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SUSTAINABLE BUSINESS PRACTICES – CORPORATE REPUTATION WITHIN AN ARAB CONTEXT OF A MULTI-STAKEHOLDER GROUP

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ABSTRACT

PURPOSE: This research investigates the perceptions and attitudes of employees and customers towards a telecommunications company in the Arab world, with a focus on how these perceptions shape and reflect the company's Corporate Reputation (CR). It explores CR through multidimensional factors including trust, ethical alignment, stakeholder experience, and the company's adherence to religious and social obligations.

METHODOLOGY: A quantitative research design was employed, utilising both formative and reflective scales. The study surveyed two stakeholder groups: employees (n=684) and customers (n=351). Key constructs included positive intent, trust/distrust, stakeholder experiences, perceived corporate commitment to well-being and religious obligations, and stakeholder identification with the company.

FINDINGS: The results indicate an overall favourable perception of the company's reputation from both employees and customers. Both groups report positive personal and observed experiences, as well as a general sense of trust and identification with the company. However, the data also reveal that similar stimuli can produce both positive and negative responses, suggesting the need for nuanced interpretation of CR across different stakeholder groups.

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ORIGINALITY: This study is the first to apply reputational theory from a multi-stakeholder perspective within an Arabian cultural and corporate context. The findings offer strategic guidance for organisations seeking to enhance stakeholder relationships and reinforce positive reputation through culturally responsive practices.

KEYWORDS: *Sustainability; Stakeholder Theory; Reputation Theory; Social Axioms; Religiosity; i-CSR.*

INTRODUCTION

The growing importance of Corporate Reputation (CR) research in practice has spurred numerous studies examining its impact on customer-related outcomes (Bhattacharya and Sen, 2004). Research has repeatedly shown that Corporate Social Responsibility (CSR) can influence consumer product responses both directly and indirectly (Brown, 1998; Brown and Dacin, 1997), can increase employee-company identification (Sen and Bhattacharya, 2001), encourage customer donations to non-profit organisations (Lichtenstein *et al.*, 2004), and shape customers' attitudes towards products (Berens *et al.*, 2005). However, despite these positive effects, CSR does not universally lead to increased customer satisfaction and loyalty, although it has been widely promoted as a means to do so (McGuire *et al.*, 1988; Sen and Bhattacharya, 2001; Lou and Bhattacharya, 2006).

Furthermore, the effectiveness of CR initiatives is heavily dependent on the firm's ability to integrate these efforts with its core capabilities and overall strategy. Research indicates that in companies with low innovativeness, CR can have a counterproductive effect. Specifically, CR activities in such firms can reduce customer satisfaction and subsequently harm market value. This occurs because customers may perceive the CSR efforts as insincere or as a diversion from addressing fundamental issues within the company (Luo and Bhattacharya, 2006).

Additionally, the alignment of CR activities with customer values and expectations plays a critical role. When CR initiatives do not resonate with the target audience or appear misaligned with the company's brand image, they can lead to scepticism and dissatisfaction. For example, a study found that CR efforts perceived as insincere or primarily profit-driven can lead to negative customer reactions and reduced trust (Yoon *et al.*, 2006).

Moreover, the industry context and type of CSR activities matter. In some sectors, customers prioritise product quality and service over social and environmental efforts. For instance, in highly competitive markets where innovation and product performance are critical, customers might view CR as a secondary concern. Consequently, the focus on CR might detract from the company's primary offerings, leading to dissatisfaction. Research further supports this view, highlighting that the misalignment of CSR focus with core business strengths can diminish customer satisfaction and loyalty (Maignan and Ferrell, 2004).



Furthermore, poorly executed or communicated CR initiatives can backfire. For example, if customers perceive CSR efforts as a marketing gimmick rather than a genuine commitment, it can lead to greater dissatisfaction. Moreover, research suggests that while CSR initiatives may evoke trust and emotional resonance among stakeholders, they may not always translate directly into advocacy for the company (Agle and Van Buren, 1999; Mazereeuw-van der Duijn Schouten *et al.*, 2014).

This implies that reputational aspects of CSR are often linked closely with CR, particularly trust and emotional appeal rather than directly impacting advocacy, suggesting the possibility of mediators at play. Therefore, while CR has the potential to enhance customer satisfaction, it is not a guaranteed outcome. The effectiveness of CR initiatives is contingent on factors such as the firm's innovative capabilities, alignment with customer values, industry context, and execution quality (Sharafeddine *et al.*, 2024). Firms must carefully consider these elements to ensure that their efforts genuinely contribute to customer satisfaction, particularly with growing concerns for considering contextual elements.

LITERATURE REVIEW

Religiosity and i-CSR

As Islamic virtues are numerous, with degrees of compulsory, highly recommended, and preferred components, scholars have expressed that it is impossible to fit or measure within the limited scope of religiosity questions embedded in conventional questionnaires (Diab-Bahman, 2022; Koleva, 2021; Ismael *et al.*, 2021); most of them focus on a specific set of binary doctrines (Sharia') and are often specific to issues of compliance or concentrate on religiosity and its impact on CSR and disclosure, while others focus on individual's self-perceived view on how likely they are to contribute/participate in CSR initiatives (Al-Abdin *et al.*, 2018; Farooq *et al.*, 2017; Mazereeuw-van der Duijn Schouten *et al.*, 2014; Ramasamy *et al.*, 2010). Based on the available research, it is fair to state that conventional empirical research on determinants of stakeholder stimuli and response has typically neglected the influence of deeply held beliefs, particularly religion.

The relationship between CR and Religiosity is documented in several prior studies. Agle and Van Buren (1999) find a positive relationship between religious beliefs and CSR, and Jamali and Sdiani (2013) argue that religiosity is positively associated with CSR. Similarly, Ramasamy *et al.* (2010) provide support for a direct relationship between religiosity and CSR. Khurshid (2015) extend Carroll's (1979) model to develop an Islamic CSR model (i-CSR) that encompasses the economic, legal, ethical and philanthropic

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dimensions of CSR from an Islamic perspective. Also, some CSR literature suggests that religiosity influences individual preferences, managerial attitudes and decision-making (e.g., Agle and Van Buren, 1999).

Given the intricate nature of the different elements impacting CSR on reputation, Hunjra *et al.*'s (2021) most recent work further highlights the possible connections between CSR and religiosity. They found that culture and religiosity positively affect firm performance, and that CSR increases with culture and religiosity. Another recent study found positive relationships between religiosity and CSR, and that both the top managers' personal religiosity and social pressure from local religiosity play significant roles in firms' CSR activities (Harjoto and Rossi, 2019).

There has also been an increasing interest in understanding CR and CSR in Muslim-dominated countries, yet most of it is in its infancy trying to define reputational elements within the Arab context (Jamali *et al.*, 2017; Platonova *et al.*, 2018). In Koleva's (2021) work, more complex religious patterns emerged as an undetected, underlying theme within the complexities of i-CSR (Islamic CSR) in the Arab world, further emphasising the need to explore the influence of individual understandings of religiosity on reputational stimuli throughout stakeholder groups.

Multi-Stakeholder View

Although there is a plethora of research on the topic of perceptions of organisational stimuli and its possible alignments within functional stakeholder groups and how the mix of these elements may have implications on organisational reputational elements, most presume that stakeholder groups are uniform in nature and do not take into account the stimulus associated with different stakeholders on an individual level (Walker, 2010; Brammer and Pavelin, 2006; Peloza and Shang, 2011). However, it is a generally accepted notion amongst scholars that perceptions of reputation are preceded by a variety of experiences that may implicate attitudes and behaviours (Bitektine, 2011; Hillenbrand *et al.*, 2013; Walsh *et al.*, 2009; Bhattacharya *et al.*, 2009), including subjective understandings of religion-based aspects (Alfakhri *et al.*, 2018; Koleva, 2021). Since this study's primary focus is on customers and employees as significant and multifaceted stakeholder groups, and our specific emphasis on the varying stakeholder relational aspect within reputation theory, we have chosen to adopt the definition proposed by Fombrun (2005) characterising reputation as a perceptual representation of a company's historical actions and future prospects. Within the scope proposed by this definition, we are able to take into account the complexities associated within diverse stakeholder groups (Bromley, 2000).



Proxies of Religiosity

It is argued that religiosity or religiousness, as an important value in an individual's cognitive structure, can influence an individual's general behaviour (Delener, 1994). As such, it is expected that more religious people would be more likely to align their behaviour to conform to their religious belief and practices (Muhamad, 2009). Also, Khashan and Kreidie (2001) found that the correlates of religious behaviours vary with its form and intensity within an Arab context. In Muhamad's (2009) work, which uses the Muslim Attitudes towards Religiosity Scale (MARS) adapted from Wilde and Joseph (1997) and tested by Muhamad and Devi (2006) and Khashan and Kreidie (2001) to suit the needs of the conservative and complex Islamic religion and requires a multidimensional measurement, religiosity from an Islamic perspective is broken down into four factors: Perception on faith and beliefs, Highly recommended overt religious behaviour, Mandatory overt religious behaviour, and Mandatory financial religious behaviour. The available research proves that Islamic virtues do not fit within conventional religiosity measures and need to be elaborate in alignment with degrees of summoned duty. Koleva (2021) further broke down the religious duties within the categories primarily mandatory and preferred, and found that they exist in numerous different forms; engaging in CSR helps stakeholders meet Islamic obligations and obtain rewards from God in the hereafter for their good deeds (Koleva, 2021). Therefore, even within the degrees of mandated or voluntary components, there is plenty of flexibility and room for subjectivity. It is important for any measure of Islamic religiosity to account for these issues by providing a more comprehensive, non-binary assessment of oneself and their perceptions of their personal practices.

Muhamad (2009) found that the level of (Islamic) religiosity is significantly related to the level of tolerance towards some business practices, argue that research often focuses on outcomes of religion in the workplace, and that it is rather the individual theology that is a possible causal mechanism behind the influence that religion has on individuals and organisations. They further argue that it is the individuals deeply held beliefs that influence their behaviour, and understanding this process has many implications for organisations (Diab-Bahman, 2024). This leads to the notion that individual values, which include how religiosity is individually understood, could collectively play a crucial part in how CSR is expressed and understood in an organisation. In 2014, based on 16 years of observation, research showed that religious perceptions does impact not only the perceptions, but also the actions of stakeholders more favourably, resulting in stronger CSR and proving that the effect of religiousness on CSR is likely casual (Chatjuthamard-Kitsabunnarat *et al.*, 2014). However, this is only true when religious piety is beyond a certain threshold, which is likely impacted by personal values. Ahmed *et al.* (2022) confirmed this when they found the role of religiosity a significant moderating factor to CSR activities. Recently, varying responses to CSR related stimuli called for more research into examining the non-homogenous results (Sukhdeo, 2022).

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METHODOLOGY

Context and Sample

The research aimed to gather insights about the perceptions and attitudes of customers towards the telecommunications company with its head office in Kuwait. The data are based on 684 customers and 351 employees throughout five different countries of operation in the MENA region. The chosen organisation exemplifies commitment to social responsibility through various channels including youth outreach programmes and community projects. However, the company is not proactive in its CSR promotional approaches, opting primarily to allow stakeholders to form impressions organically based on individual experiences, word-of-mouth, and limited media exposure (Diab-Bahman and Marafie, 2023). This empirical context emphasises customer relationships in many ways, including direct and indirect communications as a means to assess and understand CSR. The findings can guide the company in making informed decisions and implementing strategies to strengthen customer relationships, address areas of concern, and continue providing a positive experience for various stakeholder groups.

Customers and employees are both pivotal stakeholders crucial to the success of a major telecom provider in the MENA region; our research is applied within this context for various reasons. The telecommunications sector is a significant component of the economies in the MENA region, contributing substantially to job creation, gross domestic product (GDP), and capital investment (Diab-Bahman and Bahman, 2022). In addition, customers hold an important position as one of the most crucial stakeholders in any organisation, wielding a substantial influence on reputation management (Aguilera *et al.*, 2007; Carvalho *et al.*, 2010). The MENA region is Arab-dominated, allowing for an insightful exploration of variations in CR-related implications within this context (Koleva, 2021). The models are applied to this company as it includes a significant portion of ethnic and religious diversity frequently represented in the MENA region, whether measured by a moderate interpretation of the predominant Islamic laws, religious influence on political constitutions or through social values and norms.

Measures

The survey instrument was developed based on the existing literature and was pre-tested to ensure its compatibility with the sample chosen for the study. A final questionnaire was formed of two formative scales (Self Related Experiences and Others Related Experiences) and seven reflective scales, all on a 5-point Likert scale. A pilot study was conducted before distribution in order to check the reliability and validity of the questionnaire. The pilot study respondents suggested some minor modifications to the questionnaire; these were done before mass distribution. The details of the constructs are summarised in Table 1.



Table 1: Research Constructs

<i>CONSTRUCT</i>	<i>SOURCE/ALPHA SCORE</i>
Emotional Appeal (EA)	Fombrun <i>et al.</i> (2000)
Religious Responsibility	Alfakhri <i>et al.</i> (2018)
Stakeholder Experience	Leung <i>et al.</i> (2002) and West <i>et al.</i> (2016)
Trust/Distrust	Cho (2006)
Reputation	Hillenbrand <i>et al.</i> (2013)
Positive Intent	Suki (2013)

Source: Constructed by authors

Formative Scales

The study employed formative scales to assess the antecedents of company reputation, adapting items from the work of Hillenbrand *et al.*'s (2013) and Fombrun's (2005) Reputation Quotient (RQ) Model. These scales focused on stakeholder experiences, pertaining to both direct and indirect stakeholder interactions with the firm, which delved into stakeholder interpretations. The adoption of these scales aimed to comprehensively understand the factors influencing perceptions of a company's reputation by examining both direct and indirect experiences.

Reflective Scales

Positive intent

Items representing stakeholder perceptions of firm reputation have been adapted from Suki's (2013) work on 'Stakeholder Identification of Company Reputation'.

Trust/Distrust

To represent the affective outcomes of firm reputation, in this case overall 'Trust', 'Distrust' and 'Antecedents of Trust', the measures outlined by Cho (2006) were adapted as independent constructs.

Emotional appeal

For the aspect of emotional appeal, we used Fombrun *et al.*'s (2000) work that incorporates five dimensions: Products and Services, Vision and Leadership, Workplace Environment, Social Responsibility, and Financial Performance.

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Ethical/Religious responsibility

A company's 'Religiosity' was constructed based on the work of Alfakhri *et al.* (2018), and aspects of 'Locus of Control' based on the works of Sapp and Harrod (1993), 'Humility' adapted from Krumrei-Mancuso and Rouse (2016), and 'Self Promotion' borrowed from the works of Berger (1998).

Stakeholder experiences

The proxy used to identify this element used the works for the construct of 'Social Axioms', inspired by the work of Leung *et al.* (2002) and West *et al.* (2016); these include five identified sub-dimensions, namely social cynicism, fate control, religiosity, reward for application and social complexity.

FINDINGS AND DISCUSSION

Overall Perspective (Customers and Employees)

The findings of the survey indicate that the company's CSR initiatives have a positive impact on the relationship between the company and its customers and employees. The data reveal that these stakeholders demonstrate a generally positive attitude and willingness to engage with the company, which can be attributed to the company's CSR practices. There is a moderate level of trust among respondents, indicating that the company's CSR efforts contribute to building confidence and credibility. Overall, the findings emphasise the importance of CR in establishing trust, enhancing positive intent, and promoting satisfaction among both customers and employees, thereby strengthening the overall relationship between the company and its stakeholders. In summary, the analysis of the data reveals the positive outcomes of the company's CSR initiatives, including a positive attitude and trust, with room for improvement in some other elements investigated.

Customers' Perspective

The findings of the research indicate that, on average, customers have a positive intent towards the company and trust its reliability and integrity. However, there were some indications of distrust among a small portion of customers, suggesting that the company needs to address their concerns. Customers reported positive experiences related to themselves and others, indicating satisfaction with their interactions with the company. Regarding customer identification with the company, there was a moderate level of association, suggesting that customers may not strongly align themselves with the



company's values or identity. Factors contributing to trust were perceived positively by customers, indicating that the company has built a foundation of trust through various elements. Moreover, they expressed a relatively high level of belief in the positive impact of social collaboration and co-operation.

However, there are some areas for improvement. The data suggest a relatively lower level of identification with the company among respondents, indicating a potential need for better communication and engagement strategies to strengthen the connection between stakeholders and the company's CSR initiatives. Additionally, the mean score for a company's religious obligations is comparatively lower, indicating an opportunity to improve the communication of the company's religious values and obligations to align with the expectations and beliefs of customers and employees.

Employees' Perspective

The data collected from the survey provide further valuable insights into the perceptions and attitudes of employees within the company. Overall, employees have a positive intent towards the company, expressing a high level of support and favourability. They also indicated a relatively high level of trust in the company, showing confidence in its reliability and integrity. Employees reported positive experiences related to themselves and others, suggesting a satisfying work environment and favourable interactions within the company. They highly value the company's commitment to employee well-being and ethical aspects, indicating the importance of these factors in their perception of the organisation. While employees perceive the company's involvement in religious obligations, there is room for improvement in this area. Employees expressed a moderate level of identification with the company, suggesting a need for stronger alignment with the company's values and identity. Factors contributing to trust were perceived positively, indicating that the company has built a foundation of trust through various elements. They also express a belief in the positive impact of social collaboration and co-operation, indicating the value placed on teamwork and collective efforts. Areas for improvement include the company's involvement in religious matters, the reward system for employee application, and strengthening employee identification with the company. These findings can guide the company in creating a positive work environment, enhancing employee satisfaction and engagement, and addressing areas that need improvement.

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DISCUSSION

Customers

1. Positive Intent: On average, customers expressed a positive intent towards the company, with a mean rating of 3.44. This suggests that most customers have a generally favourable attitude towards the company.
2. Trust: Customers also indicated a relatively high level of trust in the company, with a mean rating of 3.58. This indicates that customers generally believe in the company's reliability and integrity.
3. Distrust: However, there were some indications of distrust among customers, as the mean rating for distrust was 1.94. This suggests that a small proportion of customers have reservations or doubts about the company.
4. Self-Related Experience: Customers reported positive experiences related to themselves and the company, with a mean rating of 3.53. This indicates that customers feel personally connected and satisfied with their interactions with the company.
5. Others Related Experience: Similarly, customers reported positive experiences related to others and the company, with a mean rating of 3.49. This suggests that customers perceive the company's interactions with others in a favourable light.
6. Company Workplace Environment: Customers rated the company's commitment to the well-being of its employees at an average of 3.37. This suggests that customers perceive the company as somewhat attentive to the welfare of its employees.
7. Company Religious Obligations: Customers rated the company's adherence to religious obligations at an average of 3.15. This indicates that customers perceive the company's involvement in religious matters, although the rating suggests room for improvement.
8. Identification with Company: Customers expressed a moderate level of identification with the company, with a mean rating of 2.26. This indicates that customers may not strongly associate themselves with the company's values or identity.
9. Antecedents of Trust: Customers rated the factors contributing to trust at an average of 3.53. This suggests that customers perceive several positive elements that help build trust in the company.
10. Ethical Aspects: Customers highly valued ethical aspects, with a mean rating of 3.80. This indicates that customers prioritise the company's adherence to ethical standards and behaviour.

These findings offer valuable insights into the perceptions and attitudes of customers towards the telecommunications company. They highlight areas of strength, such as positive intent and trust, as well as areas for improvement, such as enhancing identification with the company and addressing specific aspects such as religiosity. The company can leverage these insights to enhance customer satisfaction, strengthen brand loyalty, and drive positive customer experiences.

Employees

1. **Positive Intent:** On average, employees expressed a high level of positive intent towards the company, with a mean rating of 3.67. This suggests that employees have a generally favourable attitude and are supportive of the company's goals and objectives.
2. **Trust:** Employees indicated a relatively high level of trust in the company, with a mean rating of 3.55. This indicates that employees generally believe in the company's reliability and integrity, and they have confidence in the organisation.
3. **Distrust:** There were relatively low indications of distrust among employees, with a mean rating of 1.14. This suggests that employees generally do not have strong reservations or doubts about the company.
4. **Self-Related Experience:** Employees reported positive experiences related to themselves and the company, with a mean rating of 3.58. This indicates that employees feel personally connected and satisfied with their interactions and experiences within the company.
5. **Others Related Experience:** Similarly, employees reported highly positive experiences related to others and the company, with a mean rating of 3.91. This suggests that employees perceive the company's interactions with others in a favourable light.
6. **Company Workplace Environment:** Employees rated the company's commitment to the well-being of its employees at an average of 3.71. This suggests that employees perceive the company as attentive to the welfare and overall well-being of its employees.
7. **Company Religious Obligations:** Employees rated the company's adherence to religious obligations at an average of 3.05. This indicates that employees perceive the company's involvement in religious matters, although the rating suggests room for improvement.
8. **Identification with Company:** Employees expressed a moderate level of identification with the company, with a mean rating of 2.93. This indicates that employees may not strongly associate themselves with the company's values or identity.
9. **Antecedents of Trust:** Employees rated the factors contributing to trust at an average of 3.59. This suggests that employees perceive several positive elements that help build trust within the company.
10. **Ethical Aspects:** Employees highly valued ethical aspects, with a mean rating of 3.43. This indicates that employees prioritise the company's adherence to ethical standards and behaviour.

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CONCLUSIONS

The analysis of the data for employees reveals both positive and negative aspects. On the positive side, employees demonstrate a high level of positive intent and trust in the company, indicating a positive attitude towards their work. They also perceive positive experiences related to themselves and others within the company, highlighting a favourable work environment. The commitment to employee well-being and ethical practices is valued by employees. Addressing these aspects and harbouring them can help enhance employee engagement, satisfaction, and alignment with the company's values and goals.

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BIOGRAPHY



Dr Diab-Bahman is an Assistant Professor/Dean and Sustainability Specialist from Kuwait, with a research focus on SDG attainment and social policy. She has authored four books that explore differences amongst cultures and their impact on sustainability in various fields. She is also a newspaper columnist, with a dedicated column specialising in addressing the need for change towards sustainable development. She has received numerous prestigious awards including one from Kuwait's Minister of Youth, a 'Sustainability Pioneer' medal from the World Association of Sustainable Development, has been recognised as a Forbes Middle East 'Top Mentor' and a pioneer female educator by Womenpreneur (Gulf News), awarded a 'Pandemic Hero' award for her academic and social efforts in Kuwait. She is also a top female researcher in the realm of social sciences in Kuwait, leading with one of the country's highest indexed scores. Dr Diab-Bahman has a proven track record as a proactive member of society, partaking in many volunteer projects and NGOs that aim at empowering women and youth.



Dr Abrar Al-Enzi is an Assistant Professor at Gulf University for Science and Technology (GUST) in Kuwait. She holds a PhD in Business and Management from Loughborough University, UK, and a BSc in International Business and an MBA from GUST. Dr Abrar has taught at various institutions including Kuwait College of Science and Technology (KCST), Public Authority for Applied Education and Training (PAAET), Kuwait University (KU), and Loughborough University. Dr Abrar is a published author of various research papers and two books. Her research interests include organisational behaviour, career development, sustainable development, HRM, education and e-learning, e-commerce, employee well-being, organisational productivity, and more.



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