as well (84%). Only 46% of the firms in the sample are in monthly contact with their main business partners, while the rest of the firms contact their main business partners once in three months.

##### Measures (All scales are listed in the Appendix)

The *usefulness of CSR actions* was evaluated separately for each stakeholder using a single item with a detailed description. Perceptions regarding the usefulness of their company's involvement in CSR actions to society, employees, customers and suppliers was presented to respondents by a description of the concept following Turker (2009) and Öberseder et al. (2014). We told survey respondents in the introductory description of the question that we were interested in the value of their company's CSR actions to a specific stakeholder that would improve the relationship between the company and that specific stakeholder. We referred to this as usefulness of CSR actions. Respondents rated the usefulness of their company's involvement in CSR actions to society, employees, customers and suppliers between 1 (not useful at all) and 5 (very useful). The four descriptions (shown to survey respondents) follow.

CSR actions to *society* describe the contribution of firms to campaigns and projects that promote the well-being of society. CSR actions to *customers* describe respect for the company's consumer rights beyond the legal requirements, concern for customer satisfaction and fair sales practices, including the setting of fair prices, compliance with quality standards and the disclosure of accurate information about what is offered to customers. CSR actions to *employees* describe the company's policy to support and encourage employees to acquire additional training, develop their skills and careers and create a good work-life balance for their employees. Finally, CSR actions towards *suppliers* describe open and honest communication with suppliers that offer fair terms, conditions and negotiations, while the selection of suppliers is carried out with a view to respecting decent employment conditions.

*Employee-oriented CSR*, as it is also referred to by the source, was adapted from Akremi et al. (2018). This construct addresses *diversity and*

**Table 2**  
Correlations, reliability estimates, and descriptive statistics.

Measures	1	2	3	4	5	6	7	8	9	10
1. Employee-oriented CSR	1.00	0.07	0.06	0.05	0.00	0.23	0.08	0.03	0.03	0.02
2. CSR actions to society	0.27*	1.00	0.05	0.06	0.01	0.01	0.01	0.01	0.02	0.01
3. CSR actions to employees	0.25*	0.22*	1.00	0.15	0.10	0.04	0.02	0.00	0.02	0.01
4. CSR actions to customers	0.22*	0.24*	0.39*	1.00	0.20	0.04	0.01	0.02	0.01	0.02
5. CSR actions to suppliers	0.04	0.11	0.31*	0.45*	1.00	0.00	0.01	0.01	0.01	0.01
6. Relationship quality	0.48*	0.12	0.19*	0.21*	0.04	1.00	0.08	0.04	0.06	0.02
7. Well-being	0.29*	0.09	0.14*	0.11	0.09	0.29*	1.00	0.21	0.06	0.05
8. Marketable skills	0.18*	0.10	0.06	0.14*	0.09	0.19*	0.46*	1.00	0.01	0.02
9. Affective commitment	0.17*	0.14*	0.15*	0.10	0.11	0.25*	0.24*	0.09	1.00	0.12
10. Continuance commitment	0.14*	0.11	0.09	0.14*	0.10	0.15*	0.23*	0.15*	0.35*	1.00
Cronbach's Alpha	0.82	N/a	N/a	N/a	N/a	0.89	0.76	0.81	0.89	0.88
Average variance extracted (AVE)	0.74	N/a	N/a	N/a	N/a	0.82	0.68	0.64	0.83	0.81
Mean	3.76	3.55	3.97	4.20	3.58	3.71	3.57	3.23	2.90	3.09
Standard Deviation	1.01	1.09	0.91	0.88	1.01	0.93	0.85	0.92	1.15	1.01

Notes: Correlation matrix appears below the diagonal, squared correlations appear above diagonal. N/a - not applicable, as these are single-item scales, and average variance extracted and Cronbach's Alpha are not meaningful.

\*  $p < .01$ .



**Table 3**  
Tests of hypothesized relationships.

Hypotheses	Model 1		Model 2				Model 3			
	Coefficient	t-value	Employees (316)		Managers (95)		SMEs (216)		Large firms (195)	
			Coefficient	t-value	Coefficient	t-value	Coefficient	t-value	Coefficient	t-value
H <sub>1A</sub> EOC → SOC	0.273*	5.75	0.271*	4.99	0.281*	2.81	0.302*	4.63	0.170**	2.39
H <sub>1B</sub> EOC → EMP	0.247*	5.16	0.288*	5.33	0.108	1.04	0.211*	3.16	0.244*	3.50
H <sub>1C</sub> EOC → CON	0.228*	4.73	0.271*	5.00	0.081	0.78	0.179*	2.66	0.235*	3.36
H <sub>1D</sub> EOC → SUP	0.041	0.83	0.069	1.24	-0.058	-0.56	-0.003	-0.05	0.048	0.67
H <sub>2</sub> EOC → RQ	0.487*	11.26	0.481*	9.73	0.506*	5.62	0.510*	8.67	0.466*	7.32
H <sub>3A</sub> SOC → RQ	0.050	0.99	0.054	0.93	-0.131	-1.40	0.036	0.54	0.031	0.46
H <sub>3B</sub> EMP → RQ	0.137**	2.56	0.156**	2.56	0.003	0.03	0.182**	2.49	0.002	0.03
H <sub>3C</sub> CON → RQ	0.184*	3.22	0.215*	3.26	-0.030	-0.29	0.231*	3.01	0.025	0.32
H <sub>3D</sub> SUP → RQ	-0.093	-1.70	-0.143**	-2.34	-0.195**	1.98	-0.152**	-1.96	0.012	0.17
H <sub>4A</sub> RQ → WB	0.194*	3.65	0.155**	2.56	0.331*	2.94	0.190**	2.56	0.196**	2.52
H <sub>4B</sub> RQ → MS	0.137**	2.48	0.128**	2.04	0.186	1.56	0.075	0.97	0.188**	2.36
H <sub>4C</sub> RQ → AC	0.217*	3.97	0.218*	3.52	0.262**	2.23	0.229*	3.01	0.191**	2.41
H <sub>4D</sub> RQ → CC	0.098	1.76	0.087	1.36	0.138	1.18	0.156**	1.98	0.036	0.44
H <sub>5A</sub> EOC → WB	0.199*	3.73	0.238*	3.93	0.071	0.63	0.228*	3.07	0.164**	2.11
H <sub>5B</sub> EOC → MS	0.117**	2.12	0.140**	2.23	0.038	0.32	0.209*	2.71	0.051	0.64
H <sub>5C</sub> EOC → AC	0.073	1.34	0.098	1.58	0.006	0.04	0.09	1.28	0.067	0.85
H <sub>5D</sub> EOC → CC	0.096	1.72	0.070	1.09	0.194**	1.96	0.119	1.54	0.065	0.81

\*  $p < .01$ ,

\*\*  $p < .05$ .

inclusion, two major challenges facing companies today. Three items were rated on a 1 (totally disagree) to 5 (totally agree) scale.

Our measure of *relationship quality* was adapted from Carmeli and Gittell (2009) and from Lages et al. (2005). Notably, some studies measured relationship quality by commitment, customer satisfaction, or service quality (e.g., Crosby et al., 1990; Hennig-Thurau et al., 2002). However, our literature review suggested that the dimensions should be treated as *precursors* of relationship quality (Wong & Sohal, 2002). Respondents rated relationship quality on a scale of 1 (totally disagree) to 5 (totally agree).

The *company's commitment to its employees* was evaluated on two dimensions, namely employers' commitment to caring for the *well-being* of employees and employers' commitment to developing externally marketable skills for employees. The scale for *well-being* was taken from Cooper et al. (2019) and Rousseau (2001), while the scale for *marketable skills* was taken from the psychological contract inventory developed by Rousseau (2001). *Employee commitment to the firm* was measured using scales from the seminal work of Meyer et al. (1993), which distinguished between three commitment types: affective, continuance, and normative. Since normative commitment has recently been criticized in the management literature (e.g., Masud et al., 2018), we used affective and continuance commitment in our study. Affective commitment was measured by items adapted from Meyer et al. (1993) and continuance commitment was measured by items adapted from Meyer et al. (1993) and Rousseau (2001).

#### Construct validity and reliability

The measurement model was evaluated for overall fit using tests of reliability, convergent and discriminant validity. Construct validity was established using confirmatory factor analysis in AMOS:  $\chi^2_{(185)} = 277.32$ ,  $p < .000$ ; CFI = 0.97, IFI = 0.97, RMR = 0.06, RMSEA = 0.05. All item loadings were significant with t-values ranging 11.07–23.11. The smallest standardized loading is 0.77, which is above the recommended minimum value of 0.50 (Bagozzi et al., 1991). Convergent validity was assessed by AVE values (average variance extracted) for each construct, where values  $\geq 0.50$  confirm convergent validity (Hair et al., 2010). As seen in Table 2, all constructs exhibit AVE values  $\geq 0.50$ , in support of all constructs' convergent validity. Discriminant validity was assessed using Fornell and Larcker's (1981) approach by confirming that AVE values exceeded the square of the correlations between each pair of constructs (Table 2). Thus, all our constructs satisfy this criterion, thus supporting discriminant validity (Anderson & Gerbing, 1988). Constructs' reliability was assessed with Cronbach  $\alpha$ ; values for all

constructs exceeded the suggested threshold of 0.60 (Hair et al., 2010). In sum, all constructs satisfied requirements for measurement validity and reliability.

#### Common method bias

Common method bias was assessed by using Herman's one factor test (Podsakoff & Organ, 1986). The results of the analysis showed six factors, none of which was dominant and exhibited a high percentage of total variance (Menon et al., 1996). Thus, common method bias is not a problem in our measurement.

## 5. Research results

We test the hypothesised relationships with multiple regression. The data supported the relationship between employee-oriented CSR and usefulness of CSR actions to society (H<sub>1A</sub>), employees (H<sub>1B</sub>), and customers (H<sub>1C</sub>), but not to suppliers (H<sub>1D</sub>). Employee-oriented CSR was related with relationship quality (H<sub>2</sub>). Then, relationship quality was influenced by the usefulness of CSR actions to employees (H<sub>3B</sub>) and to customers (H<sub>3C</sub>) but not by the usefulness of CSR actions to society (H<sub>3A</sub>) and to suppliers (H<sub>3D</sub>). Relationship quality enhanced perceptions of firms' commitment for well-being of their employees (H<sub>4A</sub>), and of employees' marketable skills (H<sub>4B</sub>), and of employees' affective commitment to their firms (H<sub>4C</sub>), but not continuance commitment (H<sub>4D</sub>). Employee-oriented CSR impacts firms' commitment to employees, for 'well-being' (H<sub>5A</sub>) and for 'development of marketable skills' (H<sub>5B</sub>), but not for affective (H<sub>5C</sub>) or continuance commitment (H<sub>5D</sub>). These results are presented in Table 3 as part of Model 1's column.

Model 2 in Table 3 compares the hypothesised relationships between the managers and employees subsamples. The results for the employees' subsample are very similar to those of the complete sample except that employees (but not the combined sample) also believed that the usefulness of CSR actions to suppliers reduced relationship quality (H<sub>3D</sub>). When examined in isolation, managers believed that the usefulness of CSR actions to suppliers *enhances* relationship quality. Interestingly, only managers perceived employee-oriented CSR to positively impact the employees' continuance commitment to the firm (H<sub>5D</sub>). Finally, employees *and* managers perceived employee-oriented CSR to enhance the usefulness of CSR actions to society (H<sub>1A</sub>) and relationship quality (H<sub>2</sub>) and that relationship quality positively influences 'well-being' (H<sub>4A</sub>) and affective commitment (H<sub>4C</sub>).

Model 3 in Table 3 compares SMEs and large firms. The SME subsample is like the whole sample, except that for SMEs, perceived

usefulness of CSR actions to suppliers reduced relationship quality ( $H_{3D}$ ), there was no support for the impact of relationship quality on “marketable skills” ( $H_{4B}$ ), and relationship quality enhanced continuance commitment ( $H_{4D}$ ). These three cases were reversed for large companies. In addition, none of the perceived usefulness of CSR impacted relationship quality for large companies.

## 6. Discussion, implications, and future research

### 6.1. Theoretical implications

The data supported many of our study’s hypotheses ( $H_{1ABC}$ ;  $H_2$ ;  $H_{3BC}$ ;  $H_{4A,B,C}$ ; and  $H_{5AB}$ ). This high level of support is encouraging for several reasons. First, it lends support to our major theoretical argument. Recall that we argued for bringing CSR and relationship marketing theory together to create the model underlying these five hypotheses. Thus, our model can serve as a basis for studying the same phenomenon in other countries. Such an approach has two benefits. First, the probability of identifying significant findings increases. Second, using our theoretically developed model in other countries would provide evidence for the generalizability of the findings reported here.

The findings reported here can be useful as bases for several managerial strategies. First, managers should cultivate employee-oriented CSR. Expected benefits of employee-oriented CSR are direct and indirect. Employee-oriented CSR had a positive impact on relationship quality, a desirable outcome. This impact is strengthened by the indirect routes from employee-oriented CSR to relationship quality. Specifically, employee-oriented CSR affects relationship quality through the perceived usefulness of CSR actions to society, employees, and customers. Second, executives should manage employee-oriented CSR because of its end results. Specifically, directly and, indirectly through relationship quality, employee-oriented CSR increases affective and continuance commitment, as well as employees’ well-being and development of their marketable skills.

Theoretically, there is good reason to expect employee-oriented CSR to affect other desirable outcomes. For example, market orientation was reported to enhance employees’ commitment to the organization. For meta-analyses substantiating this relationship, see *Shoham, Rose, and Kropp (2005)* and *Shoham, Ruvio, Vigoda-Gadot, and Schwabsky (2006)*. In other words, future research should include generalized organizational commitment as an outcome, beyond the more specific manifestations of commitment – affective and continuance. Another desirable outcome that may be included in future research is *esprit-de-corps*. *Shoham, Rose, and Kropp’s (2005)* meta-analysis established team spirit as another outcome of market orientation.

At this point, we discuss the cases in which the data did not provide support to the sub-hypotheses ( $H_{1D}$ ;  $H_{3AD}$ ;  $H_{4D}$ ; and  $H_{5CD}$ ). First, respondents in our sample did not perceive employee-oriented CSR as being related with the usefulness of CSR for suppliers, which in turn had no influence on the quality of relationships in B2B relationships. Indeed, inappropriate supplier management represents one of the dark spots in the CSR supply chain literature (*Stekelorum, Laguir & Elbaz, 2020*). For example, Nike has been under public scrutiny in Asia for many years because of inappropriate working conditions of its subcontractors leading Nike to be the first multinational to disclose the list of all its subcontractors and start monitoring upstream suppliers (*Stekelorum, 2020*). Such negative examples of multinational companies managing relationships with their suppliers have left a mark on society, so that people may perceive CSR actions targeting suppliers as less effective and genuine. Another problem is that the group of suppliers may be perceived as the weakest when it comes to enforcing CSR behavior. On the other hand, failure to meet suppliers’ CSR expectations can have a negative effects on increasing challenges that companies face (e.g., future employees may avoid a company, customers may boycott its products, or charities may influence public opinion about the company’s reputation) (*Feder & Weissenberger, 2019*). As CSR is “the responsibility

of companies for their impact on society” (*European Commission, 2011, p. 6*), companies can recognize that changing the perception of the benefits of their CSR activities to suppliers may require a more radical change in their business models, if not in the entire supply chain (e.g., circular economy).

Paradoxically, this study shows that the perceived usefulness of CSR for workers and consumers affected relationship quality, but CSR for society and suppliers does not. One explanation could be that companies in general focus more on environmental than social CSR practices (*Torricco, Frank & Tavera, 2018*). Hence, CSR activities are less relevant to society when building B2B relationships. In fact, based on our findings, from an RM perspective, CSR is a more useful tool to attract only two stakeholders (customers, employees), which could indicate that the companies in our sample do not consider their business partners as part of a network, but rather work on a dyadic relationship basis. This creates possibilities for future research that would evaluate the hypothetical relationship at different levels of relationship development.

Relationship quality predicted affective but not continuance commitment. Interestingly, in contrast to the hypotheses, relationship quality in the SME sub-sample did enhance continuance commitment. It should be expected to find less formality and higher trust in SMEs. In turn, trust leads people to form stronger personal relationships, shared values and goals (even in difficult circumstances), and higher levels of commitment (*Curado & Vieira, 2019*). Younger employees in our sample may be particularly sensitive to the fact that they often have fewer job opportunities with less work experience. However, as they gain experience, alternative employment opportunities may increase, reducing the cost of leaving the company - that of not finding another job (*Lord & Farrington, 2006*). Similarly, in a sub-sample of managers (in contrast to regular employees), we observe a positive relationship between employee-oriented CSR and continuance commitment. Assuming that managers rank higher on individualism than regular employees (Poland ranks high on Hofstede’s individualism dimension, so we might expect managers to place greater importance on achieving personal goals and to visualize these actions more than their subordinates, similar to other individualistic societies; for more, see *Ardichvili & Kuchinke, 2002*), our explanation then relies on *Noordin et al. (2011)*, who showed that individualism enhances continuance commitment. Testing this explanation in future research would replicate our scales and measure individualism as well.

SMEs and large companies in our sample perceived some relationship quality antecedents and outcomes differently. CSR has been largely associated with larger companies due to greater promotion of their activities. However, SMEs’ CSR dynamics, motivations, and strategies are less explicit. Indeed, SMEs’ CSR is more likely to be linked to efficiency concerns, increasing employee motivation, or improving B2B relations (*Santos, 2011*). In contrast, large companies would perceive relationship quality as a concept differently.

Finally, employee-oriented CSR influenced the commitment of companies to develop marketable skills of their employees in the SMEs’ sub-sample only. SMEs are characterized as dynamic, flexible, and innovative companies that adapt quickly to change. Notably, they might find it difficult to replace some employees (*Zulkepli, Hasnan & Mohtar, 2015*). Created vacancies would often push remaining employees to learn. Consequently, the development of marketable skills should take place in a more natural way, unlike formal training in large companies.

This study has important theoretical implications. First, it contributes to stakeholder theory and shows that CSR does not create the same value for all stakeholders of the focal firm as originally predicted by stakeholder theory (*Freudenreich, Lüdeke-Freund & Schaltegger, 2020*). On one hand, we confirm what most previous studies on CSR (e.g., *Hwang & Kandampully, 2015*; *Aljarah et al., 2018*; *Luu, 2019*) focused on and confirmed that the firm’s CSR activities create strong value for customers, either corporate or end-customers. On the other hand, CSR value to society and the suppliers’ side of business relationships can be understood differently (see the discussion in *Section 6.2*). In other

words, the usefulness of CSR actions to employees and consumers is directly reflected in the quality of relationships with business partners, which cannot be said of CSR actions to suppliers and society. This is consistent with the managerial perspective of stakeholder theory, which proposes that managers make greater efforts to meet the expectations of those stakeholders who control critical resources for the firm than the expectations of all stakeholders, as in the ethical perspective of stakeholder theory (Fernando & Lawrence, 2014). Our study extends the managerial perspective of stakeholder theory and shows that CSR activities directed at employees and consumers have a greater impact in the context of B2B relationships than CSR activities directed at society and suppliers.

In explaining our results by comparing different sizes of companies, we can refer to Perrini (2006) who suggested that stakeholder theory is more appropriate for large companies, while CSR in SMEs is better understood by applying social capital theory. Indeed, Poland, as the context of this study, is characterized by very low levels of social capital (Czernek & Czakon 2016), low levels of trust between people and limited team spirit (Czapiński, 2008) compared to other European countries, due to low levels of cooperation between actors from different sectors and industries and the dominance of individualistic behavior over pro-social attitudes (Churski & Dominiak, 2014). This also explains why CSR actions to society did not contribute to the quality of B2B relationships in our research.

Finally, the most important contribution of this study to relationship marketing theory is that CSR makes a valuable contribution to the relationship quality of B2B relationships. Arguably, CSR is a source of competitive advantage in B2B relationships. We therefore invite future researchers to combine these two theoretical streams and investigate how other components of CSR (apart from the social component) contribute to the core concepts of relationship marketing (e.g., trust, commitment, relationship quality, conflict, cooperation, etc.) in similar or different contexts, which would in turn contribute to the generalizability of the findings of this study.

## 6.2. Managerial implications and future research directions for CSR in B2B relationships

CSR is an important issue in the B2B market, as B2B companies are often at the forefront of CSR engagement (Homburg et al., 2013). However, our research shows that CSR actions are not equally valued by all company stakeholders. Our main research findings suggest that employees do not see the value of CSR to external stakeholders (suppliers), which is interesting but at the same time worrying. We observe a growing consensus in the B2B market that buyers demand CSR from their suppliers; with global companies such as Philips, Sony or IBM making CSR-based sourcing standards for parts and components, or cases such as Nike ending a 30-year relationship with Daewoo for non-compliance with CSR - all because suppliers' lack of sensitivity to social responsibility has a strong impact on customers' trust in buyers' products (Vesal, Saihtiri & O'Cass, 2021). However, our findings tend to support Kumar and Pansari's (2016) conjecture that internal CSR (i.e., employee attitudes, beliefs, and engagement) is an important predictor of B2B firm performance, while external CSR functions more as public relations and is more important for B2C firms operating closer to the end consumer.

We can interpret our results by considering the structural composition of our sample, in which SMEs constituted 52% of the sample. To date, most attention in the business community has been given to large multinational corporations that established CSR practices that they publicly promote throughout their supply chains, including to suppliers (e.g., Walmart developed a packaging scorecard to focus its suppliers on environmental sustainability) (Blenkhorn & MacKenzie, 2017). These large and public interest companies are required to disclose material environmental, social and employee-related matters, including human rights and anti-bribery and corruption, which is regulated in the EU by

the EC Directive on Disclosure of Non-Financial and Diversity Information (2013). This is especially true for manufacturing B2B companies that intensively use natural resources in their operations and are held accountable for observable environmental impacts (Vesal, Saihtiri & O'Cass, 2021). However, 99.8% of all companies in the EU non-financial business sector are SMEs, employing two-thirds of all EU employees and generating slightly less than three-fifths (56.4%) of the value added generated (European Commission, 2019). On the one hand, CSR reporting is not mandatory for SMEs in the EU, but rather encouraged; on the other hand, SMEs are considered to have a greater impact on the environment per unit than large companies and are the largest contributors to pollution, carbon dioxide emissions and commercial waste (Baden, Harwood & Woodward, 2009). Therefore, their impact cannot be neglected, especially given the alarming fact that SMEs are generally unaware of the concept of CSR, while still engaging in social actions downstream (rather than upstream) of the supply chain, with family business owners being particularly fond of social activities towards employees and the local community, such as sports clubs, the church and local associations (Campopiano, De Massis & Cassia, 2012).

SMEs are mostly encouraged to engage in CSR through supply chain pressure (i.e., large companies specify CSR criteria as a precondition for every business transaction) (e.g., Grimm, Hofstetter & Sarkis, 2016), but the question arises whether such pressure can increase SMEs' motivation for CSR engagement or whether it can even be counterproductive. Empirical research shows that SMEs view it in the same way as regulation, so although they agree that it acts as an incentive, they prefer their own voluntary socially and environmentally responsible efforts (Baden, Harwood & Woodward, 2009). However, the literature suggests that SMEs often do not have the bargaining power over large companies as they buy or sell smaller quantities (Ciliberti, Pontrandolfo & Scozzi, 2008), so in order to get and keep the business they simply have to comply with industry sustainability standards (Grimm, Hofstetter & Sarkis, 2016). This means that it can be difficult for SME managers to enforce their CSR initiatives against suppliers who wield greater power in the supply chain. Power asymmetry is an inherent feature in B2B relationships, while remaining in such a relationship and developing a dependency on a business partner is considered risky (Siemieniako & Mitrega, 2018). Such B2B relationships present at least three difficulties (Ciliberti et al., 2011): (1) instructions are carried out in an unmotivated manner; (2) suppliers lack flexibility to adapt to the local situation; (3) there is little room for dialog and understanding. More so, too much control is seen as a major barrier to the development of network relationships (Ford et al., 2014). In response, four general management tactics have been developed: 'orientation towards product specialization', 'making extraordinary efforts', 'learning to collaborate' and 'maintaining a reasonable share of customer turnover' (Siemieniako & Mitrega, 2018). Future research could explore the level at which excellence in CSR practices and efforts in CSR branding can be considered as a fifth tactic to improve power position in B2B relationships.

Research on CSR in SMEs has been conducted mainly in developed countries, while SMEs operating in emerging and developing countries face very specific challenges (e.g., communication gaps, lack of mentorship and skills transfer, infrastructure scarcity, lack of awareness of CSR development opportunities), have little knowledge of existing CSR standards, and adopt CSR practices mainly based on ethical and religious values (Ciliberti, Pontrandolfo & Scozzi, 2008). The environment encountered by companies in emerging markets is very dynamic and constantly evolving, which affects the operating conditions of companies seeking to extend CSR actions to their suppliers (Tong et al., 2018). Interestingly, consumer behavior has not been found to be a CSR driver for niche SMEs, but they engage in CSR primarily because of personal values of the owner/manager (Ciliberti, Pontrandolfo & Scozzi, 2008). Similarly, much greater heterogeneity in CSR implementation levels among suppliers is observed among firms characterized as followers that extend CSR to suppliers compared to leaders and laggards (Tong et al., 2018). When SMEs build long-term, close relationships with

their suppliers, they can help strengthen suppliers' own capacity to deal with CSR issues by promoting a socially responsible culture as part of the continuous improvement philosophy through training and awareness raising (Ciliberti, Pontrandolfo & Scozzi, 2008). Similarly, empirical evidence suggests that mimetic institutional pressure (as opposed to coercive and normative pressure) has a positive effect on the adoption of sustainable supplier development when the firm's level of supplier integration is high (Sancha, Longoni & Gimenez, 2015). In summary, the usefulness of CSR actions towards suppliers may be influenced by the strength of the B2B relationship/supply chain integration, the type of industry (niche vs. mass industry), and the firm's position in the market (market leader, follower, or laggard). Future research can uncover the usefulness of CSR actions towards suppliers by implementing these factors into the B2B CSR research model.

Finally, our finding that employees do not see value in their own firm's CSR toward suppliers suggests that CSR is predominantly self-serving, which is also consistent with much criticism of CSR in the existing literature. The existing literature explains that companies may undertake CSR actions based on socially beneficial (the company's sincere desire to improve society's well-being and promote social change) or self-serving motives (the company's CSR initiatives to increase sales/profit), while supporting the assumption that they affect stakeholders' future relationship with the firm differently (society-serving motives generate favorable relationship quality, while self-serving motives are less favorable) (Sreejesh, Sarkar & Sarkar, 2019). Empirical research on end consumers shows that when the firm's motivation is self-serving, consumers who are close to the firm (brand) become more sceptical, which in turn decreases their intention to support a social cause (are less pro-social) (Mantovani, de Andrade & Negro, 2017). Moreover, when employees evaluate fit with the organization, empirical evidence suggests a positive relationship of society-serving motives and a negative relationship of self-serving motives with perceptions of fit with the organization (Donia et al., 2019). However, the self-serving CSR motive cannot be perceived as strictly negative. Recognizing a self-serving CSR motive alongside socially beneficial motives reduces scepticism and increases stakeholders' positive intentions to support, invest in, purchase from, or seek employment with the company, while omitting self-serving motives has been reported to lead to potential feedback effects for companies with poor reputations (Kim, 2014). If consumers perceive that CSR is done for self-serving as opposed to socially beneficial motives, companies that allow their customers to co-create CSR on social media would benefit from an improved quality of the consumer-brand relationship (Sreejesh, Sarkar & Sarkar, 2019). Future research could explore the challenge of CSR co-creation in the B2B environment and the role of social media in this process.

Conventional CSR theory has been developed predominantly for large corporations and has created the myth that large corporations are the norm (Jenkins, 2004). Therefore, it would be inappropriate to develop CSR strategies for SMEs along the lines of large companies and would result in little or no impact of SMEs' CSR actions towards external stakeholders. In the last decade, we have been confronted with the emergence of born global SMEs with innovative business models (e.g. Airbnb, Toms, Uber) that soon grew into large corporations but since the beginning directly compete with the established traditional supply chains of multinational corporations and require social change. We could characterise these firms as social enterprises proactively responding to social change (Adam, 2004), while CSR, in our view, is more likely to be seen as a reactive response to environmental pressures and only a first step towards a fundamental redesign of the company's business model for social change. This is in line with the proposed shift in the future CSR research agenda from rules to institutions and actions that promote social change (Sanders, 2012).

### 6.3. Research limitations

Several limitations of our study point to potentially fruitful research directions. First, our study was conducted in Poland. Thus, future research in other countries would strengthen the argument for generalizability of our study. Such studies would preferably use samples from maximally different countries on relevant organizational culture dimensions. Second, several of the constructs in our study were operationalized using single items (CSR actions to society, CSR actions to employees, CSR actions to customers, and CSR actions to suppliers). Future inter-disciplinary research would ideally use multi-item scales although in marketing literature single-item measures are equally valid and effective as multiple-item measures (see Bergkvist & Rossiter, 2007; Diamantopoulos et al., 2012). Third, employee-focused CSR is defined as "diversity and inclusion in the workplace," which is a very specific and narrow view of these CSR measures. Future research could expand the conceptualization of employee-focused CSR to include other factors, such as fair working conditions, health and safety, well-being programmes, etc. Fourth, the respondents were sales and purchasing personnel who build relationships with B2B partners, so our results are limited to this group of employees. Future research could include more employees and compare results between those who interact with external stakeholders and those who do not. Finally, the outcomes in our model were employees' well-being, developed marketable skills, and commitment (affective and continuance) to the firm. Future research might consider "bottom-line" outcomes – organizational performance. These might be static (e.g., sales, profits, or ROI) or dynamic (e.g., changes in sales, profits, or ROI over time).

### CRediT authorship contribution statement

**Gregor Pfajfar:** Writing – review & editing, Writing – original draft, Visualization, Validation, Supervision, Software, Resources, Project administration, Methodology, Investigation, Funding acquisition, Formal analysis, Data curation, Conceptualization. **Aviv Shoham:** Writing – review & editing, Writing – original draft, Visualization, Validation, Supervision, Software, Resources, Project administration, Methodology, Investigation, Funding acquisition, Formal analysis, Data curation, Conceptualization. **Agnieszka Matecka:** Writing – review & editing, Writing – original draft, Visualization, Validation, Supervision, Software, Resources, Project administration, Methodology, Investigation, Funding acquisition, Formal analysis, Data curation, Conceptualization. **Maja Zalaznik:** Writing – review & editing, Writing – original draft, Visualization, Validation, Supervision, Software, Resources, Project administration, Methodology, Investigation, Funding acquisition, Formal analysis, Data curation, Conceptualization.

### Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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### Appendix A

#### Table A1

**Table A1**  
Measurement Scales.

Construct	
<b>Employee oriented CSR</b> (Five-point Likert scale, adapted from Akreml et al. (2018))	
EOC1	Our company avoids all forms of discrimination (age, sex, handicap, ethnic or religious origin) in its recruitment and promotion policies.
EOC2	Our company supports equal opportunities at work (e.g., gender equality policies).
EOC3	Our company encourages employees' diversity in the workplace.
<b>Relationship quality</b> (Five-point Likert scale, adapted from Lages et al. (2005) and Carmeli and Gittell (2009))	
RQ1	There is a great deal of trust in business relationships.
RQ2	When someone expresses his/her different opinion, we respect it.
RQ3	Mutual respect is the basis of any relationship in our business.
RQ4	We openly share information in business relationships. <sup>a</sup>
<b>Well-being</b> (Five-point Likert scale, adapted from Cooper et al. (2019) and Rousseau (2001))	
WB1	My employer is committed to take care for my personal welfare.
WB2	My employer makes decisions with my interests in mind.
WB3	My employer is concerned for my long-term well-being.
WB4	My employer provides me with a job security. <sup>a</sup>
<b>Marketable skills</b> (Five-point Likert scale, adapted from Rousseau (2001))	
MS1	Firm helps me develop externally marketable skills.
MS2	Firm creates job assignments that enhance my external marketability.
MS3	Firm seeks potential job opportunities for me outside the firm.
MS4	Firm enables me contacts that create employment opportunities elsewhere.
<b>Affective commitment</b> (Five-point Likert scale, adapted from Meyer et al. (1993))	
AC1	I feel a strong sense of "belonging" to my organization.
AC2	I feel "emotionally attached" to this organization.
AC3	I feel like "part of the family" at my organization.
<b>Continuance commitment</b> (Five-point Likert scale, adapted from Meyer et al. (1993) and Rousseau (2001))	
CC1	I committed to my employer to remain with this organization indefinitely.
CC2	I plan to stay here a long time.
CC3	Right now staying with my organization is a matter of necessity as much as desire.
CC4	If I had not already put so much of myself into this organization, I might consider working elsewhere. <sup>a</sup>

<sup>a</sup> Item dropped in the measure purification process.

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Gregor Pfajfar, PhD, is an associate professor in International Business at the School of Economics and Business, University of Ljubljana. His research focuses on distribution channel conflicts and relationships in B2B markets, international marketing strategies, export performance, and collaborative consumption. As a visiting professor, he has lectured at internationally ranked universities in England, Canada, Russia, Poland, Lithuania, Estonia and Croatia. He is a member of Marketing Association of Slovenia (DMS), Academy of International Business (AIB), Academy of Marketing Science (AMS) and European Marketing Academy (EMAC). He has been a project leader or team member for several applied projects in the field of international business for selected international companies such as P&G, IBM, BMW, Henkel, Gorenje, Elan, etc. His work has been published in *Industrial Marketing Management*, *International Marketing Review*, *Journal of Services Marketing*, *Journal of Business and Industrial Marketing*, *European Journal of International Management* among others.

Aviv Shoham (PhD, 1993, University of Oregon) is a Professor Emeritus of marketing at University of Haifa, Israel. He serves as a visiting professor at the Ljubljana University, Slovenia. His research focuses on international marketing management/strategy and international consumer behavior. His research has been published in journals such as the *Journal of the Academy of Marketing Science*, *Management International Review*, the *Journal of International Marketing*, *International Marketing Review*, the *Journal of Business Research*, the *Journal of Advertising Research*, *International Business Review*, the *Journal of Applied Social Psychology*, the *European Journal of Marketing*, *European Journal of Management*, *Journal of Engineering and Technology Management*, and the *Journal of Global Marketing*. He is involved actively in reviewing for leading academic journals, including being an Associate Editor for *International Marketing Review*, Senior Editor for *International Journal of Emerging Markets*, Associate Editor for *Journal of Global Marketing* and an Editorial Review Board member for a number of journals.

Agnieszka Malecka Earned her bachelor’s degree in marketing and management and master’s degree in management from the University of Economics in Katowice. Before joining the Management Ph.D. program, she gained professional experience in recruitment, selection and human resource development in cooperation with Millward Brown SMG/KRC. In her dissertation, she investigates determinants of engagement in alternative consumption models. Her research area comprises aspects of social innovations, consumer behavior and alternative markets.

Maja Zalaznik Prior to taking up the position of the Minister of Education, Science and Sport (May 2015-September 2018), Dr. Maja Zalaznik (ex Makovec Brenčič) was full professor of international business and Vice-Rector for the area of knowledge transfer at the University of Ljubljana. She had been employed by the School of Economics and Business, University of Ljubljana, since 1993. Dr Zalaznik (ex Makovec Brenčič) bibliography comprises over 500 scientific and professional titles. Her scientific research was focused on company internationalisation, relationship marketing, international marketing and connections between marketing, sales and human resources. In June 2013, she was appointed President of the European Marketing Academy (EMAC), the largest European academic organisation in the field of marketing. In 2011, she chaired the EMAC Annual Conference. She was President of the Društvo za marketing Slovenije (Marketing Society of Slovenia) from 2008 to 2014. Dr Zalaznik (ex Makovec Brenčič) imparts her knowledge to internationally active Slovenian companies in various ways (projects, mentoring, expert commissions). She has considerable experience in the field of development and quality-assurance in higher education, internationalisation, and the integration of education and enterprise sector and wider social environment.