THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND COMPETITIVE AND FINANCIAL PERFORMANCES THE MEDIATING ROLE OF STRATEGIC GREEN MARKETING AND EMPLOYEE GREEN BEHAVIOR

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ABSTRACT

Current study was carried out with the purpose of investigating the mediating role of strategic green marketing and employee green behavior in the context of the relationship between corporate social responsibility (CSR) and competitive and financial performances. This is an applied research with a descriptive-survey design. The statistical population included 489 companies operating in the industrial parks of Golestan province. The sample size was determined to be 215 using Krejcie and Morgan table based on the simple random sampling. Then, managers of the selected companies were provided with the sample. The process of data collection was carried out using standard questionnaires. Moreover, the face and content validities were achieved through Cronbach's alpha test with the confirmation of academic professionals and >0.70 reliability. To conduct the data analysis procedure, descriptive statistics and structural equation modeling were respectively implemented by SPSS version 25 and Smart-PLS version 3.2. Results of structural equation modeling showed that there were significant direct relationships between CSR and strategic green marketing, the strategic green marketing and employee green behavior and competitive performance, as well as the competitive and financial performances.

INTRODUCTION

It is very important for researchers, policymakers, and professionals to

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understand the relationship between the corporate environmental strategy and competition level. Despite contingent costs, the expensive and destructive environmental consequences of traditional production and consumption have led innovative firms to focus on the clean production, and ecological design and efficiency. According to the circular economy strategies, it could be said that the efficient resources include materials recycling and product reuse. Although there are not any substitutions for the sustainable development, a considerable number of companies believe that there is a negative relationship between their competition level and ecofriendly behaviors. The comprehensive approaches that are beyond the technological needs and product innovation are required; however, there is still a perceptual challenge for the green marketing and competitive performance.

Due to the fact that most of investigations on the marketing are based on data rather than theory. achieved insignificant advancements lead to an incomplete understanding of environmental issues in the context of marketing. There is a gap between theoretical approaches of representing a comprehensive perception of the confrontation between green marketing and competition. This knowledge advancement theoretically supports the future empirical studies; moreover, it provides the legitimacy of managers that face resistance to the green marketing acceptance. The above-mentioned theoretical gap is investigated in current study.

Since the past decades, researchers have been increasingly focused on the green marketing that is currently considered as a basic context of marketing/managerial literature. A number of researchers. expressed that environmental strategies can increase the organizations values; however, they have to be added to the corporate strategy in case of achieving the stability. Furthermore, several studies emphasized the importance of environmental strategies that can cause the long-term profitability. Despite the above-mentioned investigations on environmental strategies, there is not sufficient information regarding the relationship between CSR and competitive and financial performances. Although previous studies aimed at identifying the green marketing and business performances of the firms, there are only a few investigations on the environmental-based competitive performances. Due to the fact that competitive advantage is a long-term strategic objective, it is evaluated on the basis of a strategic green marketing approach and includes a gap and significant research opportunity.

Findings confirmed that organizational activities are directly influenced by the green marketing principles. Its positive effects on the competition and consequent advantages also show the importance of long-term investment commitment in the context of green marketing programs to the managers. To improve the future performance, managers can implement the social responsibility and superiority of green marketing. It is noteworthy that results show the strategic green marketing programs and emphasize the importance of green behaviors with the purpose of achieving the corporate competitive performance. Finally, an empirically studied conceptual framework can provide tangible evidence to

improve the sustainable competitive performance through preparing a basic orientation of green marketing for the managers. It can partially balance the perceptual tension resulted from the selection of green marketing or corporate competition for the managers. Current study aims to find that if there is any relationship between CSR and corporate competitive and financial performances using strategic green marketing and employee green behavior.

RESEARCH METHODOLOGY

This is an applied research with a descriptive-survey design. The statistical population included 489 companies operating in the industrial parks of Golestan province. The sample size was determined to be 215 using Krejcie and Morgan table based on the simple random sampling. Then, managers of the selected companies were provided with the sample. To assure the questionnaire reversibility, 300 questionnaires were distributed and 215 of them were reversed and achieved scores were analyzed. The process of data collection was carried out using the library and field methods (questionnaire). The variables were measured through the rating process applied to previous studies. It is noteworthy that CSR, strategic green marketing, as well as competitive and financial performances were respectively measured using standard questionnaires of Torker, (2009) with 9 scales, Papadas, (2017) with 6 scales, and Papadas, (2018) with 6 and 5 scales. Results derived from all of the above-mentioned scales were evaluated using 5-point Likert scale. The face and content validities were confirmed by the academic professionals. Moreover, CVR of all indexes were determined to be >0.8. Cronbach's alpha was implemented for tool reliability, which was higher than the minimum acceptable level (0.7). Data analysis was conducted through the path analysis approach using Smart-PLS software version 3.2.

Theoretical basis and literature review

Previous researches were mainly carried out on the green marketing strategy and its relationship with corporate performances except the corporate competition. Several studies investigated the relationship between green strategies and competitive performance; however, they insufficiently focused on the role of strategic green marketing and did not take any internal green marketing actions that targeted the employees. Moreover, some key literature findings include the relationship between stakeholders' pressure and green strategy, as well as the competitive performances positive relationship between green products and process innovation. The main theoretical framework of current study is on the basis of green marketing orientation theory. CSR, and corporate performance. The study is focused on the green marketing through an extensive corporate perspective; also, it achieves the organizational internal strategic programs towards a comprehensive green marketing strategy. To conceptualize the appropriateness and correlation between various factors, current literature is briefly investigated as the following.

Strategic green marketing

Green marketing is defined as the integrated management procedure responsible for identification, estimation, and satisfaction of both customers and

society on the basis of a sustainable profitable method. However, Banerjee, (2003) analyzed the process of strategic green marketing and its consequences for the theoretical and practical marketing. Therefore, Polonsky & Rosenberger, (2001) represented a successful conceptual framework that focused on the strategic marketing approach and its hierarchical levels. Generally, the strategic green marketing refers to long-term actions and policies of senior managers that specifically focus on the corporate environmental strategies, environmental prevention strategies, and environmental external stakeholders. The entrepreneurial-environmental marketing is conceptualized as the viewpoint of several stakeholders regarding the green marketing. The mentioned viewpoint includes the formulation process and conducting advantageous entrepreneurial and environmental actions with the purpose of earning through exchanges that meet the corporate economic and social performances. The strategic entrepreneurial-environmental programs represent the social responsibility and tendency to rectify the marketing activities with current and future expectations of stakeholders. Furthermore, the entrepreneurial-environmental decisions lead to extensive corporate activities with the purpose of achieving environmental sustainability. Consequently, it incorporates the environmental goals and interests with a strategic attitude in order to achieve the competitive advantage in current market. Eventually, Papadas, (2017) provided a summary of related literature and defined the strategic green marketing orientation as the required incorporation of environmental issues into the strategic marketing decisions of an organization.

Corporate social responsibility (CSR) and strategic green marketing

CSR has been increasingly investigated by researches that are in accordance with its growing role in the business context. Also, its policies include the promotion of ecofriendly products and environmental awareness. Therefore, CSR has turned into a basic booster of corporate environmental behavior decision-making. A strategic marketing-based understanding of CSR was derived from the concept of stakeholder's expectations. Moreover, the marketing researchers relate CSR to the marketing in order to extend the organizational CSR performance. Podnar & Golob, (2007) considered CSR as a strategic tool that could turn the focus from consumer marketing into corporate marketing. An organization with the purpose of environmental protection and stability requires ecofriendly organizational approaches and strategic marketing (Kotler, 2011). CSR activities can provide advantages for the organization and simplify other significant corporate objectives, such as customer and employee retention. Menguc, Auh, & Ozanne, (2010) also found that the ecofriendly orientation of a firm can relate various internal strategic resources, including CSR and environmental commitment. Organizations with the above-mentioned orientations understand the importance of environmental protection and its incorporation into the strategic marketing programs (Faraj Andres, 2009). The supervisory bodies and the government are external stakeholders responsible for the imposed pressure. The firms can implement environmental prevention strategies in order to confront the mentioned pressures, which can be in the form of various voluntary strategic plans, such as preventing the pollution or deforestation (Sarkis, 2010). Using the strategic ecofriendly methods, organizations can cooperate with the

governmental bodies. Also, other external stakeholders' pressures are imposed by nongovernmental organizations and groups, such as environmental groups, media, and labor unions. Furthermore, customers can influence the ecofriendly methods because they ask suppliers to take specific actions and consequently, improve their environmental performances. Organizations should also understand the impacts of several factors, such as product design and development, advertising, support services, production processes, purchasing materials, and waste disposal, on the stakeholder's attention to green marketing strategies. Therefore, the following hypothesis is considered.

Hypothesis 1: There is a significant relationship between CSR and strategic green marketing.

Strategic green marketing and corporate performance: the role of employee green behavior Environmental protection will be necessary for businesses if it includes the protection of limited resources; moreover, it provides the innovation opportunities for businesses in all sectors. Therefore, companies contribute to the environmental strategies investments in order to overcome various environmental problems, such as the climate change and deforestation. Nevertheless, there are different management methods applied by the companies with the purpose of overcoming the environmental challenges that are categorized in a linear classification. These methods include reactive and preventive behaviors. Specifically, reactive behaviors are short-term actions that determine the environmental strategies of the organization, while preventive behaviors force the companies to act beyond the minimum expectations and voluntarily impose strategic initiatives with the purpose of environmental protection. Thus, the mentioned actions indicate the organizational commitment to overcome environmental challenges through innovative approaches development.

Previous researches showed that environmental prevention strategies could provide advantages for the organizations due to their unique differentiation abilities (Leonidou, 2013). Porter & Van der Lind, (1995) suggested that the competitive performance is influenced by the environmental performance and consequently, the selection of strategic initiative or environmental management model. As an example, previous studies indicated the positive relationship between green products or green process innovation and making the competitive performance. Moreover, the environmental prevention strategy includes conducting various strategic processes, such as research and development of green products and recycling systems.

Potential abilities other than differentiation are also related to the costs and benefits. Decreased costs can be due to the organizational savings resulted from reduced consumption of energy and water, as well as recycling plans approval. Furthermore, cost-related benefits can be achieved if the up-scaling economic advances are gained through increased acceptance of green products (Kotler, 2011). As it could be observed for the cooperation with key stakeholders to achieve the environmental protection, strategic green marketing actions could lead to the cost-based competitive performance. Previous studies confirmed the competitive performance resulted from conducting green marketing programs

through decreased costs and innovative approaches. Moreover, these studies showed that environmental strategies improve the corporate financial performance. The positive relationship between environmental strategies can be due to the fact that the environmental management turns into a sustainable competitive advantage for some companies through the cost-based layering of distinct situations. Moreover, previous researches suggest that the incorporation of environmental management into the strategic planning has a positive impact on the corporate financial performance. Several studies showed that green marketing strategies can positively influence the financial performance. Finally, the positive effect of competitive performance on the financial performance is supported by several investigations on the marketing and management.

The employee green behavior is defined as the measurable individual behavior in the workplace, which helps to achieve the environmental sustainability objectives. Employees with such behaviors are considered as the most valuable assets of the organization that play a significant role in achieving the sustainability and sustained development. Therefore, they are highly considered in the context of organizational behavior management. Nowadays, an increased pressure could be observed for the establishment of green management in order to decrease the organizational adverse effects. It is noteworthy that the green management can be successful if it does not disregard the vital role of human behaviors in green processes and contribute to improve the environmental behaviors. The knowledge transfer and promotion of environmental culture in the organization can encourage the employees to develop their individual skills and consequently, conduct successful environmental strategies. The environmental education in organizations can create environmental heroes. Considering the internal-based viewpoint, behaviors of senior managers within active environmental companies are with the purpose of dealing with critical environmental problems, implementation of the environmental plans and policies, rewarding the employees to achieve environmental improvement, and providing the organizational resources for environmental plans. Employee green behavior indicates that organizations have to implement green marketing strategies in accordance with the behaviors of related employees. In other words, it is a behavioral strategy related to the environmental culture that influences the organization. Generally, the tendency towards employee green behavior represents the corporate environmental values considered by all of the internal stakeholders. Therefore, the following hypothesizes are assumed.

Hypothesis 2: There is a significant relationship between strategic green marketing and competitive performance.

Hypothesis 3: There is a significant relationship between strategic green marketing and employee green behavior.

Hypothesis 4: There is a significant relationship between employee green behavior and competitive performance.

Hypothesis 5: Employee green behavior plays a mediating role in the relationship between strategic green marketing and competitive performance.

Corporate competitive and financial performances

With the global market expansion and worldwide organization activities, the competition level has increased in most of the industries. Due to the corporate responsibility standards, companies require new performance improvement approaches in order to survive in the market. Current competitions in the markets are more extended than the past. Many companies attempt to set appropriate competitive strategies with the purpose of achieving the competitive advantage and consequently, providing the conditions of the firm growth through increasing their products competitiveness (Fereydouni & Karami, 2020). Although the competitive performance concept is discussed in the context of strategic management, there is no consensus regarding its relationship with the performance. Chen, (2006) claimed that corporate control of valuable, rare, inimitable, and irreplaceable resources can help the organization set strategies that lead to the competitive advantage and performance development. The corporate competition can be described based on the following sequential order: competitive advantage resource competitive advantage form (top position) nonfinancial performance financial performance. A review of investigations on the relationship between competitive and financial performances shows that although most of the researchers agree with the positive effect of competitive performance, some believe that it does not always lead to appropriate results (Mohammadi, 2018). Therefore, it is assumed that:

Hypothesis 6: There is a significant relationship between competitive and financial performances.

Figure 1 represents a conceptual theoretical framework that includes the following main sections: precondition (CSR), green strategic marketing, performance results (e.g. competitive and financial performances), and strategic green marketing and employee green behavior as the mediators.
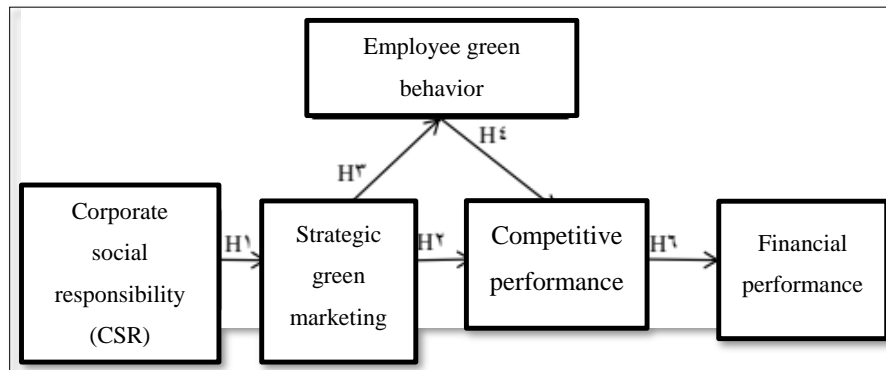

Figure 1. Conceptual research model.

RESULTS

Demographic results showed that the sample included 67.4% males and 32.6% females. The percentages of individuals with bachelor's, master's, and PhD degrees were respectively 67.4%, 19.1%, and 13.5%. The participants under

30, 31-40, 41-50, and more than 51 years of age were respectively determined to be 7%, 26.7%, 60.4%, and 5.9%. Furthermore, participants with less than 10, 11-20, and more than 21 years of work experience were respectively 15.8%, 59.5%, and 24.7%.

The quantitative data analysis was conducted using SPSS and Smart-PLS. The structural equation modeling included measurement and structural models. The model variables were classified into the latent and observed variables; moreover, the former could be implemented at different levels. The structural model also contained all of the structures discussed in the main research model and focused on their correlation and relationship. The fitness of the model was achieved using the factor loading, compositional reliability (CR), Cronbach's alpha (CA), average variances extracted (AVE), and goodness of fit index (GoF). Its results are provided in (**Table 1**).

Table 1. Indexes of factor loading, Cronbach's alpha, compositional reliability, and convergent validity.

Variable	CA>0.7	CR>0.7	AVE>0.7
Corporate social responsibility (CSR)	۰.۹۰۷	۰.۹۲۶	۰.۶۴۳
Strategic green marketing	۰.۸۷۷	۰.۹۰۳	۰.۵۱۵
Employee green behavior	۰.۸۳۶	۰.۸۷۹	۰.۵۴۹
Competitive performance	۰.۸۶۰	۰.۸۹۶	۰.۵۹۰
Financial performance	۰.۸۳۳	۰.۸۸۲	۰.۶۰۱

Results derived from **Table 1** shows that the factor loading (>0.4), AVE (>0.5), as well as CR and CA (>0.7) are appropriate in all of the structures; also, they confirmed the convergent validity. Considering the divergent validity, the differences between indexes of structures are compared using the model. This process is carried out through comparing each structure square roots of AVE with their coefficients of correlation. **Table 2** provides the average and standard deviation values; also, the divergent validity is evaluated using the Fornell Larcker criterion.

Table 2. The average, standard deviation, and divergent validity using the Fornell Larcker criterion.

Variable	Average	Standard deviation	1	2	3	4	5
Corporate social responsibility (CSR)	۳.۳۶	۰.۵۰	۰.۸۰۲				
Strategic green marketing	۳.۶۴	۰.۴۳	۰.۷۶۱	۰.۷۱۸			
Employee green behavior	۳.۷۱	۰.۵۲	۰.۷۱۵	۰.۶۱۸	۰.۷۴۱		
Competitive performance	۳.۸۸	۰.۵۴	۰.۷۰۳	۰.۷۳۱	۰.۶۳۵	۰.۷۱۸	
Financial performance	۴.۰۱	۰.۳۸	۰.۵۴۲	۰.۴۷۰	۰.۷۸۱	۰.۸۴۸	۰.۷۷۵

According to **Table 2**. all variables square roots of AVE (the main diagonal of the matrix) are higher than their coefficients of correlation, which indicated the proper divergent validity and GoF. In the following, results derived from structural equation modeling are represented with the purpose of investigating the structural model of relationships and GoF using PLS software **(Figures 2 & 3)**.
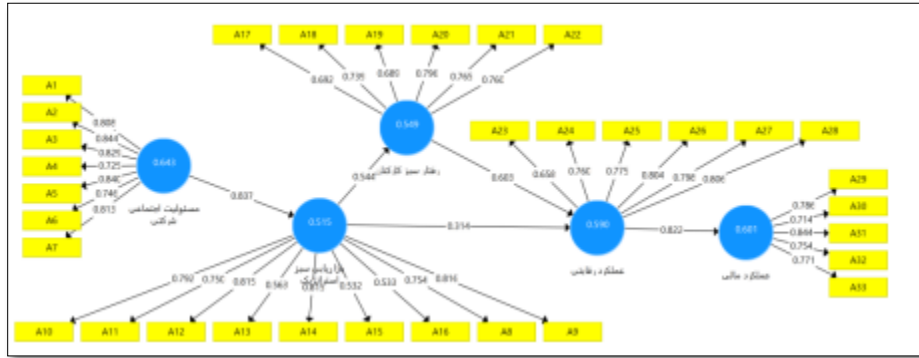

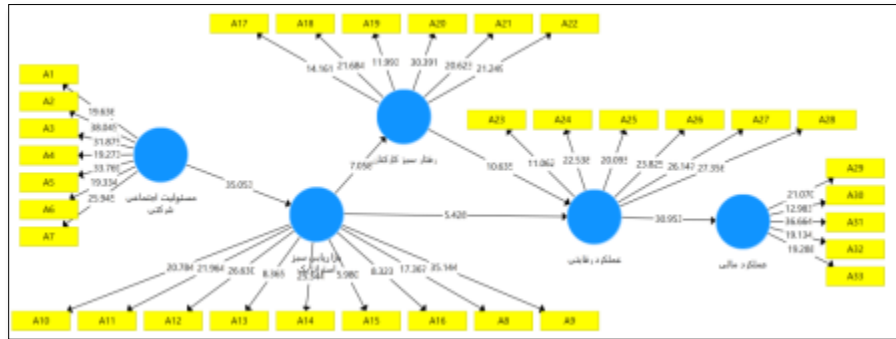**Figure 2.** The fitted structural model based on the coefficient of correlation.

Figure 3. The fitted structural model based on the significance of z values.

The standard coefficients and significance of variables respectively represented by **Figures 2 & 3** showed that there are direct significant relationships between CSR and strategic green marketing ($t = 35.053$ and $\beta = 0.837$), strategic green marketing and employee green behavior ($t = 7.058$ and $\beta = 0.544$) and competitive performance ($t = 5.428$ and $\beta = 0.603$). Moreover, there is a significant direct relationship between competitive and financial performances ($t = 30.953$ and $\beta = 0.822$).

The fitness of structural model criteria includes R^2 coefficients and GOF index **(Table 3)**. Specifically, R^2 represents the effects of an exogenous variable on an endogenous variable and the values of 0.19, 0.33, and 0.67 respectively indicate the low, mean, and high amounts of R^2. As it could be observed in table3, there are high R^2 values for endogenous latent variables. Also, GoF was determined to be 0.582. Due to the fact that 0.01, 0.25, and 0.36 respectively indicate the low, mean, and high values of GoF, this is a strong index. Therefore,

it could be said that the structural model has an appropriate fitness. In other words, the research conceptual model with data collected from participants of current study possesses an appropriate fitness.

Table 3. R criterion, z significance coefficients, and its significance level to evaluate the fitness of structural model.

Variable effect	Effect on the variable	R	z value	p	Result	R^2	GoF
CSR Strategic green marketing Employee green behavior Competitive performance	Strategic green marketing	٠/٨٣٧	٣٥/٠٥٣	٠/٠٠٠**		٠/٧٠١	٠٬٥٨٢
	Employee green behavior	٠/٥٤٤	٧/٠٥٨	٠/٠٠٠**	Acceptance	٠/٢٩٦	
	Competitive performance	٠/٣١٤	٥/٤٢٨	٠/٠٠٠**	Acceptance		
	Financial performance	٠/٦٠٣	١٠/٦٣٥	٠/٠٠٠**	Acceptance	٠/٦٦٨	
		٠/٨٢٢	٣٠/٩٥٣	٠/٠٠٠**	Acceptance	٠/٦٧٦	

DISCUSSION

According to the importance of sustainability in current competitive market, the following research contributions were identified. 1) Providing an accurate research methodology, current study proposed the positive relationship between the application of strategic green marketing and competitive performance for the first time. 2) This study provided a novel framework of strategic green marketing based on real business strategies using previous related researches; moreover, it developed the related stimulus and results. 3) Using the scale test of employee green behavior, which was considered as the mediator of relationship between the strategic green marketing and competitive performance, the mediating role of employee in the development of sustainable competitive advantage was revealed.

The experimental tests of the above-mentioned relationship are influenced by the strategic green marketing measures and current study aimed to investigate the effects of strategic green marketing on the competition. Therefore, it significantly contributed to the increased development of green marketing.

Results could lead to significant consequences for traders. Initially, the tendency towards strategic green marketing would represent the value of long-term commitment and investment in green marketing plans. Therefore, it could be applied as a strategic business tool due to its positive relationship with competition and profitability.

CONCLUSION

Results of the structural model showed that there is a significant direct relationship between CSR and strategic green marketing, which is in accordance with findings of Rashid, (2014), Papadas, (2019), Papadas, (2017), Rashid, (2014) & Fraj Andres, (2009) It was found that CSR can play a leading role in the strategic green marketing; however, it requires a different approach due to its marketing-related tasks. Moreover, the available resources can be a potential stimulant for strategic green marketing because the environmental investments are

considered as important costs with long-term returns. Current study improves the previous studies on strategic green marketing stimulants. Instead of confirming the complete corporate social/environmental responsibility, findings support a corporate environmental integration approach required for the competitive success.

On the other hand, results of structural equation modeling showed that there is a significant direct relationship between strategic green marketing and employee green behavior and competitive performance. It was in accordance with findings of Leonidou, (2015), Dabrowski, (2019), Fraj, Matute & Melero, (2015), Leonidou, (2015) and Leonidou, (2013). To explain this finding, it could be said that strategic green marketing shows the value of long-term commitment and investing in the green performance plans. Due to its positive relationship with competition and profitability, strategic green marketing could be applied as a strategic business tool. As an example, various green performance plans, such as investment in technological and research and development-related projects, can be considered as potential targets of the organizational long-term business plans. Moreover, such strategic decisions can distinguish the organization from competitors that pretend they have green performances. Therefore, managers should turn these pressures into opportunities for satisfaction and green marketing.

Furthermore, results indicated the significant positive relationship between employee green behavior and competitive performance, which is in accordance with findings of Menguc, (2010), McDonagh & Portro, (2014), Papadas, (2019). The strategies and individuals are considered as two important factors when the organizational objective is to achieve the environmental competitive advantage. Therefore, strategic plans that involve the human capital are more extensive than other environmental strategies. Nevertheless, this objective should be compatible with the corporate values and related to the main business; also, it should lead to personal interactions among members. For this purpose, employee green behaviors can improve the effect of green marketing on competitive advantage. As an example, awarding the employees for their ecofriendly behaviors as well as encouraging the environmental behaviors can develop more appropriate intra-organizational managerial capabilities and create a culture that distinguishes the organization from its competitors.

Eventually, it is noteworthy that competitive performance has a significant direct relationship with corporate financial performance, which is in accordance with results of Fereydouni & Karami, (2020), Chen, (2006). Some resources and procedures can be imitated effortlessly and lead to short-term operational excellence of the managers. Moreover, it may not be sustainable because the competitors can imitate it easily. However, it does not mean that the differentiation strategy brings benefit to all of the organization and managers have to balance the applied strategies. Following the results of current study, the following practical suggestions are provided.

Products quality should be more ecofriendly than products or services of other competitors to achieve a better environmental reputation. Therefore, it will

be difficult to risk the corporate competitive performance by competitors.

Executing green marketing strategies, the company aims at increasing its employee beliefs to environmental values.

The organizational policies force managers to reward the environmental behaviors with the purpose of promoting the green culture within the organization.

The organization considers long-term economic impacts, as well as environmental and social performances simultaneous with decision making in order to play an active role in the society.

Managers have to make it clear that performance sustainability-resulted resources are more than the additional risk imposed by this strategy on various stakeholder, such as suppliers, employees, and stakeholders.

Eventually, it is recommended that researchers implement other mediation variables through content analysis approach and evaluate new models.

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