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Airline Value Chain Capabilities and CSR Performance: The Connection Between CSR Leadership and CSR Culture with CSR Performance, Customer Satisfaction and Financial Performance

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ABSTRACT

This research examines Corporate Social Responsibility in Leadership (CSRL) and Culture (CSRC) as valuable resources of the value chain capabilities, and its influence on CSR Performance (CSRP), as well as its resulting effect on Customer Satisfaction (CS) and Financial Performance (FP) in the context of the airline industry. CSR entails the practice of social and environmental activities. These activities mainly concentrate on improving the relationships of a firm with its stakeholders, which consist of shareholders, charitable and community organisations, employees, suppliers, customers, and the environment (Sprinkle and Maines, 2010). It is therefore in this context that this research adopts the concept of CSR which consists of two aspects of social and environmental sustainability. Based on the traditional value chain model by Porter of the mid 1980's, this research however also focuses on other robust and contemporary business thinking such as culture and leadership within the CSR setting. Three carriers in the aviation industry within the US and Asia Pacific markets are analysed and some resulting academic and managerial implications are discussed. Findings from this research highlights the importance of cultivating and promoting CSR culture and leadership so as to positively influence CSR performance, which can in turn enhance other aspects of firm performance specifically customer satisfaction and financial performance. Hence, this research provides incentives for managers to invest in CSR in their quest for sustainable performance. Building on the hypothesis that firms achieve sustainable performance and ultimately financial performance through the identification of value chain capabilities such as CSRL and CSRC, the findings of this research indicate that there is a strong requirement for sustainable firm performance in the current environment but this can only be achieved where the approach is embedded in the core business, by CSR leaders who can apply the concepts of value creation through a strong CSR culture. This research is original as it is perhaps one of the first studies which examine the linkage between CSR-related constructs of leadership, culture and performance.

1. Introduction

Firm performance has been primarily focused on commercial goals and there has been a lack of consideration for ecological and societal aspects which have not been sufficiently recognized as having great potential (Bisignani, 2011). Jaakson (2009) and Reverte (2016) defined CSR as a concept whereby companies integrate the three elements of CSR, social, environmental and economic concerns into their business operations and in their interaction with stakeholders. It is however, more than just a concept, it is an organization's ethical responsibility for the impact of their business activities on society (Carroll, 1999; Cowper-Smith, 2011; Hennigfeld, 2006). This research looks at CSR culture and leadership as intangible resources of the value chain capabilities and their effect on sustainable firm performance as it is believed that one of the operational gaps that can make a difference to the performance of an organization is that of the value chain (Bisignani, 2011). In particular, the connection between CSR Leadership (CSRL) and CSR Culture (CSRC) as valuable resources to CSR Performance (CSRP) and resulting impact on Customer Satisfaction (CS) and Financial Performance are the focus of this research. The airline industry is used as the unit of study for this research as it has attracted so much scholarly attention, yet many important issues that are related to the logistics and stakeholders, have remained unresolved (Taneja, 2004).

The remaining of the paper is presented as follows. The next section summarises a review of related literature on key elements of value chain capabilities and sustainable performance, and their relationships. This is followed by a discussion on methodology including the conceptual framework and methods of data collection and sampling. The results are then analysed and discussed, while the last section summarises the findings and elaborates on the limitation, implications and future research.

2. Literature Review

2.1. *The Value Chain Capabilities*

The *value chain* describes the full range of activities which are required to bring a product or service from conception, through the different phases of production (involving a combination of physical transformation and the input of various producer services), delivery to final consumers, and final disposal after use (De La Paix, 2011). Porter's model clearly outlines six pertinent areas of the value chain; support activities which include procurement, human resources, information technology and primary activities - operations & logistics, sales and service (Porter, 1985).Value chain capabilities impact firm performance, not only in terms of financial but also non-financial measures. Tangible resources such as people, equipment and technology and intangible resources such as culture, management capability, processes, service quality, learning and innovation, could lead to enhanced business performance (Waggoner, 1999). Among these, culture and leadership are important intangible resources in the foundation of an effective value chain and are required for effectively managing the value chain (Presutti, 2013c, Drucker, 2001, Senge et al., 2011), which in turn affect sustainable firm performance. A firm's culture can play a critical role in performance and CSR culture coupled with the potential to explore new avenues are factors that help companies to take up market opportunities (D'heur, 2015).

2.2. *Resources*

Firm resources include all tangible and intangible resources which are used to conceive and implement value creating strategies to improve efficiency and effectiveness (Barney, 1991). If performance of the airline industry is dependent on resource allocation in terms of brand image, service levels, customer relationship and management these are areas in the value chain that could be the key to performance quality (Wittmer, 2011). From the resource-based view (RBV), which is when a company has valuable, rare, inimitable and non-substitutable (VRIN) resources, they can be sustainably competitive by implementing strategies that create value and cannot be duplicated by competitors (Barney, 1991; Eisenhardt & Martin, 2000; Prahalad, 1990; Teece et al., 1997). RBV provides valuable insights into how a firm can be competitive and sustained over time (Wang, 2015). Thus, one of the objectives of applying the RBV is for firms to identify their capabilities and develop them further (Wang, 2015). Capabilities are defined as complex bundles of skills and collective learning, organized through organizational processes that ensure coordination of the firm's activities (Day, 1994).

In the quest for sustainable performance, firms have used a number of approaches to achieve a competitive advantage and one of which is the capability approach. The capability approach locates the source of competition and applies the hard-to-duplicate resources which are made up of the firm's assets and capabilities (Day, 1994). Every organization acquires many capabilities to enable them to carry out the activities to move their products and services through the value chain and must be managed through the focused commitment of resources (Day, 1994). Barney (1991) argued that resource heterogeneity and immobility is a possible source of competitive advantage and that performance of a firm depends on the implementation of strategy which exploits internal strengths in response to external opportunities. Some strategies require a mix of physical capital, human capital and organizational capital (Barney, 1991) but two intangible resources required for sustainable firm performance is leadership talent and culture (Lindgreen, 2013). In the airline industry, Farkas et al. (1997) pointed out the importance of matching resources to industry fluctuations. Hence, the influence of leadership and culture on performance would be applicable to the airline industry too.

2.3. *CSR Leadership*

CSR leadership is a new concept which examines key aspects of leadership within the CSR context. CSR leadership is underpinned by transformational leadership theory and emphasizes intellectual and social capabilities as well as creativity (Alonso-Almeida, 2017). Transformational leaders (TLs) are charismatic, inspirational, intellectually stimulating, considerate of individuals and influence people through idealized vision, and they are more able to integrate CSR into the organization (Angus-Leppan, 2010). CSR leadership emphasises an ethical approach, being an ethical example, treating people fairly, and actively managing morality. In addition, it has been argued that there is a link between leadership and management capability, which is the key to success (Schrouder, 2015). Vurro (2014) considered the managerial approaches to sustainable performance and noted that collaboration, open and transparent management influences upstream and downstream activities and impact brand value, customer loyalty and satisfaction. Further, management approaches to sustainability through collaborative approaches have shown positive results in some industries and, in the

airline industry, a collaborative approach in achieving customer loyalty and satisfaction could impact performance and add value (Vurro, 2014).

Management capabilities are critical but more than that is the need for good leaders. Leadership is not management; a manager tries to get an organization from point A to point B using tried and true practices, whereas a leader is entrusted with practically creating a new organization to meet new conditions (Drucker, 2001). "To become a leader, you must first become a human being" says Confucius, and wisdom is one of the oldest ideas associated with leadership which plays a role of inspiring others and getting people on board with the leader's vision for a firm and a responsibility to the organizations' culture (Senge et al., 2011).

A number of issues have surfaced in the literature and questions are raised as to whether value is the consequence of effective management. Why is it that some firms succeed while others fail? Is there a competency in the locus of leadership skills? In response to some of these questions, Kaplan (1996) suggested four management processes which can contribute to firm performance, namely, being able to translate vision into operational terms, communication, business planning, feedback and learning. Eisenhardt, K (2013) stated that a leader must be able to make fast and conflicting decisions and still keep a team together. What then are the leadership capabilities? Good leadership capabilities enable effective management and encourage good business behaviour which is strongly linked to culture and people. Without a good leader, the culture of the firm is not upheld. Presutti (2013) concurred that one of the enablers of effective management is leadership and together with good strategic plans and decision making skills, it allows for good management which drives sustainable firm performance.

In this research, transformational leadership theory is used to underpin CSRL because while authentic and ethical leadership have been linked to CSR and emphasizes honesty, openness and integrity, it has been found to use punishment to hold people accountable for ethical behaviour whereas transformational leaders (TLs) do not. Besides, since TLs are charismatic, inspirational, intellectually stimulating, considerate of individuals and influences people through idealized vision, they are more able to integrate CSR into the organizational culture (Angus-Leppan, 2010). This research therefore looks at how creating a culture that is CSR-integrated together with the skills and capabilities of CSRL impacts CSR performance. It is therefore envisaged that leadership might also affect firm performance in the CSR context.

2.4. *CSR Culture*

CSR is the practical step developed out of a company's set of meanings, beliefs and values, namely its corporate culture (Guiso, 2014; Hemingway, 2004; Melewar, 2006). So what is the relationship between CSR and Culture? The relationship is that an organization's ethical responsibility for its operational impact on society is integrated into the corporate culture and so a 'CSR-oriented culture' (Calabrese, 2013) or 'integrated CSR culture' (Hancock 2005), or 'CSR culture' (Duarte, 2011), is born and defined as shared meanings, belief and values, underpinned by the notion of sustainability and its principles (Barker, 2014; Calabrese, 2013; Duarte, 2011). It is also defined as combined behaviours, attitudes, and perceptions (D'Aprile, 2012) which Ogbonna (2002) concurred by stating that it is the pattern of behaviour, the shared values and shared beliefs which are important to CSR. It is a powerful force that gives meaning to people's lives, reduces uncertainty and creates stability but it is also the determinant of the success or failure of an organization (Gorman, 1989).

Stakeholder theory helps to define who the organization is responsible to because they have enough power to influence performance (Galbreath, 2010). They include those who are considered primary stakeholders such as the shareholders and investors, customers, employees, suppliers, local communities and even the natural environment as a non-social primary stakeholder. Secondary stakeholders include actors who are not engaged in direct transactions with the firm, such as the media, government, civic institutions and social pressure groups and therefore are not essential to an organization's survival (Galbreath, 2010; McWilliams, 2001). The culture of an organization enables its employees to uphold ethical, equitable and transparent values when making decisions that affect stakeholders, which when integrated and embodied with the organization's responsibility to society, can positively impact the role of culture as a determinant of successful or unsuccessful CSR (Barker, 2014). Guiso (2014) cited the culture of Goldman Sachs, where culture revolved around integrity, teamwork and always doing right by the customer would be the "secret sauce" which earned the trust of their customers. As an organization's image and reputation are the feelings and beliefs that exist in the minds of its customers (Hatch, 1997), its culture might also have effects on the organisation's performance in the CSR context.

2.5. *The Effects of CSR Leadership and CSR Culture on CSR Performance*

Because leaders are participants in, and symbols of, their organizational cultures, their ability to manage organizational identity is both enabled and constrained by their cultural context. The meanings they attempt to communicate are presented in organizational signs and symbols, which they themselves often embody (Hatch, 1997). CSR Culture (CSRC) is the organization's ethical responsibility for the impact of their business activities on society and the leader is entrusted with and at times, is expected to practically create a new organizational culture in order to meet new conditions, such as creating a CSR-integrated culture. To be able to have an impact on this new culture called CSRC, leadership techniques of assessing changing conditions, surveying physical and social resources, establishing networks within the firm, and communication of new practices are all relevant and critical capabilities for the successful performance of CSR Leadership (CSRL). Angus-Leppan (2010) stated that in the context of CSR there is very little mention of the role of leadership in the academic CSR literature but found that inspirational leadership was essential to CSR practices. In looking as CSR performance, the purpose of CSR is to make corporate business activity and corporate culture sustainable from an economic, social and ecological aspect (Reverte et al., 2016). We also look at who the organisation is responsible to and stakeholder theory helps to define who the organization is responsible to because they have enough power to influence performance (Galbreath, 2010). The culture of an organization enables its employees to uphold ethical, equitable and transparent values when making decisions that affect customers, which when integrated and embodied with the organization's responsibility to society, can positively impact the role of culture as a determinant of successful or unsuccessful CSR (Barker, 2014). Guiso (2014) cited the culture of Goldman Sachs, where culture revolved around integrity, teamwork and always doing right by the customer; it was the "secret sauce" which earned the trust of their customers. An organization's image and reputation are the feelings and beliefs that exist in the minds of its audiences (Hatch, 1997).

2.6. *The Effects of CSR Performance on Customer Satisfaction (CS) and Financial Performance (FP)*

CSR is an organization's status or activity which relates to its perceived obligation to its stakeholders (Luo, 2006). Customers are a primary stakeholder and their satisfaction with a product or service is about their overall evaluation based on the total purchase and consumption experience over time (Luo, 2006). Value creation through sustainable practices, both social and environmental, are areas of opportunity but a gap exists because of a purely economic approach that has primarily focused on commercial goals and a lack of consideration for ecological and societal opportunities. D'heur (2015) stated that there is a link between sustainability and core business but this has not been sufficiently recognized as an opportunity that presents great potential for companies. This can only be achieved, where the approach is embedded in the core business by CSR leaders who are capable of applying the concepts of value creation. (Luo and Bhattacharya, 2006) argued that CSR can actually reduce customer satisfaction levels if firms are low on innovative capabilities. This is an area that is still being established because the scope is broad and no longer relates to purely environmental sustainability but also includes social sustainability which consists of ethics, diversity and safety (D'heur, 2015; Heymann, 2010; Lindgreen, 2013; Schrouder, 2015; Yu-Shan, 2012).

Sustainability from the social perspective provides an opportunity for a firm to excel and create value; however, the challenge is to give equal consideration to value, resource efficiency and social wellbeing of customers and employees. Kaplan's four processes of translating the vision into operational terms, communicating and linking, business planning, feedback and learning can all contribute to overall performance (Kaplan 1996). This, however, depends on the type of organization, its culture and the participation of all stakeholders. It highlights the importance of the organization on the whole to be the driver of sustainable practices, transparency and collaboration with customers. Firms with high levels of corporate abilities generate positive market value from CSR (Luo, 2006). It was found in several studies that CSR is positively associated with firm performance (Saeidi et al., 2015). It is therefore hypothesized that CSRP has a direct effect on CS and FP.

3. Methodology

3.1. *Conceptual Framework*

To reiterate, the objective of this research is to understand the effects of value chain capabilities on sustainable firm performance. Specifically, it examines the effects of CSRC and CSRL on CSRP and eventually on CS and FP. Figure 1 illustrates the conceptual model of this research. The model shows that transformational theory is used to underpin the hypothesis that CSRL has an effect on CSR performance. Likewise, organisation culture underpins the hypothesis that CSR culture has an effect on CSR performance. Further, CSRP and its connection with customer satisfaction and financial performance is underpinned by an integrated framework for customer value, stakeholder theory and business performance measures.

The research constructs and their measurement variables and items are summarised in Table 1. These measurement variables are adopted from the relevant theories shown in Fig 1 to hypothesise that there is a connection between CSRL and CSRC with CSRP, CS and FP.
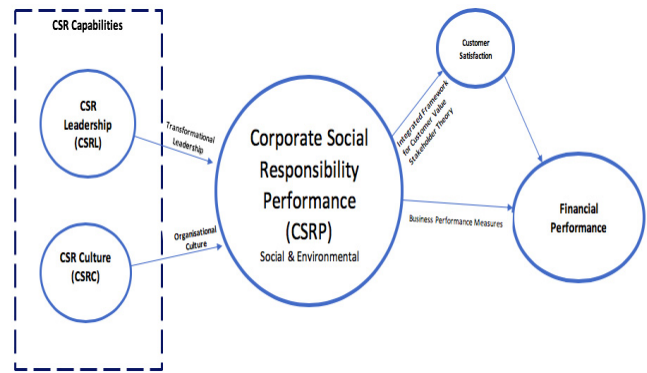

Fig. 1. Conceptual Framework

3.2. *Research Design*

This research adopts a qualitative methodology and employs interviews as a data collection method to investigate the effects of CSRL and CSRC on CSRP and resulting impact on CS and FP. The research involves an investigative approach within the airline industry. Eighteen interviews were conducted and directed at the six areas of the value chain model within the airline industry and are based on Porter's value chain model which outlines six pertinent areas of the value chain; namely, support activities being procurement, human resources, information technology, and primary activities being operations & logistics, sales and service (Porter, 1985). The semi-structured interviews aimed at senior management who have been purposefully selected (non-random sampling) from each of the targeted areas of the three airlines' value chain to obtain their strategic perspective and practical knowledge and insights on their value chain capabilities and their effects on sustainable firm performance. A senior executive was matched with each of the areas of activity and the interviews were organized and conducted within six divisions of each airline. By interviewing senior executives from each of these activity areas of the value chain, it reaches the core of the functionality and the data extracted provide the basis of this research. A total of 18 interviews have been conducted. The three airlines that were interviewed were from three varying continents and while these airlines are adopting CSR initiatives, reporting in general of CSR initiatives have been sparse in this industry and the current state of adoption of CSR initiatives is largely unknown (Cowper-Smith, 2011).

The interview questionnaire contained eight open-ended questions which were based on the conceptual framework involving the research constructs. All interviews were conducted through online media communication such as Skype or by phone, depending on time constraints and consideration for uninterrupted discussion.

Data from each airline was analysed separately to identify the issues and opportunities. They were then cross-examined to compare their operational activities and identify any commonalities that lend insights, which may contribute to the conclusion of the research.

Table 1

Research constructs and measurement variables and items

Construct	Measurement Variable	Measurement Item	Reference
CSR Culture - *Defined as shared meanings, beliefs and values underpinned by sustainability (Barker et al., 2014).* Dimensions of Corporate Identity, (Melewar and Karaosmanoglu, 2006), (Stakeholder Theory - dominant paradigm in CSR)	Meanings (signs and symbols)	Some departments of the organisation promote gender and ethnic diversified employees to senior positions.	Jaakson et al. (2009). .
		Some departments of the organisation insist on the use of minority groups in their procurement.	Hennigfeld et al. (2006)
		Some staff still provide customers with personalised safety instructions inspite of video demonstrations.	Duarte (2011)
		Some departments within the organisation believe that saving energy saves the planet.	Hennigfeld et al. (2006)
		Some departments of the organisation uses recycled containers to serve food to its customers.	
		Some departments of the organisation satisfy the community by using equipment that purifies the air.	Duarte (2011)
	Beliefs (principles and guidelines)	Employees are given formal recognition for volunteering their time to the firm's social activities.	Collier and Esteban (2007)
		My company responds promptly and fairly to consumer disputes without undue cost or burden.	Shin and Thai (2016)
		My company provides complete and accurate information about our services.	Yuen et al. (2017)
		The organisation compensates its customers for any adverse impact its business has on their health and well-being.	Reverte et al. (2016)
		The organisation provides physical assistance to natural disaster impacted communities.	
		The organisation provides ecological training for their employees.	Waldman et al. (2006)
		The company's policy on reusable products attracts customer loyalty.	Chaudhri and Holbrook (2001)
		The organisation uses energy efficient equipment which meets environmental standards of the industry.	Tsai et al. (2016)
	Values (philosophy, mission, behaviour)	The organisation ensures that staff are not over-worked and that the legally required number of hours are completed.	Tsai et al. (2008)
		The organisation will provide the safest and newest equipment for their customers' comfort.	Farooq et al. (2014)
		The organisation will support charities only as a buffer from negative community responses.	Bertels and John (2006)
		The organisation's employees volunteer their time to support green community projects.	Hall (1993)
		The organisation provides customers with purified products as part of their eco mission.	Morelli (2011)
		The organisation uses natural products to ensure the community is not at risk of harmful chemicals.	Valentine and Fleischm (2008)
CSR Leadership (Transformational Theory) Bass, 1999; Choudhary et al., 2016)	Inspirational/Motivational,	The leader inspires employees to be empathetic and responsive to customer complaints.	Choudhary et al. (2016)
		The leader inspires employees to be actively involved in the firm's exercise programs.	Avolio et al. (1999) ,
		The leader motivates the employees to participate in the organisation's waste reduction drive.	Dionne et al. (2004)
		The leader motivates employees to recycle used equipment.	Choudhary et al. (2016)
	Intelectual Stimulation	The leader develops useful training programs that supports the development of employees' knowledge on social issues.	Jung et al. (2003),
		The leader stimulates people's thinking by getting them to try new ways of dealing with the internal communications.	Avolio et al. (1999) ,
		The leader stimulates new ideas for environmental programs through regular collaborative discussions with community leaders.	Chunyan et al. (2016)
		The leader participates in CSR training programs in order to develop his technique on environmental management.	Ibrahim et al. (2017)
	Idealised Influence	The leader shows respect for people by being kind, considerate and caring.	Avolio et al. (1999)
		The leader's personal values unite diverse social groups and foster good relationships .	Angus-Leppan et al. (2010) ,
		The company's environmental policy is influenced by the leader's education level.	Alonso-Almeida et al. (2017)
		The company's reputation of caring for the planet, is influenced by the behaviour and beliefs of its leaders.	Jing et al. (2008)
	Individualised consideration	The leader supports each employee by being responsive to their individual development needs.	Choudhary et al. (2016)
		The leader works continuously to get each employee to develop their leadership skills by being involved in social issues of the organisation.	Avolio et al. (1999)
		The leader always gives focused time and consideration to any team member's ideas on environmental initiatives.	Dionne et al. (2004)
		The leader always addresses each employee's concern for the environment.	Bass (1999)
Social Performance - *Ethical understanding of an organisation's responsibility for the impact of its business activities on society (Grosbois, 2011)* Construct based on Social Performance Model (Carroll, 1999)	Policies (Economic)	The organisation has a policy that protects against discrimination of stakeholders.	Rujirutana et al. (2011)
		The organisation provides training to its employees on cultural diversity.	Smith and Westerbeek (2007)
		The organisation has a policy of supporting employees' involvement with environmental activities.	Reverte and Cegarra (2016)
		My company has the resources, time, and opportunities to implement and pay for CSR activities.	Kim and Han (2010)
		The organisation protects against damage to the environment by reducing the use of energy.	McKenzie (2004).
	Principles (Ethics)	The organisation is well equipped to employ people with disabilities.	Reverte et al. (2016)
		The organisation does not tolerate abuse of any kind to their stakeholders	Smith and Westerbeek (2007)
		The green practices of employees is an expected behaviour of the organisation.	Tuan (2017)
		The organisation provides accurate reports on their environmental activities.	McKenzie (2004).
	Processes (legal)	The organisation regularly looks at new sustainability indicators and focuses on new and emerging themes.	Colantonio (2009).
		The organisation reports half yearly on social activities to the relevant regulatory bodies.	Cowper-Smith and de Grosbois (2011)
		The organisation ties its charitable activities to commercial exchanges.	Peloza and Shang (2010)
		The organisation's strategic goal to save the planet is supported by sustainability training programs.	Lindgreen et al. (2013).
	Good Corporate Citizen (Discretionary)	The organisation works with charities because there is always a mutual benefit.	Staples (2004)
		The organisation believes in the support of social activities to build a reputation against negativity.	Joëlle Vanhamme and Grobben (2007)
		The organisation encourages its employees to be involved in community support programs.	Tsai et al. (2008)
		The organisation's response to requests for donations is linked to word-of-mouth business.	Reverte et al. (2016)

Continued (Table 1)

Construct	Measurement Variable	Measurement Item	Reference
Environmental Performance - *Maintenance of natural capital (Morelli, 2011)* Framework from Sethi (1979)	Corporate Behaviour / Social Obligation	The organisation believes that green marketing improves the customers repurchase intent.	Yu-Shan and Chang (2012).
		The organisation is obligated to the ethical codes of production through clean principles.	Cetindamar (2007)
		The organisation is committed to using environmentally-friendly equipment.	Yuen et al. (2016)
		The organisation's environmental practices increase customer loyalty.	Peloza and Shang (2010)
	Social Responsibility	The organisation ensures the use of environmentally friendly technologies.	Cetindamar (2007)
		The organisation invests in energy savings equipment.	Reverte et al. (2016)
		The organisation uses waste reduction processes for their operational activity.	Lynes and Andrachuk (2008)
		The organisation includes socially accepted standards into the supplier guidelines.	Reverte et al. (2016)
	Social Responsiveness	The organisation installs devices to remove pollutants.	Sethi (1979)
		The organisation promotes products and services that satisfy customers' green expectations.	Yu-Shan and Chang (2012)
		The organisation uses eco-friendly equipment to enhance their image.	Lynes and Andrachuk (2008)
		The organisation responds to the feedback from customers on new ecological initiatives.	Strand (1983)
Customer Satisfaction - *An overall evaluation based on the customer's total purchase and consumption experience.* Integrated Framework for Customer Value (Wang et al. (2004)	Functional Value	The organisation's reduction in energy consumption is linked to real value for the customer.	Peloza and Shang (2010)
		The organisation's recycling initiative meets the expected consumption experience of the customer.	Yazdanifard and Mercy (2011)
		The organisation's response to customer complaints in a way which is beyond legal requirements, fosters goodwill.	Farooq et al. (2014) ,
		The organisation's "above and beyond care for customers", stimulates positive word of mouth referrals.	Luo and Bhattacharya (2006)
	Social Value	Our customers see value in products and services that socially-responsible firms offer.	Luo and Bhattacharya (2006)
		The customer respects the quality of service/product when it is linked to new green technology.	Mandhachitara and Poolthong (2011)
		The customer sees value in the organisation that has strict privacy regulations.	Hillman (2001)
		The organisation is perceived as socially astute by the customer because it is engaged with good social activities.	Luo and Bhattacharya (2006)
	Emotional Value	The customer's passion for saving the planet has a direct effect on purchase intent .	Wang et al. (2004)
		Consumers are willing to pay a premium price for products that are environmentally friendly.	Yazdanifard and Mercy (2011)
		The customer's purchase decision is dependent on the organisation's contribution to the their special charity.	Yazdanifard and Mercy (2011)
		The organisation's relationship with the customer determines their emotional attachment to the product/service.	Vlachos (2012)
Financial Performance	Return on asset	Over the past three years, we have been experiencing positive return on assets	Feng et al. (2017)
	Sales Growth	Over the past three years, we have been experiencing sales growth	Waddock and Graves (1997)
	Profit Growth	Over the past three years, we have been experiencing profit growth	Yuen et al. (2016)

Source: Authors (2018), compiled from the literature

4. Analysis and Findings

4.1. *CSR Culture and Leadership on Performance*

As a new emerging business paradigm, organisations are increasingly required to take a role in sustainable development (Falloon, 2013) and the concept of sustainable management activities implies that firms should take a pivotal role in encouraging sustainable development and pursue not only a financial outcome but also assume social and environment responsibilities (Daub, 2005). It has been agreed that eco-friendly and socially-responsible management can improve customer retention and financial performance. Social and environmental sustainability is viewed as distinct from economic and seeks to find a relationship that will add to value-creating strategy. This is important, because as Borra (2015) recognized, there is a gap and a lack of consideration for ecological and societal opportunities.

Given that CSR culture can be defined as the meanings, beliefs and values of an organisation melded together with the responsibility of the organisation to conduct business in a sustainable manner, responses from the interviewees generally reflect a deep and meaningful commitment to this dimension of their company's culture. Culture is the "secret sauce" that earns the trust of customers (Guiso, 2014), and is also the glue that holds the concept of CSR together. This pervades in the responses from the interviewees which clearly indicate that CSR culture has an impact on CSR performance as indicated by airline interviewee below:

…….they believe in transparency, relationship and trust which are key to their success and the slogan, It's easy to do business with reflects a cultural commitment to be responsive and responsible to stakeholders…….

It must be recognised that an organisation's strategy must include this intangible resource. Despite this acknowledgement, there is an argument that organisations with a long and iconic history of operation, steeped in recognisable historical signs, symbols and slogans (meanings), experience great difficulty in adjusting to the changing landscape of business culture and could take a very long time to make the necessary changes.

Organizational culture involves all organizational members, at all hierarchical levels and is realized in the artefacts of the organization such as its name (brand), products, buildings, logos and other symbols, including its leaders (Hatch, 1997). It is therefore acknowledged that brand is important and with that comes accountability which means that the organisation must deliver to that brand proposition and to be seen as socially and environmentally responsible. One interviewee from human resources of airline B confirms one of the reasons for the challenge:

….. the company has a certain amount of legacy built into it and shifting the culture from being very hierarchical and bureaucratic to one which is much more innovative is a process that can take between seven to ten years…….

The change is critical and urgent and the organisation has launched a program where funding can be applied for to have innovative ideas put into trial. The head of operations of airline B mentioned about a program that is driving the cultural change:

……. we are very much creating a culture around empowering people through ideas and innovation and giving them the framework which then helps to deliver that……

As part of the culture, airline C focuses on their country's natural habitat. This is critical to the brand but in particular their leadership is seen as an enabler of this culture and culture is a supporting component of

their brand. This was reiterated in the following statement:

………you can't have a strong brand in isolation from culture nor can you have a culture in isolation of your brand……

From a socially sustainable perspective, it is the general belief among the senior executives, that developing the right employees to embrace the right culture, a culture of doing right by both employees and customers was critical. One interviewee from the airport operations of airline A made the point that the company's culture is an employee centric culture, where the employees are the ones that are doing the work and making the company successful because they are empowered and feel pride in doing their job. Beyond this support for employees, the airlines' interviewees agreed that it is about the employees taking ownership and being accountable for their actions. Their belief is if you do it, you must own it, which resonates in the following comment from the Vice President of procurement of airline A.

…… Its' about that ownership of the process and the pride of the work that ultimately leads to better performance work and system execution and having that ownership of what they are doing rather than doing it because it's their job……

This also echoes what the national customer service executive at airline C had to say about the type of culture they would like to develop:

……… The behaviours that we want to see, are people who own things, they don't just pass the buck, that they have a real passion, they know their customer intricately, having our customers at the core of everything, real customer centric...

The interviewees also believed that a diverse culture was another focus and is one that plays a critical role in CSR performance. As major airlines, diversity is reflective of their customer base worldwide and the current social expectations. One interviewee, the General Manager of procurement from airline B pointed out that their organisation was taking a stance on marriage equality but it is argued that diversity is not only about sexual orientation, gender or race, but rather about diversity of thought. The VP of sales in airline A elaborated on this as follows.

…… Our diverse culture is the biggest strength – makes us more understanding, culturally sensitive and has major impact on all performance attributes of the carrier. Diversity is making a positive impact on our performance because we have a very diverse customer base and so having similarly in our workforce and how we approach the business is ultimately a strength and promises to be more profitable…….

In acknowledging that beliefs as part of a company's CSR culture impacts reputation and performance, it is also acknowledged that a company's values also have an impact on performance. Transparency, openness and trust are viewed as critical within that culture. The VP in charge of sales of airline A concurred on this.

…… that they believe in transparency, relationship and trust which are key to their success and the slogan, "It's easy to do business with" reflects a cultural commitment to be responsive and responsible to stakeholders…….

As an element of trust, the findings reveal that there is significant authority and empowerment being placed on employees by their leaders to look after the wellbeing of customers and employees, which allows them to be agile in decision making and responsive to both internal and external customers. This is expressed in the following:

…… Everything they do is about doing things right, following the law, having employees trained and certified so that employees feel safe and confident in making decisions……

It is clear that there are ramifications if an organisation does not stay connected to their stakeholders through a good CSR culture.

The other element of CSR culture is the organisation's beliefs on environmental sustainability. It is one of the most difficult areas of control for the airlines being the biggest emitters of carbon; however, programs are offered to offset carbon. The major airlines interviewed were clear that this aspect of their culture was critical to their reputation. Being major national iconic carriers in the airline industry, they were focused on performing mainly because of the legal ramifications and their moral beliefs in sustaining the planet for future generations through their offset programs and other programs involving employees and customers. The head of sales and marketing of airline B expressed his view on the commitment and the impact on sustainability as follows.

……. while you cannot make people support the offset program, creating choice was important and being environmentally sound was ensuring the organisation is connected with the stakeholders to be able to provide an opportunity for them to join in on the environmental journey…..

Environmentally, the organisations concur that this impacts the brand and the expectations placed on iconic brands and the industry to be responsible for the impact their businesses has on the environment which influences the buying decision of customers. One interviewee, from information systems at airline A, pointed out that this is particularly true of corporate customers who are very focused on environmental initiatives and it is very evident that this forms part of the competition. Another interviewee from the information technology of airline B adds that the airline is not only cognisant of this but there is an urgency to ensure the brand is seen as reputable:

……… The airline has a team that looks after the current environment so we have initiatives coming down from them to explore things……

Because leaders are participants in, and symbols of, their organization, their ability to manage organizational identity is both enabled and constrained by their cultural context and the meanings they attempt to communicate about strategy and vision are present in the organization's symbols, which they themselves embody (Hatch, 1997). CSR leadership as an intangible resource therefore is key to sustainable performance and is a common theme expressed in the interviews. The findings indicate that there is a positive connection between leadership capabilities and CSR performance; especially, it is consistently acknowledged that resource-based value such as leadership capabilities are at the core of social and environmentally sustainable performance. It must be recognised that leadership is context specific (Angus-Leppan, 2010) and it is made clear in the findings that a culture of CSR needs to be cultivated, integrated and digested by an organisation. It is the responsibility of leaders with the right capabilities, underpinned by transformational leadership theory, who can carve the culture that has an effect on CSR performance. The view is that CSR performance is achieved through trust and belief in their organisation's responsibility to society and it is up to leaders who are respected and capable to inspire and motivate employees to be involved and participative. This is reflected in the view of the head of sales at both airlines A and B.

……You must inspire and motivate employees, to buy into what the company is all about and if that is CSR performance that needs to be accomplished". Trust is part of the mantra; "I trust more than is warranted" ……..

It is also about credibility and the CSR leader has to be ethical. However, in order to be really credible, not only must the leader be ethical but also fair and honest and transparent with people. An interviewee from Airline B elaborated on this as in the following:

…. any corruption, bribery, slavery, workplace health and safety,

illegal logging, cyber security is what defines and impacts sustainability and the organizsation's reputation. Reputation is your stock in trade ……

The chief revenue officer of airline C explained that they are fixated on building a strong compelling and professional leadership team:

……. Leadership tops all capabilities. Having the right leaders and creating the right communication vehicle and selling the right message to staff creates the biggest value at our business because once again it doesn't matter if we have the best aircraft and the best seat and the best technology if we don't have the leaders motivating and driving a positive and enduring culture, we have a core belief that you won't succeed as a business……

Beyond this view on social performance, there is environmental performance, which leaders also need to ensure that stakeholders are individually trained, encouraged and supported to understand the impact business has on the environment. A simple mistake on maintenance controls can have adverse effects on areas such as waterways through the leakage of chemicals or noise pollution because of lengthy wait times for take-off of aircraft and through additional fuel burn. The VP of sales at Airline A said that there is a strong commitment to CSR.

…… The greener we are is best for the bottom line because we are burning less fuel and have less impact on the environment ……..

It is argued, however, that the environmental debate from a commercial perspective, do not impact all customers or the final buying decision. The following statement by the head of sales at airline B supports this sentiment.

….. I don't think at the moment it matters to every customer, but over the past couple of years, it has become part of the sales pitch around working in the environmental space……..

CSR Leaders must have the capabilities such as intellect to make the right decisions, influence and motivate their stakeholders and the motivation to be a driver and force for a culture that effects CSR performance.

4.2. CSR Performance on Customer Satisfaction

CSR and its social, environmental and economic elements, represent a high profile notion of strategic importance to organisations and its actions through sustainable practices, particularly social and environmental which are areas that appeal to consumers, their families and the community (Luo and Bhattacharya, 2006). CSR in this research takes into consideration social and environmental sustainability as an essential focus and as an under developed area of the sustainability discussion (Missimer, 2017).

There are three pertinent areas in the findings that are reflective of the voice of the customer, safety, ethics and diversity, which suggest that these are critical social issues and have an impact on customer satisfaction. The opinion of the interviewees is that if you have a workforce that can understand this, are trained and appreciate the value of CSR, ultimately the work they do and how they interact with customers will always bring a strong payback. An interviewee from the procurement division of airline A elaborated on their policy about safety as follows.

…… safety is number one priority for customers and employees and there are a vast number of employees whose focus is on safe operations, safety of equipment, facilities and work environments…..

The same sentiment resonates with other interviewees who discussed the principles of safety and that there are safety precautions and investments made in safety procedures.

From a process perspective, an interviewee pointed out the need for the airline to work within an EBA (Enterprise Bargaining Agreement) and to

balance that within the business. From a customer standpoint, the travelling public is important when it comes to safety. Such a commitment was stated by an interviewee as follows:

……. safety is paramount and we want to comply with every rule and regulation, that's the way it is, if you don't like the rules, get them changed, but until you do, abide by them ……

Ethically, customers want to be treated fairly and, quick and agile resolutions are required. One VP from airline A stated:

……we want to be the airline that customers find we are the easiest to do business with; we can't always say yes but we try to find a way. We always, never want to say no and we might have to but if it's not yes, its maybe or let's find a solution. We have got a focus on doing right by our customer and employee groups……

Diversity is making a positive impact on performance and the same VP adds:

……diversity is our biggest strength because we have a very diverse customer base and so having similarly in our workforce and how we approach the business is ultimately a strength which promises to be more profitable……

From an environmental perspective, the effect of CSR performance on customer satisfaction is about maintaining nature's capital and a relationship between humans and nature (Morelli, 2011). How then does this element of CSR performance impact customer satisfaction? It is a fact that airlines are the biggest emitters of carbon and customers are concerned for future generations. Corporate customers often ask what the focus is on the environment, what is being done as a company that burns jet fuel and what is being done to reduce that. So it is a competitive advantage for the corporate customer and having the focus on the environment results in the airline winning more business and attracts more customers. It clearly has a high impact on the customer, according to a number of interviewees, and will be bigger in the future. In response to the question of whether sustainability really matter to customers, an interviewee from Airline B explained as follows.

…… Yes it does, I don't think at the moment it matters to every customer, but over the past couple of years, it has become part of the sales pitch and how the airline is working in the environmental space …..

It is about how the airline offers an environmentally sustainable product for the customer to be transported by and that is always something that is at the heart of the business. One activity is the opportunity to burn off carbon, which is a critical component of the business going forward. Both socially and environmentally, the airline industry needs to offer solutions, because that creates future opportunity to try and continue to be sustainable. Being sustainably sound ensures the connection with the customer which, in turn, provides an opportunity for them to join the firm on its sustainability journey.

Airline C sees their responsibility to protect their country because customers visit and derive satisfaction from the scenery. One executive pointed out below:

…….a culture of environmental sustainability is critical as a national airline because their belief is that through protection of the environment customers are coming to see the scenery……

4.3. Customer Satisfaction and Financial Performance

Wenbin and Kexiu (2012) outlined, a firm's financial soundness is dependent on the resources being used where it adds value. It is a belief from the research that people as a resource, is one of the primary resources that impact performance. This refers to either the employees

who work directly within the organization, customers or people where there is strong and necessary collaboration such as suppliers and third party suppliers or collectively described as stakeholders but even more relevant is the value which is placed on high performing people and teams as a resource. So, it is believed that people as a resource is at the core of sustainable performance. This high performance is mostly achieved through consideration for individuals and developing capabilities, training and cross-training to achieve the skills and knowledge required to achieve financial performance. Visser (2015) offered a suggestion of shared value which he says is about turning societal aspirations and stakeholder expectations into a credible response without undermining the viability of business. An executive of Company "A" stated:

………We are always hiring in new people because they believe that people are a critical resource and are always looking to ensure they have the best people, people who clearly like coming to work every day, and provide a wonderful product and interact in a warm and friendly way………

Hitt (1996) and Morrow and Holcomb (2006) discussed new ways of creating value by acquiring new staff members to facilitate difficult to imitate offerings and validates airline "A's" strategy but also concurs with the literature which indicates that this behaviour can be examined through the lens of the resource-based-view-of-the-firm (RBV) which presumes that firms are bundles of heterogeneous resources and capabilities that are imperfectly mobile across firms (Barney, 1991; Eisenhardt et al. 2000; Wernerfelt, 1984). This airline however, offers extraordinary achievement bonuses for high performance and this seems to be a motivator for their people, which is effective in achieving the required outcomes by the airlines. Airline "C" rewards their people as a motivational tool and has been profitable despite the competition in their market. It can be said therefore, that having a strategy for opportunities and advancement for individuals or a career pathway is not enough to drive sustainable performance, you need to have a rewards and recognition mechanism in place and a culture that supports sustainability. Making staff feel valued for the work they do is not only motivational but could be seen as an ethical responsibility. It is also being able to produce insights to the customer which airline "B" elaborated:

……. is about working with the customer to ensure you get outcomes, you create an action that provides an outcome………..

Meanwhile, this was also echoed by an executive from airline A as follows:

…..they may not have a solution but must think out of the box, find a solution and be responsive and responsible to the customer………

In terms of the intangible resources, the airlines have recognised the importance of empowerment of their people, showing large amounts of trust so when they are in front of the customer they are in a position to autonomously make a decision without having to refer back to different parts of the organisation. Yuen (2018) outlined that an organization's ability to identify, respond and profit from opportunities to improve stakeholder relationships through CSR is a source of financial performance and was crucial. We see today that more and more the effect of resources on economic sustainability is being impacted by other factors which previously there was very little emphasis. The findings reveal that intangible resources are impacting the economic performance of the airline industry and new approaches to relationships, culture, reputation and behaviours are part of the change that's making a difference to financial performance.

5. Conclusion

5.1. *Summary*

Building on the hypothesis that firms achieve sustainable performance and ultimately, financial performance through the identification of value chain capabilities such as CSRL and CSRC, the findings of this research indicate that there is a strong requirement for sustainable firm performance in the current environment. However, value creation through sustainable practices in terms of social and environmental aspects are areas of opportunity but a gap exists because of a purely economic approach that has primarily focused on commercial goals and a lack of consideration of ecological and societal opportunities. There is a link between sustainability and core business which is starting to be recognized by the airline industry within the last three years approximately. It was also emphasised that empowerment of staff by their leaders has made a significant difference in all three areas of sustainable performance (social, environmental, economic). This can only be achieved where the approach is embedded in the core business by CSR leaders who can apply the concepts of value creation through a strong CSR culture.

5.2. *Implications*

This research sheds light on how value chain capabilities in terms of intangible resources such as CSR culture and leadership affect firm performance, customer satisfaction and financial performance which is currently not well studied in the literature. There is also very little written on tangible resources such as people, equipment and technology in the context of CSR. More research is required to define and understand CSR and its basic elements; economic, environmental and social (Schrouder, 2015). From a managerial perspective, there is a need to further understand the purpose of CSR and how it can make corporate business activity and corporate culture sustainable. Findings from this research highlights the importance of cultivating and promoting CSR culture and CSR leadership so as to positively influence CSR performance as a new business paradigm. It also highlights the importance of policy on reporting an organisation's sustainability activities so that measurable outcomes can be used to promote CSR performance. Such an understanding is essential for management practice, in fact, it is an obligation to make choices and take action that will contribute to welfare and interests of society and sustainable performance which are not compulsory in business activity but rather nomological however it is considered the name of the game now and in the future.

5.3. *Limitations*

The main limitation of this research is that the data collected are only from the initial phase of a bigger study and thus may not fully unveil the whole picture. This research also recognises that there are limitations due to the limited reporting that is done by airlines on CSR. The Global Reporting Initiative (GRI) has limitations in that it has not got sufficient guidelines to make the sustainability reporting clear (Isaksson, 2009; Willis, 2003), and as reported by the three largest airline alliances in the industry, only 14 out of 41 airlines actually had annual reports available for the public. There is not only a lack of consistency in reporting because of the different measurement frameworks and reporting structures but also a lack of capacity for organisations internally (Cowper-Smith, 2011; Tsai, 2016)

5.4. *Future Research Directions*

First, a full-scale survey of the airline industry shall be conducted in order to enhance the validity and reliability of the conceptual model presented and preliminary validation in this research. Such a model can also be replicated in other industries. There is also clearly room for research into reporting systems so that customers are able to access this information. While CSR has become part of the ordinary business, there is an expectation that organisations report how they work with sustainability (Isaksson 2009).

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