

Account

Jurnal Akuntansi, Keuangan dan Perbankan

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Tujuan dari penerbitan jurnal ini untuk menyediakan forum khusus untuk publikasi hasil penelitian bagi para praktisi, dosen atau siapa saja yang berminat. Untuk menyalurkan berbagai pemikiran baru dan tujuan lainnya yang relevan.

Dari Redaksi

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Setiap terbit, Account telah diedarkan ke seluruh Indonesia sebanyak 175 exemplar secara fisik (edisi cetak) kepada Perguruan Tinggi yang memiliki program studi akuntansi, keuangan dan Perbankan dan kepada para peneliti yang inline dengan jurnal ini, dan secara online juga telah dibaca oleh berbagai kalangan melalui <http://akuntansi.pnj.ac.id>

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Pimpinan Redaksi

The Significance of Marketing Business Award on Corporate Reputation and Marketing Performance of Brand Holder Company in Indonesia

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Abstract

This paper investigates the significance of marketing business award on corporate reputation and marketing performance. Since the award is conferred upon a brand, this study also measures the moderating effect of brand equity of a brand that receives the award on corporate reputation. Furthermore, it also measures its direct effect on corporate reputation. The unit of analysis of this research covers 200 customers of a brand that receives the award. Applying Structural Equation Modeling (SEM) generates the following findings. Marketing business award influences corporate reputation of brand holder's company and in turn it enhances marketing performance in term of customer attitudinal and behavioral loyalty. As a moderator, brand equity enhances the effect of the award on corporate reputation while the brand equity itself does not influence corporate reputation. These findings confirm the theories application on this research as underpinning of the research model. The managerial implication on brand holder's company is also elaborated.

Key Words: marketing business award, relational market-based asset, intellectual market-based asset, brand equity, corporate reputation, marketing performance, attitudinal and behavioral loyalty.

Introduction

Business awards have been bestowed for almost two decades in Indonesia. Award program has been conducted since 1998 by SWA business magazine-the initiator of business award conferment. However, a research that measures the significance of the awards specifically marketing business award on firm performance in term of marketing performance, was not adequately covered.

In the meantime, numerous researches on the significance of business award in the form of quality award have been conducted in The United State of America and The United Kingdom (e. g. Davis & Stading 2005; Jacob, Madu, & Tang, 2004; Balasubramanian, Mathur, & Thakur 2005; Dror 2008; Leonard 2006; Levine & Toffel, 2010). Most of the researches were measured in terms of financial performance (e.g. Jacob, et al., 2004; Davis & Stading 2005; Balasubramanian et al., 2005). Many researchers of the awards have found that the awards generate corporate reputation (e.g. Miles & Covin 2000; McDonald, et al., 2002; Daniels, 2002; Balasubramanian, et al. 2005; Dror 2008). Despite those considerable numbers of researches to date, a research that measures the influence of the award on corporate reputation to the best knowledge of the researcher is still missing. Therefore, the purpose of this study is to cover the current inconclusiveness related to measuring specifically the influence of marketing business award on corporate reputation and ultimately on marketing performance. Furthermore, this research attempts to investigate the moderating effect of brand equity on the impact of the award and its direct effect on corporate reputation since the award is conferred upon a superior brand.

Theoretical Background

This research is based on three basic theories. The first two are Market-Based Asset (MBA) and its linkage with Resource-Based Theory (RBT) to explain that marketing business award as reflection of relational and intellectual market-based assets are considered assets that can attain sustainable competitive advantage (SCA) and superior marketing performance. In addition, the Signalling Theory is used to delineate the role of the award as a communication medium between a company and stakeholders which can equalize information asymmetry between the two. These theories will be further highlighted.

Linking Market-Based Asset (MBA) and Resource-Based Theory (RBT)

This research is in the realm of Market-Based Asset (MBA) and its linkage with Resource-Based Theory (RBT). Kozlenkova, Sumaha, & Palmatier, (2014); Almarri & Gardiner, (2014); Wernerfelt, (2013) argue that RBT contributes in many aspects of marketing. Its main application is in the field of MBA. Leading RBT proponents state that marketing specific resources (MBA) can generate competitive advantage for a company (Barney, 1991; Grand, 1991; Wernerfelt, 1984). In the context of RBT, resources that are valuable, rare, inimitable and non-substitutable (Barney, 1991) enable businesses to develop and maintain competitive advantages. Additionally, the businesses utilize these resources to attain competitive advantages for superior performance (Collis & Montgomery, 1995; Grant, 1991; Wernerfelt, 1984).

Principally, there are two types of market-based assets (MBA): relational and intellectual (Srivastava, Fahey, & Christensen, 2001).

Relational MBA is the establishment of intimate relationship with channels, customers, networks & ecosystem. Intimate relationship between a company and its stakeholders indicates the existence of a relationship quality or strong relationship between them (Palmatier, Dant, Grewal, & Kenneth, 2006; Aurier & N'Goala, 2010). Meanwhile, intellectual MBA is the type of knowledge a firm possesses about its competitive environment (Srivastava, et al., 2001). This asset is a result of a company interaction with customers so that the company understands and delivers customers' oriented products.

Business awards generate corporate reputation (e.g. Balasubramanian et al., 2005). The researcher posits that marketing business award as reflection of relational and intellectual MBA is an intangible marketing resources that also create competitive advantage and ultimately superior marketing performance for the brand holder company. Corporate reputation is also one of intangible marketing resource (MBA) that can generate sustainable competitive advantage and can create value for long term marketing and financial firm performance (Caves & Porter 1977; Miles & Covin 2000; Boyd, Bergh & Ketchen Jr., 2010). In the context of Resource-Based Theory (RBT), corporate reputation is considered an important intangible asset for a company because it is a proof of a good relationship between a company and its stakeholders (Hall, 1992; Flamagan & Shaughnessy, 2005). It can strengthen the causal relationship and has positive implication on firm's performance (Boyd, et al., 2010). Corporate reputation reflects superior competitive advantage of a company that is difficult to imitate and can contribute to company profitability (e.g. Gardberg & Fombrun, 2002; Gotsi & Wilson, 2001; Groenland, 2002; Whetten & Mackey, 2002; Yoon, Guffey & Kijewski, 1993). Barney, 1991; Dowling, 2001 Dierickx & Cool, 1989; Rindova, Williamson, Petkova & Sever, (2005) state that corporate reputation is an external and internal organizational attribute as intangible marketing resource in RBT perspective.

Marketing business award is conferred upon a brand. Then, brand equity of a brand that receives the award would interact with the award, and affects the effect of award on corporate reputation. Brand equity itself affects corporate reputation (Ying Fan, 2005; Smith, Smith & Wang, 2010). Brand equity is also an intangible marketing resource or an MBA in the context of RBT (Barney, 1991; Grant, 1991; Wernerfelt, 1984; Srivastava et al., 2001).

Award as an MBA is measured by marketing performance in the form of attitudinal and behavioral loyalty. To see the benefit of the award for the brand holder company, the significance of the award on marketing performance has to be initially measured by corporate reputation. Therefore, in this research,

corporate reputation will be a mediating variable. According to Alsop, (2004); Gotsi & Wilson, (2001); Walsh, Mitchell, Jackson & Beatty, (2009) corporate reputation influences customer loyalty. The concepts of corporate reputation, brand equity, customer attitudinal and behavioral loyalty will be the basis of the research model.

Signaling Theory and Marketing Communication

Signaling is about delivering information in order to equalize information asymmetry between two parties done by an agent (Spence, 1973, 1974). A company signals its activities to stakeholders through its advertising, employee recruiting or yearly financial reporting (Karasek, III & Bryant, 2011). Marketing division can be a medium or so called agent that also signals important aspects of a company such as its new product release, new product feature or new product version (Homburg, Bornemann, & Totzek, 2009) so that the company can inform and equalize information with customers as the most important stakeholder (Hult, 2011).

Marketing business award as an agent or marketing communication medium can signal that the company has relational and intellectual assets in the context of MBA. From this perspective an agent is a communication medium between company and customers that informs company's good corporate reputation (Kioussis, Popescu & Mitrook, 2007). Corporate reputation is also a signal of company ability in satisfying its customers (Boyd, et al., 2010; Fombrun & Shanley, 1990; Spence, 1973). Signalling Theory is used to clarify the role of marketing business award and corporate reputation as MBAs and agents which will equalize information asymmetry between a brand holder company and customers.

Research Model and Hypothesis

1. Research Model

The research model depicts the relationship of six variables. Marketing business award as reflection of relational and intellectual assets (AR and AI) are the first two variables which influence corporate reputation. Brand equity (BE) and corporate reputation (CR) are the next two variables where brand equity moderates the effect of award and directly affects corporate reputation. The last two variables are nonfinancial measures of marketing performance in terms of customer attitudinal and behavioral loyalty (AL and BL). The influence of award on marketing performance is mediated by corporate reputation. Interrelationships of the variables are described below. The research model can be depicted as follow (exhibit 1).

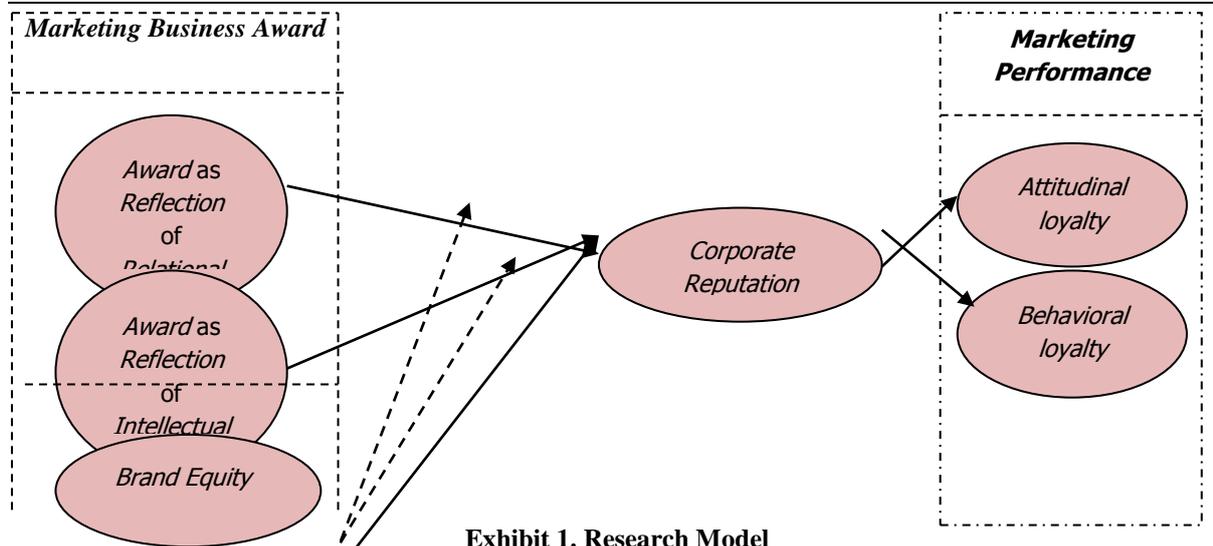


Exhibit 1. Research Model

Marketing Business Award as a Reflection of Relational Asset

Marketing business award is bestowed upon a superior brand of a company. This award is a result of a company intimate relation with customers where the company is capable of providing trusted and satisfying brand for customers. The brand is the best for the customers and suits their need, so they trust and are committed to the brand. Company interaction with stakeholders as a result of their intimate relation is a relational market-based asset (Srivastava et al., 2001). The award meets the criteria of relational asset in the context of MBA. In the intimate relation or strong relationship, there is relationship quality which reflects trust and commitment (Palmatier, et al., 2006; Aurier & N'Goala, 2010). Customer satisfaction and trust are antecedents of corporate reputation (Walsh, et al., 2009; Walsh & Beatty, 2007). Hence, this award received by a brand influences corporate reputation as stated by e.g. Balasubramanian et al., (2005).

Marketing Business Award as a Reflection of Intellectual Asset

The award is a proof of company's knowledge on its competitive environment. A brand which receives this award understands customers need more than competitors do and provides all information needed by customers. Company's knowledge on competitive environment as a result of its interaction with stakeholders is an intellectual market-based asset (Srivastava et al., 2001). This award reflects intellectual asset since the company understands and provides more customer-driven product, treats customers as a valuable asset and responsively, and appreciates high value customers. It indicates that the company has market-based capabilities as stated by Ramaswami, Srivastava, & Bhargava, (2009). Likewise, this award also influences corporate reputation (e.g. Balasubramanian et al., 2005).

Corporate Reputation as Mediating Variable

Walsh & Beatty (2007: p. 129) defines firm's reputation from customer perspective, as: "The customer's overall evaluation of a firm based on his or her reactions to the firm's goods, services, communication activities, interaction with the firm and/or its representatives and/or known corporate activities". Dimensions of corporate reputation are customer orientation, good employer, reliable and financially strong company, product and service quality, and social and environmental responsibility. Marketing business award as reflection of relational and intellectual MBA meets criteria of corporate reputation antecedents due to award as a proof of customer belief that the brand holder company is capable of providing a brand they trust and are committed to. The customers are also aware of company responsiveness toward their needs.

Brand Equity as a Moderating Variable and Brand Equity as a Variable that Directly Influences Corporate Reputation

Keller, (2003, p. 60) defines customer-based brand equity as: "differential effect that brand knowledge has on consumer response to the marketing of that brand". Brand equity is vital and a core component of corporate reputation (Ying Fan, 2005; Smith, et al., 2010). The brand equity of the brand that receives the award would interact with the award and moderates the effect of award on corporate reputation. Strong brand will enhance customer trust and satisfaction where these two components are antecedents of corporate reputation (Walsh et al., 2009). Basdeo, Smith, Grimm, Rindova, & Derfus, (2006) state that company's strong brand influences corporate reputation. Brand equity is measured by brand awareness and brand image. Brand awareness comprises of brand recognition and brand recall while brand image is a positive attitude toward a brand in a sense of strong, favorable, and unique associations (Keller, 2003).

The Measure of Marketing Performance

Marketing activity is considered successful when it can enhance customer loyalty (Dick & Basu, 1994; Li & Robert, 2011). Customer loyalty is a result of a successful marketing strategy and will improve competitive advantage (Li & Robert, 2011). Customer loyalty has been the center of scholars' attention as the most attractive nonfinancial measure of marketing performance in marketing literature (Rust, Ambler, Carpenter, Kumar & Srivastava, 2004; O'Sullivan & Abela 2007).

Customer loyalty is the main objective of strategic marketing plan and an important basis in building sustainable competitive advantage. It will be achieved through marketing activities (Kotler, 1994). Loyal customer tends to express two types of changing behaviors i.e. repeat buying behavior and saying positive things to others because of product quality and prior satisfaction received (Pollack, 2009). Therefore, customer loyalty is greatly related with company's success and profitability (Eakuru & Mat, 2008). Corporate reputation enhances customer loyalty (Alsop, 2004; Gotsi & Wilson, 2001; Walsh et al., 2009). There are two types of customer loyalty: attitudinal and behavioral (Jacoby & Chestnut, 1978). Corporate reputation as an MBA enhances customer attitudinal and behavioral loyalty.

Attitudinal loyalty is a level of customer psychological ties toward a product or a brand. Attitudinal loyalty is measured by positive attitude toward the brand, brand encouragement, saying positive things, and brand recommendation (Chaudhori, & Holbrook, 2001). Meanwhile, behavioral loyalty can be seen through repeat buying of the same brand overtime, a brand is the first choice in purchase sequence, increased brand purchase proportion, and lower brand switching in a product category among customers. Behavioral loyalty is measured by future buying, purchase proportion, purchase sequence and the amount of brand switching which means that customers rarely switch to buy other brands (Palmer, McMahon-Bettie & Beggs, 2000; Shukla, 2004).

2. Hypothesis

The Influence of Marketing Business Award as Relational and Intellectual MBA on Corporate Reputation

The researches on quality award significance conclude that the award generates corporate reputation (e.g. Balasubramanian, et al. 2005). Marketing business award received by a superior brand is a result of company intimate relation with customers where the company is capable of providing satisfying brand which customers trust and are committed to. According to Srivastava et al., (2001) relational MBA is an asset as a result of intimate relation between a company and stakeholders. Intimate relation or relationship quality is indicated by trust and commitment

(Aurier & N'Goala, 2010). Therefore, marketing business award as a reflection of relational MBA is a result of company intimate relationship with customers.

A brand holder company receives a marketing business award because of its understanding of customer need for a superior brand better than competitors. Srivastava, et al., (2001) states that an intellectual MBA is an asset derives from company's knowledge on its competitive environment. Therefore, marketing business award is a reflection of intellectual market-based asset due to company's knowledge of its competitive environment. Therefore, it can provide customer oriented product better than competitors do.

Through this award customers believe that the company produces a brand they can trust and are committed to. The customers are also aware of company understanding and responsiveness toward their needs. Hence, this award influences corporate reputation (e.g. Balasubramanian et al., 2005).

Signaling is about delivering information in order to equalize information asymmetry between two parties done by an agent (Spence, 1973, 1974). An agent is a communication medium between company and customers which informs company's good corporate reputation (Kioussis et al., 2007). Corporate reputation is a signal of company ability in satisfying its customers (Boyd et al., 2010; Fombrun & Shanley, 1990). This award in Signaling Theory perspective is an agent or communication medium that can inform the customers about the relational and intellectual assets owned by a company. Therefore, the researcher argues the next two hypotheses as follows:

- H1.** Marketing business award as relational market-based asset positively influences corporate reputation.
H2. Marketing business award as intellectual market-based asset positively influences corporate reputation.

Moderation of Brand Equity on the Effect of Marketing Business Award as Relational and Intellectual MBA on Corporate Reputation

Marketing business award as reflection of relational and intellectual MBA is an asset as a result of intimate relation between a company and stakeholders and a company's knowledge of its competitive environment. Hence, this award influences corporate reputation (e.g. Balasubramanian et al., 2005).

Brand equity is a vital and core component of corporate reputation (Ying Fan, 2005; Smith, et al., 2010). Brand equity of a brand that receives the award will interact with the award in affecting corporate reputation. Hence, the next two hypotheses will be as follows:

- H3.** Strong brand equity moderates the effect of award as relational market-based asset on corporate reputation.

H4. Strong brand equity moderates the effect of award as intellectual market-based asset on corporate reputation.

The Influence of Brand Equity of on Corporate Reputation

Strong brand will increase customer satisfaction and trust. These two factors are the antecedents of corporate reputation on customer perspective (Walsh & Beatty, 2007; Walsh, et al., 2009). Brand equity means the customers believe that the brand holder company produces a product with high brand awareness and image. Basdeo, et al., (2006) stated that corporate reputation is greatly influenced by the activity of a company such as building superior brand. Therefore, brand equity of a brand that receives an award will be an antecedent of corporate reputation. Hence, the researcher argues the next hypothesis:

H5. Brand equity of a brand receives marketing business award influences corporate reputation.

The Influence of Corporate Reputation on Customer Attitudinal and Behavioral Loyalty

Corporate reputation is a company key success in winning competitive advantage (Hitt, Boyd, & Li, 2004; Rumelt, Schendel, & Teece, 1994). A good corporate reputation is a company rare resource, because it is scarcely owned, difficult to imitate, can generate competitive advantage, and superior firm performance as stated in the context of RBT (Diericks & Cool, 1989; Hall, 1992; Robert & Dowling, 2002; Rindova et al., 2005). Corporate reputation signals the quality of a company to stakeholders, and at the end constructs the perception of company ability in satisfying and fulfilling customers' need (Boyd et al., 2010). Corporate reputation strengthens customer's trust toward a product/service/brand, increases satisfaction and enhances repeat purchase and customer loyalty (Davis, & Young 1977; Nha Nguyen & Gaston Leblanc 2001). Positive attitude toward a company and sustainable repeat purchase are keys to customer loyalty (Dick & Basu, 1994). Customer buying intention for more products is higher from a company with a good corporate reputation although with a more expensive price (Graham & Bansal, 2007).

Customer loyalty is an impact of a good corporate reputation and this will be stronger when the corporate reputation becomes more positive (Alsop, 2004; Gotsi & Wilson, 2001). There are two types of customer loyalty: attitudinal and behavioral (Jacoby & Chestnut, 1978). Attitudinal loyalty is a level of customer psychological ties toward a product or a brand (Chaudhori, & Holbrook). Customers who perceive the company to have a good reputation would be expected to be more willing to engage in positive word of mouth. Saying positive things (e.g. about the brand) to others or positive word of mouth is the strongest dimension of customer attitudinal loyalty

(Chaudhori, & Holbrook, 2001; Sundaran, Mitra & Webster, 1988; Walsh et al., 2009).

Behavioral loyalty can be seen through repeat buying of the same brand overtime, a brand is the first choice in purchase sequence, increased brand purchase proportion, and lower brand switching in a product category among customers (Palmer, et al., 2000; Shukla, 2004). Wernerfelt (1988) showed that customers exposed to a product with familiar brand name intensively, extended characteristics of the brand to the product and thus a good company reputation would suggest customers to judge the product more favorably. Buying the same brand in the future overtime and increasing buying proportion are the kinds of favorable attitude towards a brand and the strongest dimensions of behavioral loyalty. Thus, the next two hypotheses are as follow.

H6. Corporate reputation positively influences customer attitudinal loyalty.

H7. Corporate reputation positively influences customer behavioral loyalty.

Research Method

This research is a descriptive research and a cross sectional study. This research uses survey as data collection method. The sampling method is purposive. To test the hypothesis, Structural Equation Modelling (SEM) is employed because the constructs are perceptual basis, whereas those constructs can only be observed indirectly through its effects on observed variables. Interaction of all variables set in the research model and hypothesis can also be seen simultaneously with this tool (Wijanto, 2008). Furthermore, the moderating variable will be analyzed by interaction model approach with single indicator (Ping, 1995, 1998; Wijanto, 2008; Hair Black, Babin, & Anderson, 2010).

Data Collection

This research is started by interviewing an executive director of SWA magazine. From more than 20 business awards conferred by SWA, ICASA (Indonesia Customer Satisfaction Award) is the earliest marketing business award bestowed. This award is annually conferred to a local or global superior brand with high score in quality satisfaction, perceived best, value satisfaction, and expectation.

The purpose of the interview was getting insight why this magazine is interested in awarding business award as its core product. How is the stakeholder perception about the program? Do the companies that receive the awards get benefit from the award they win? Are their competitive advantages higher after winning the awards? Are they encouraged to do their best in order to win it more? How many kinds of awards have been bestowed? What is the earliest award conferred?

ICSA is bestowed upon a superior brand of a broad range of product categories (consumer products and services) owned by local and global brand holder companies. Rinso is a brand of detergent product category which consecutively receives this award since the last 7 years. This is a brand selected as the object of the award receiver. The reason of selecting Rinso is also because from preliminary study of brand awareness done by the researcher, most of the aspirant respondents are familiar with the company that owns the brand. Since the brand holder's company is well known to them, they could easily answer the questions pertaining to its corporate reputation, one of six variables to be investigated in this research.

In this research, deciders are chosen as respondents because they make the ultimate purchase decision. According to Kotler & Armstrong, (1996), decider is one of five consumer buying roles in a consumer market.

The procedure of selecting respondents is started by asking the aspirant respondents of a screening question to make sure that they are qualified to answer the main research question. They are asked to ascertain that they are the customers of Rinso detergent at least in the last one year. Then, they are asked whether they are aware of ICSA award received by the brand. Furthermore, they are asked whether they are familiar with Unilever (the brand holder company of Rinso). Lastly, they are ascertained as deciders in buying the brand. The eligible subject of the research is 200 respondents. The survey is done by face to face interview. Most of the respondents are on 31-40 years, (75.5%) of them are married. 30% of them are high school graduates, and 40% of them are non-government employees.

Measurement item

In order to test the hypothesis empirically, a questionnaire composed and adapted based on previous studies was arranged. This questionnaire represents the six research variables, using 5 Likert-scale, ranging from 1 ("strongly disagree") to 5 ("strongly agree"). AR variable which is related with relationship quality is measured by 7 items adapted from the research conducted by Aurier & N'Goala, (2010). AI variable which is related with market-based capabilities is measured by 5 items adapted from the research conducted by Ramaswami, et al., (2009). 11 items of CR variable is from the research conducted by Walsh et al.,

(2009) whereas 7 items of BE variable is from the research conducted by Atilgan, Aksoy, and Akinci (2005). 5 items for AL and 4 items for BL variable are adapted from the research conducted by Kaur and Soch (2012).

To ensure validity and reliability of variables, the researcher did a pre-test with 30 aspirant respondents. Initially, there were 40 questions in the questionnaire. The result showed that there were four non valid question items. Loading factor of these items is less than 0.5. The researcher suspects that the aspirant respondents do not clearly comprehend the questions. Hence, the questionnaire was revised and the second pre-test was done with another 30 aspirant respondents. Finally, there were 39 valid and reliable questions to be used in this research (attachment 1).

Data Analysis

The research analysis applies two-step approach (Anderson & Gerbing, 1988). The first step uses Confirmatory Factor Analysis (CFA) to assure that the measurement model has good validity and reliability. On the second step, a structural path is added into the measurement model to compose a hybrid model as an initial structural model.

The validity of measurement model analysis shows that all standardized loading factors of each indicator are higher than 0.5. Likewise, reliability as evidenced by CR and AVE is accepted to be used for further analysis (attachment 2).

Model fitness of hybrid model is measured by five parameters such as P-value, RMR, RMSEA, GFI, and AGFI. Standardized coefficient of AR and AI variables has negative scores (attachment 3). All four parameters in goodness of fit except p-value (poor fit) are in good fit. Before interpreting the result, model re-specification has to be done. Result of model re-specification shows that standardized coefficient of these two variables become positive (Attachment 4) with the same position of goodness of fit.

The result of hypothesis testing can be summarized in table 1. From 7 hypotheses proposed, only one hypothesis is not supported. T-value of the effect of brand equity on corporate reputation is not significant. LISREL 8.7 output shows the result in the next table below.

Table1. Hypothesis Test of Marketing Business Award ICSA

HYPOTHESIS		Coefficient	T-value	Conclusion
H1	AR → CR	0.15	2.54	Hypothesis Supported
H2	AI → CR	0.15	2.85	Hypothesis Supported
H3	AR*BE → CR	0.21	4.95	Hypothesis Supported
H4	AI*BE → CR	0.25	5.75	Hypothesis Supported
H5	BE → CR	0.18	1.45	Hypothesis Not Supported
H6	CR → AL	0.92	17.02	Hypothesis Supported

H7	CR → BL	0.83	14.70	Hypothesis Supported
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Source: Analyzed from LISREL 8.70 Output

Result and Discussion

Srivastava et al., (2001) mentioned that relational asset is an asset as a result of company intimate relationship with customers. Intimate relationship or relationship quality is indicated by trust and commitment (Aurier & N'Goala, 2010). ICSA award is a reflection of relational asset since this award is a proof of company intimate relationship with customers so it can produce a brand where the customers have trust and commitment on it. Result of hypothesis test states that ICSA award as reflection of relational MBA (AR) enhances corporate reputation. Therefore it confirms the statements of quality award researchers that the awards generate corporate reputation (e.g. Balasubramanian et al., 2005).

A company's knowledge about its competitive environment is an intellectual MBA (Srivastava, et al., 2001). This knowledge reveals that the company has market-based capability which is indicated by company responsiveness toward the customers (Ramaswami et al., 2009). ICSA award is also a reflection of intellectual MBA (AI) since this award is a proof of company understanding of its competitive environment. Through its interaction with the customers, the company is capable of providing more customers' oriented product than its competitors. Therefore, this award enhances corporate reputation of Unilever. It also confirms the statement of quality award researchers that awards generate corporate reputation (e.g. Balasubramanian et al., 2005).

Corporate reputation of Unilever is enhanced by ICSA award as reflection of relational and intellectual MBA because the customers of Rinso that receives this award are aware that the company produces a brand they can trust and commit. They also know that the company is responsive to their needs and treats them as an asset.

A company signals its activities to stakeholders done by an agent (Karasek, III & Bryant, 2011). ICSA award expands the type of agent in the context of Signaling Theory. The award signals that the company has relational and intellectual assets.

Brand equity of Rinso interacts with ICSA award and strengthens the effect of the award as reflection of relational and intellectual MBA on Unilever corporate reputation. It means that the influence of the award on corporate reputation is enhanced by the brand equity. High brand equity of Rinso and ICSA award synergize to enhance corporate reputation. High brand equity indicates that the company has a brand with a high brand awareness and image (Keller, 2003). On the other hand, brand equity of Rinso does not directly influence corporate reputation of Unilever. This is in-line with the concept of brand strategic

management which explains that brand equity has different ability in influencing corporate reputation (e.g. Keller, 2003). Unilever has 40 brands in its brand portfolio. With this wide range of brand portfolio, brand equity of Rinso has not occupied a strong position in the portfolio to be able to enhance corporate reputation.

Result of the research confirms the previous researches that a good corporate reputation strengthens customer loyalty (e.g. Alsop, 2004; Gotsi & Wilson, 2001; Walsh et al., 2009). Customers of Rinso believe that Unilever has capability to create customer loyalty toward the brand (Rinso) because the company is customer oriented, a good employer, has a good future, produces high quality product, and cares for environment and social life. Hence, corporate reputation of Unilever significantly enhances customer attitudinal and behavioral loyalty. Therefore, it enhances level of customer psychological ties to the brand as well as repeat purchase of the brand.

The influence of Unilever corporate reputation on attitudinal loyalty is higher than behavioral loyalty. Customers who perceive the company to have a good reputation would be expected to be more willing to engage in a positive word of mouth (Sundaran et al., 1988; Walsh et al., 2009). Saying positive things (e.g. about the brand) or positive word of mouth is the strongest dimension of customer attitudinal loyalty (Chaudhuri, & Holbrook, 2001). Therefore, corporate reputation stimulates customer attitudinal loyalty higher than behavioral loyalty.

Conclusion

Findings of this research have proven that marketing business award ICSA as reflection of relational and intellectual MBA is a precursor of corporate reputation. The award as an MBA can generate competitive advantage in the context of RBT. Additionally, it signals that the company has relational and intellectual assets that can create corporate reputation.

Brand equity of Rinso that receives the award does not directly influence corporate reputation of Unilever because it has not occupied a strong position in Unilever brand portfolio to enhance its corporate reputation. However, the brand equity interacts with the award and significantly moderates the effect of the award on corporate reputation.

Corporate reputation of Unilever strengthens higher marketing performance which is indicated by stronger customer loyalty toward the brand. Meanwhile, the effect of corporate reputation on customer attitudinal loyalty is greater than its effect on behavioral loyalty.

The result shows that the award which signals that Unilever has good relationship with customers and intellectual asset could enhance its corporate reputation. Therefore, Unilever should communicate this achievement to the customers more intensively that Rinso receives the award. Hence, Unilever should evaluate Rinso promotion strategy to empower its brand equity. Higher brand equity will enhance brand awareness and image of the brand. In turn, its interaction with the ICSA award will increase customer trust and commitment to the brand and their belief that Unilever treats customer responsively. Moderation of brand equity will strengthen the effect of the award on corporate reputation. Higher corporate reputation of Unilever will enhance stronger customer loyalty toward the brand. Consequently, number of Rinso purchased will be higher and financial performance will be better.

Limitation and Future research

This research only investigates the significance of one marketing business award namely ICSA. Moreover, focus of this research is only on Rinso a brand of detergent product category. Generalization would be difficult to make from this limitation. In future research, investigating the significance of the many marketing business awards received by many brands from various product categories would provide wider opportunity to make generalization. So, it can be seen whether the significance of the awards on corporate reputation and customer loyalty would be different.

From the brand perspective, it is a common practice of a brand holder company of consumer's products to attach a logo of the award they have received next to the brand name of the product or on its product package. It looks that the brand name of product to be aligned with the name of the award. If the name of the award received by a brand becomes a co-brand of the product brand name, in the future research, it will be interesting to examine the significance of the award in a position of a co-brand on the corporate reputation and customer loyalty.

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