

The effect of perceived corporate social responsibility activities on corporate evaluation

L'effet de la perception des activités socialement responsables sur l'évaluation des entreprises

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Abstract

This study focused on examining employee and consumer response about company's involvement in CSR activities. The data were collected through a questionnaire administered to a sample of 375 employee and consumers. Factorial analysis, confirmatory analysis, structure equation model and moderator analysis were conducted using several statistical package such as SPSS, AMOS and PROCESS for Hayes. The study firstly analyses the relationship between employee and consumer perceived CSR activities and purchase intention. Further, the effect of purchases behavior on corporate evaluation was analysis and lastly the moderator effect of trust on the relationship between perceived CSR activities and purchase intention was analyses. The findings revealed a good validity and reliability of the scales used in this research. The results revealed a significant relationship between perceived CSR activities and purchase behavior. Result reveal also a positive and significant relation between individual's purchase intention and corporate evaluation. In addition the result of moderator effect were validated. Employee and consumer's trust in corporate do effect the relationship between each dimension of perceived CSR and their purchase intention. Thus, preceived CSR activities has a significant influence on consumer response to corporate evaluation.

Keywords: « CSR; CSR activities; purchase intention; trust; corporate evaluation »

Résumé

Cette étude s'est focalisée sur l'examen de la réponse des employés et des consommateurs sur l'implication des entreprises dans les activités de RSE. Les données ont été collectées par le biais d'un questionnaire administré à un échantillon de 375 personnes composé d'employés et de consommateurs. L'analyse confirmatoire, l'analyse factorielle, l'analyse d'équation structurelle et l'analyse de modération ont été conduites à l'aide des logiciels statistiques tels que SPSS, AMOS et PROCESS for Hayes. L'étude a tout d'abord analysée la relation entre les activités socialement responsable perçues par les employés et les consommateurs et leurs intentions d'achat. Ensuite, l'effet du comportement d'achat sur l'évaluation de l'entreprise a été analysé et enfin l'effet modérateur de la confiance sur la relation entre les activités socialement responsable perçues et l'intention d'achat a été analysé. Les résultats ont révélé une bonne validité et fiabilité des échelles utilisées dans cette recherche. Les résultats ont révélé une relation significative entre les activités de RSE perçues et le comportement d'achat. Les résultats révèlent également une relation positive et significative entre l'intention d'achat des individus et l'évaluation de l'entreprise. En outre, les résultats de l'effet modérateur ont été validés. La confiance des employés et des consommateurs dans l'entreprise a un effet sur la relation entre chaque dimension de la RSE perçue et leur intention d'achat. Ainsi, les activités de RSE perçues ont une influence significative sur l'évaluation de l'entreprise.

Mots-clés : « RSE; activités de RSE; intention d'achat; confiance; évaluation d'entreprise ».

Introduction

The rise of consumerist and environmentalist movements and the growing pressure of interest groups are encouraging contemporary companies to participate in the collective well-being. Thus, in recent years, the issue of corporate social responsibility (CSR) has become a strategic challenge for managers and an object of study for researchers in management science and marketing (Trinquecoste, 2008). According to Peloza and Shang (2011), corporate social responsibility (i.e. CSR) is a topic of growing academic and management interest (Maon et al.

2010; Peloza & Shang 2011), because of its impact on employee and consumer behavior. It includes, incidentally an invitation to rethink the company from the broader perspective of its relations with society and also includes an environmental component (Martinet & Reynaud, 2004). It can be considered as the managerial path through which the company's strategic orientations in terms of sustainable development are expressed. Under institutional and social pressure, most large companies have now implemented a range of actions oriented towards social responsibility with the initial aim of responding to an image issue and improving their commercial performance. For some companies, taking social responsibility into account becomes a means of differentiating themselves from the competition, thus, their innovation is oriented on creating new products and new approaches that are more respectful of the environment. Investing in corporate social responsibility is then crucial for companies since it become a factor of competition and their performance. A firm's investment in CSR builds up stocks of reputational capital, and create some organizational capabilities, which would help the firm in achieving some kind of competitive advantages, and financial boost (Wahba & Elsaved, 2015). CRS initiatives is correlate to financial performance indicator (Asatryan & Březinová, 2014). A strong statistical analysis supports a positive correlations between CSR initiatives, and the company's financial performance. Investment in CRS is correlated positively with the firms' operational competitive performance in terms of cost, quality, flexibility, and delivery performance as well as overall performance (Famiyeh, 2017). According to literature, investment in CSR would somewhat lead to increased company's performance through a wide range of other benefits such as employee and customer's loyalty, corporate brand image and reputation, comparative advantage, cost reductions, operational flexibility, and improved service delivery (Galant & Cadez, 2017, Lee et al., 2017). Hence, it could be concluded that the related benefits of engaging in CSR activities exceed the related costs. However, this investment won't be productive if employee and consumer cannot perceive companies effort in investing in corporate social responsibility. Then, for François-Lecompte and Valette-Florence (2006), the perception of the company's social commitment by employee and consumer is important since it is a favorable ground for innovation and the perennial performance of companies. Thus, a company that reconciles both the preservation of the environment, social equity and financial and economic imperatives, is a company that is part of a strategic orientation on the prospects of sustainable development; is a company that highlights the societal commitment in its managerial practices to improve its image and its business performance

(Danone, 2011; Nike, 2006). Similarly, an individual who is satisfied with the perception of the company's societal commitment is an employee or consumer who is reassured and motivated to "buy well" and "consume better". In this context, a lot of research has been conducted on the perception and impact of CSR actions on the "consumer". Not only do they deliberately focus on very specific approaches to CSR, such as corporate environmental discourse, green marketing, or cause-related marketing (Swaen & Chumpitaz, 2008), but they also focus on the individual in his or her unique role as employee and customer. However, current research encourages us to go further and to approach the individual as consumer in a broad way, without contextual constraints playing an overly deterministic role. In general, it must be noted that CSR remains eminently complex and unclear not only for the practitioner but also for the employee and consumer exposed to numerous messages bearing societal commitments whose validity is not obvious to verify. It therefore seems important to look more deeply into how employee and consumer perceive the concept of CSR in its entirety and how they evaluate company through the social responsibility practices implemented by these companies. In other words, it is mater to verify whether this perception influences the reputation of these companies. This concern has made it possible to direct this study towards the main question of our research as follow: does employees and customer's perception of corporate social responsibility activities influence corporate evaluation?

This study seeks to understand the responding of employee and consumers on corporate social responsibilities activities. More precisely, the objective follow in this research is to analyze the influence of employee and customer's perception of corporate social responsibility activities on how the latter appreciate or evaluate these companies. Although many research have focused on the perceived corporate social responsibilities activities, our work nevertheless includes contributions on theoretical and managerial levels. On the theoretical level, it lies on the exploration of the existence of a possible relationship between perceived corporate social responsibilities activities and corporate evaluation through employee and customer's purchases intention. A theoretical model involving the different variables was proposed. In a country where data on corporate are almost non-existent, our research provides important elements to practitioners on how people choose or evaluate product or corporate. Before presenting the results of this research, we first summarize the literature on concepts and theories, present the hypothesis, then explain our methodological approach, and finally present and discuss our findings and their managerial implications.

1. Litterature review

CSR is a dynamic, complicated notion with no set of criteria for implementation (Matten & Crane, 2005). According to Armstrong (2006), the CSR concept is still in its "embryonic stage." As a result, expecting a multifunctional definition for the word CSR is unrealistic (Walter, 2014). While some businesses were acting appropriately, others were acting badly. This dichotomy of behavior grew divisive that it elicited a range of responses from society (Mitchell, 2001). CSR, emphasizes the expectations that businesses

must consider in order to obtain society's respect and, more crucially, a license to operate (Porter & Kramer, 2011). This encouraged scholars, executives, and the general public to examine various firms' operations in addition to their CSR efforts. The global discussion on CSR entered a new phase, with more issues about how firms may become more socially responsible attracting a variety of definitions. Despite the fact that there is a large and growing body of literature on CSR, defining the idea remains a challenge (Crane et al., 2008). According to Porter and Kramer (2011), CSR entails a significant transformation of business concepts and tactics to address a wide range of societal concerns. Despite the extensive literature on CSR to date, it remains wide, complex, imprecise, subjective, and unclear (Williamson et al., 2006; Gulyas, 2009). It's difficult to come up with an unbiased definition because there isn't a set approach for defining the notion (Dahlsrud, 2006). Thus, the term "corporate social responsibility" is referred to in a variety of ways (Van Marrewijk, 2003; Walter, 2014). Despite this, the essence of CSR terminology is quite similar. Corporate social responsibility (CSR) is defined as "...the explicit and discretionary socially or environmentally beneficial acts that businesses undertake to benefit society" (Carroll, 1979; 2004). "It includes the beliefs, rules, practices, and performance goals that govern a company's business strategy in order to minimize negative social impact while increasing positive value and returns to both shareholders and society" (BCCCC, 2009). Landrum and Edwards, (2009) named it as sustainable business (SB). "A sustainable business is one that operates in the best interests of all current and future stakeholders in a way that protects the business's and its connected economic, social, and environmental system's long-term health and survival" (Landrum & Edwards, 2009: p. 4). According to Garriga and Melé (2004), the core goal of CSR is to maximize stakeholder and company collaboration in order to achieve objectives. This can be accomplished by efficiently and concurrently managing issues that affect various stakeholders. This is due to the fact that CSR and stakeholder theory can complement and assist one another (Valor, 2005). As a result, managers must skillfully balance the competing needs of multiple stakeholders. As a result, the stakeholder theory's utility is re-emphasised. "Corporations are held accountable by shareholders, employees, consumers, suppliers, communities, and other stakeholders while pursuing economic profits." Furthermore, corporations have environmental duties" (2009, Chinese government). Thus, "Corporate responsibility" is described as how businesses address the social, environmental, and economic consequences of their operations in order to contribute to the achievement of our long-term development goals. It is the voluntary measures that businesses can take, in addition to complying with minimum legal obligations, to serve both their own competitive and societal objectives." (Government of the United Kingdom, 2010).

1.1 Purchase intention

Individual's purchase decision is a very complex process (Jaafar et al., 2012; Mirabi et al., 2015). Madahi and Sukati (2012) state that when individuals choose a particular product, the final decision of whether to buy the product or not depends on their intention. It correspond to a fundamental element in

the theory of consumer behavior (Mhaya et al., 2014). For Morinez et al. (2007, cited in Mirabi et al., 2015, p. 268), purchase intention is a situation in which the individual wants to buy a certain product under a certain condition. Purchase intention is the disposition of an individual who expresses support for purchasing a good or service (Hamida et al., 2016). According to Shah et al., (2012), purchase intention is a type of decision making that outlines the reasons why an individual purchases a particular brand. Purchase intention can also be explained or defined in terms of a preference to purchase a product or brand. This is the case with Younus et al., (2015, p. 2) who define it as the individual's preference to purchase a brand, product, or service. In addition, in some cases, it stems from the buyer's or user's evaluation of the alternations of a given brand or product. From this perspective, Younus et al., (2015) find that purchase intention has another aspect depending on whether the individual will buy the product or service after evaluating it and furthermore when he or she discovers that the product is worth buying. The phenomenon of purchase intention could also come from the experience lived by the individual through the use of the product or service and which can incite the user to repeat the purchase as many times as he wishes. From this perspective, purchase intention would refer to the proposal to purchase products in the future and to repeat the purchase of these products as one comes into further contact with the specific product (Halim & Hamed, 2005). Purchase intention refers to an individual's propensity to purchase a good or service. For Spears and Singh (2004), it represents an individual's conscious plan to make an effort to purchase the product. It is the desire, aspiration, resolve or willingness to engage in a behavior (Limayem et al., 1999) and also the likelihood that a buyer will intend to purchase a product or service (Dodds et al., 1991). It can also be likened to a short reaction of the actual purchase behavior or by its nature, in short it is a better predictor of individual purchase behavior (Hamida et al., 2016). The literature considers an individual's intention as a mediating variable between their attitude and behavior (Ajzen, 1991). The theory of reasoned action and the theory of planned behavior have all considered an individual's intention as a central factor in engaging in a given behavior (Ajzen, 1991). Thus, purchase intention can be considered as the predictor of behavior and the predictor of performing a future behavior.

1.2 Trust in organization

Trust as a formative concept is defined from the consumer's point of view, as a psychological variable that reflects a set of accumulated presumptions about the credibility, integrity and benevolence that the consumer attributes to the product brand (Gurviez & Korchia, 2002; Dekhili & Achabou, 2011). According to Dekhili and Achabou's (2011) qualitative study of 71 French people at a Design forum, to assess environmental information literacy, individuals rely on a few attributes such as price, seller, brand, or even country of origin. The lack of individual trust in environmental information is explained by two factors: "lack of credibility of information" and "low individual knowledge towards environmental information" (Dekhili & Achabou, 2011; Sauret, 2017). According to Korchia and Gurviez (2002), it is possible to measure the concept of trust in a brand most finely along three (3)

dimensions: credibility, integrity and benevolence. According to Lewicki and Bunker (1996), the process of developing trust includes three stages: credibility of the brand towards individual, knowledge of the brand and the brand's values that meet people's expectations. When trust is established in the employee and consumer's mind, distrust of the brand is reduced as well as the perceived risk of the product (Mitchell, 1999).

1.3 Corporate evaluation.

Corporate evaluation is a set of concepts and methods whose main aim is to assign a value to a company. However, in the context of this research, corporate evaluation is employee or consumers' perception of a corporation's reputation. It is one most important thing that come on mind when is question about organization's success. According to Galant and Cadez, (2017), reputation measure the sustainability activity of a company. Good evaluation mean a good reputation which mean that the organization is performing well and is able to provide what employees and the customers need. Thus, there is no doubt about the fact that the perception of corporate reputation tends to be one of the most important aspects of a growing business

2. Research hypotheses

2.1 Perceived CSR

As noted above, the term CSR refers to voluntary activities in which a firm is engaged with the intent of contributing to society and the environment (European Commission, 2001, p. 8). Theoretically, the justification of CSR lies in conceptualizing it as an unwritten contract between business and society in which corporates are expected to fulfil certain socially responsible actions in lieu of the license obtained to operate (Woodward-Clyde, 1999). According to Elkington (1997), a socially responsible firm is supposed to perform three main responsibilities, namely economic responsibility, social responsibility, and environmental responsibility. Thus, CSR is seen by employees and consumers as the capacity to distinguish between corporate financial obligations on the one hand and corporate legitimate, ethical, charitable obligations on the other (Maignan, 2001, p.65). Research suggested that perceived CSR activities refers to the degree of employees' perception about the support provided by their employer to the CSR-related activities (Choi & Yu, 2014). The survey of literature shows that most studies have used individual's perception to measure CSR; hence, the two terms have been used interchangeably. Employee perceptions of CSR lead to multiple positive organizational-level outcomes, such as organizational commitment and organizational identification (Gond et al., 2017). Rupp et al., (2013) argued that employee and customer's perceptions of CSR activities may be more important than actual CSR performance in shaping employee attitudes. According to Shankar et al (2018), perceptions of CSR activities help firms in developing a positive corporate reputation. CSR initiatives influence shopper states of mind and reactions (Brown & Dacin, 1997). The positive reactions and perception of employees and customers appear to extend the advantage of adopting CSR activities (Lichtenstein et al., 2004). In this manner, perception can make strides our understanding of how individuals see CSR exercises and

how that encourage and increments their buy intention. Hence, it could be concluded that the related benefits of engaging in CSR activities exceed the related costs. However, this investment won't be productive if people cannot perceive companies effort in investing in corporate social responsibility. Then, the perception of the company's social commitment is important since it is a favorable ground for innovation and the perennial performance of companies (François-Lecompte & Valette-Florence, 2006; (Megumi & Hitoshi, 2022). Thus, a company that reconciles both the preservation of the environment, social equity and, financial and economic imperatives is, a company that is part of a strategic orientation on the prospects of sustainable development; is a company that highlights the societal commitment in its managerial practices to improve its image and its business performance (Nike, 2006, Danone, 2011). Similarly, an employee or consumer who is satisfied with the perception of the company's societal commitment is a person who is reassured and motivated to "buy well" and "consume better". Therefore employee and customer's whom assumed that CSR activities are good, are more likely to show positive attitudes to the sponsoring firm and its products, and therefor will have a higher level of purchase intention and vice versa (Lee & Shin, 2010). Thus, the study assumes that there is a relationship between each dimension of employee and consumer's perceived CRS activities, and their purchase intention. Therefore, the following hypotheses were proposed:

H1: perceived CSR activities such as social equity is positively related to purchases intention

H2: perceived CSR activities such as environmental protection is positively related to purchases intention

H3: perceived CSR activities such as economic development is positively related to purchases intention

2.2 Employee and consumer response to CSR activities

Employee and customer's response is their inner reaction, and is primarily concerned about how perceived CSR behavior influences individual perception of the state and demeanor of organization, too portrayed as employee and consumer's corporate assessment or evaluation. The most punctual recognition considers are from Brown and Dacin (1997), who point out that recognition will impact the assessment or the evaluation of organization. Employee and consumer have the potential to acknowledge benefit and buy items from a socially responsible firm (Smear & Ergenzinger, 2005). Thus, the perception of corporate CSR activities influence employee and customer's purchase intention which in turn has effect on how employee and customer evaluate company. A high purchase intention will probably lead to a high employee and consumer response and a low purchase intention will lead to a negative corporate evaluation. Thus, the study assumes that:

H4: employee and customer's purchase intention is related to corporate evaluation.

2.3 Trust in CRS activities

Trust as a formative concept is defined as a psychological variable that reflects a set of accumulated presumptions about the credibility, integrity and benevolence that the individual attributes to an

organization or even a product brand (Gurviez & Korchia, 2002; Dekhili & Achabou, 2011). According to Dekhili and Achabou's (2011) qualitative study of 71 French people at a Design forum, to assess environmental information literacy, people rely on a few attributes such as price, seller, brand, or even country of origin. The lack of individual trust in environmental information is explained by two factors: "lack of credibility of information" and "low individual knowledge towards environmental information" (Dekhili & Achabou, 2011; Sauret, 2017). According to Korchia and Gurviez (2002), it is possible to measure the concept of trust in a brand most finely along three dimensions: credibility, integrity and benevolence. The process of developing trust includes three stages: credibility of the brand, knowledge of the brand and the brand's values that meet individual' expectations (Lewicki & Bunker, 1996; Peng, Gong & Peng, 2016, Gnoufougou, 2022). A people's attribution of a firm's CSR practices is one of the foremost quick results of a corporation's social performance (Pivato et al., 2008), and essentially influences their response to CSR (Aqueveque, 2005). Subsequently, trust within the CSR of an enterprise can improve the relationship between employee and customer and enterprise, and lead to positive purchase behavior. Piercy and Path (2009) tended to the thought that on the off chance that an organization effectively takes portion in social exercises, employee and customer will increment their trust in that organization. The corporation could not center exclusively on their claim benefits and disregard charitable endeavors, as these activities may produce negative impact. Trust play a middle part between CSR exercises and buy deliberate (Zhu et al., 2013). Employee and customer's trust within the credibility of a corporation's CSR exercises can impact buyer response in deter how to assess the organization, based on the corporation's picture and purchase purposeful (Mohr & Webb, 2005, Yoon et al., 2006). A better trust can promote the solid buy purposeful of items (Lee et al., 2012). In sum, when trust is established in an employee and consumer's mind, distrust of the organization image or brand is reduced as well as the perceived risk of its product (Mitchell, 1999). Thus, trust on product or company is retain as variable that can moderate the relationship between employee and customer's perception of company corporate social activities and their purchase intention. Therefore, the following hypothesis were proposed:

H5: trust in CSR activities moderates the relationship between environmental protection and employee and customer's purchases intention

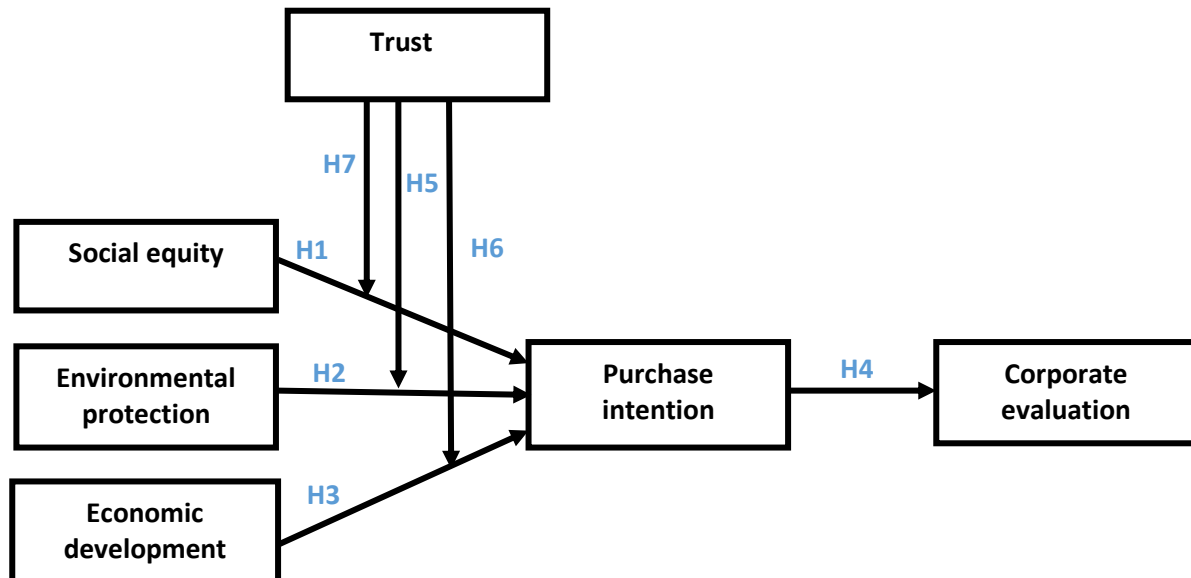
H6: trust in CSR activities moderates the relationship between economic development and employee and customer's purchases intention

H7: trust in CSR activities moderates the relationship between social equity and employee and customer's purchases intention

2.4 Research model

Based on the above discussion the following model was proposed:

Figure N° 1: research model



3. Research methodology

3.1 Sample

In the context of this study the sample is drawn from a target population made up by employees and customers. It included employees and customers from all regions in Togo, and all age group of employee and customer with varying lengths of experience were represented.

3.2 Sampling technique

This study uses a non-probability sampling technique that relies on the judgmental sampling technique.

3.3 Data collection tools

Data collection is done through a large-scale disclosure by self-administered questionnaire. The questionnaire represents the measurement variables composed of items, which are supposed to explain the degree of how consumer or employee perceived CSR activities, their trust toward company or its product, their purchasing behavior and how they evaluate company in the field. A total of 700 questionnaires were self-administered to consumers and employees and expecting a return of at least 500 questionnaires totally filled. However, 405 questionnaires were returned. We removed from our sample the subjects who did not fill the questionnaire completely, and it remains 375 subjects as the sample of our research.

3.4. Measurements

For accuracy, the selected items should represent the concept about which generalizations are to be made (Wang et al., 2003). In constructing the adapted research model, measurement items were selected from established questionnaires from previous studies to maintain the validity of the questionnaire.

Perceived CSR activities. Perceived CSR activities is measured as a three-item construct, as taken from Marin and Ruiz (2006) and Sen and Bhattacharya (2001). Alvarado-Herrera, Bigne, Aldas-Manzano, and Curras-Perez (2015) measure it as three dimensions compose of 18 items. We chose the Alvarado-Herrera et al., (2015) scale for our research, given its reliability and adaptability to our study. This scale is composed of 18 items which are used to measure the three dimensions of employee and customer's perception of CSR activities. Each dimension is measure by six item. The first six items represents the social equity dimension, the second six item measure the company investment on environmental protection and the last six item represent the economic development.

Purchase intention. As mentioned above, purchase intention refers to the willingness of employee or a consumer to purchase a goods or services. Survey reveals the difficulties of predicting individuals' own purchase intentions. This raises the problem of measuring purchase intention. Studies using purchase intention differ greatly from one to another. Indeed, authors do not all use the same scale, nor the same performance indicators for the prediction obtained (Day et al., 1991, Day, Gan, Gendall & Esslemont, 1991). In this study the scale used to access employee and customer's purchase intention is draw from Espejel et al., (2008) study. It is, compose of 4 items.

Trust in corporate. According to the literature, several scales such as Gurviez and Korchia (2002), Perugini and Conner (2010), Newell and Goldsmith (2001) were used to access individual trust. In this research, a scale developed by Newell and Goldsmith (2001) will be used. It compose of four items.

Corporate evaluation. Corporate evaluation is employee or consumers' perception of a corporation's reputation. For the measurement of the corporate evaluation variable, three items from Mohr and Webb (2005) scale were used. The items were adapted to the employee and consumer context.

All the study variables items were measured on a 5-point Likert-type scale, which measures the respondent's degree of agreement or disagreement ranging from "strongly disagree" to "strongly agree".

4. Results

Validity and reliability test of measuring instruments

Principal component factor analysis was conducted. First, we checked whether the data of the perceived employee and customer's social responsibility scale items are factorable.

Table 1: Factorization coefficient of the scale items

KMO and Bartlett's Test

Precision measurement of Kaiser-Meyer-Olkin sampling		.883
Approximate chi-square	1393	.243
Bartlett Sphericity Test	Ddf	70
	Signification du test.	.000

« Source: author »

Table above shows the results of the Bartlett tests and the KMO test conducted on all the items that measure the employee and customer perceived CSR activities variable. The results appear satisfactory. Indeed, the analysis reveals an index of the KMO test which displays a value higher than 0.5 (KMO=0.883), and the Bartlett test displays a satisfactory Chi-square index (Chi-square=0.000). The results of these analyses confirm the feasibility of the factor analysis.

Table 2: Total explained variance

Component	Initiale Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	%Cumulative	Total	% of variance	%Cumulative
1	7.339	45.871	45.871	7.339	48.071	48.071
2	1.720	10.753	56.623	1.720	12.953	61.024
3	1.231	7.693	64.316	1.231	8.693	69.717
4	.875	5.456	70.723			
5	.866	5.415	76.138			
6	.780	4.877	81.014			
7	.556	3.476	84.490			
8	.495	3.091	87.581			
9	.422	2.636	90.217			
10	.362	2.265	92.483			
11	.339	2.119	94.601			
12	.231	1.442	96.044			
13	.188	1.178	97.221			
14	.186	1.165	98.386			
15	.152	.947	99.333			
16	.107	.667	90.000			
17	.106	.659	98.400			
18	.103	.589	97.985			

« Source: author »

The structure of the principal component factor analysis (PCA) performed on the eighteen items measuring the variance of the perceived corporate social responsibility revealed the existence of three factors that explain respectively 48.071% (Social Equity: SE) of the variance, 12.9% (Environmental Protection: EP), and 9.7% (Economic Development: ED), i.e. a total of 70.72% of the total variance of this variable.

Confirmatory analysis

The result of a confirmatory factor analysis using AMOS to assess the validity of the measure confirmed the factor fit indices. The chi-square goodness-of-fit index ($df = 45$) = 240.63, with a p -value level of less than 0.001. Because of the sample size in this study ($N = 375$), the likelihood ratio is sensitive to sample size (Haire, Handerson & Black, 1998). The CMIN / DF = 2.533 is less than 5, implying that the model fit is acceptable (Bollen, 1989). The IFG = 0.914, CFI = 0.928 are above the cutoff value of 0.9, demonstrating an acceptable fit between the construct and the data (Hair & al., 1998; Bentler, 1990). RMSEA = 0.07; IFI = 0.929 and TLI = 0.909 are all above the cutoff value of 0.9, demonstrating an acceptable fit of the construct to the data. The NFI = 0.888 was slightly below the 0.9 threshold, but tolerable (Bentler & Bonet, 1980, Hu & Bentler, 1998; Marsh & al., 2004). In general, the CFA attested to the consistency of the three-dimensional scale of the perceived corporate social responsibility as shown.

Reliability Analysis

The reliability or internal consistency of the data set was determined by means of the Cronbach's Alpha (α). The chosen set of questionnaire items were all examined to assess the degree to which they measured a single unidimensional latent construct. The Cronbach alphas observed in the present study for these sub-dimensions of the different scale are: 0.705 for the Social Equity dimension (SE), 0.733 for the Environmental Protection dimension (EP), 0.726 for the Economic Development dimension (ED), 0.746 for the Purchase Intention scale (PI), 0.741 for the employee and customer's Trust scale (TR) and lastly 0.755 for the corporate evaluation scale (CE). These findings are similar to those of previous research. Thus, the reliability of the three factor of perceived social responsibility, and other scale such as trust on company CSR, employee and customer's purchase intention and corporate evaluation instrument is above the 0.7 threshold, suggesting adequate internal consistency of the scales used in this study (DeVellis, 2012, Evrad et al. 2013, George & Mallery, 2003, Malhotram, 2015, Lance, Butts, & Michels, 2006; Zikmund, 1997).

Correlational analysis of sub-dimensions

Descriptive analysis is the term given to data analysis that describes and summarizes data in a meaningful way so that, insights can be gained. The table summarizes the descriptive statistics analysis results which provides details, highly accurate picture of the main variables and the possible relationship between those variable. It presents the, inter-correlation coefficient.

Table 3: Descriptive statistics, Inter-Correlation between Variables

Variables	1	2	3	4	5	6
Social Equity (SE)	1					
Environmental Protection (EP)	0.683*	1				
Economic Development (ED)	0.685**	0.703**	1			
Purchase Intention (PI)	0.589*	0.571**	0.712**	1		
Trust (TR)	0.679**	0.547*	0.721**	0.537*	1	
Corporate evaluation (CE)	0.741*	0.707**	0.518	0.529	0.791*	1

Note: **. Correlation is significant at the 0.01 level. *. Correlation is significant at the 0.05 level (2-tailed).

« Source: author »

The inspection of the correlation matrix table above shows correlation coefficients greater than 0.5 and significant at 0.01 and 0.05. This demonstrates a correlation between the sub-dimensions of the perceive CSR scale and the rest of the measure instrument. The three sub-dimensions that effectively measure employee and customer perceived CSR are thus inter-correlated. The table also give an idea about the correlation of the study variables. Social Equity (SE) was positively correlated to Environmental Protection (EP) and Economic Development (ED) as reported in the previous studies. Similar significant relationship was found respectively between the three dimensions of perceived CSR dimension and purchase intention, and employee and customer trust. According the results, purchase intention was positively correlated to corporate evaluation.

Validation of research Hypothesis

The study objective was to analyze the effect of employee and customer's perceived CSR activities on their purchase intention and the corporate evaluation. The effect of employee and customer's perceived CSR on their purchase intention and the corporate evaluation was done through structure equation modeling analysis using AMOS 20. According to the research model above (Figure), it is a one-directional recursive model with perceived CSR as independent variable whereas other variables such as purchase intention, and corporate evaluation are considered as dependent variables. Thus we analyzed the effect of each dimensions of perceived CSR, namely Social Equity (SE), Environmental Protection (EP), and Economic Development (ED) on corporate evaluation (CE) though customer's purchase intention (PI). The results of the model estimation was carried out and the overall model fit was examined. The results of the analysis are summarized in the following tables.

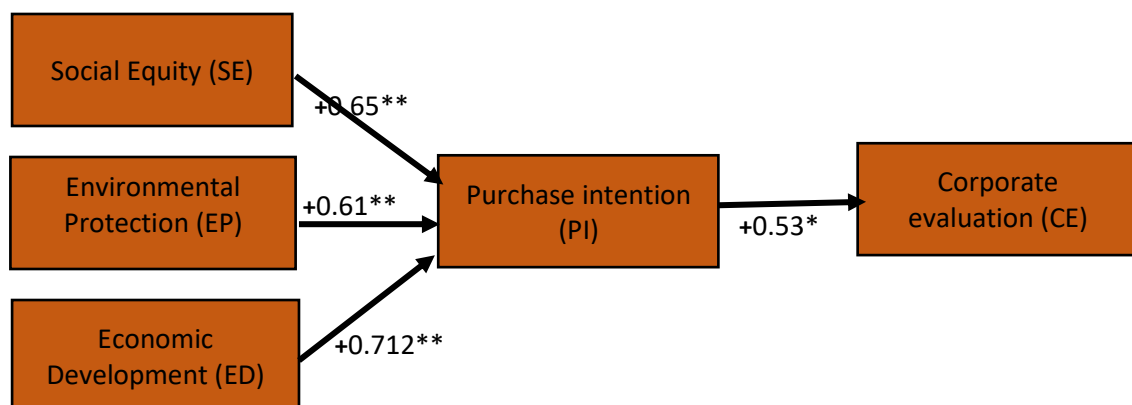
Table 4: Validation of the hypotheses

<i>Maximum Likelihood Results</i>							
Path		Estimation	p	Results			
Social Equity (SE) → Purchase intention (PI)		0,65**	0.000	Ho1 accepted			
Environmental protection (EP)→Purchase intention (PI)		0.61**	0.000	Ho2 accepted			
Economic development (ED) →Purchase intention (PI)		0.712**	0.000	Ho3 accepted			
Purchase intention (PI) → Corporate evaluation (CE)		0.53*	0.00	Ho4 accepted			
**. $p < 0.01$, *. $p < 0.05$							
The fit indices							
Indices	χ^2 /ddl	GFI	AGFI	RMR	RMSEA	CFI	NFI
Value	20,97	0,95	0,92	0,06	0,072	0,937	0,95

« Source: author »

The results summaries in the table above indicated that the chi-square goodness-of-fit was significant. The model tested fits the data well: χ^2 /ddl = 20.97; ($p=0.00$), RMSEA = 0.072; CFI* = 0.937. These values of the fit indices are satisfactory. Indeed, the indices (GFI, AGFI, CFI, NFI) are close to the value of 1, while the residuals (RMR, RMSEA) are close to zero. These results therefore confirm the research hypothesis.

Figure 2: result of the main hypothesis



« Source: author »

Analyses of the main hypotheses

The proposed relationships between the research main variables were tested by structural equation modeling using AMOS as reported above. The analyses of the results indicated that by using data collected from individual self-report, the model fit was acceptable and all the path proposed in the main hypotheses was significant.

Hypotheses 1 predicted a positive relationship between *social equity* and employee and consumer *purchases intention*. This hypothesis was supported. The regression coefficient between the SE and PI was 0.65, which was significant at the 0.001 level (Table 4). *Social equity* was found to be associated with individual *purchases intention (PI)* variable. In other words, in a market where employee and customer's perceived corporate involvement in corporate social responsibilities activities such as social equity, individual purchase intention tend to be develop more.

Hypotheses 2 predicted a positive relationship between *environmental protection (EP)* and *purchases intention*. This hypothesis was also supported. The regression coefficient between the EP and PI was 0.61, which was significant at the 0.001 level (Table 4 above). *Environmental protection (EP)* was found to be associated with individual *purchases intention (PI)* variable. In other words, in a market where employee and customer's perceived corporate involvement in corporate social responsibilities activities such as *environmental protection (EP)*, purchase intention tend to be increase more.

Hypotheses 3 predicted a positive relationship between *economic development (ED)* and *purchases intention*. This hypothesis was also supported. The regression coefficient between the ED and PI was 0.712, which was significant at the 0.001 level (Table 4). *Economic development (ED)* was found to be associated with individual *purchases intention (PI)* variable. Thus, in a market where employee and customer's perceived corporate involvement in corporate social responsibilities activities such as *economic development (ED)*, consumers purchase intention tend to be develop more.

Hypotheses 4 predicted a positive relationship between *purchases intention (PI)* and *corporate evaluation (CE)*. The analysis support this hypothesis as presented in the table above. The regression coefficient between the EP and CE was 0.53, which was significant at the 0.001 level (Table 4). *Purchases intention (PI)* was found to be associated with *corporate evaluation (CE)* variable. Thus, employee and customer's *purchases intention* or behavior is correlate to corporate evaluation. When purchase intention is high, individual respond positively to corporate, however when purchase intentions is low, this mean that employee and consumers respond negatively to corporate.

Moderating analysis

In this part, we test the hypotheses concerning the moderating effect of employee and customer's trust in the relationship between each dimension of perceived corporate social responsibility and their purchase intention. For these moderation hypotheses (Ho5; Ho6 and Ho7) we constructed an interaction term between each dimension of the independent variable and the moderating variables using PROCESS

for Hayes, (2013). The analysis of the moderating effect of individual trust (CT) leads to the results in the table below:

Table 5: Test of the moderating effect of trust in the relationship between social equity and purchases intention (Ho7)

```

    ***** PROCESS Procedure for SPSS Release 2.23.1 *****
    Y = PI
    X = SE
    M= CT
    Sample size= 375
    *****
    Outcome: PI
    Model Summary
    R          R-sq      MSE      F          df1      df2      P
    .7062      .4987**   .2792    64.9920    3.0000   196.000  .0000
    *****
    Model
    coeff      se      t          p          LLCI      ULCI
    Constant   .2083   .4592     .4537     .6506     .6973    1.1139
    CT         .7674   .2677     2.8668**  .0046     .2395    1.2953
    SE         .8853   .1314     6.7374**  .0000     .6262    1.1445
    Int_1      .1630   .0695     2.3466*   .0199     .3000    .0260
    *****
    Product terms key:int_1 SE X CT, **p<.001    p<.005
    
```

« Source: author »

The table above present the result of the test for the moderating effect of individual trust (CT) in the relationship between social equity (SE) and purchases intention (PI). The results indicates a positive and significant R-sq results ($R^2=0.498$ **; ** $p<.001$). These results show that trust (CT) acts positively and significantly in the relationship between social equity (SE) and purchase intention (PI) ($t(200) = 2.8668$; $p<.001$). The observed positive and significant results of the interaction effect between social equity (SE) and individual trust (CT) support the hypothesis 7 (Ho7), that trust (CT) moderates the relationship between the level of corporate involvement in social equity and individual purchasing behavior. Thus, low level of individual trust in corporate lead to weak relationship between social equity (SE) and purchases intention (PI). However, when the level of individual trust (CT) is high, the social equity (SE) or the involvement of corporate in social equity activities has a strong effect on individual’s purchase intention.

Table 6: Test of the moderating effect of trust (CT) in the relationship between *economic development (ED)* and individual's purchases intention (PI) (Ho6)

```

***** PROCESS Procedure for SPSS Release 2.23.1 *****
Y = PI
X = ED
M= CT
Sample size= 375
*****

Outcome: PI
Model Summary

```

R	R-sq	MSE	F	df1	df2	P
.7152	.4978**	.2693	64.820	3.0000	197.000	.0000

```

*****

Model

```

	coeff	se	t	p	LLCI	ULCI
Constant	.2183	.4693	.4537	.6506	.6974	1.1129
CT	.7773	.2777	2.8668**	.0046	.2495	1.2943
SE	.8853	.1314	6.7374**	.0000	.6262	1.1445
Int_1	.1630	.0695	2.3466*	.0199	.3000	.0260

```

*****

Product terms key:int_1 ED X CT, **p<.001    p<.005

```

« Source: author »

The result in the table 6 above indicated a positive and significant R-sq results ($R^2 = .4978^{**}$; $**p < .001$). These results show that individual trust acts positively and significantly in the relationship between economic development (ED) and individual's purchases intention ($t(375) = 2.8668^{**}$; $p < .001$). The observed positive and significant results of the interaction effect between economic development (ED) and trust support hypothesis 6 (Ho6), that individual's trust level moderates the relationship between perceived corporate involvement in CSR activities and individual's purchasing behavior. In other words, as the level of trust (CT) increases significantly, individuals become more aware of the corporate involvement in CSR activities. This explains their involvement in buying or the increase in their purchase intention.

Table 7: Test of the moderating effect of trust (CT) in the relationship between environmental protection (EP) and individual purchases intention (PI) (Ho5)

```

***** PROCESS Procedure for SPSS Release 2.23.1 *****
Y = PI
X =EP
M= CT
Sample size= 375
*****

Outcome: PI
Model Summary

```

R	R-sq	MSE	F	df1	df2	P
.7187	.5166	.2692	69.8206	3.0000	196.000	.0000

```

*****

Model

```

	coeff	se	t	p	LLCI	ULCI
Constant	-.0654	-.0654	-.0654	-.0654	-.0654	-.0654
CT	.8148	.2770	3.6631	.0003	.4685	1.5612
EP	.9410	.1279	7.3548	.0000	.6887	1.1934
Int_1	-.2188	.0714	3.0622	.0025	.3597	.0779

```

*****

Product terms key:int_1 EP X CT, p<.01

```

« Source: author »

The table 7 above summarizes the results of the moderating effect of the level of consumer trust (CT) in the relationship between environmental protection (EP) and purchases intention (PI). The result indicated a positive and significant R-sq results ($R^2 = .5166^{**}$; $**p < .001$). These results show that individual trust acts positively and significantly in the relationship between environmental protection (EP) and individual purchases intention ($t(375) = 3.6631$; $p < .001$). The observed positive and significant results of the interaction effect between environmental protection (EP) and trust support hypothesis 5 (Ho5), that individual trust level moderates the relationship between corporate involvement in environment protection and individual's purchasing behavior. Thus, as individuals trust (CT) in corporate increases significantly, they become more aware of the corporate involvement in CSR activities. This explains their involvement in buying or the increase of their purchase intention.

Conclusion

This study argued that perceived companies involvement in corporate social responsibility activities has effect on employees and consumer's purchasing behavior and how they evaluate corporates. The quantitative analysis conducted allowed us to understand and validate our research assumptions. Thus, the level of employees and consumer's perceived corporate involvement in social activities would influence their behavior especially their purchase intention; which will in it turn effect corporate evaluation.

Further, the research looked at the moderating effects of individual variable such as trust which is revealed to be positive and significant. Trust in corporate has effect on the relationship between perceived corporate social responsibilities activities and employees and consumers purchase behavior. Thus the study suggest that employees and consumer's trust in corporate reinforce the effect of employees and consumer's perceived CSR activities or corporate involvement in social responsibilities activities on their purchasing behavior or on their decision to purchase companies goods. This positive result allows us to conclude that corporate should be aware of the importance and the role play by employees and consumer's trust in purchasing intention and corporate evaluation in developing country. Finally, in reading the above set of results, several avenues of research can be suggested. Indeed the results obtained in our empirical study can be useful for future research in the case that they can expand our research model by incorporating other individual variables or moderating variables related to the individual such as gender, standard of living, education, and place of residence etc... introduction of those variables in the model will enrich the research and will really capture the real effect of the perception of corporate involvement in corporate social responsibilities activities.

Although the results of this research are significant, this study, like all research, admits of some limitations. Indeed, a better assessment of corporate evaluation could be made by firstly considering only corporates employees on the one hand, and then customers on the other. Moreover, the study could have adopted a mixed approach. These limitations can be resolved in future research by taking into account the sample and the research method.

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