

MEASURING CORPORATE SOCIAL RESPONSIBILITY IN A BUSINESS TO SOCIETY CONTEXT

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Measuring both customer and societal satisfaction is critical to the process of serving them and outdoing competition. This is also true for agribusiness and the food industry. Predicated on the view that quality is defined as meeting or exceeding customer expectations, the gap approach has contributed significantly to our understanding of the service delivery process in several areas. The gap model serves as a general framework to examine the total delivery system, measure gaps, and explore not only the causes of the gaps but approaches towards their closure. An interesting and important question concerns the extension and applicability of the gap model to the business-to society context. This extension has significant implications for the assessment of the delivery system as well as the measurement and diagnosis of potential gaps. A subjective approach of corporate social performance is chosen. It is argued that social responsiveness can be considered as a requirement of an economic offering, which is experienced and sensed by society without actually consuming it. The developed model provides a modular approach to assess the performance of the delivery system. The delivery system can be assessed at the consumer, channel-member and/or society level. Finally recommendations for further research are provided

1 Introduction

Due to the pressure to understand market conditions, customer and stakeholder requirements is growing to the point where organisations will be compelled to exceed, rather than simply meet, expectations. This is also true for the agribusiness and food industry, especially because these days, it has become more and more difficult to outdo competition on relative tangible aspects like price and product quality [1]. Additional features linked with the product, i.e. the service and social responsibility of an organisation, appear to become more important than the product itself [2]. In adapting to this pressure, organisations have looked to production and service initiatives as a way to create or sustain a competitive advantage. Organisations are returning to a customer-centred focus as opposed to being driven by technology or product innovation. Contemporarily, this service or quality orientation is taking all organisations, especially those with a traditional manufacturing orientation, beyond the traditional product focus towards total quality management (composed of product, process and service excellence) as the

ultimate goal of quality initiatives [3]. Measuring both customer and societal satisfaction is critical to the process of serving the customer and society and responding faster and better than competition.

Although there is a growing body of research on quality management in the business to consumer context, research which has addressed quality management measurement in the business-to-business environment, as well as in the business-to-society environment is scarce. Other studies discuss the need to conduct an audit of each participant in the delivery system, among other parties, suppliers, support organisations, and interest groups [3]. It is clear that more work on developing a theoretical foundation for measuring customer satisfaction and delivering high quality – including among others, social responsibility – in the business-to-business-to society context is needed. From a theoretical perspective, one of the most effective models to address the issue of quality, in particular service quality, as a means to total quality management is presented in the gaps model [4, 5]. Predicated on the view that quality is defined *as meeting or exceeding customer expectations*, the gap approach has contributed significantly to our understanding of the service delivery process in several areas. The gaps model serves as a general framework to examine the total delivery system, measure gaps, and explore not only the causes of the gaps but approaches towards their closure. An interesting and important question concerns the extension and applicability of the gap model to the business-to society context. The starting point of the approach is to recognise that there are, or may be, problems with the delivery system and that identifying customer and societal expectations plays a crucial role in solving them. The objective of this paper is to present a model of the quality delivery process in a business-to-business-to-consumer-to society (BBCS) context. The paper concludes with implications and recommendations for future research.

2 Measuring (Service) Quality

As a result of the objective and the approach of corporate social responsibility in this paper, the Servqual-model is one of the most effective models to address the issue of quality, in particular service quality, as a means to total quality management [4,5] As a measurement instrument it provides a general judgement on the delivery process of an organisation, and puts the expectations and perceptions at the centre as opposed to other models/ methods.

Predicated on the view that quality is defined as meeting or exceeding customer expectations, the gaps approach has contributed much to our understanding of the delivery process in several areas [3,6]. The Servqual-model [4,5] finds its origin in the service marketing research field. Quality as perceived by the customer is defined as “the extent of discrepancy between customers’ normative expectations or desires and their perceptions of the performance”[5,7]. The Servqual-instrument or

gaps-model enables one to measure these potential discrepancies in customer-perceived quality. It consists of 22 paired questions (based on an earlier discovered set of service attributes that customers might use as criteria in assessing performance [5]) that span five broad dimensions: reliability, responsiveness, assurance, empathy and tangibles [5,8]. The potential discrepancies in customer-perceived quality (Gap 5) can be linked to within-company deficiencies or gaps (Gap 1 to 4) (see figure 1, the Gap-model [5]).

Criticism of this method of measuring relates to the fact that it is unclear whether satisfaction or quality is measured, as both concepts are defined as the difference between expectations and perceptions. There is still discussion whether satisfaction leads to quality or vice versa [9]. The point of view taken up in this research is that satisfaction in general is used to evaluate a specific context bounded occurrence. Quality on the other hand is the evaluation of a number of successive occurrences made by stakeholders, ending up satisfied or dissatisfied. Quality is much more a long-term evaluation, and, hence, more stable in time than satisfaction [9].

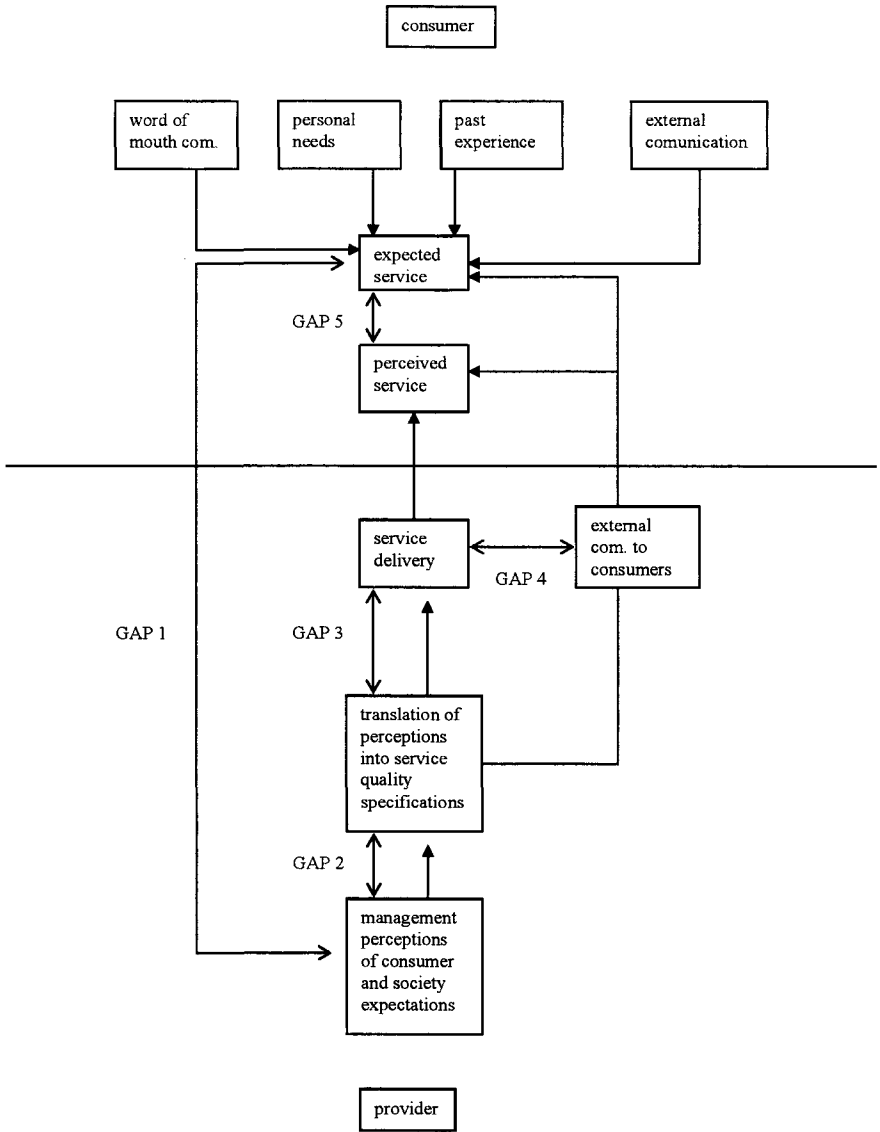


Figure 1. The Gap-model [5]

In the scope of this research it can be concluded that the Servqual-model – in comparison with other models/methods, and despite its negative criticism – is the most effective model to address the issue of quality, as a means to total quality

management [10]. However this model only makes a distinction between the provider and the consumer. Further details on the quality relationship between provider/ consumer can be found in the substantial amount of research on this subject among others, Parasuraman et al. [4.11], Zeithaml et al. [5], Boulding et al. [12], Cronin and Taylor [13] en Caruana et al. [14]. For more detailed information on the quality relationship in the business-to-business environment more facts are provided in studies from, among others, Kong en Mayo [3], Westbrook en Peterson [6], Parasuraman en Grewal [15] and Ulaga en Chacour [16].

In order to effectuate the objective to develop a framework of the delivery process in a business-to-business-to-consumer-to-society context an extension towards the provider society context is required. This extension has significant implications for the assessment of the (focal) organisation's quality delivery process as well as the measurement and diagnosis of potential quality gaps. In the next section the extension towards the provider-society context of the framework will be elaborated.

3 A Model of the Quality Delivery Process in the BBCS-Context

3.1 Corporate Social Performance (CSP)

With the development of a three-dimensional conceptual model of Corporate Social Performance – the CSP-model – Carroll [17] aims to integrate ideas on 'social responsibility which had developed up to that moment. The model consists of the social issues regarding social responsibility, economic, legal, ethical, and discretionary categories, – e.g. consumerism, product safety, and occupational safety – for which an organisation is responsible, and philosophies of social responsiveness, which range on a continuum from reaction, defence, accommodation to pro-action [17]. The social responsibility of business is defined by Carroll [17] as:

“the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organisations at a given point in time”.

Criticism of this model concerns, among others, the fact that it is not explained *why* organisations are expected to do something and *what* they are expected to do [18] Building on Carroll's model, Wartick and Cochran [19] attempt to construct a general model of corporate social performance. Their model consists of a principles/processes/policies-approach, by which the principles represent the corporate social responsibilities, the processes represent the corporate social responsiveness, and the policies are developed to address social issues. However, their developed model did not provide a satisfactory means by which the concept

of social responsibility could be tested with reasonably accessible corporate data [18]. Wood [20] defines CSP as follows:

“a business organisation’s configuration of principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm’s societal relationship.”

Wood’s [20] criticism of the argument of Wartick and Cochran [19] stating that Carroll’s [17] four categories represent principles of social responsibility (the first element in Wood’s CSP-model) is in relation to the fact that people act along the basis of principles instead of categories: “identifying categories, however, is not the same as articulating principles. A principle expresses something fundamental that people believe is true, or it is a basic value that motivates people to act. Categories, in contrast, show how to distinguish among different types of phenomena, but they do not represent motivators or fundamental truths”[20]. Carroll’s [17] categories, the economic, legal, ethical, and discretionary responsibilities of firms can be viewed as domains within which principles are enacted, but not as principles themselves [20] “The basic idea of corporate social performance is that business and society are interwoven rather than distinct entities; therefore, society has certain expectations for appropriate business behaviour and outcomes”[20]. However, Porter [1], like Wood argues that organisations are not responsible for solving all social issues. They are responsible for helping to solve problems and social issues related to their business operations and interest. They are responsible for solving problems that they have caused [20]. Social responsibility is relevant to the firm’s interests, operations, and their actions. This leaves substantial room for managerial discretion in determining what social problems and issues are relevant and how they should be addressed [20].

Wood includes principles which stand by the moral motives of an organisation and its management in her definition of CSP and takes a moral stand at this.³⁷ As she herself indicates principles are the motivators or fundamental truths: “a principle expresses something fundamental that people believe is true, or it is a basic value that motivates people to act”[20]. Hence, as Clarke [18] explains:

“Whether a corporation and its management are motivated by enlightened self-interest, common sense or high standards of ethical behaviour cannot be determined by empirical methodologies available today. These are not questions that can be answered by economists, sociologists, psychologists, or any other kind of social scientist. They are interesting questions, but they are not relevant when it comes to evaluating a company’s performance in managing its relationships with its stakeholder groups”.

Therefore, in this paper corporate social performance is being examined in terms of the environment of stakeholders, rather than some ideal standard of

³⁷ In her paper [28] “Theory and integrity in business and society” Wood herself notes: “I would be bold enough to say that virtually all of us are in this field because of a deep-seated desire to use our talents and gifts to make the world a better place. This motivation comes out in our topics.”

conduct like Wood [20] employs.³⁸ The point of departure is the stakeholder with its demands and expectations. As concluded before, it is important for an organisation to understand the wishes and expectations of the customer (channel member(s) as well as the consumer) and the society, in their pursuit to total quality management as a means of remaining competitive. If an organisation and its management (regardless of its motive) meet or exceed demands and expectations of the customer directly linked to the company's product/ markets (i.e. channel member(s) and the consumer) as well as the expectations of society (citizen and non-governmental organisations (NGO's))[20], the organisation delivers quality in the eyes of the stakeholders. For "quality must be judged as the customer perceives it"[6].

3.2 Corporate Social Performance a Not Product Linked Indirect Quality Requirement

The changing wishes and expectations of customers' keep abreast of the firm's in the course of time developed economic offerings. This natural progression of economic offerings goes from commodities, products, and services to experiences [21]. To escape the development of commodisation of products, manufacturers often deliver services wrapped around their core product, this provides fuller, more complete economic offerings that better meet customers desires [21] However, the 'commodisation trap' which forced manufacturers to add services, now hits services with the same intensity: "today, even professional service providers increasingly discover that their offerings have been 'productised' – embedded into software" [21](figure2).

³⁸ Carroll [17] Wartick and Cochran [19] and Wood [20] all use a process approach, instead of a focus on outcomes [22]. However, "the Wood model is a classificatory device, not a theory because there is no theory logic that relates the elements of the model to one another" [22]. Nevertheless the objective of this paper – the presentation of a model of the quality delivery process of an organization in the business-to-business-to-consumer-to-society context – assumes a process approach and legitimizes working with the ideas presented in this paper, in the development of the desired conceptual model.

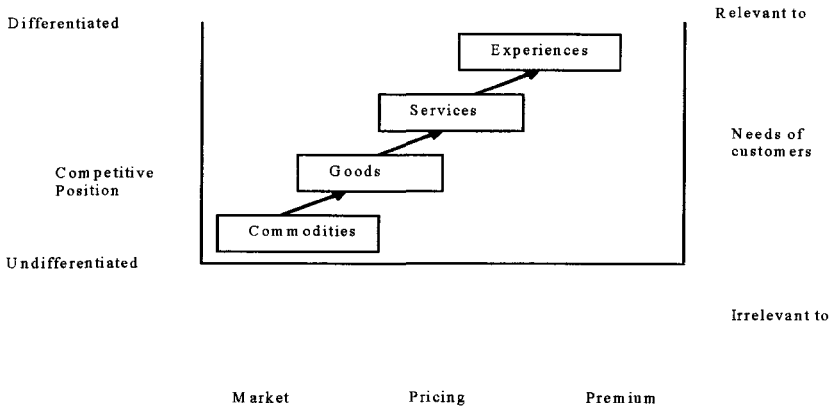


Figure 2. The progression of economic value [21]

All this points to the arising of a new economy, the so-called experience economy [21] or emotion economy [2] based on experiences as an economic offering. British Airways chairman Sir Collin phrases this change as follows:

"What British Airways does is to go beyond the function and compete on the basis of providing an experience [...] The company uses its base service (the travel itself) as the stage for a distinctive and route experience"[21]

In this paper corporate social performance is considered as the extent to which an organisation meets or exceeds the expectations of society. This goes beyond the legal responsibilities of an organisation, as defined by Carroll [17] and fits in with the line of thought of experiencing an economic offering. Society, i.e. NGO's and the citizen as representatives of certain norms and values prevailed in society, do *not* consume. Social responsibility, effectuated in the firm's corporate social responsiveness, is therefore *not* based on experiencing the quality of consuming a real product or service, but on experiences and associations. The latter is considered as an indirect quality requirement. The expectations and perceptions with regard to "offering" a certain quality of social responsibility relate – like experiences – to the sensations existing in society towards the organisation's quality delivery process. These sensations – affected by norm and values – are revealed over a certain duration and are inherently personal [21]. Hence, not directly linked to a product. This makes it different from ordinary consumed products and services. As opposed to societal expectations, indirect quality requirements, the expectations and perceptions towards product (incorporated) and services (to support a product) quality is based on experiencing by means of consuming the product or service.

Besides, product quality is directly linked (incorporated) to the product, while quality of service and social responsibility are not, which is illustrated in figure 3.

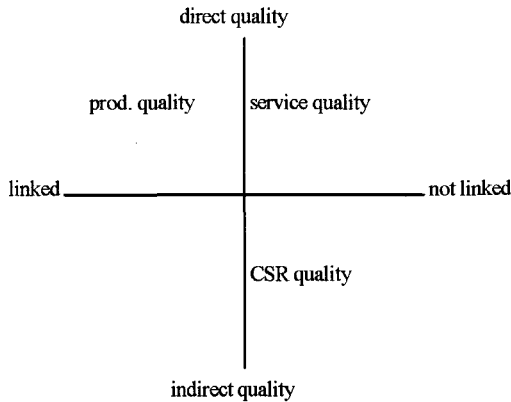


Figure 3. Classification of quality types

Thus, in this paper subjective approach of corporate social performance, in terms of the expectations and satisfaction of stakeholders instead of observable appraisal criteria, is chosen. Also because of the fact that an objective assessment of CSP is almost impossible: “any kind of corporate social performance assessment, including social audits, is inherently value-laden” [22]. The subjective approach also makes the relationship between corporate social performance and stakeholders clear: “the stakeholders evaluate by comparing firm performance to their normative expectations”[22]. The subjective approach is also closely tied to the definition of a social issue, which depends on the existence of a gap between some actual performance which an organisation is rendering and the performance which any relevant public expects from the organisation [22]³⁹. The existence of expectational and perceptual gaps drives the logic behind the BBCS-model, because of the fact that this model measures the quality delivery process of an organisation in the BBCS-context on the basis of potential existing gaps between expectations of stakeholders and actual performance of an organisation as perceived by stakeholders.

³⁹ It concerns issues in relation to the stakeholders of an organization, and not to society as a whole, for “the impact of a business or corporation on society is a different matter from the impact of business in general on society as a whole [...] Neither business in general nor specific corporations in particular can properly be made responsible for dealing with all social issues” [18].

3.3 *The BBCS-Model*

Research, which has addressed quality management measurement, in particular service quality, in the business-to-business environment, as well as in the business-to-society environment is scarce. The original Servqual-model of Zeithaml et al. [5] has already been extended to the business-to-business-to-consumer context by other research [3,6,15]. The original Servqual-model of Zeithaml et al. [5] and the BBC-model of Kong and Mayo [3] relate to the service quality, and the service quality linked to a product, respectively. The BBCS-model developed in this paper also relates to the quality of corporate social responsiveness (corporate social performance)(See figure 1.4, the BBCS-model). Because expectations and perceptions regarding the quality of social responsibility relate to the sensations existing in society towards the organisation's quality delivery process, then it is logical to assume that dimensions like credibility of the organisation, communication with, and understanding of the society are important factors in a potential development of a discrepancy between the expectations and the perceptions of society, i.e. Gap 5. The importance of these dimensions is also shown in the following quotation:

“A part, not apart: it is important to remember that managing socially responsible activity means working with others rather than in isolation: consulting with external bodies in order to understand their concerns (for example, talking to local authorities, employees and customers about what is important to them), measuring their assessment of business performance in priority areas, involving them in action planning, communicating business performance to them, developing the company's priorities as their views and concerns change”[23].

Because of the shift in importance of the dimensions as a consequence of not experiencing the quality of consuming a product or service as a society, there are some amplifications and adaptations compared to the Servqual- and BBC-model, i.e the competence and courtesy of employees is less important.

According to the theory on CSP, Carroll [17] and Wartick and Cochran [19] use the four approaches listed by Carroll [17]– reactive, defensive, accommodative, and proactive – to represent the process of social responsiveness. Wood's criticism is that these approaches may indeed characterise various organisational responses to social pressure, but they are not processes themselves. According to Wood's [20] model a corporate social responsive organisation monitors and assesses environmental conditions (environmental assessment), attends to the many stakeholder demands placed on it (stakeholder management), and designs plans and policies to respond to changing conditions (issues management). In case these activities are not or are insufficiently executed, a difference may occur between what society expects of the organisation and what the organisation perceives society expects: Gap 1 in the BBCS-model. Because of the fact that society also is included in the system – next to consumer and channel members – now three sources of Gap 1 are arising in the BBCS-model.

In the assessment of the social responsibility of an organisation the outcomes of corporate behaviour are of direct and obvious interest, because the outcomes are the only visible aspects of CSP [20] and the outcomes can be measured and evaluated [18]⁴⁰. These outcomes are divided into three types: (1) the social impacts of corporate behaviour, regardless of the motivation for such behaviour or the process by which it occurs, (2) the programs companies use to implement responsibility and/ or responsiveness, and (3) the policies developed by companies to handle social issues and stakeholder interests [20]. Weaver et al. [24] also endorse the influence of management on, and their commitment to the translation of the quality policy into rules and instructions:

“Research on strategic choice suggest that executives’ characteristics – including their values and commitment – play an important role in affecting organisational actions”. Business ethics research also stresses top management’s role in influencing organisational ethics practices”.

⁴⁰ Griffin [29] notes the following: “in organizational effectiveness literature outcomes are different from outputs. Outputs are more easily measured results of actions. Outcomes answer the ‘so what?’ question. They are more difficult to measure.” Scott [29] elaborates further: “organizations produce outputs – goods en services – over whose characteristics they typically exercise considerable control, but outcomes represent the joint product of organizational performance and environmental response. In this sense, environments directly influence outcomes. Outcomes ascertain satisfaction or effectiveness.”

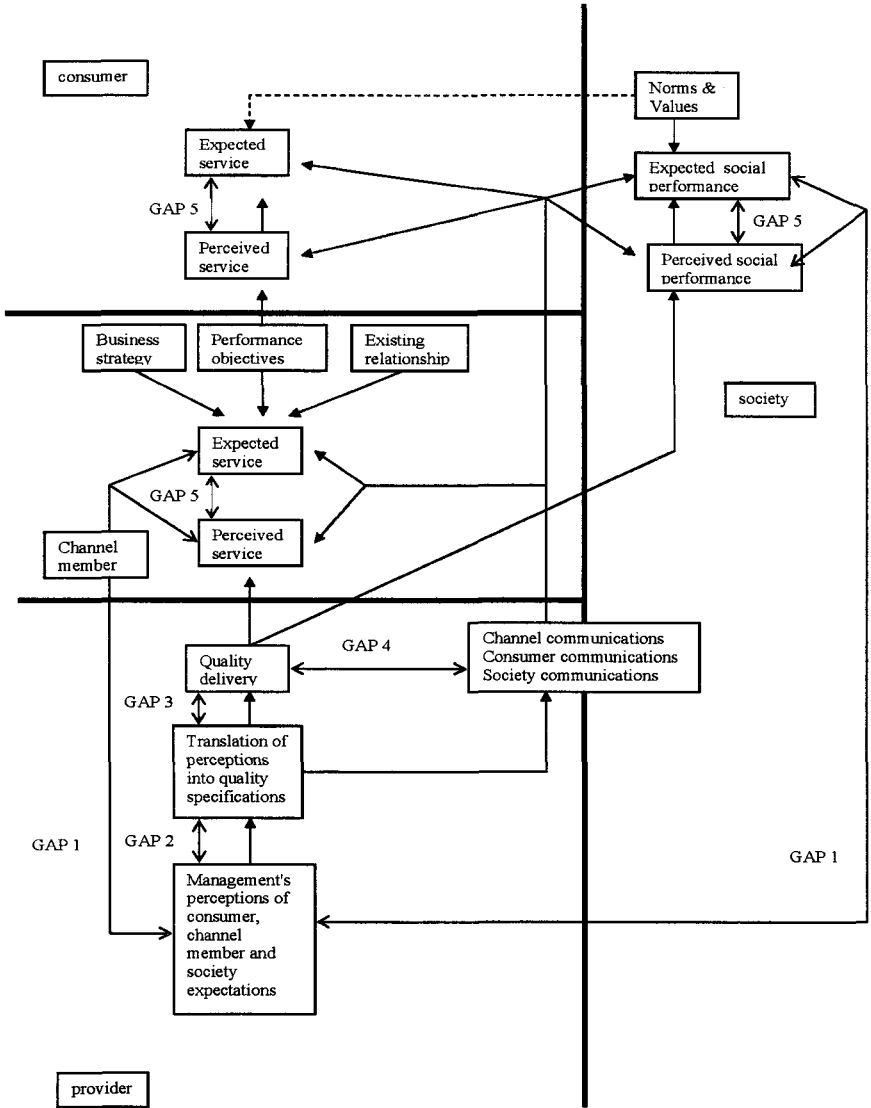


Figure 4. The BBCS-model

At the same time, a socially responsible firm must have the proper number of monitor- and control systems, control mechanisms and (hired) experts (structure) [25]. In case an organisation does not have this at its disposal, and/ or it does not recognise societal effects and/ or actual activities (programs and policies) Gap 2 may arise in the BBCS-model. Gap 2 in the original Servqual-model is described

as: “the discrepancy between managers’ perceptions of customers’ expectations and the actual specifications they establish for the *service delivery*” [26]. However in the BBCS-model, society is also distinguished as a stakeholder group. As previously argued this stakeholder group does not consume products and/ or services, hence, Gap 2 is described in the BBCS-model as: the discrepancy between manager’s perceptions of customers’ expectations and the actual specifications they establish for *quality delivery* including societal requirements.

As stated before, as a consequence of not consuming products or services, and therefore not experiencing the quality of consuming a product or service, there is no direct delivery encounter between the focal organisation and society. Nevertheless, in the organisation’s relationship with society, the employees should also correctly translate the programs and policies – as formulated by the management – of corporate social responsibility into carrying out their work. In other words the organisation should internally be aligned [3]. If not, Gap 3 of the BBCS-model may arise which indicates the difference between specifications and the actual delivery.

From the literature derived on CSP it was discovered that communication, as a means to make the corporate behaviour more transparent, is of imminent importance:

“Openness is a feature of an honest organisation. The organisation’s transparency is important. The organisation does things well if it provides clarity about its own objectives and values, and about the realisation of these objectives and values. By using openness an organisation can gain the confidence of its stakeholders, it can strengthen its reputation, and it can hold to its people” [27].

It is obvious that the organisation’s communication on CSP should be in alignment with the actual performance of the organisation. It is about the acts, not intentions or words only [25]. The organisation’s communications with society differs from its communication with the consumer and channel member(s). Communication with society is mostly based on justifying the organisation’s behaviour – in particular on social and ecological areas – by which they are responsible for the problems they have caused [20]. By means of internal and external communication, ideas and plans of societal behaviour can be tested before implementation. By doing so, the organisation provides its willingness and its seriousness in regard with its social responsibility [25]. In not doing this properly Gap 4 may arise, a discrepancy between what the organisation is promising to deliver and what it actually delivers. Table 1 compares the Servqual-, BBC- and BBCS-model with adaptations and amplifications as discussed in this paper.

Table 1. The extension of the Servqual model towards a BBCS-model with amplifications and adaptations

	B->C	B->B (->C)	B->(B->C->) S
Developers	Zeithaml et al. [5]	Kong en Mayo [3]	Goddijn en Ziggers[30]
Quality of	Service	Service surrounding a product	Social responsiveness
Relationship	Consumer	Channel member(s)	Society (including all stakeholders)
Quality orientation	Quality Experienced by consuming (direct)	Quality Experienced by consuming (direct)	Quality experienced and sensed based upon Society's value and belief system (indirect)
Which dimensions play an important part in a possible arising discrepancy between expectations and perceptions? (Gap 5)	Equal important: <ul style="list-style-type: none"> - Reliability - Responsiveness - Assurance - Empathy - Tangibles 	Important: <ul style="list-style-type: none"> - Responsiveness - Reliability But also: <ul style="list-style-type: none"> - Innovation in process issues - Innovation in relationships issues 	An important part: <ul style="list-style-type: none"> - Reliability - Credibility - Responsiveness With emphasis on <ul style="list-style-type: none"> - communication
Gap 1	<ul style="list-style-type: none"> - lack of marketing research orientation - inadequate upward communication - too many levels of management 	<ul style="list-style-type: none"> - lack of channel member orientation 	<ul style="list-style-type: none"> - lack of environmental assessment - lack of stakeholder management - lack of issues management
Gap 2	<ul style="list-style-type: none"> - inadequate management commitment to service quality - perception of unfeasibility - inadequate task standardisation - absence of goal setting 	<ul style="list-style-type: none"> - lack of co-operative alignment between focal organisation and channel member's departments 	<ul style="list-style-type: none"> - lack of monitoring and proper controls systems to assess societal effects as a result of organisational commitment. - Lack of (proper) programs and policies

Table 2. (Cont'd)

Gap 3	<ul style="list-style-type: none"> - role ambiguity - role conflict - poor employee-job and technology-job fit - inappropriate supervisory control systems - lack of perceived control - lack of teamwork 	<ul style="list-style-type: none"> - lack of personal relationships of focal organisation with channel member(s) 	<ul style="list-style-type: none"> - lack of alignment of the internal organisation towards societal stakeholders
Gap 4	<ul style="list-style-type: none"> - inadequate horizontal communication - propensity to over promise 	<ul style="list-style-type: none"> - lack of negotiation and monitoring of focal organisation with channel member(s) 	<ul style="list-style-type: none"> - propensity to over promise - lack of (proper) reporting and communication of the organisation's corporate social responsibility activities

4 Conclusions and Directions for Further Research

A model based upon the Servqual model has been developed to assess social responsiveness. The model is an extension of the provider to consumer and provider to channel member-model, which enables organisations to strive for total quality management as a means of gaining competitive advantage. It is argued that social responsiveness can be considered as a requirement of an economic offering, which is experienced and sensed by society without actually consuming it. Also the BBCS-model provides a modular approach to assess the performance of the delivery system. The delivery system can be assessed at the consumer, channel-member and/or society level. Because of the specific characteristics of the relationship between the delivering organization and society it is more difficult to guarantee reliability and validity of the measured results because sensations are less consistent in time. Moreover, with measuring sensations it is more difficult to get an answer to the question which relates to what one wishes to measure, because of the fact that sensations are effected indirectly and within a person. Besides not experiencing the quality of consuming a product or service as society, it is difficult to generalise expectations of society across a single expectation, because one has to deal with different societal stakeholders. This requires a stakeholder approach rather than "the society" approach in order to assess social responsiveness. Another shortcoming of the Servqual approach in the provider to society context is that the

five categories – as defined in the original Servqual measuring method – do not have uniform frames of reference for each situation in the provider to society context. A modification to the approach is necessary. The modifications must correspond to the key functions performed by NGO's. Further research is needed in this modification of the original Servqual approach for the business-(to-business-to-consumer-)to-society context as well as to meet the general criticisms on the Servqual approach.

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