

# The Impact of Strategic Direction on Handling Corporate Social Responsibility: Empirical Study in Jordanian Commercial Banks

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## **Abstract:**

The present study aimed to explore the impact of the strategic direction on handling corporate social responsibility in Jordanian commercial banks. To meet the study's goals, a questionnaire was developed to collect data. Questionnaire forms were distributed to 626 employees who work in Jordanian commercial banks. 609 questionnaire forms were retrieved. 19 questionnaire forms were excluded. Thus, 590 questionnaire forms were analyzed. The SPSS program was used for analyzing data. It was found that employees in Jordanian commercial banks have positive attitudes towards strategic direction. It was found that employees in Jordanian commercial banks have moderate attitudes towards handling corporate social responsibility. It was found that strategic direction has a statistically significant impact on handling corporate social responsibility in Jordanian commercial banks. The researcher recommends conducting studies that explore the extent of handling corporate social responsibility in other sectors.

**Keywords:** *strategic direction, handling corporate social responsibility*

## **INTRODUCTION**

Strategic direction is a modern concept in the management field. It is represented in developing plans in the aim of improving future of the institution. It involves setting the future goals of the institution. Developing a strategic direction requires having a deep understanding for the internal and external environments of the institution. It aims at identifying the strengths and weaknesses of the institution. It aims at identifying the potential risks that might be faced by the institution. It aims at identify the available opportunities that can be seized. That shall enable the management of the institution to envision the future, meet the intended goals and improve the work environment.

All the managements of business organizations seek achieving success and ensuring the survival of the organization. Therefore, they develop a strategic direction. The strategic direction of organizations usually aims at developing organizational strategies and coming up with products. It usually aims at using modern instruments and methods. It usually aims at benefitting from the latest knowledge. That shall offer organizations more opportunities, and enable them to develop (Al-Karkhi, 2009).

Developing a strategic direction is essential for

handling corporate social responsibility. It plays a significant role in achieving organizational success and improving competitiveness. However, it requires using logic and making scientific speculations (Salem, 2009). The performance indicators aren't limited anymore to economic and financial indicators. In fact, they also include the extent of handling corporate social responsibility. Therefore, the managements of organizations today take social responsibility-related issues into consideration when developing budgets, and setting goals. Through handling corporate social responsibility, organizations can contribute to improving the welfare of the members of the society. They can gain more profits and meet the interests and demands of consumers (Lantos, 2001).

In order for organizations to handle social responsibilities efficiently, they must develop an effective strategic direction. Through developing an effective strategic direction, organizations can achieve a competitive advantage. Achieving such an advantage is required today due to the technological revolution and the increasing severity of the global competition. Developing a strategic direction shall enable organizations to improve their performance and deliver new services (Rasheed and Jalab, 2007).

Handling social responsibilities shall improve the employee loyalty and raise their morale. It shall increase the employee retention rate, and employee productivity. It shall improve the employee well-being (Najem, 2006). Due to the significance of handling social responsibilities and developing a strategic direction, the researcher of the present study aimed to explore the impact of the strategic direction on handling corporate social responsibility in Jordanian commercial banks.

### The Study's Questions

The researcher aimed to answer these questions:

Q.1 What are the attitudes of employees at Jordanian commercial banks towards the strategic direction dimensions?

Q.2 What are the attitudes of employees at Jordanian commercial banks towards handling corporate social responsibility?

### The Study's Objectives

The present study aimed to

- 1- Explore the attitudes of employees at Jordanian commercial banks towards the strategic direction dimensions (i.e. vision, mission, main goals, values and logo).
- 2- Explore the attitudes of employees at Jordanian commercial banks towards handling corporate social responsibility. The dimensions of the latter responsibility are: (i.e. economic, legal, ethical and humanitarian responsibilities).
- 3- Explore the impact of the strategic direction on handling corporate social responsibility in Jordanian commercial banks

### The Study's Hypotheses

H0.1. Strategic direction dimensions don't have any statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate social responsibility in Jordanian commercial banks

H0.2. Strategic direction dimensions don't have any statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate economic responsibility in Jordanian commercial banks

H0.3. Strategic direction dimensions don't have any statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling

corporate legal responsibility in Jordanian commercial banks

H0.4. Strategic direction dimensions don't have any statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate ethical responsibility in Jordanian commercial banks

H0.5. Strategic direction dimensions don't have any statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate humanitarian responsibility in Jordanian commercial banks

### The Study's Significance

The present study is significant due to the following reasons:

- 1- There are few studies that aimed to explore the impact of the strategic direction on handling corporate social responsibility in Jordanian commercial banks. Thus, the present study fills a gap in the relevant literature.
- 2- The strategic direction has significant impacts. For instance, it contributes to the development of organizations. It enables organization to excel. It enables organizations to handle obstacles and find effective solutions. It enables organizations to improve the outcomes of the process and changes that aim at achieving development.

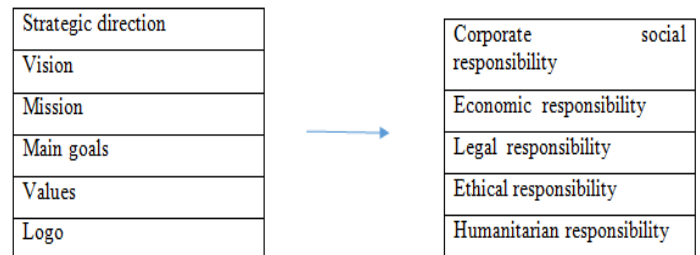
### Operational definitions

A- Strategic direction: It may be defined as the organizational mission, and strategic goals that are related to organizational path. It aims at analysing organizational factors, environment, competition, weaknesses, and strengths. It aims at identifying the potential threats and opportunities (Yaseen, 2010)

- I. Vision: It refers to the future path of the organization. It represents the orientation of the organization. It represents the market position that the organization wants to reach. It identifies the capabilities and potentials that the organization aims to develop (Al-Sairafi, 2008).
- II. Mission: It involves the reasons behind establishing the organization. Based on the mission, the scope of work of the organization and the nature of its operations are determined (Al-Qatameen, 1996).

- III. Main goals: They refer to the objectives that the organization wants to meet within the coming (3-5) years. They are highly related to the outcomes that the organization wants to reach (Al- Sairafi, 2008).
  - IV. Values: They refer to a set of virtues that are acknowledged by the member of a specific community (Yaseen, 2010).
  - V. Logo: It refers to a symbol, image, or visual element that is used to represent a specific trademark or commodity (Ghandoor, 2006).
- B-
- Social responsibility: It refers to the duties and responsibilities that aim at improving the well-fare of the members of the society. Such responsibilities aim at meeting their demands of the society's members and making them happy (Al-Ghalibi, and Al-Ameri, 2008: 76).
  - I. Economic responsibility: It involves raising productivity, generating profits, and meeting the consumers' needs. It involves competing with others in a fair manner and refraining from causing damage to consumers and competitors (Al-Ghalibi, and Al-Ameri, 2008: 76).
  - II. Legal responsibility: It is represented in the compliance of organizations with the applicable laws and legislations. It involves engaging in the process of addressing social problems. It involves protecting human rights and refraining from making any discrimination that is based on gender, ethnicity, religion or language (Al-Shenwani, 1999).
  - III. Ethical responsibility: It is represented in the compliance of organizations with ethical standards and principles when making decisions. It involves carrying out ethical behaviours and showing respect for human rights. It involves showing and promoting compliance with tradition and customs (Al-Ghalibi, and Al-Ameri, 2008).
  - IV. Humanitarian responsibility: It is represented in the degree to which the organization seeks improving the welfare and living conditions of the members of the society. Living conditions include: condition related to nutrition, clothes, accommodations, education, healthcare services and etc.. (Al-Ghalibi, and Al-Ameri, 2008).

Figure (1): The Study's Model



### Theoretical framework

Strategic direction represents the long term goals and vision of the organization. It aims at achieving a competitive advantage. It aims at meeting the interest and expectation of stakeholders (Wilkinson et al., 2007). It aims at anticipating the future changes and identifying the severity of their impacts on the organization. It involves setting the mission and long term strategic goals of the organization. It involves determining the instruments to be used for meeting such goals (Horngren et al., 2009).

Developing a strategic direction aims at providing support to the leaders. It aims at providing leaders with knowledge about the organizational goals and the instruments to be used for meeting the goals. It enables the organization to respond effectively to any change in the future. It ensures that all employees are working to meet the same goals (Al-Sairafi, 2008:26)

Strategic direction may be defined as the organizational mission, and strategic goals that are related to path of the organization. It aims at analysing organizational factors, environment, competition, weaknesses, and strengths. It aims at identifying potential threats and seizing opportunities (Yaseen, 2010). It may be defined as the mission and goals of the organization. It involves making an analysis for several situations, and options. It involves making choices. It guides managers when carrying out the strategic planning process (King, 2007).

Developing a strategic direction enables organizations to handle contemporary challenges and make effective strategic decisions in the future. It enables organizations to make the best choices. It enables organizations to promote positive competition among employees. It enables organizations to develop effective systems that motivate employees to work. It enables organizations to choose effective management

The Study's Model:

methods (Alpkan et al., 2005).

The strategic direction plays a significant role in improving the organizational goals and mission. It plays a significant role in identifying the path of the organization, meeting the performance requirements and achieving organizational growth and development. It enables organizations to make sure that the goals of the top management fit with the interests of the stakeholders. It enables organizations to utilize the available resources and employees' potentials effectively. It enables organizations to conduct research for improving the organizational performance and improve its competitiveness. It enables organizations to make sure that the organizational mission and goals fit with the organizational policies, and regulations (Al-Karkhi, 2009).

Handling corporate social responsibility affects the organizational success level and the capability of the organization to respond effectively to changes (Vaaland et al., 2008). It has many benefits that are for favour of the organization. For instance, it improves the organizational image among the members of the society, customers and employees. It improves the organizational climate and promotes cooperation among stakeholders. It strengthens the social bonds between stakeholders. It increases the profits of the organization and improves the organizational performance. It enables the organization to meet the changing needs of consumers (Kärnä, et.al, 2003; Al-Ja'afreh, 2009; Abu Dom, 2006).

Handling corporate social responsibility improves the capability of the organizations to manage risks. It improves the reputations of the organization. It enables the organization to make decisions that are based on the expectations of the society's members. It increases the citizens' trust in the organizations (Singhapakdi et al., 2001).

Handling corporate social responsibility raises the employee loyalty and improves the employee morale. It improves the wellbeing of the employees. It improves the relationship of the management with various stakeholders. It enables the management to motivate and retain employees and recruit highly qualified employees. It increases savings, productivity, and resource efficiency (Najem, 2006).

Handling corporate social responsibility can promote

social stability among employees. That is because handling corporate social responsibility shall contribute to promoting justice and equality in terms of opportunities. Handling corporate social responsibility can improve the quality of the services provided for the members of the society. It can foster development in the state and promote social awareness among people. It can promote political stability and social justice (Singhapakdi et al., 2001; Vaaland et al., 2008; Al-Hamdi, 2003). It has many benefits for the favor of the society. For instance, it reduces the amount of wastes and the consumption of energy, and water. It increases the availability of raw materials and the sustainability of natural resources (Al-Jarah, 2010).

Handling corporate social responsibility increases the integrity associated with transactions. It increases the political participations of individuals and promotes fair competition. It plays a significant role in fighting against corruption and meeting public interests. It offers support to the civil society institutions (Al-Jarah, 2010). It has many benefits that are for the favor of the government. For instance, it plays a significant role in fighting against unemployment. It fosters technological development. It increases the gross domestic product (GDP). It enables the government to carry out environmental responsibilities efficiently. It reduces the burdens of the government in several areas, including the healthcare, social, cultural and educational areas. (Al-Ja'afreh, 2009; Al-Daiwa Jeh and Al-Bakri, 2001). According to Al-Hamdi (2003), it shall improve the employee productivity, satisfaction and loyalty. It shall improve the reputation of the organization and the values of the stocks of the organization. It shall reduce the number of the lawsuits that are filed against the organization.

### **Previous Studies**

Al-Shawawreh (2011) aimed to explore the role of the strategic direction in reducing the severity of the impacts of crises on the organizations operating in the water sector in Jordan. To meet the study's goals, a questionnaire was developed. The sample consists from 379 employees. It was found that the employees working in the latter organizations have moderate attitudes towards strategic direction dimensions. It was found that strategic direction plays a significant role in reducing the severity of the impacts of crises on the organizations operating

in the water sector in Jordan. It was found that there are statistically significant differences –at the statistical significance level of ( $\alpha \leq 0.05$ )- between the respondents' attitudes towards strategic direction which can be attributed to (academic qualification, job title, age, marital status, experience and gender).

Al-Naseri (2011) aimed to explore the role of strategic direction in promoting organizational creativity among employees in the State Company for Drugs Industry and Medical Appliances (SDI) in Samarra. The sample consists from 156 employees who work in the latter company. It was found that strategic direction plays a significant role in promoting organizational creativity among employees. It was found that strategic direction promotes harmony among employees and increase the employee productivity levels.

Al-Anzi (2011) aimed to explore the impact of crisis management strategies on handling corporate social responsibility in the Saudi Electricity Company. To meet the study's goals, he developed a questionnaire and selected a simple random sample. The sample consists from 418 employees working in the latter company. It was found that the respondents have positive attitudes towards the crisis management stages. It was found that crisis management strategies play a significant role in in handling corporate social responsibility in the Saudi Electricity Company. It was found that 56.9% of the changes in handling corporate social responsibility can be attributed to the crisis management strategies. It was found that there are statistically significant differences –at the statistical significance level of ( $\alpha \leq 0.05$ )- between the respondents' attitudes which can be attributed to age, academic qualification, experience and marital status.

Al-Turkustani (2018) aimed to explore the extent of handling corporate social responsibility by the management of private companies in Saudi Arabia. That targeted companies operate in the industrial, service and business sectors. The sample consists from 376 companies. Questionnaire forms were distributed in 376 companies. Forms were retrieved from 352 companies. It was found that there is a statistically significant correlation between the extent of handling corporate social responsibility by the company and its financial performance. The higher the financial performance is, the higher the extent of handling corporate social responsibility

shall be. It was found that the extent of handling corporate social responsibility by the management of private companies in Saudi Arabia is high. It was found that private companies in Saudi Arabia mainly carry out the following corporate social responsibility activities: preserving the environment, promoting awareness among the members of the society, providing people with education, fighting against commercial fraud and unemployment, carrying out charity works, engaging in cultural and social activities, and training employees

Al-Hamdi and Ja'bal (2008) aimed to explore the extent of handling corporate social responsibility by Yemeni industrial organizations. A survey was used. Data was collected from 54 managers in the top and middle management levels in the latter organizations. 91% of the managers suggest that their organizations provide consumers with healthy products. 87% of the managers suggest that their organizations provide consumers with products of high quality. 85% of the managers suggest that their organizations respect the consumer rights and comply with the marketing ethics. 83% of the managers suggest that their organizations participate in local festivals that meet national interests. Most of the respondents believe that their organizations carry out many social responsibilities that meet the interests of all stakeholders (including consumers, employees, and members of the society)

Al-Dehdar (2006) aimed to explore the relationship between the strategic direction of the top management and the achievement of a competitive advantage in Palestinian universities in Gaza. The targeted strategic direction dimensions are: (strategic planning, innovation rates and technological changes). The latter researcher adopted a descriptive analytical approach. He used a questionnaire. 165 employees were sampled. Those employees were selected from Palestinian universities in Gaza. It was found that there is a statistically significant relationship between the strategic direction dimensions and the achievement of a competitive advantage in Palestinian universities in Gaza

Ghandoor (2006) aimed to explore the impact of strategic planning on the effectiveness of the administrative decisions in Al-Tawfeeq Soap Factory. 40 employees working in the latter factory were sampled. Those employees hold leadership and supervisory positions in the factory. It was found

that the latter factory carry out strategic planning processes efficiently. It was found that there is a statistically significant relationship between strategic planning and the effectiveness of the administrative decisions in the factory. It was found that there is a statistically significant relationship between strategic planning and profits in the factory.

Simon &, Shane (2010) aimed to explore the role of strategic direction in handling the difficulties faced by hotel managers. 22 hotel managers were interviewed. It was found that strategic direction affects the hotel managers to handle the latter difficulties and risks effectively. It was found that the sampled managers develop a clear strategy for developing human resources and improving the competitiveness of the hotel.

Beasley et al., (2019) aimed to explore the impact of strategic intent on the performance of the companies operation in information systems. 103 US companies operating in information systems were sampled. Data was collected about the period (1996-2003). It was found that strategic intent adds a value to the company and improves the capabilities of employees. It was found that the vision and mission determine the strategic plans of the company. Based on the strategic plans, programs and projects are carried out on the mid-term and short term levels.

## The Study's Methodology

### Approach

A descriptive analytical approach was adopted

### Population

The population consists from all the employees who work in Jordanian banks. Based on the annual report of the Jordanian Central Bank (2010), and the statistics issued by the Jordanian Banking Association (2010), 12524 female and male employees were working in Jordanian banks during the year 2010. It should be noted that there are 16 banks in Jordan.

**Table (1): The number of employees in each banks during 2010**

Bank title	Number of employees
Housing bank	1740
The Arab Bank	2424
Jordan Islamic Bank For Finance & Investment	1462
Ahli Bank	1204
Bank of Jordan	1147
Cairo Amman Bank	1037
Jordan Kuwait Bank	628
Jordan and Gulf Bank	417
Arab Banking Corporation/Jordan	423
Arab Jordan Investment Bank	396
Union Bank for Savings and Investment	376
Arab International Islamic Bank	318
Societe Generale/ Jordan	261
Jordan Investment and Finance Bank	260
Philadelphia Investment Bank	216
Jordan Export & Finance Bank	215
Total	12524

### Sample:

A random sample was selected. It consists from 626 employees who work in Jordanian commercial banks. Questionnaire forms were distributed to those employees. 609 questionnaire forms were retrieved. 19 questionnaire forms were excluded. Thus, 590 questionnaire forms were analyzed.

Table (2): The distribution of the sample in accordance with (gender, job title, experience, age and academic qualification)

Variable	Category	Frequency	Percentage
Gender	Male	483	81.1
	Female	107	18.1
Job title	Manager	51	8.6
	Deputy manager	126	21.4
	Head of department	181	30.7
	Employee	232	39.3
Experience	5 years or less	51	8.6
	6-10 years	123	20.8
	11-15 years	213	36.1
	16 years or more	203	34.4
Academic qualification	Diploma degree	95	16.1
	BA degree	415	70.3

	Postgraduate degree	80	13.6
Age	30 years or less	119	20.2
	31 – 40 years	102	17.3
	40- 50 years	287	48.6
	50 years or more	82	13.9

**Table (3): The Cronbach alpha coefficient values of the dimensions**

Variable	Category	Statements	Cronbach alpha coefficient value
Strategic direction	Vision	5-1	0.85
	Mission	10-6	0.82
	Main goals	15-11	0.88
	Values	19-16	0.86
	Logo	24-20	0.89
Social responsibility	Economic responsibility	29-25	0.88
	Legal responsibility	34-30	0.84
	Ethical responsibility	39-35	0.91
	Humanitarian responsibility	44-40	0.87

### Instrument

The researcher developed an instrument. The first part of the instrument aims at collecting data about (gender, academic qualification, age, experience and job title). The second part aims at exploring the respondents' attitudes towards strategic direction. It was developed based on the studies of Al-Naseri (2011), Al-Shawawreh (2011), Al-Bakri (2009), Al-Dehdar (2006) and Abu Baker (2001). The third part aims at exploring the respondents' attitudes towards handling corporate social responsibility. It was developed based on the studies of Al-Anzi (2011), Al-Ghalibi, and Al-Ameri (2006), Al-Turkustani (2008), Al-Ja'afreh (2009), and Al-Hamdi and Ja'bal (2008). The five point Likert scale was adopted. It consisting from five rating categories; always, often, sometimes, rarely, and never. These categories stand for the following scores respectively; 5,4,3,2 and 1. The following criteria were adopted by the researcher to classify means:

2.33 -1: low

2.34-3.37: moderate

3.38- 5: High

### Validity of the Instrument:

To measure the validity of the questionnaire, the initial version of the questionnaire was passed to 7 experts. Those experts are specialized in the management field. They work in Jordanian universities. They were asked to assess the questionnaire in terms of content and language. The experts suggested that the questionnaire is reliable and relevant to the study's goals. However, they recommended redrafting several statements. Thus, those statements were re-drafted

### Reliability of the Instrument

To measure the reliability of the questionnaire, Cronbach alpha coefficient values were calculated. They indicate that the questionnaire offers reliable results. Table (3) presents those values.

### Statistical analysis methods

SPSS program was used. The following statistical methods were used for analysing data:

- Descriptive statistical methods: Means, standard deviations, percentages and frequencies were calculated to identify the respondents' characteristics
- Stepwise multiple regression analysis:
- Simple regression analysis
- Variance Inflation Factor (VIF) and tolerance test were conducted to make sure that there isn't multi collinearity problem between the independent variables
- Skewness coefficient values were calculated to make sure that the data is normally distributed
- Cronbach alpha coefficient values were calculated to measure the validity of the questionnaire

### Results

#### Results related to the first question:

Q.1 What are the attitudes of employees at Jordanian commercial banks towards the strategic direction dimensions?

**Table (4): Means and standard deviations for exploring the attitudes of employees at Jordanian commercial banks towards the strategic direction dimensions**

Rank	Statements	Dimension	Mean	Std.	Level
2	5-1	Vision	3.63	0.55	High
3	10-6	Mission	3.58	0.57	High
1	15-11	Main goals	3.67	0.54	High
5	19-16	Values	3.51	0.53	High

4	24-20	Logo	3.56	0.56	High
-	24-1	Overall	3.59	0.52	High

Based on table (4), employees at Jordanian commercial banks have positive attitudes towards the strategic direction dimensions. That is because the overall mean is 3.59 which is high. The mean of the main goals dimension is 3.667 and ranked first. The mean of the vision dimension is 3.63 and ranked second. The mean of the mission dimension is 3.58 and ranked third. The mean of the logo dimension is 3.56 and ranked fourth. The mean of the values dimension is 3.51 and ranked fifth. The latter results indicate that respondents believe that strategic direction is very important. The respondents also believe that strategic direction enables the organization to identify strengths and weaknesses, seize opportunity, anticipate risks, and make strategic decisions effectively and efficiently. They believe that strategic direction enables the organization to determine its vision, goals and mission

**Results related to the second question:**

Q.2 What are the attitudes of employees at Jordanian commercial banks towards handling corporate social responsibility?

Table (5): Means and standard deviations for exploring the attitudes of employees at Jordanian commercial banks towards handling corporate social responsibility

Rank	Statements	Dimension	Mean	Std.	Level
1	29-25	Economic responsibility	3.41	0.61	Moderate
2	34-30	Legal responsibility	3.38	0.65	Moderate
4	39-35	Ethical responsibility	3.24	0.71	Moderate
3	44-40	Humanitarian responsibility	3.28	0.68	Moderate
	44-25	Overall	3.33	0.60	Moderate

Based on table (5), employees at Jordanian commercial banks have moderate attitudes towards handling corporate social responsibility. That is because the overall mean is 3.33. The mean of the economic responsibility dimension is 3.41 which is moderate and ranked first. The mean of the legal responsibility dimension is 3.38 which is moderate and ranked second. . The mean of the humanitarian responsibility dimension is 3.28 which is moderate and ranked third. The mean of the ethical responsibility dimension is 3.24 which is moderate

and ranked fourth.

Testing the hypotheses:

Before testing the hypotheses, the researcher conducted the variance inflation factor (VIF) test and Tolerance analysis to make sure that there isn't any multicollinearity problem between the independent variables. The VIF values mustn't be greater than 10 and the tolerance values mustn't be greater than 0.05. The researcher calculated the Skewness coefficient values to make sure that the data is normally distributed. The

**Table (6): The variance inflation factor (VIF) values, tolerance values and Skewness coefficient values**

Dimension	Skewness	Tolerance	VIF
Vision	0.223-	0.945	1.058
Mission	0.530-	0.977	1.024
Main goals	0.213-	0.937	1.068
Values	0.183-	0.932	1.073
Logo	0.34	0.943	1.060

Based on table (6), all the VIF values aren't greater than 10. In fact, they are within the range of (1.058-1.073). All the tolerance values are greater than 0.05. In fact, they are within the range of (0.932-0.9733). The latter values indicate that there isn't any Multicollinearity problem between the independent variables. It was found that the collected data can be normally distributed. That is because the Skewness coefficient values are less than 1.

**Table (7): The results of the analysis of variance to make sure that the model is valid for testing the hypotheses**

Dependent variables	Df.	Determination coefficient value R2	Calculated f value	Sig.
Social responsibility	(5) (584)	0.638	*213.082	0.00
Economic responsibility	(5) (584)	0.584	*161.24	0.00
Legal responsibility	(5) (584)	0.529	*150.603	0.00
Ethical responsibility	(5) (584)	0.499	*144.735	0.00
humanitarian responsibility	(5) (584)	0.428	*131.019	0.00

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ )

Based on table (7), the model used for testing the



hypotheses is valid. That is because the overall calculated f values are greater than the tabulated f values. The calculated f values are statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ ). It's because all the degrees of freedom are 584.5. 63.8% of the changes in handling corporate social responsibility can be attributed to strategic direction. 58.4% of the changes in handling corporate economic responsibility can be attributed to strategic direction. 52.9% of the changes in the legal responsibility can be attributed to strategic direction. 49.9% changes in handling corporate ethical responsibility can be attributed to strategic direction. 36.4% of the changes in handling corporate humanitarian responsibility can be attributed to strategic direction. Based on all those values, it's been proved that the strategic direction dimensions can interpret the changes in handling corporate social responsibility. The results of testing the hypotheses are presented below:

H0.1. Strategic direction dimensions don't have any statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )– on handling corporate social responsibility in Jordanian commercial banks

**Table (8): The results of the multiple regression analysis for identifying the impact of strategic direction dimensions on handling corporate social responsibility in Jordanian commercial banks**

Variable	B	Standard error	Beta	Calculated t value	Sig.
vision	0.234	0.050	0.271	*5.861	0.00
Mission	0.356	0.045	0.380	*8.893	0.00
Main goals	0.173	0.046	0.233	*4.103	0.00
Values	0.169	0.047	0.206	*4.527	0.00
Logo	0.148	0.045	0.147	*3.231	0.00

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ )

Based on table (8), the calculated t values of vision, mission, main goals, values and logo are 5.861, 8.893, 4.103, 4.527, and 3.231 respectively. They are greater than the tabulated t values at the statistical significance level of ( $\alpha \leq 0.05$ ). They are statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ ). Thus, the null hypothesis is rejected and the alternative hypothesis is accepted. That means that the strategic direction dimensions (i.e. of vision, mission, main goals, values and

logo) jointly and separately have statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )– on handling corporate social responsibility in Jordanian commercial banks

**Table (9): The results of the stepwise multiple regression to identify the severity of the impact of each dimension of the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) on handling corporate social responsibility.**

Dimension	Determination coefficient R2	Calculated t value	Sig.
Mission	0.471	*9.197	0.000
Vision	0.562	*6.289	0.000
Values	0.606	*4.984	0.000
Main goals	0.629	*4.524	0.000
Logo	0.631	*3.419	0.001

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ )

The stepwise multiple regression was conducted to identify to the degree to which each dimension of the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) affects handling corporate social responsibility in Jordanian commercial banks. In terms of the severity of the impacts of the strategic direction dimensions on handling corporate social responsibility, logo is ranked first. 63.1% of the changes in handling corporate social responsibility can be attributed to logo. Goals is ranked second. 62.9% of the changes in handling corporate social responsibility can be attributed to goals. Values is ranked third. 60.6% of the changes in handling corporate social responsibility can be attributed to values. Vision is ranked fourth. 56.2% of the changes in handling corporate social responsibility can be attributed to mission. Mission is ranked fifth. 47.1% of the changes in handling corporate social responsibility can be attributed to mission.

H0.2. Strategic direction dimensions don't have any statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )– on handling corporate economic responsibility in Jordanian commercial banks

**Table (8): The results of the multiple regression analysis for identifying the impact of strategic direction dimensions on handling corporate economic responsibility in Jordanian commercial banks**

Variable	B	Standard error	Beta	Calculated t value	Sig.
Vision	0.211	0.038	0.244	*5.617	0.000
Mission	0.235	0.033	0.288	* 7.120	0.000
Main goals	0.192	0.061	0.189	*4.582	0.000
Values	0.191	0.041	0.191	*4.691	0.000
Logo	0.149	0.038	0.149	*3.931	0.000

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ ).

Based on table (10), the calculated t values of vision, mission, main goals, values and logo are: 5.617, 7.120, 4.582, 4.691 and 3.93 respectively. They are greater than the tabulated t values. They are statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ ). Based on these values, the null hypothesis is rejected. That means that the strategic direction dimensions jointly and separately have a statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate economic responsibility in Jordanian commercial banks

**Table (11): The results of the stepwise multiple regression to identify the severity of the impact of each dimension of the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) on handling corporate economic responsibility**

Dimension	Determination coefficient R2	Calculated t value	Sig.
Mission	0.441	*7.403	0.000
Vision	0.492	*6.279	0.000
Values	0.533	*5.179	0.000
Main goals	0.562	*4.511	0.000
Logo	0.581	*3.658	0.000

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ ).

The stepwise multiple regression was conducted to identify to the degree to which each dimension of the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) affects handling corporate economic responsibility in

Jordanian commercial banks. In terms of the severity of the impacts of the strategic direction dimensions on handling corporate social responsibility, the logo is ranked first. 58.1% of the changes in handling corporate economic responsibility can be attributed to logo. Main goals are ranked second. 56.2% of the changes in handling corporate economic responsibility can be attributed to main goals. Values are ranked third. 53.3% of the changes in handling corporate economic responsibility can be attributed to values. Vision is ranked fourth. 48.2% of the changes in handling corporate economic responsibility can be attributed to vision. Mission is ranked fifth. 44.1% of the changes in handling corporate economic responsibility can be attributed to mission

H0.3. Strategic direction dimensions don't have any statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate legal responsibility in Jordanian commercial banks

**Table (12): The results of the multiple regression analysis for identifying the impact of strategic direction dimensions on handling corporate legal responsibility in Jordanian commercial banks**

Variable	B	Standard error	Beta	Calculated t value	Sig.
Vision	0.182	0.102	0.173	*4.163	0.000
Mission	0.379	0.037	0.432	* 10.311	0.000
Main goals	0.156	0.042	0.146	*3.701	0.000
Values	0.18	0.045	0.172	*4.072	0.000
Logo	0.143	0.045	0.120	*3.210	0.001

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ ).

Based on table (12), the calculated t values of vision, mission, main goals, values and logo are 4.163, 10.311, 3.701, 4.072 and 3.210 respectively. They are greater than the tabulated t values at the statistical significance level of ( $\alpha \leq 0.05$ ). They are statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ ). Thus, the null hypothesis is rejected and the alternative hypothesis is accepted. That means that all the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) jointly and separately have statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling

corporate legal responsibility in Jordanian commercial banks

**Table (13): The results of the stepwise multiple regression to identify the severity of the impact of each dimension of the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) on handling corporate legal responsibility**

Dimension	Determination coefficient R2	Calculated t value	Sig.
Mission	0.392	10.635	0.000
Vision	0.453	4.665	0.000
Values	0.482	4.193	0.000
Main goals	0.504	3.971	0.000
Logo	0.526	2.630	0.009

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ )

The stepwise multiple regression was conducted to identify to the degree to which each dimension of the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) affects handling corporate legal responsibility in Jordanian commercial banks. In terms of the severity of the impacts of the strategic direction dimensions on handling corporate social responsibility, the logo is ranked first. 52.6% of the changes in handling corporate legal responsibility can be attributed to logo. Main goals are ranked second. 50.4% of the changes in handling corporate legal responsibility can be attributed to main goals. Values are ranked third. 48.2% of the changes in handling corporate legal responsibility can be attributed to values. Vision is ranked fourth. 45.3% of the changes in handling corporate legal responsibility can be attributed to vision. Mission is ranked fifth. 39.2% of the changes in handling corporate legal responsibility can be attributed to mission

H0.4. Strategic direction dimensions don't have any statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate ethical responsibility in Jordanian commercial banks

**Table (14): The results of the multiple regression analysis for identifying the impact of strategic direction dimensions on handling corporate ethical responsibility in Jordanian commercial banks**

Variable	B	Standard error	Beta	Calculated t value	Sig.
Vision	0.198	0.048	0.226	* 4.169	0.000
Mission	0.318	0.054	0.343	*5.875	0.000
Main goals	0.190	0.058	0.159	*3.299	0.001
Values	0.193	0.054	0.180	*3.539	0.000
Logo	0.167	0.059	0.156	*2.858	0.004

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ )

Based on table (14), the calculated t values of vision, mission, main goals, values and logo are 4.169, 5.875, 3.299, 3.539 and 2.858 respectively. They are greater than the tabulated t values at the statistical significance level of ( $\alpha \leq 0.05$ ). They are statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ ). Thus, the null hypothesis is rejected and the alternative hypothesis is accepted. That means that all the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) jointly and separately have statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate ethical responsibility in Jordanian commercial banks

**Table (15): The results of the stepwise multiple regression to identify the severity of the impact of each dimension of the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) on handling corporate ethical responsibility**

Dimension	Determination coefficient R2	Calculated t value	Sig.
Mission	0.361	*5.903	0.000
Vision	0.425	*3.046	0.002
Values	0.454	*3.852	0.000
Main goals	0.472	*2.666	0.008
Logo	0.496	* 2.265	0.024

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ )

The stepwise multiple regression was conducted to identify to the degree to which each dimension of the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) affects handling corporate ethical responsibility in Jordanian commercial banks. In terms of the severity of the impacts of the strategic direction dimensions

onhandling corporate social responsibility, the logo is ranked first. 49.6% of the changes in handling corporate ethical responsibility can be attributed to logo. Main goals are ranked second. 47.2% of the changes in handling corporate ethical responsibility can be attributed to main goals. Values are ranked third. 45.4% of the changes in handling corporate ethical responsibility can be attributed to values. Vision is ranked fourth. 42.5% of the changes in handling corporate ethical responsibility can be attributed to vision. Mission is ranked fifth. 36.1% of the changes in handling corporate ethical responsibility can be attributed to mission

H0.5. Strategic direction dimensions don't have any statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate humanitarian responsibility in Jordanian commercial banks

**Table (16): The results of the multiple regression analysis for identifying the impact of strategic direction dimensions on handling corporate humanitarian responsibility in Jordanian commercial banks**

Variable	B	Standard error	Beta	Calculated t value	Sig.
Vision	0.173	0.053	0.182	*3.293	0.001
Mission	0.207	0.046	0.231	* 4.484	0.000
Main goals	0.170	0.055	0.165	*3.122	0.002
Values	0.171	0.053	0.156	*3.223	0.001
Logo	0.166	0.057	0.151	*2.909	0.004

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ )

Based on table (14), the calculated t values of vision, mission, main goals, values and logo are 3.293, 4.484, 3.122, 3.223, and 2.909 respectively. They are greater than the tabulated t values at the statistical significance level of ( $\alpha \leq 0.05$ ). They are statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ ). Thus, the null hypothesis is rejected and the alternative hypothesis is accepted. That means that all the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) jointly and separately have statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate humanitarian responsibility in Jordanian commercial banks.

**Table (17) The results of the stepwise multiple regression to identify the severity of the impact of each dimension of the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) on handling corporate humanitarian responsibility**

Dimension	Determination coefficient R2	Calculated t value	Sig.
Mission	0.314	*4.433	0.000
Vision	0.365	*3.658	0.000
Values	0.394	*3.641	0.000
Main goals	0.410	*3.590	0.000
Logo	0.426	* 3.476	0.001

(\*): This sign means that the value is statistically significant at the statistical significance level of ( $\alpha \leq 0.05$ )

The stepwise multiple regression was conducted to identify to the degree to which each dimension of the strategic direction dimensions (i.e. of vision, mission, main goals, values and logo) affects handling corporate humanitarian responsibility in Jordanian commercial banks. In terms of the severity of the impacts of the strategic direction dimensions on humanitarian responsibility, the logo is ranked first. 42.6% of the changes in handling corporate humanitarian responsibility can be attributed to logo. Main goals are ranked second. 41.0% of the changes in handling corporate humanitarian responsibility can be attributed to main goals. Values are ranked third. 39.4% of the changes in handling corporate humanitarian responsibility can be attributed to values. Vision is ranked fourth. 36.5% of the changes in handling corporate humanitarian responsibility can be attributed to vision. Mission is ranked fifth. 31.4% of the changes in handling corporate humanitarian responsibility can be attributed to mission.

## DISCUSSION

It was found that employees in Jordanian commercial banks have positive attitudes towards strategic direction. That indicates that the plans of the Jordanian commercial banks provide much attention to setting clear goals and vision. That may be attributed to having much awareness among employees in Jordanian commercial banks about the significance of strategic direction in fostering development, improving performance and raising profits.

It was found that employees in Jordanian commercial banks have moderate attitudes towards handling corporate social responsibility. That indicates that the extent of attention given by Jordanian commercial banks for handling corporate social responsibility is moderate. That latter result is consistent with the result concluded by Abu Dom (2006) and Al- Ja'afreh (2009).

It was found that strategic direction dimensions have a statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate social responsibility in Jordanian commercial banks. In terms of the severity of the impacts of the strategic direction dimensions on handling corporate social responsibility, logo is ranked first and mission is ranked last. That indicates that the strategies and policies of Jordanian commercial banks affect the extent of handling corporate social responsibility. It indicates that such strategies and policies affect the social welfare level of the members of the society. It indicates that such strategies and policies affect the extent of training employees and engaging them in the decision making process.

It was found that strategic direction dimensions have a statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate economic responsibility in Jordanian commercial banks. In terms of the severity of the impacts of the strategic direction dimensions on handling corporate economic responsibility, logo is ranked first and mission is ranked last. That indicates that the strategies and policies of Jordanian commercial banks affect the extent of handling corporate economic responsibility, meeting consumers' needs and promoting fair competition in the market. It indicates that the latter strategies and policies affect the extent of refraining from causing damage to competitors.

It was found that strategic direction dimensions have a statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate legal responsibility in Jordanian commercial banks. In terms of the severity of the impacts of the strategic direction dimensions on handling corporate legal responsibility, logo is ranked first and mission is ranked last.. That indicates that the strategies and policies of Jordanian commercial banks emphasize the significance of

handling legal responsibilities. It indicates that such strategies and policies affect the extent promoting compliance with laws and legislations and respecting employee rights. It indicates that such strategies and policies affect the extent fighting against any discrimination that is based on gender, ethnicity, religion or language.

It was found that strategic direction dimensions have a statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate ethical responsibility in Jordanian commercial banks. In terms of the severity of the impacts of the strategic direction dimensions on handling corporate ethical responsibility, logo is ranked first and mission is ranked last.. That indicates that the strategies and policies of Jordanian commercial banks affect the extent of handling ethical responsibilities, respecting human rights, and compliance with traditions and customs. It indicates that the strategies and policies seek affect the extent of compliance with the code of ethics. Such compliance shall positively affect the outcomes of operations. It shall save time and money.

It was found that strategic direction dimensions have a statistically significant impact –at the statistical significance level of ( $\alpha \leq 0.05$ )- on handling corporate humanitarian responsibility in Jordanian commercial banks. In terms of the severity of the impacts of the strategic direction dimensions on handling corporate humanitarian responsibility, logo is ranked first and mission is ranked last. That indicates that the strategies and policies of Jordanian commercial banks affect the extent of handling humanitarian responsibilities, providing support and services to poor people and people with special needs.

## CONCLUSION

It was found that employees in Jordanian commercial banks have positive attitudes towards strategic direction. It was found that employees in Jordanian commercial banks have moderate attitudes towards handling corporate social responsibility. It was found that strategic direction has a statistically significant impact on handling corporate social responsibility in Jordanian commercial banks

## RECOMMENDATIONS

In the light of the study's results, the researcher recommends the following:

- 1) Promoting awareness among the employees of Jordanian commercial banks about the significance of handling corporate social responsibilities. Such awareness can be promoted through holding courses and workshops
- 2) Increasing the extent of delivering social services by Jordanian commercial banks to improve their image
- 3) Providing more attention to handling corporate social responsibility by business organizations
- 4) Conducting studies that explore the extent of handling corporate social responsibility in other sectors. Such sectors may include: the service and industrial sectors

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