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The Impact Of Corporate Social Responsibility On Corporate Reputation Using Marketing As Moderate Variable: An Empirical Study On Jordanian Telecommunication Company

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ABSTRACT

Reputation has critical role for each business organization. Without a good reputation, success is limited and the organization's long-term future is in doubt. Today organization is changing into very important issue, corporate social responsibility (CSR) being respectable by organizations through CSR activities. In this paper, the impact of CSR and marketing on corporate reputation (CR) was explored; also the role of CSR in CR building is confirmed. The methodology of this study we use a questionnaire by using Likert five-options to obtain individuals' feedback. We regard 93 samples to collect data from different management level and other stuff from the companies; we received 86 questionnaires in total. The study questionnaire includes 27 queries concerning the three dimensions of the model CSR, Marketing and CR. The study finding show that marketing and CSR are playing critical role in enhance CR; also there is a significant positive relation between CSR and CR. Organizations which are more socially responsible have better retain and enhance to them CRs. Furthermore, when organizations improve reputation this can let them reach business success and goals in the long-term and vice versa. There is no specific method to make CSR contribute to reputation due to each organization; each country and each culture are operating differently. CSR have a positive impact on CR, for that CSR has to be considering while formulating organization strategy

INTRODUCTION

In contemporary business, organizations do not depend on profitability. Organizations are not depending on building their reputation just only on the financial positions. There are modern concepts that help organization to be able to cope with fast changes and developments in the social, technological, economical and managerial aspects (Daft, 2015; Fombrun & Shanley, 1990).

The social responsibility of the company is its contribution to the objectives of sustainable development (Rondinelli & Berry, 2000). A concept where by companies integrates corporate social concerns, environmental, and governance with its strategy, its management and relations with its stakeholders by parties (Paryani, 2011). Corporate social responsibility (CSR) is a way for the company to increase its profits in short and long term (Burke & Logsdon, 1996). On other hand, one of the main organization's goals is to achieve profit and perhaps dominate other goals such as improving the quality and distribution of services. But that does not deny that many organizations are looking for a profit to ensure the required financial flexibility to stay and continue. Organizations use marketing to enhance what they are looking in the eye of communities and others (Kotler & Armstrong, 2013).

Recently, the interest of CSR has increased (Garriga & Melé, 2004). Today, organizations are forcing to pay more attention towards CSR (Burton & Goldsby, 2009). For business to be socially responsible, organizations have to use the available resources to participate in activities which have an impact on organizational profits and reputation, thus done within an open competition without deceit or swindle. Pressure on corporate has increased in order to be socially responsible, these pressures come from stakeholders such as board of directors, employees, customer, society, government, and supplier (Paryani, 2011). So that organizations must care about reputational risk, corporate reputation (CR) influences the path in which different stakeholders carry on towards the company. It's affecting for instance employee retention, customer fulfillment, and customer faithfulness (Garriga & Melé, 2004; Ihlen, 2008).

CSR and marketing takes a new dimension, in addition to meeting community demands it would allow the corporation to hedge against the major risk that the loss of reputation (Aula, 2010). The motivation of the study comes from growing importance of this subject that refocuses it firmly in the world of business organizations in different types and sizes. Today organizations need to change their direction towards CSR to achieve the efforts of social responsibility in pursuit the excellence in

performance. This research generally looks for clear empirical evidence for relationship between CSR and reputation by using marketing as Moderate variable.

LITERATURE REVIEW

The concept of CSR is growing widely over the time; approximately most of organizations more than before are engaged in CSR initiatives into all aspects of their business. Many researchers have defined CSR. According to the European Commission (EU) definition, CSR is "the responsibility of enterprises for their impact on society" (European Commission, 2001). "An enterprise should have in place a process to integrate social, environmental, ethical human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders" (European Commission, 2001).

Reputation is important to a business organization. Without a good reputation, success is limited and an organization's long-term future is cast in doubt. Reputation has a large influence on the stakeholders perception to the organization, many things can be done by organization to enhance their reputation such as the professions ethics, familiarity with organization social activities and environmental interests, and concerns within the communities where they operate. So for good organizational reputation, organizations should align the interests of society with the business concerned at the same time it is interest. Loss of reputation is now a major concern for corporate, accompanied by the loss of reputation is always a big financial loss in the short term and sometimes in the long term (Aula, 2010).

CSR is a real performance boost for a company, is a way to improve its economic, financial, social, competitive, and its long-term profits (Carroll, 1991). This is a lever preservation of the value of its assets, managing risks, and reputation improvement, so ultimately sustainability for the organization (Branco & Rodrigues, 2006).

H01: There is no significant relation between CSR and CR.

The most important CSR dimensions: voluntariness, ethical, economic, and legal dimension (Dahlsrud, 2006). CSR guides organizations in the execution of their responsibilities and considered as an important parameter for organization success (Puneet & Ashish, 2012). CSR is the continuing commitment to work and act ethically, at the same time contributes to economic and legal development. CSR strengthen the role of the competitive enterprise and to maintain the attraction to customers and staff outstanding, also the attention of the self-organization of the initiative in the face of problems and contribute to the development of society

(McWilliams & Siegel, 2001; European Commission, 2001).

CSR means that organizations and individuals must be to behave ethically and with great interest to the community in social, cultural, economic, and environmental level.

Voluntary or Philanthropic responsibilities: Refers to society's expectations that companies behave as a good citizen, and include such things as charitable support programs for the benefit of a particular community or entire state (Pinkston & Carroll, 1996). It may also include employees donate their time and expertise to the noble issues.

H01.1: There is no significant relation between Voluntary responsibilities and CR

Ethical responsibilities: Society's expects from companies that are beyond compliance with the law, making positive efforts to anticipate and meet community norms/standards, even if those norms/standards were not officially established by law (Carroll, 1991).

H01.2: There is no significant relation between Ethical responsibilities and CR

Economic responsibilities: society's expectations suggest that organizations produce goods / services needed and desired by consumers (Mårtensson & Berndtros, 2014). While the companies founded in order to meet customer demands for products and services. In addition to the wealth they add value to the economy (Mårtensson & Berndtros, 2014). As well as, offering work opportunities and pay to them employees fairly. Therefore, companies are expected to put the interests of shareholders and other partners in mind, with the achievement of efficiency and profitability, and the creation of economic value wherever they operate (Carroll, 1991).

H01.3: There is no significant relation between Economic responsibilities and CR

Legal responsibilities: Refers to society's expectations that companies abide by the laws as set by the society and the government while they are doing their business (Carroll, 1991). The laws and regulations cover the conduct of corporate work, Also aim to maintain a balance between the rights of companies and the rights of other parties, including the government and legislative bodies (Pinkston & Carroll, 1996).

H01.4: There is no significant relation between Legal responsibilities and CR

There are many factors to build the reputation of organizations, and there are several reasons that impel organizations to build a good reputation in the minds

of others. The following can be summarized from previous studies: Firstly, reputable working to strengthen trust between stakeholders and organization, where organization become more effective and increase the chances of success (Pirson & Malhotra, 2008). Secondly, the organization focuses on attention of outstanding employees, and raises the satisfaction of its employees (Cravens & Oliver, 2006). Thirdly, raise the sales rate and increase of its capital, also double the effects and results of the advertising and promotion of its products and services (Hamori, 2003). So, organizations have to take responsibility towards stakeholders, that all matters relating to the internal responsibility towards its employees and internal affairs also the responsibility and duty towards society. Thus, these factors have a direct impact on organization reputation.

Several studies discuss that CSR are playing critical role in enhancing corporation and reputation. Robinson et al. (2008) explored the connection between reputation and CSR through empirical study. They investigated the change of the value for a North American company by adding or dropping the company from Dow Jones Sustainability World Index (DJSI). It was found that that a permanent increase in a firm's share price is achieved when added to the DJSI (Robinson, Kleffner, Bertels, & Arbor, 2008). Gazzola (2014) test the impact of CSR in enhancing CR. They found that a significant positive relation between CSR and CR, Also the organization which consider socially responsible activities have more retain and enhance to them CR. By improving reputation, organizations can drive the success of them business in long-term and vice versa (Gazzola, 2014). Another study done by Esen (2013) he investigated the link and the impact of CSR on CR. Also, how CR building process is related to CSR activities was discussed. It was found that CSR allows companies to improve their reputation at different stakeholders internally and externally (Esen, 2013).

Organizations today in the light intensification of the competition are keen more than ever on its reputation in the minds of all parties collaborating with them (Gregory, 1999). Marketing is an organization philosophy that embraces customer, stakeholders and community norms and orientation. It involves the focus on all organization level and gives the reports and information's related to organization's brand, organization's communications, and the organization's reputation (Balmer, 2006).

Although the debate on the practice of social responsibility and profitability is still standing, various researches unresolved the nature of this relationship. Literature indicates that it has an impact on corporate reputation. When the organizations have different social programs and activities, organization gains are

not just in term of physical nature, but ultimately lead to the achievement of the organization's target such as a good reputation. In long term, it can be considered that social responsibility has a role in the creation of competitive advantages for the benefit of organizations.

The important role of organization reputation has been realized in marketing. Marketing can have significant and profitable continuous relationship with stakeholders for organization by having a positive impact on employee and board behavior, customer purchasing decisions, distributors and retailers, and media. So organization through CSR aims to invest in the community more than the immediate spending, which seeks behind to gain more publicity and support the marketing policy of the organization. By this the organization can have insurance for its reputation.

H02: There is no significant relation between CSR and Marketing with CR.

The expectations of stakeholders' changed concerning CSR (Guillermé, 2012), as a result, CSR has turned into the most vital business cases for organization decision makers with regards to reputation building. Pelozo (2005) discussed the value of CSR investments in terms of reputation insurance. The results suggested that investments in CSR is important and need not to be considered as a discretionary expense by managers (Pelozo, 2005).

CR has an impact on the way which various stakeholders behave towards an organization. CR has influence on employee retention, customer satisfaction, and customer loyalty (Davies G. , Chun, da Silva, & Roper, 2004; Gray & Balmer, 1998). Nowadays, many organizations see its reputation as one of the valuable intangible asset (Black, Carnes, & Richardson, 2000; Fombrun C. J., 1996). When organization has prosperous reputation, this will encourages shareholders to invest in, organization attracts the appreciate employee, protect and retains customers, and a good reputation improves organization efficiency and effectiveness which increase overall returns (Markham, 1972; Vergin & Qoronfleh, 1998).

H02.1: There is no significant relation between Voluntary responsibilities and Marketing with CR

H02.2: There is no significant relation between Ethical responsibilities and Marketing with CR

H02.3: There is no significant relation between Economic responsibilities and Marketing with CR

H02.4: There is no significant relation between Legal responsibilities and Marketing with CR.

METHODOLOGY

In this study we used quantitative method, a questionnaire designed by using Likert five-scale to obtain individuals' feedback. We regard 93 samples to collect data from different management level and other stuff from the companies; we received 85 questionnaires in total. The study questionnaire includes 27 queries concerning the three dimensions of the model CSR, Marketing and CR. The researchers relied on two types of information sources are secondary sources, such as management books and scientific articles that are looking at the study subject, also they collect the primary data through the design and development of questionnaire. To verify the purpose of the study, the researchers collected data about the current study variables depending on the targeted group included managers and employees in telecommunication Companies.

The study population includes 3 communication companies, were 93 questionnaires distributed on managers working in various administrative posts and other staff, we received (87) questionnaire by (93.54%) of the total number of questionnaires sent, and through Sort questionnaires were excluded one of them due non-complete, so the sample settled on (86) as managers and employees of the companies surveyed by (92.47%) of the total study community. The researchers use the Statistical Package for Social Sciences program (SPSS) in data analysis, where researchers used the averages, standard deviations, and multiple linear regression analysis in order to test hypotheses.

THE STUDY MODEL

Many researchers argue and discuss the importance of CSR and marketing and them impacts on CR. In this study, several researches that discussed this topic were identified based on the following key words: Corporate social responsibility; CSR initiatives; cooperate marketing; corporate reputation. Therefore, an extensive literature research was conductive to develop a model that can show the relation and impact of CSR and marketing on CR.

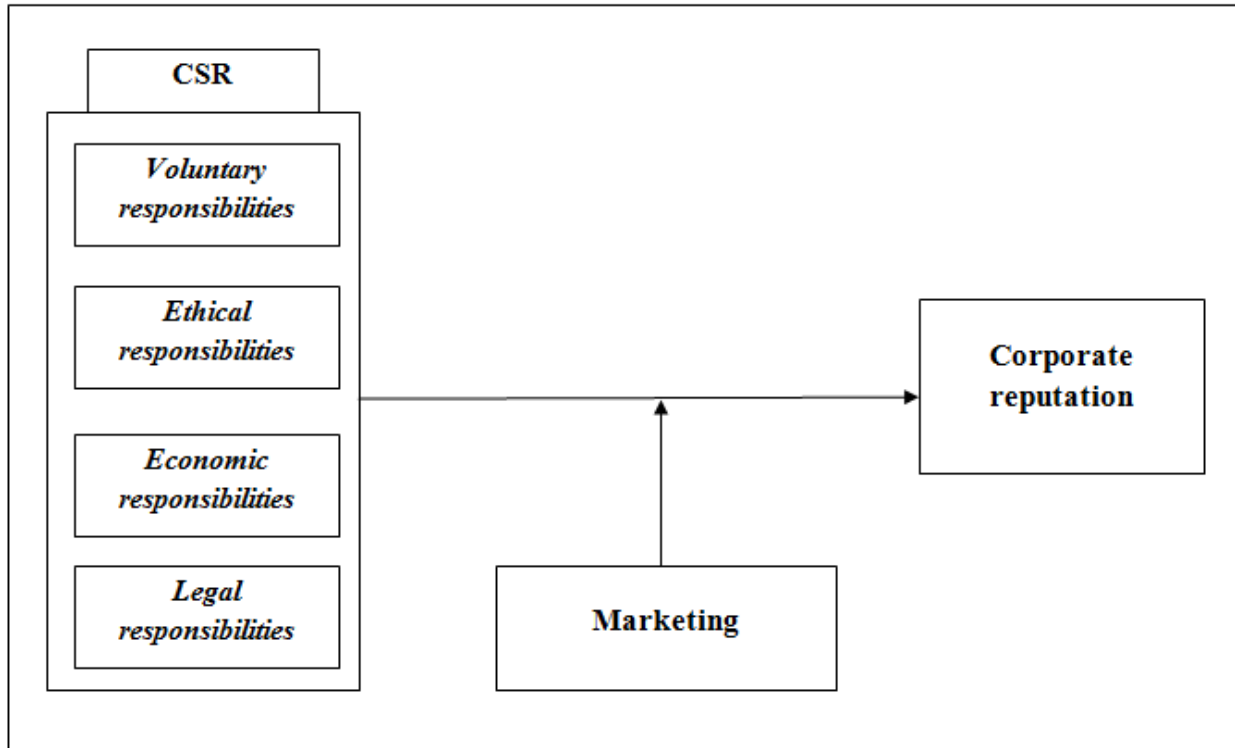


Figure 1: Model of the impact of CSR on CR by using Marketing as Moderate variable

RESULTS

Collinearity test

Variable	Collinearity Statistics	
	Tolerance	VIF
VR	.370	1.702
EthR	.906	1.103
EcoR	.512	1.952
LR	.329	2.039

Collinearity test was performed to test the independent variables relations; the result shows that VIF were good for all variables.

H01: There is no significant relation between CSR and CR.

Multiple Regression analysis was conducted for the impact of CSR (VR, ER, LR, ECOR), on CR. The

results of the regression analysis indicate that CSR (0.00, $p < .05$) affect the CR significantly ($\text{adj.}R^2 = 0.248$). Also, it was found that VR has the highest significantly impact on CR ($\beta = 0.369$), while the other factors (EthR, EcoR, LR) has no-significant impact ($\beta = -0.19, -0.251, 0.286$). The results of the regression analysis are presented in Table 1.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.532 ^a	.283	.248	.44947

a. Predictors: (Constant), LR, EthR, EcoR, VR

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.473	4	1.618	8.010	.000 ^b
	Residual	16.364	81	.202		
	Total	22.837	85			

a. Dependent Variable: CR

b. Predictors: (Constant), LR, EthR, EcoR, VR

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.264	.509		6.419	.000
	VR	.274	.115	.369	2.385	.019
	EthR	-.106	.055	-.190	-1.927	.058
	EcoR	-.238	.125	-.251	-1.910	.060
	LR	.299	.171	.286	1.746	.085

a. Dependent Variable: CR

Tables 1 the relationship between CSR area and CR

Today, in business organization the intimidation of reputation loss play a significant factor in encouraging and motivating organization to make commitments to CSR (Eisenegger & Schranz, 2011). Janney and Gove (2011) investigated the CSR and reputation aberrations by examining the effect of firm disclosures about involvement in backdating scandal. It was found that organizations with greater reputations and having CSR to some extent are protected from scandal revelations (Janney & Gove, 2011).

Business organizations nowadays consider CSR as a key element for building reputation. CSR and organization reputation are two concepts that have commonly improved to gain mutually enriching (Eisenegger & Schranz, 2011). Organizations desire

powerful propulsion to be performed to its social responsibility which impact positively to the society; this is not because of the pressure from the communities.

H01.1: There is no significant relation between Voluntary responsibilities and CR

Simple Regression analysis was conducted for the impact of VR on CR. The results of the regression analysis indicate that VR (0.00, $p < .05$) affect the CR significantly ($adj.R^2 = 0.205$). We can conclude that there is significant relation between VR and CR. The results of the regression analysis are presented in Table 2.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.463 ^a	.214	.205	.46222

a. Predictors: (Constant), VR

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.891	1	4.891	22.894	.000 ^b
	Residual	17.946	84	.214		
	Total	22.837	85			

a. Dependent Variable: CR

b. Predictors: (Constant), VR

Coefficients ^a						
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Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.834	.324		8.744	.000
	VR	.344	.072	.463	4.785	.000

a. Dependent Variable: CR

Table 2 the relationship between VR area and CR

H01.2: There is no significant relation between Ethical responsibilities and CR
Simple Regression analysis was conducted for the impact of Ethical responsibilities on CR. The results of the regression analysis indicate that Ethical

responsibilities (0.028, $p < .05$) affect the CR significantly ($\text{adj.}R^2 = 0.045$). We can conclude that there is significant relation between Ethical responsibilities and CR. The results of the regression analysis are presented in Table 3.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.237 ^a	.056	.045	.50658

a. Predictors: (Constant), EthR

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.281	1	1.281	4.991	.028 ^b
	Residual	21.556	84	.257		
	Total	22.837	85			

a. Dependent Variable: CR

b. Predictors: (Constant), EthR

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.896	.243		20.130	.000
	EthR	-.132	.059	-.237	-2.234	.028

a. Dependent Variable: CR

Table 3 the relationship between Ethical responsibilities and CR

H01.3: There is no significant relation between Economic responsibilities and CR
Simple Regression analysis was conducted for the impact of Economic responsibilities on CR. The results of the regression analysis indicate that

Economic responsibilities (.117, $p > .05$) has no affect on CR significantly ($\text{adj.}R^2 = 0.017$). We can conclude that there is no significant relation between Economic responsibilities and CR. The results of the regression analysis are presented in Table 4.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.170 ^a	.029	.017	.51381

a. Predictors: (Constant), EcoR

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.662	1	.662	2.506	.117 ^b
	Residual	22.176	84	.264		
	Total	22.837	85			

a. Dependent Variable: CR
b. Predictors: (Constant), EcoR

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.646	.459		7.949	.000
	EcoR	.161	.102	.170	1.583	.117

a. Dependent Variable: CR

Table 4 the relationship between Economic responsibilities and CR

H01.4: There is no significant relation between Legal responsibilities and CR
Simple Regression analysis was conducted for the impact of Legal responsibilities on CR. The results of the regression analysis indicate that Legal

responsibilities (0.00, $p < .05$) affect on the CR significantly ($\text{adj.}R^2 = 0.139$). We can conclude that there is significant relation between Legal responsibilities and CR. The results of the regression analysis are presented in Table 5.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.386 ^a	.149	.139	.48103

a. Predictors: (Constant), LR

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.400	1	3.400	14.694	.000 ^b
	Residual	19.437	84	.231		
	Total	22.837	85			

a. Dependent Variable: CR
b. Predictors: (Constant), LR

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.520	.484		5.201	.000
	LR	.403	.105	.386	3.833	.000

a. Dependent Variable: CR

Table 5 the relationship between Legal responsibilities and CR

Marketing is an effective way to achieve progress and growth. Also, it serves consumers, community and organizations by creating jobs opportunities that meet their needs. The success of marketing activity in the organization ensures continuity and prosperity, but its failure may create a lot of problems. Marketing can be seen as the link between the organization and the community. When an organization has good marketing strategy its reputation will be improved.

Based on five different cultures, Falkenreck and Wagner (2010) they propose a conceptual model on reputation transfer and explored the impact of direct marketing activities on company reputation transfer success. They found that it was not possible to generalize the impact of direct marketing activities across the different cultures. However, a positive reputation of a company is an important contributor to the success of reputation transfer success (Falkenreck

& Wagner, 2010). Also Skard and Thorbjørnsen (2013) explored the role of brand reputation in communicating corporate social responsibility through a corporate source and a non-corporate source. It was found that, based on the sponsor's reputation; a more positive response might be achieved using an advertising campaign than using publicity. Advertising campaigns are more effective than relying on publicity in case of companies with poor reputations, whereas, publicity is more beneficial for firms with high reputations (Skard & Thorbjørnsen, 2013).

H02: There is no significant relation between CSR and Marketing with CR

Multiple Regression analysis was conducted for the impact of CSR (VR, ER, LR, ECOR), and Marketing on CR. The results of the regression analysis indicate that CSR and Marketing (0.00, $p < .05$) affect the CR significantly ($\text{adj.}R^2= 0.747$). Also, it was found that Legal responsibilities and Marketing has significantly impact on CR ($\beta=-0.214, 0.984$) respectively, while the other factors (VR, EthR, EcoR) has no-significant impact ($\beta=-0.015, -0.056, 0.001$). The results of the regression analysis are presented in Table 6.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.873 ^a	.762	.747	.26089

a. Predictors: (Constant), Market, EthR, EcoR, VR, LR

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.392	5	3.478	51.104	.000 ^b
	Residual	5.445	80	.068		
	Total	22.837	85			

a. Dependent Variable: CR

b. Predictors: (Constant), Market, EthR, EcoR, VR, LR

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.316	.305		7.606	.000
	VR	-.011	.070	-.015	-.157	.876
	EthR	-.031	.032	-.056	-.957	.341
	EcoR	.001	.075	.001	.014	.989
	LR	-.224	.108	-.214	-2.077	.041
	Market	.799	.063	.984	12.666	.000

a. Dependent Variable: CR

Table 6 the relationship between CSR area and Marketing with CR

H02.1: There is no significant relation between Voluntary responsibilities and Marketing with CR

Multiple Regression analysis was conducted for the impact of Voluntary responsibilities and Marketing on CR. The results of the regression analysis indicate that Voluntary responsibilities and Marketing (0.00, $p <$

.05) affect on the CR significantly ($\text{adj.}R^2= 0.730$).

From table we can conclude there is significant relation between Voluntary responsibilities and Marketing with CR. The results of the regression analysis are presented in Table 7.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.858 ^a	.736	.730	.26937

a. Predictors: (Constant), Market, VR

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16.815	2	8.407	115.868	.000 ^b
	Residual	6.022	83	.073		
	Total	22.837	85			

a. Dependent Variable: CR

b. Predictors: (Constant), Market, VR

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.728	.208		8.322	.000
	VR	-.104	.055	-.140	-1.911	.060
	Market	.764	.060	.941	12.819	.000

a. Dependent Variable: CR

Table 7 the relationship between Voluntary responsibilities and Marketing with CR

H02.2: There is no significant relation between Ethical responsibilities and Marketing with CR
Multiple Regression analysis was conducted for the impact of Ethical responsibilities and Marketing on CR. The results of the regression analysis indicate that Ethical responsibilities and Marketing (0.00, $p < .05$)

affect on the CR significantly ($\text{adj.}R^2 = 0.726$). From table we can conclude there is significant relation between Ethical responsibilities and Marketing with CR. The results of the regression analysis are presented in Table 8.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.856 ^a	.732	.726	.27132

a. Predictors: (Constant), EthR, Market

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16.727	2	8.364	113.619	.000 ^b
	Residual	6.110	83	.074		
	Total	22.837	85			

a. Dependent Variable: CR

b. Predictors: (Constant), EthR, Market

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.812	.250		7.262	.000
	Market	.678	.047	.835	14.486	.000
	EthR	-.050	.032	-.090	-1.553	.124

a. Dependent Variable: CR

Table 8 the relationship between Ethical responsibilities and Marketing with CR

H02.3: There is no significant relation between Economic responsibilities and Marketing with CR. Multiple Regression analysis was conducted for the impact of Economic responsibilities and Marketing on CR. The results of the regression analysis indicate that Economic responsibilities and Marketing (0.00, $p <$

.05) affect the CR significantly ($\text{adj.}R^2= 0.732$). From table we can conclude there is significant relation between Economic responsibilities and Marketing with CR. The results of the regression analysis are presented in Table 9.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.859 ^a	.738	.732	.26829

a. Predictors: (Constant), EcoR, Market

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16.863	2	8.431	117.135	.000 ^b
	Residual	5.974	83	.072		
	Total	22.837	85			

a. Dependent Variable: CR

b. Predictors: (Constant), EcoR, Market

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.950	.265		7.365	.000
	Market	.724	.048	.892	15.003	.000
	EcoR	-.118	.056	-.124	-2.085	.040

a. Dependent Variable: CR

Table 9 the relationship between Economic responsibilities and Marketing with CR

H02.4: There is no significant relation between Legal responsibilities and Marketing with CR. Multiple Regression analysis was conducted for the impact of Legal responsibilities and Marketing on CR. The results of the regression analysis indicate that Legal responsibilities and Marketing (0.00, $p <$

.05) affect on the CR significantly ($\text{adj.}R^2= 0.753$). From table we can conclude there is significant relation between Legal responsibilities and Marketing with CR. The results of the regression analysis are presented in Table 10.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.871 ^a	.759	.753	.25761

a. Predictors: (Constant), LR, Market

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.329	2	8.665	130.567	.000 ^b
	Residual	5.508	83	.066		
	Total	22.837	85			

a. Dependent Variable: CR

b. Predictors: (Constant), LR, Market

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.205	.260		8.469	.000
	Market	.811	.056	.998	14.488	.000
	LR	-.247	.072	-.236	-3.427	.001

a. Dependent Variable: CR

Table 10 the relationship between Legal responsibilities and Marketing with CR

CONCLUSION

The study finding shows that Social responsibility and marketing have role in improving the reputation of the telecommunication companies in general, this role is highlighted through the continuous commitment of the telecommunication companies to contribute to the social, ethical, economic, and legal issues. Also they work to improve the quality of living conditions for workers and society as a whole. On the other hand, while formulating the marketing strategy, these companies they adopt strategy that can contribute to the reputation of companies.

The study results found that Legal responsibilities and Marketing has significantly impact on CR, also that there is statistically significant effect of the contribution of telecommunications companies in volunteer responsibilities by supporting the development plans, these company's support cultural, health, farm, and social sectors positively. Also there is a statistically significant effect of concern for the ethical and legal issues, which has emerged in companies' interest by offering the ethical and legal activities that can improve the companies view for others.

Organizations reputation is viewed as the perceptions held by all relevant stakeholders of an organization

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uch as board of directors, employees, customer, society, government, and supplier. In other words how organization stand in the eye of public. The study found that reputation of the organization is wealth strategy, and is the essential pillar in the progress of organization sustainability, success and its outstanding performance. Over time organization can build them reputation. Most of the organizations seek to be reputed by having well-respected values and images. Community and other group expected from organization the following: honest, trust, integrity, transparency, quality, and social responsibility.

The study results show CSR and marketing can be usefully seen as a way of reputation. Essentially, reputation management can be about managing what happens inside an organization to influence external perception. For instance community and other group expected from organization marketing to be honest, trust, quality, transparency, integrity, and social responsibility.

Future research exist in investigate factors affecting organization reputation, also the role of CSR on employees satisfaction and its possibility on affecting the organization performance.

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