

The Mediation Effect of Corporate Image on the Effect of Corporate Social Responsibility Perception on Corporate Reputation: The Case of Healthcare Employees

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Abstract

Today, corporations undertake a number of responsibilities in order to provide benefits to humanity, the environment and society, beside their usual services and activities. These types of responsibilities are called "corporate social responsibility". It is known that corporate social responsibility creates positive contributions to both the organization and the stakeholders, with which the organization interacts. The concept of corporate social responsibility is defined as a corporation's questioning of its own existence not just in terms of monetary benefits, but also in terms of the services it provides to the society. In this concept, the fundamental idea is based on the scenario where corporations, beside their activities aimed at economic gain, also make efforts to increase the life standards of the society in which they operate, avoid any negative actions which may lead to disruptions in the natural environment and generally develop positive relations with other stakeholders. Corporate reputation, which helps a corporation gain sustainable competitive advantage in order to be able to create value and guarantee the continuation of its own existence, is a factor which not only consists of the corporate image in the eyes of the public, but also of many elements from management and employee quality to financial performance, from product and service quality to corporate social responsibilities and accountability, hence playing a crucial role in the sustainability of business. On the other hand, a well-planned corporate image process gains an organization a high degree of recognizability and a positive reputation. The interaction between a positive image and reputation will lead to satisfaction for customers and employees. Today, the interaction between social responsibility, which is also considered as a strategic corporation initiative, and reputation, is the main focal point of many studies and there is no consensus on the subject. Moving forward from this point, the purpose of this study is to determine, through regression analysis, the mediation function of corporate image within the directive effect of corporate social responsibility perception on corporate reputation, for 398 employees working at four private hospitals in İstanbul. As a result of the analysis, the variable of corporate social responsibility has a statistically significant positive effect on corporate image and corporate reputation. Also it was determined that in the relationship between corporate social responsibility and corporate reputation, corporate image is a partial mediator effective variable.

Keywords: Corporate social responsibility, corporate image, corporate reputation, regression analysis, health sector

JEL-Classification: M14, I11, C13

1. Introduction

With the developments in globalization and communication technologies, the high competition environment which occurs in commercial markets directly affects institutions and their relations with their stakeholders. Changes in consumer behavior, especially with the recent developments, have prompted the institutions to a position where they must be paying much more attention to consumers and masses. In this sense, the notions of social responsibility and corporate social responsibility gradually gained more importance, reaching a point where society expects institutions to respect and implement practices of social responsibility.

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Corporate social responsibility directly affects not only the relations of organizations with their external stakeholders, but also their relationships with important internal stakeholders such as employees, shareholders and partners (Brown & Knudsen, 2012). Employees who have an important role in the formation of corporate reputation and reflecting this reputation to other stakeholders expect that the institutions they work with act with a genuine understanding of social responsibility.

Social responsibility projects carried out by the institutions aim to find solutions to, or provide support with, social issues such as education, health, culture and environment. These projects create interaction between institutions and the society they live in (Dahlsrud, 2008). Institutions which display sensitivity to social or environmental problems will undoubtedly receive positive reactions from the masses. This interaction is expected to contribute to an institution's image and reputation, while prompting individuals to have positive perspective towards the institution. Corporate social responsibility, which has a significant impact on corporate reputation and corporate image, is an important phenomenon for other stakeholders of the organization as well as it is for consumers and customers. Employees who have an important role in the formation of corporate reputation and reflecting this reputation to other stakeholders also want their institutions to act based on an understanding of social responsibility. In organizations which possess an awareness of social responsibility, employees inevitably feel more secure and are more motivated to work (Kang et al., 2016). This is an important factor which directly affects the reputation of an organization by directly reflecting on the work efficiency and customer relations of the employees.

The purpose of this study is to determine, through regression analysis, the mediation role of corporate image within the relationship between corporate social responsibility perception and corporate reputation, for 398 employees working at four private hospitals in İstanbul. Firstly, the study focuses the concept of corporate social responsibility and explains its components, and then discusses its relations with corporate reputation and corporate image. In the last stage, the findings were evaluated through statistics.

2. Conceptual Framework

2.1. Corporate Social Responsibility

Although the concept of social responsibility was first mentioned in Bowen's (1953) work titled "Social Responsibilities of Businessmen", discussions on the concept started to emerge in the 1930s after the Great Economic Crisis, in the form of scrutinizing the behaviors of corporations towards individuals and groups in their environment. This definition coincides with Bowen's (1953) opinion, which emphasizes that corporations should assume responsibilities for the benefit of society and all social stakeholders while carrying out their activities. Bowen stressed the how important it was for business managers to behave in accordance with social values and produce policies that are in line with these values.

As part of their support for corporate social responsibility, the European Commission has supported the voluntary social and environmental approaches of corporations. Per these developments, environmental regulations came into effect in Europe, North America and some Asian countries and the concept of social responsibility started gaining more importance. This concept was expressed by scientists and researchers in different perspectives, which produced two main approaches to the subject. The first of these approaches belongs to the researchers known as the "Neo-Classics". Consistent with Friedman's (1970) views, they argued that the only social responsibility which corporations should adopt is to create employment and pay taxes. According to Friedman, it is not a correct policy for corporations to implement practices of social responsibility, because it is against the purpose of maximizing shareholder value.

Supporters of this view emphasized that corporations must act in line with the purpose of maximizing the interests of their shareholders as much as possible and integrate their activities with organizational activities and the interactions with social stakeholders. Although the idea that corporations should take on corporate social responsibility was defended by social activists and other groups throughout the 1960s, the notion did not occur in social legislation until the early 1970s.

Corporate social responsibility (CSR) is one of the most current issues of the recent years. As social systems, corporations are included in society, which itself an upper social system. Since the problems that may occur in the upper system will also impact the subsystem, corporations are obliged to contribute to the healthy progress of the system. It is believed that a corporation that fulfills its social responsibilities will create a positive image for itself. Corporations fulfill their social responsibilities and ensure their own existence by protecting the system they reside in, while also contributing to the reproduction of these values (Jenkins, 2005).

Traits such as supporting social and cultural activities, humanitarian values and benevolence in the region where the corporation is located, respecting and protecting the rights of human resources, treating employees well regardless of gender and region almost strike us as the characteristics of socially responsible corporations (Schembera, 2018). Meanwhile, traits such as ecological production, protection of the environment, products at high quality and reasonable prices, full range of after-sale services or transparently informing consumers of the whole manufacturing process will create a positive image for the corporation towards consumers, and the increased value perceived by the consumers will translate into satisfied and loyal customers (Singh et al., 2018). CSR is the duty of organizations towards society. CSR has three pillars. These are sustainability, accountability and transparency (Freeman & Hasnaoui, 2011). CSR brings prestige to corporations. This benefits a corporation in the long term, the sales of the corporation increase and the corporation achieves a sustainable course of development (Buhmann, 2006). There are many definitions of CSR in the literature. Some of them are:

- CSRs are undertaken by corporations beside their main and legally required activities in order to create social value.
- CSR is the opinions about the volunteering decisions which institutions make in order to create a better society and a cleaner environment.
- CSR is a responsibility which corporations undertake for the purpose of increasing welfare in society, using their own resources.
- CSR can be defined as "the responsibilities undertaken by corporations to make efforts to improve the quality of life and contribute to sustainable economic development by collaborating with employees, families, local and civil society" (Barnett, 2016).

We can list the benefits of corporate social responsibility for corporations as follows (Amao, 2013):

- ✓ Positive perspective gained from the society thanks to activities carried out on issues concerning society. These practices also increase recognizability of the corporation as it will be known by many different audiences in society.
- ✓ In the eyes of the audience these behaviors mean that the corporation supports the masses, which creates a positive image for the corporation. Thanks to this positive perception, the financial gain of the corporation will increase.
- ✓ This mutual benefit relationship will be welcomed by the masses, creating an emotional bond with the corporation, which then increases brand value.
- ✓ Share prices will also increase, since the corporation gains a positive image in the eyes of the other stakeholders.

- ✓ The trust from employees, partners, investors and existing customers in the corporation will be sustained.

Though it is also reported that corporate social responsibility brings certain disadvantages to corporations. Disadvantages in various dimensions such as transferring business resources to responsibility projects, decrease in productivity in employees' and managers' work as a result of them allocating their efforts to these projects, and the increase in costs as a result of increased expenses are examples provided to such disadvantages. The following items can be indicated as the disadvantages of corporate social responsibility for organizations (Amao, 2013; Okoye, 2016):

- ✓ If the main subject of the corporation activities and the applied social responsibility study are not in the same line, the corporation will suffer loss of trust and reputation in the perspective of the society. In other words, if a corporation implements practices that conflict with any of the issues such as environment, health, human rights, which it accepts as its field of responsibility, the social responsibility activity will lose its credibility, together with the trust in the brand.
- ✓ If the expenditures made for social responsibility activities cause increases in the prices of products or services, this will directly affect and reduce sales figures.
- ✓ If a corporation fails to fulfill its economic responsibilities by allocating too much effort on volunteering activities, the life of that corporation will not be very long. These practices must be planned with a balance, taking into account the interests of all stakeholders.

2.2. Components of Corporate Social Responsibility

The Carroll (1991) study reports that in the transformation of CSR categories from a rectangular to a pyramid form, economic responsibility covers the lowest and widest area since it constitutes the foundation of the pyramid, and lined up legal, ethical and volunteering responsibilities after economic responsibility. Carroll (1991) breaks down corporate social responsibility into four components and states that a corporation's fulfillment of its social responsibilities is based on physically realizing these responsibilities and that all the responsibilities of corporations are based on economic, legal, ethical and volunteering responsibilities.

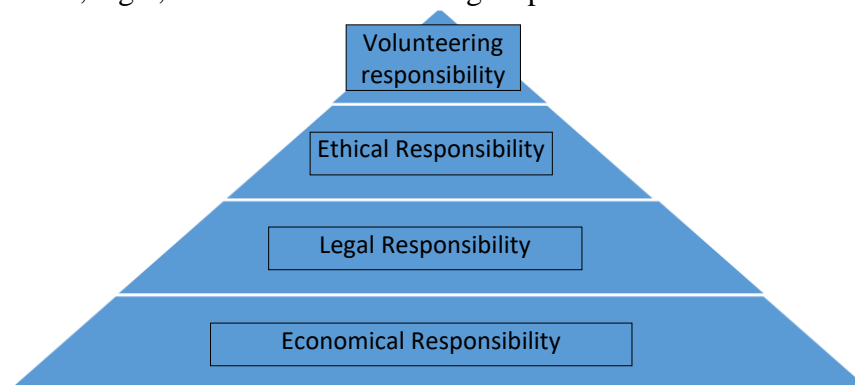


Figure 1: Carroll's Four-Dimensional Pyramid of Social Responsibility

Source: Carrol, 1991.

Economic Responsibility: Economic responsibilities, which constitute the first layer of CSR, form the foundation of successive responsibilities. Every institution is required to fulfill their economic responsibilities. Social responsibility requires corporations to balance between profits and the costs they incur to make these profits (Carroll, 2001). In this respect, economic responsibility is the most fundamental social responsibility of corporations. According to Carroll (1999), the core of economic responsibility is comprised of being profitable for all stakeholders, providing good employment opportunities and efficient working conditions for the employee, producing quality products for customers, seeking new resources, supporting

technological progress and innovation. Corporations can fulfill their economic responsibilities through their activities, but more important is how these activities are perceived by the social environment.

Legal Liability: With legal responsibility, it is meant that corporations take into account certain legal and audit constraints while realizing their economic activities. The content of the legal dimension comprises of the perceptions of the employees of the corporation regarding the legality and regulations of its activities. In general, the legal dimension can be exemplified as acting in accordance with legal regulations for the continuity of the corporation, complying with legal regulations of national and local institutions, giving employees self-confidence in acting in accordance with the law, defining legal obligations regarding business activities and creating awareness about these principles in the employees (Carroll & Shabana, 2010).

Ethical Responsibility: The ethical dimension of CSR addresses whether the procedures and methods chosen by the corporation to achieve its goals are implemented without harming the political, economic, social and cultural welfare of the society. In this dimension the aim is to prevent the losses and social damage that may arise as a result of corporation activities. In other words, ethical CSR encompasses responsibilities regarding product safety, pollution measures, not employing illegal and young workers, not violating human rights, etc. (Carroll, 2001). In the four-dimensional CSR model, ethical responsibility constitutes the core part of social responsibility by including the employee's perceptions of rights and justice. In general, the respect that society expects from corporations can be demonstrated by complying with the norms and rules determined by the society in ethical dimensions. In addition, it can be accepted that the ethical rules of work life have precedence against legal regulations (Carroll 1991).

Volunteering Responsibility: This responsibility is a social responsibility dimension that does not represent an obligation for corporations, but strengthens the goodwill created by the corporation in society or contributes to the perception of the corporation as "a good corporate citizen" by its social environment (Carroll, 2016). Volunteer CSR is a concept related to concepts such as philanthropy and altruism. The concept of altruism, currently used in social psychology, includes behaviors which benefit others without expecting any return. The word "altruism" means to think of and looking out for others. The concepts of volunteering and philanthropy encompass activities performed without expecting any return (McWilliams & Siegel, 2001).

In the literature definitions, the volunteering responsibilities expressed in Carroll's (1991) classification of CSR types, the purest form of CSR in Mintzberg's (1993) classification and the altruistic CSR in Lantos' classification in the same subject are used with the same meaning. According to Elias (2004), volunteering responsibility can be implemented in three ways, that is, strategic, reactive and purely humanistic. Strategic volunteering emerges from the corporation management approach which aims to create corporate value. Reactive volunteering is based on institutional value, similar to strategic volunteering. However, it is regulated by management as a response to adverse events. Completely humanist volunteering, on the other hand, is defined as strategic and reactive volunteering, and involves motivations aimed to increase the quality of life without expecting any returns.

2.3. The Relationship between Corporate Social Responsibility, Corporate Reputation and Corporate Image

In an environment of high competition and interaction, which is the result of globalization and new communication technologies, the concept of reputation has become of critical importance for institutions. Thanks to communication facilities, access to information has become instant, which thus enabled individuals to become more conscious, and made research and learning easier (Pirsch et al., 2007). Due to the increase in the number of organizations offering similar

goods or services in the global market, the need for differentiation gradually increased for corporations operating in the high competition environment. At this point, corporate reputation has been one of the most important elements which distinguish corporations from their competitors (Idemudia, 2014).

Corporate reputation is an indispensable element for institutions which have consistently and steadily maintained their activities from past to present to preserve the positive perception created in the minds of individuals. To achieve sustainable success, institutions must have a good reputation (Abratt & Kleyn, 2012). The concept of reputation, which is created in a long time through effort, cannot be bought with money and can be lost with very small mistakes, is the most valuable asset of an institution. One of the most important factors in reputation formation is trust. Trust is one of the most important concepts for both institutions and individuals. The reputation of an institution which has gained the trust of individuals as a result of consistent activities carried out over a long period of time can render them unique in the eyes of their audience, compared to their competitors (Adeneye & Ahmed, 2015). Hence, reputation functions as a positive means of competition and differentiation.

Corporate reputation is important as a phenomenon which carries the capacity to create economic value for corporations, is difficult to imitate by competitors, is considered an abstract and strategic corporate asset, cannot be easily manipulated by corporations, has no specific limit, and does not decrease in value (Aksak et al., 2016). Therefore, reputation as an intangible asset brings tangible values to corporations in the long term. Corporations with strong reputations create considerable value in terms of finance, market share and human resources. These corporations can easily influence the customers to which they will offer products and services, expand their market share, attract qualified employees, and overcome crises more easily with the support and loyalty of their employees (Barnett et al., 2006).

With the advantages which the concept of reputation brings in terms of competition and differentiation, the possibility of the preferability of a corporation by customers will increase, so the corporation can increase its financial gains. In addition, institutions with high reputation do not have to allocate large budgets for unnecessary advertising and promotion expenditures in order to stand out, which in turn enables them to accelerate their growth by shifting their capital to different points (Stuebs & Sun, 2011). Reputation is a concept which directly affects the relationship of an institution with all of its stakeholders. Reputable institutions do not encounter difficulties in attracting qualified workforce. Corporations with good reputation are those that increase employee welfare, have a good bargaining position in the job market, attract good employees and have lower costs. At the same time, employees are more committed and motivated to corporations which have a good reputation (Anca & Roderick, 2007).

Corporate reputation, which envelopes intangible values of an institution, provides a competitive advantage in terms of both concrete and abstract dimensions. These advantages are those that add value to an institution in terms of financial, market and human resources. A positive corporate reputation is one of the most important factors in the competitive advantage of corporations today. It is reported by many researchers that a positive corporate reputation increases the corporation's financial value, positively affects consumers' purchase decisions, creates products and services of high quality, forms stronger bonds between the corporation and employees and customers, and steadily carries the corporation to industry leadership (Nguyen & Leblanc, 2001).

Corporate image is evaluated by criteria such as effective management style, financial strength, environmental awareness, the ability to create and retain a qualified workforce pool, and the importance attached to social responsibility (Cornelissen, 2000). The mental visualization of the beliefs, values and ideas of the stakeholders constitutes the corporate image of a corporation.

Therefore, an effective corporate image creates a brand value that will attract the attention of internal and external customers. While the corporate image gains the quality of brand value, it is shaped by the activities of the corporation, as well as elements which have direct or indirect impact on the public such as trade unions, media tools, non-governmental organizations and other stakeholders in the society (Gioia et al., 2000). In the literature, dimensions created in relation to corporate image are corporate communication, corporate appearance, corporate behavior and perceived corporate image.

The relationship between the concepts of "corporate image" and "corporate reputation" is one of the issues addressed in different approaches. In addition to an understanding which regards corporate image as equivalent to corporate reputation, there is also an approach that takes these two concepts differently (Nguyen & Leblanc, 2001). Those who attach the same meaning to both concepts prefer the concept of corporate image instead of corporate reputation. Proponents of the second approach argue that corporate image and corporate reputation should be considered as different concepts. However, it cannot be said that these proponents themselves constitute a homogeneous structure. Because, in this approach, there is a polarization in the form of those who regard corporate image and reputation as completely separate from one another. The main argument from these proponents is that the times taken for the formation of reputation and image are of different lengths. According to them, image focuses on people's most current, not long term, beliefs about a corporation (Huang et al., 2014). Corporate image can be created in a short time as allowed by the conditions of your time. Corporate reputation, as an element which requires a long term to form and cumulatively shapes the perception towards an institution, is different from corporate image and it is believed that corporate reputation cannot be created as quickly as corporate image (Knox & Freeman, 2006). Image is the picture in the minds of the stakeholders of the institution, and reputation is the stakeholders' assessment of the institution. Image is gained in a short time, but reputation in long. Corporate image is less stable than corporate reputation and is more prone to change (Gioia et al., 2000). The Nguyen & Leblanc (2001) study suggests the opposite, asserting that a longer time is required for the formation of corporate image compared to the formation of corporate reputation. In addition, according to these authors, another difference between corporate image and corporate reputation is the level of difficulty in measuring them. They believe that determining the level of corporate image is difficult that of reputation. The Duncan (2002) study suggests the difference between corporate image and corporate reputation can present a complex issue. Duncan defends the view that image can be created, whereas reputation earned.

The activities carried out by the institutions acting with the awareness of social responsibility directly or indirectly affect their target audiences and other stakeholder groups in the society. Factors such as sensitivity to social and environmental issues and honesty, righteousness and consistency demonstrated in relationship with stakeholders in the business environment also play an important role in the formation of corporate image and reputation. Corporate image provides a better understanding of the corporation; it helps bring together seemingly unrelated parts of the organization in a more effective and meaningful way. For this reason, all activities to be carried out in relation to organizational structure, management understanding, organizational culture and human resources management of a corporation have a close relationship with the corporate image (Page & Fearn, 2005). At this point, employees, who are one of the important stakeholders of the organization, have a great contribution in the creation and maintenance of the corporate image and reputation. Corporations which can successfully implement social responsibility awareness towards their employees can gain a place in the minds of employees with a positive image and reputation (Abratt & Kleyn, 2012). The positive image and reputation adopted by the employees will be successfully reflected on other important stakeholders such as consumers, which are directly contacted. Specifically this strong

image and reputation perception created in the minds of consumers enables a strong emotional bond between the corporation and its target audiences (Balmer & Greyser, 2003). The most important achievement by this emotional bond is the establishment of a trust relationship. Trust, on the other hand, is a gain so important for both corporations and individuals, that its value cannot be indicated in monetary terms. In order to create and maintain this feeling of trust, a corporation, in its action, must prioritize protecting its image and reputation.

Preserving and maintaining the corporate image, which has a direct influence on perceived quality and customer satisfaction, plays an extremely effective role in creating a positive perception of corporate reputation. Image and reputation processes, which are important tools of differentiation in the highly competitive environment where corporations coexist, must be closely monitored and tightly managed by senior managements (Tu et al., 2013).

It is extremely important for the organization to act socially responsible towards all stakeholders in the formation and maintenance of the concept of reputation, which expresses the total value of organizations in the minds of individuals. Corporate social responsibility, which has a significant impact on corporate reputation and corporate image, is an important notion for consumers and customers as well as for other stakeholders of the organization (Rühmkorf, 2015). Reputation and image must first be adopted by the internal stakeholders of an institution. Therefore, while the corporations fulfill their responsibilities towards their stakeholders in the external environment, they must pay attention to the requests, demands and expectations of internal stakeholders such as employees and shareholders (Weiwei, 2007). Organizations which act with the awareness of social responsibility and are sensitive to their responsibilities towards their employees will not have much difficulty in terms of creating an internal image. The perception of corporate image and reputation, formed in the minds of the employees, will directly affect the other stakeholders of a corporation. First of all, the positive image and reputation perception that started within the corporation will be transferred to the whole environment in which the institution operates. The corporate reputation and image perception conveyed by internal stakeholders to other stakeholders depends on the importance given to corporate social responsibility.

3. Statistical Analysis

3.1. The Significance of the Study

The developments in globalization and communication technologies created a high competition environment in commercial markets, which directly affects corporations and their relations with their stakeholders.

Changes in consumer behavior with the developments demonstrated that corporations must pay more attention to consumers and masses. In this sense, the notion of corporate social responsibility gradually gained more importance, reaching a point where society expects institutions to respect and implement practices of social responsibility. However, corporate social responsibility directly affects not only the relations of organizations with their external stakeholders, but also their relationships with important internal stakeholders such as employees, shareholders and partners. Employees who have an important role in the formation of corporate reputation and reflecting this reputation to other stakeholders expect that the institutions they work with act with a genuine understanding of social responsibility. Corporate social responsibility, which has a significant impact on corporate reputation and corporate image, is an important phenomenon for other stakeholders of the organization as well as it is for consumers and customers. In this direction, it is important to measure the corporate social responsibility, corporate image and corporate reputation perceptions of the employees, who play an important role in the formation of corporate reputation and the reflection of this

reputation to other stakeholders, and to investigate the relations between these notions. In the literature, the influence of corporate social responsibility on corporate reputation and image is studied mainly through the external stakeholders of organizations. This study is important in terms of examining the relationship between corporate reputation and corporate social responsibility through employees who are one of the important social stakeholders to a corporation.

3.2. The Purpose of the Research, Hypotheses and Model

In the vitally important health services industry, developing positive notions of corporate social responsibility, corporate reputation and corporate image has many consequences. The most important of these results is gaining the trust and satisfaction of both internal and external stakeholders. Hence, the main hypothesis of the study is that corporate social responsibility (CSR) has a positive effect on (positive relationship with) corporate reputation (CREP) through the mediating function of corporate image (CI). In addition, some sub-hypotheses were developed to contribute to the study and are presented in Table 1.

Table 1: Research Hypotheses

	Hypotheses
H_{1a} (main hypothesis)	Corporate social responsibility (CSR) positively affects the corporate reputation (CREP) through its mediation function on corporate image (CI).
H_{2a} (sub-hypothesis)	Corporate social responsibility (CSR) positively affects corporate reputation (CREP).
H_{3a} (sub-hypothesis)	Corporate image (CI) positively affects corporate reputation (CREP).
H_{4a} (sub-hypothesis)	Corporate social responsibility (CSR) positively affects the corporate image (CI).

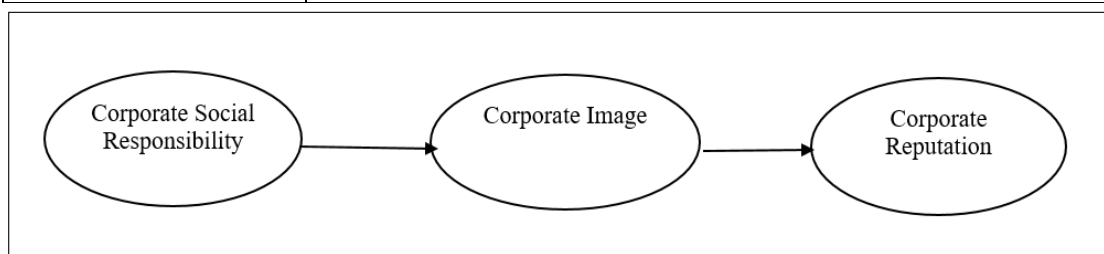


Figure 2: Research Model

3.3. Research Sample, Assumptions, Constraints and Method

In the study, 398 healthcare employees in four private hospitals operating in Istanbul were determined as sample. The surveys were conducted face to face between 15.10.2019 and 15.11.2019. A total of 430 responses were received. However, since most of the questions were left blank in 32 surveys, these were eliminated at the data entry stage, hence a total of 398 surveys were used for the application. It was assumed that the individuals who responded to the research reflected their real feelings and thoughts while answering the questions within the measurement tools. It was also assumed that the individuals participating in the study answered the survey by their own will and answered the survey accurately and completely. It was assumed that the participants interpreted the words in their literal meanings while answering the questions. Possible misconceptions were ignored. Difficulties were experienced in increasing the sample size of the survey. The low desire of people to participate in the survey can be accepted as an important constraint. Another constraint is that employees who were on holiday

or sick leave at the time of the survey were excluded from the sample and employees who did not agree to participate in the survey were not included in the study.

In the study, the sample was created using the random sampling method. Those who accepted to participate in the survey among the healthcare professionals in different positions were randomly determined. The hypotheses of the study were tested using regression analysis.

3.4. Data Collection Tool

The study incorporates a non-experimental quantitative research design and it is a screening model in terms of the method of conduct. The relevant survey was prepared as a result of a large-scale literature review using scales whose validity and reliability were validated in previous studies.

Corporate Social Responsibility Scale: The scale related to corporate social responsibility was prepared in 26 items, using the 29-item scale implemented in the Maignen and Ferrel (2001) study and the 22-item scale implemented in the Özdemir (2007) study. The scale consists of four subdimensions namely economic social responsibility, legal social responsibility, ethical social responsibility and volunteering social responsibility. Participants evaluated the scale items using the five-point Likert Scale (1 = strongly disagree, 5 = strongly agree).

Corporate Image Scale: 19 questions regarding measurement of corporate image were cited from the work titled "Main Determinants of Corporate Image for Healthcare Enterprises: Zonguldak Example" by Bayramoğlu (2007). It includes 4 sub-dimensions, which are corporate communication, corporate behavior, corporate appearance and perceived corporate image. Participants evaluated the scale items using the five-point Likert Scale (1 = strongly disagree, 5 = strongly agree).

Corporate Reputation Scale : The scale used in the research is the corporate reputation scale which was developed by Fomburn et al. (2000) and has a reliability coefficient (Cronbach Alpha) of 0.988. Corporate reputation scale consists of 6 sub-dimensions, namely emotional appeal, products and services, financial performance, vision and leadership, working environment and social responsibility. Participants evaluated the scale items using the five-point Likert scale (1 = not important at all, 5 = very important).

To demonstrate the perceptions of the participants, 3 of these questions are related to the emotional attraction dimension, 4 to the dimension of product and service quality, 4 to financial performance, 3 to the dimension of vision and leadership, 3 to the workplace and working environment and 3 to social and environmental responsibility performance.

3.5. Statistical Findings and Evaluation

3.5.1. Reliability of the Survey

Cronbach Alpha, Split, Parallel and Strict Parallel were used as the reliability tests of the survey. Cronbach's Alpha value over 70% is an indicator that the survey is successful. Some researchers set this threshold at 75%. Other criteria surpassing 70% reveals that the internal consistency of the survey is ensured and the inferences can be trusted (Sezgin & Kınay, 2010; Sezgin, 2016). Reliability analysis results of the survey were set as Cronbach-Alpha = 0.935, Parallel = 0.934, Strict = 0.935.

3.5.2. Percentage Distribution Information for Demographic and General Information

The percentage distributions of general information for healthcare professionals in the first stage of the study are given below:

- 56.5% of the participants are female and 43.5% are male.
- 22.2% of the participants are between 20-30 years old, 43.5% are between 31-40 years old, 21.4% are between 41-50 years old and 12.9% are 51 years old and above.

- 50% of the participants were married, 39.5% single and 10.5% widow/divorced.
- 16.1% of the participants work in pediatric diseases, 14.9% in obstetrics, 13.7% in otorhinolaryngology (ENT) clinics, 8.5% in dermatology, 15.3% in urology, 4.4% in orthopedics, 11.7% in radiology, 2% in laboratory and 13.3% in emergency services.
- 15.3% of the participants work as caregivers, 33.1% as nurses, 42.3% as doctors and 9.3% as technicians.
- 15.3% of the participants have 0-5 years, 29.4% 6-11 years, 25.4% 12-17 years, 18.1% 18-23 years and 11.7% 24 or more years of professional experience.
- 19.4% of the participants work at night, 63.7% in the daytime and 16.9% on duty.
- 44.4% of the participants think that the institution they work for has a high reputation, while 26.2% think that of theirs is low. Those who are undecided about the reputation level of the institution they work for are 29.4% in proportion.
- 55.6% of the participants stated that the hospital they worked in has an awareness of corporate social responsibility, whereas 44.4% stated theirs did not.

3.5.3. Explanatory Factor Analysis Results

Explanatory factor analysis results for the three scales used in the study are presented in Table 2, Table 3 and Table 4. After confirming the suitability of the data set with the tests performed, varimax rotation method and principal components analysis method were applied as factor holding methods in order to demonstrate the factor structure.

Table 2: Explanatory Factor Analysis Results for CSR Scale

Factors	Factor Load	Cronbach Alpha
Factor 1- Ethical Social Responsibility		
This hospital helps charitable organizations.	0.71	.911
The fees suggested by the hospital are above the industry average.	0.63	
Hospital managers monitor the negative effects of their institutional activities on the society.	0.58	
This hospital ensures that employees work efficiently.	0.60	
This hospital is sensitive to consumer rights at a level which is beyond legal regulations.	0.79	
This hospital supports its employees who request additional training.	0.75	
The hospital staff follow professional standards.	0.65	
This hospital provides customers with complete and accurate information about its services.	0.59	
Factor 2- Volunteering Social Responsibility		
The hospital supports activities in which its employees participate voluntarily.	0.65	.908
The hospital encourages its employees to join non-governmental organizations.	0.73	
The hospital actively participates in the protection and development of the natural environment.	0.79	
The hospital supports social activities such as education, health, culture and art practices.	0.61	
Various programs are implemented in the hospital to reduce negative effects on the environment.	0.58	
The hospital has programs aimed to support workforce diversity.	0.76	
Factor 3- Legal Social Responsibility		
The hospital carries out its activities in accordance with the laws.	0.78	.905
Hospital managers make efforts to act in line with laws.	0.73	
The hospital acts in accordance with the legal regulations regarding employees.	0.82	
All services in the hospital are carried out in line with legal standards.	0.74	

Employees are provided with social benefits (transportation, food, lodging) which increase their quality of life.	0.66	
The hospital has in place appropriate regulations which protect the health, safety and welfare of its employees.	0.63	
Factor 4- Economic Social Responsibility		
The hospital is successful in terms of maximizing its revenues.	0.84	.899
The hospital has a competitive advantage over its competitors.	0.79	
The hospital responds appropriately to customer complaints.	0.85	
Customer satisfaction in the hospital is used as the determinant of institutional performance.	0.77	
The hospital makes efforts to reduce the hospital operating costs.	0.66	
There are practices to reduce material and energy use in the hospital.	0.83	
Kaiser-Meyer-Olkin Sampling Adequacy = .935 Bartlett Test Significance = $p < .000$ (Chi-square value = 4895.23), Total Variance Explained: 71.45 Cronbach's Alpha Coefficient: 0.915		

Table 3: Explanatory Factor Analysis Results for Corporate Image Scale

Factors	Factor Load	Cronbach Alpha
Factor 1- Corporate Communication		
Positive news about the hospital is published in the print media (newspapers, magazines, etc.).	0.77	.918
The physical conditions of the hospital are optimal.	0.63	
Positive news about the hospital is published in verbal media (radio, television, etc.).	0.82	
I do not think that the hospital staff does any persisting problems.	0.67	
My hospital has all the necessary equipment for its services.	0.70	
I think that the hospital is the size it should be.	0.79	
Factor 2- Corporate Behavior		
I think hospital managers are qualified people.	0.60	.914
I think the hospital is well managed.	0.71	
I think the hospital managers are in touch with their staff.	0.85	
Factor 3- Corporate Outlook		
Hospital staff clothing is appropriate.	0.70	.907
I think the external appearance of the hospital building is appropriate.	0.66	
The parking areas of the hospital are sufficient.	0.82	
Hospital operations can also be monitored from the hospital's web (internet) site.	0.72	
Factor 4- Perceived Corporate Image		
I think the hospital is kept clean.	0.87	.904
I think that working hours at the hospital that I work in are regular.	0.78	
I know that the hospital is involved in social projects.	0.85	
There is no difficulty in accessing the departments in the hospital.	0.79	
Kaiser-Meyer-Olkin Sampling Adequacy = .928, Bartlett Test Significance = $p < .000$ (Chi-square value = 5228.90), Total Variance Explained: 69.45, Cronbach's Alpha Coefficient: 0.923		

Table 4: Explanatory Factor Analysis Results for Reputation Scale

Factors	Factor Load	Cronbach Alpha
Factor 1- Emotional Attraction (Commitment) Dimension		
People's general trust in the corporation.	0.63	.925
People's admiration and respect towards the corporation.	0.69	
The positive general public opinion about the corporation.	0.67	
Factor 2- Product and Service Quality Dimension		
The corporation's continued support of their services.	0.58	.919
Providing services that provide full value for money.	0.85	

The corporation has an excellent ability to address change and innovation.	0.82	
Providing high quality products and services.	0.65	
Factor 3- Vision and Leadership Dimension		
Ability to quickly recognize the opportunities in the market and use them to advantage.	0.77	.916
Management having a clear vision for the future.	0.82	
Excellent grade of leadership of the management.	0.80	
Factor 4- Workplace and Its Environment Dimension (Work Environment)		
Having well-qualified employees.	0.86	.915
Being a good place for employees to work with pleasure.	0.78	
Well managed.	0.80	
Factor 5- Social and Environmental Responsibility		
Treating people with good faith.	0.58	.910
Supporting and being helpful for social causes.	0.66	
Being environmentally responsible	0.81	
Factor 6- Financial Performance		
Having strong expectations for the future (growing and developing).	0.87	.907
Good profitability.	0.79	
Having superior features than competitors.	0.86	
The institution contributes to the national economy.	0.78	
Kaiser-Meyer-Olkin Sampling Adequacy = .932, Bartlett Test Significance = $p < .000$ (Chi-square value = 6188.70), Total Variance Explained: 70.34, Cronbach's Alpha Coefficient: 0.930		

In the explanatory factor analysis process for the scales, the compatibility of the data with the factor analysis was tested first. Accordingly, the Kaiser-Meyer-Olkin (KMO) sampling efficiency of the data set was found to be above 0.70, which is a favorable level. While Bartlett's test of sphericity, which measures the consistency of the items / variables subjected to analysis, was found to be statistically significant, according to the anti-image correlation matrix results, the cross-correlation coefficients of the statements were found above the critical level of 0.5. As a result of the tests, it was observed that the sample to be used for explanatory factor analysis was sufficient and the internal consistency of the expressions in the scale was ensured.

3.5.4. Correlation Analysis Results

Pearson Correlation analysis results for 3 main factors obtained as a result of factor analysis are presented in Table 5.

Table 5: Pearson Correlation Analysis Results

		CSR	CR	CREP
CSR	Correlation coefficient	1.000	.713(*)	.745(*)
	p		.000	.011
CR	Correlation coefficient		1.000	.749(*)
	p			.000
CREP	Correlation coefficient			1.000
	p			

*Significant correlation level for 0.05

According to the relationship analysis results, as the CSR increases, the size of CR will increase by 71.3% and the size of CREP by 74.5%. As the size of CI increases, the size of CREP will

increase by 74.9%. As observed, the increase in CSR positively affects both CI and CREP dimensions.

3.5.6. Regression Analysis Results

In the study, the CR variable must fulfill some conditions for its mediating function to occur. First condition; the CSR variable will be statistically significant on the CREP variable. Second condition; the CR variable will be significantly correlated with the CREP variable. Third condition; the CSR variable will be significantly correlated to the CR variable. The fourth and final condition is when the components of CSR and CR are correlated to CREP; if the CSR coefficient decreases and if it remains significant there would occur "partial mediation function" and if not, there would occur "full mediation function". Regression analysis results covering this algorithm are presented in Table 6.

Table 6: Regression Analysis Prediction Results

Dependent Variable: CREP	Coefficient	St. error	t statistic	p
Constant	0.784	0.190	4.126	0.000 *
CSR	0.765	0.132	5.795	0.000 *
R ² = 0.766 F _{calc} =32.90 F _{significance} =0.000 Harvey test (p) = 0.108 LM test (p)= 0.137 Jarque-Bera (p)=0.286				
Dependent Variable: CREP	Coefficient	St. error	t statistic	p
Constant	0.865	0.188	4.601	0.000 *
CR	0.772	0.129	5,984	0.000 *
R ² = 0.775 F _{calc} = 39.44 F _{significance} = 0.000 Harvey test (p) = 0.125 LM test (p)= 0.160 Jarque-Bera (p)=0.273				
Dependent Variable: CR	Coefficient	St. error	t statistic	p
Constant	0.801	0.168	4.767	0.000 *
CSR	0761	0.136	5.595	0.000 *
R ² = 0.763 F _{calc} =40.13 F _{significance} =0.000 Harvey test (p) = 0.135 LM test (p)= 0.151 Jarque-Bera (p)=0.283				
Dependent Variable: CREP	Coefficient	St. error	t statistic	p
Constant	0.953	0.149	6.395	0.000 *
CSR	0.722	0.158	4.569	0.000 *
CR	0.765	0.165	4.636	0.000 *
R ² = 0.724 F _{calc} =27.89 F _{significance} =0.000 Harvey test (p) = 0.167 LM test (p)= 0.172 Jarque-Bera (p)=0.301				

*Statistically significant variable for 0.05

As can observed in the model results; CSR variable significantly and positively affects the CREP variable. Every 1 unit of increase in the CSR dimension leads to a 0.765 unit of increase

in the CREP dimension. The first condition is fulfilled. The CR variable is positively and significantly correlated to CREP. Every 1 unit of increase in the CR dimension leads to a 0.772 unit increase in the CREP dimension. The second condition is fulfilled. The CSR variable is positively and significantly related to the variable of CR. Every 1 unit of increase in the CSR dimension leads to a 0.761 unit of increase in the CR dimension. Hence third condition is also satisfied. Finally, CSR and CR variables were found to be significantly associated with the CREP variable. The influence coefficient of the CSR variable on CREP was found to be 0.722. The coefficient value of CSR decreases and in this case, the CR variable is a variable "of partial mediation function". **Thus, H_{1a}, H_{2a}, H_{3a} and H_{4a} hypotheses were confirmed.**

As a result of the regression analysis, the p value of the F test, which indicates the significance of the models, is <0.05 , therefore the models are significant. Harvey test was used for heteroscedasticity (non-existence of homoscedasticity) for the model's assumptions. The Harvey test result was $p>0.05$ which infers the existence of homoscedasticity. LM test was utilized to address the autocorrelation problem. The test result was $p>0.05$ which infers non-existence of autocorrelation. The result of the Jarque-Bera test for the normality of error margins was $p>0.05$ which indicated that the errors were normally distributed. Assumptions were proven for the models which means that the results obtained are interpretable and reliable.

4. Conclusion

The fundamental idea with corporate social responsibility is that corporations have to allocate a certain portion of their workforce and resources for social welfare. Corporate social responsibility requires corporations to consider issues that go beyond their economic, technical and legal responsibilities. Corporate social responsibility builds trust for both internal and external stakeholders, and these practices have a positive effect on customers while evaluating the services offered by these corporations. The impressions of positive corporate social responsibility on consumers have are not only associated with greater purchasing possibility, but also they are associated with loyalty in longer term, positive company image and a sense of high reputation. Properly managed by corporations, corporate social responsibility contributes positively to corporate image, brand reliability and brand image of corporations in the long term.

The purpose of this study is to demonstrate that corporate social responsibility (CSR) positively influences corporate reputation (CREP) through the mediation function of corporate image (CI) in the cases of 398 healthcare workers in four private hospitals located in İstanbul. As a result of the correlation analysis; it was determined that as the magnitude of the CSR dimension increases, that of the CR dimension will increase by 71.3% and the CREP dimension by 74.5%. In addition, it was concluded that as the magnitude of the CR increases, that of the CREP will increase by 74.9%. As observed, the increase in CSR positively affects both CI and CREP dimensions.

The regression analysis, which was carried out to determine the mediation effect, concluded that every 1 unit increase in the CSR dimension will lead to a 0.765 unit increase in the CREP dimension, every 1 unit increase in the CR dimension will lead to a 0.772 unit increase in the CREP dimension and every 1 unit increase in the CSR dimension will lead to a 0.761 unit increase in the CR dimension. Finally, CSR and CR variables were found to be significantly associated with the CREP variable. The influence coefficient of the CSR variable on CREP was found to be 0.722. The coefficient value of CSR decreases, which concludes that the CR variable is a variable with "partial mediation effect". Thus the, H_{1a}, H_{2a}, H_{3a} and H_{4a} hypotheses were confirmed.

Firstly, the perception of positive image and reputation, which is born in the corporation, will gradually expand to the environment in which the corporation operates. The corporate reputation and image perception conveyed by internal stakeholders to other stakeholders depends on the importance given to corporate social responsibility. For this reason, corporations must maintain practices of corporate social responsibility, corporate reputation and corporate image towards their employees in order to create an awareness of corporate social responsibility. In addition, employees must be included in the social responsibility practices maintained by the corporation, which, as an experience, will positively influence employees' perspective towards their corporation's reputation.

Accordingly, in terms of social responsibility, it is recommended that hospitals pay more attention to communicate honestly with patients and their relatives, and to the quality of the services provided, take more part in more social projects and adopt the most equitable attitude to employees in terms of their behaviors, as all of these are important factors for the corporation to create a positive image. It is also recommended that corporations work as fully equipped as possible, attach importance to the suitability of physical conditions, closely follow all local or general written and verbal media, ensure that positive developments within the institution are published, and managers be in constant communication with employees. Because these will help create an even more positive image for the corporation and an increase the employees' loyalty.

This research covers four private hospitals in Istanbul. Therefore, it cannot be generalized for the healthcare sector at the national scale, or for other industries. Using the comprehensive framework drawn in the researches and the results obtained as a result of the research, a scale can be developed which measures the images and reputations of hospitals in all hospitals in Turkey or in different countries. Further studies can be conducted on other healthcare corporations in terms of the influence of social responsibilities on corporate image and corporate reputation.

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