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Impact of Ethics Training and Audits on the Relationship Quality of Business-to-Business Partners in Sharing Economy

Dr. Surajit Bag

Institute of Management Technology, Ghaziabad
Raj Nagar, Ghaziabad, Uttar Pradesh 201001, India
Email: surajit.bag@gmail.com

Dr. Shivam Gupta*

Department of Information Systems, Supply Chain Management & Decision Support,
NEOMA Business School, France
Email: shivam.gupta@neoma-bs.fr
(*: Corresponding Author)

Dr. Gautam Srivastava

GL Bajaj Institute of Management and Research,
Greater Noida, India
Email: gautamshrivastav@gmail.com

Dr. Uthayasankar Sivarajah

School of Management, University of Bradford,
Richmond Road, Bradford, BD7 1DP, United Kingdom
Email: u.sivarajah@bradford.ac.uk

Dr. Ajay Kumar

AIM Research Centre on Artificial Intelligence in Value Creation,
EMLYON Business School, France
Email: akumar@em-lyon.com

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Abstract

Sharing economy is flourishing and increasingly customers are shifting towards "using instead of owning" products and services. The objective of our research is to empirically prove that low organizational trust can trigger strict organizational practices such as ethics training and audits but excessive use of both of these practices can negatively impact the relationship quality in sharing economy. In doing so, it has detrimental effects on co-creation and co-innovation particularly when the goals are related to emotional cognitive, material support and relationship building. This study, therefore, targets to scrutinize the dark side of B2B sharing economy platforms using the ethical theory of organizing. The unique contribution of this study is first, showcasing the relationships between ethical climate, ethical practices and consequences. Second, it highlights that B2B alliances that perceive strictness in ethics audits have a low level of willingness to enhance relationship quality. However, the effect of strictness in ethics training does not lead to the development of a low level of willingness to enhance relationship quality. This is an interesting finding and generates a theoretical debate. The findings of the study will promote the development of an ethical model that addresses the negative aspects of the B2B sharing economy.

Keywords: B2B; Sharing Economy Platform; Ethical Training; Ethical Audit; Value Co-Creation; Co-Innovation

1. Introduction

Business to business (B2B) firms market their products and services to another business rather than direct transactions with individuals (Cespedes & Narayandas, 2019). B2B markets are characterized by a small number of customers, higher-value transactions, tailor-made products, price negotiations, long and complex selling steps, applications that decide the value, many people involved in buying decision making and lastly derived demand. These characteristics make B2B differ from B2C marketing (Cespedes & Narayandas, 2019). B2B market plays a critical role in the Indian economy. Statista research department published an interesting report in 2021 which highlights the distribution of B2B medium and small size business firms across

India in 2016, based on the type of digital involvement. The report indicates that 56 percent of B2B firms operated offline; 18 percent connected; 23 percent enabled and 3 percent were engaged¹. The barriers encountered by B2B marketers in India are primarily digital illiteracy and the unorganized retail market. These factors negatively affected start-ups such as Shotang, Just Buy Live, Industry Buying, and Tolexo².

Nonetheless, sharing economy-based business models are gaining attraction and this developing sector is already valued at US\$15 billion worldwide, with approximately €3.5 trillion in idle resources that could be distributed, possibly boosting its world valuation to US\$335 billion by 2025 (Lim, 2020).

Geissinger et al. (2021) described the pattern of sharing economy business model adoption. Platform sharing offers new future potential and this possibility will give birth to new models of sharing economy. Laczko et al. (2019) performed an empirical investigation and found that the central actor is critical in the development of a multi-viable sharing economy. The central actor can entice the stakeholders. They employed stakeholder theory to determine the link between value creation and the central actor of the multi-stakeholder platform. To keep the sharing economy moving forward, service facilitators must simultaneously retain profitable service providers and clients. Rewards and incentives should be used to drive service providers to participate more in sharing economy (Kumar et al., 2018). Maintaining the quality of relationships is crucial for business partners to stay viable in the market. Literature indicates that emotional values have an important influence on the formation of business relationships (Mohan et al., 2021). B2B partners must design and manage digital platforms appropriately to create value for both buyers and suppliers. The online channel should be integrated with the traditional offline channel to accurately drive buyer-supplier matching (Kim & Moon, 2021). The buyer-supplier relationship improves the sharing economy's capability through supplier flexibility and information sharing (Yang et al., 2019).

Firms are specialized in a particular area and they do not have all the resources to run smooth operations. Hence, they engage in sharing mode to access the resources of other firms and eliminate unpredictable environments (Thompson, 1967). Despite its popularity and huge market potential in the B2B sector, many marketers have struggled to achieve the desired output due to a lack of inter-organizational trust (Lim, 2020). According to Yazdani & Murad

¹Statista, <https://www.statista.com/statistics/778160/india-market-size-of-b2b-smb-s-by-type-of-digital-engagement/>, Accessed on March 25th, 2021.

²Transfin, <https://transfin.in/a-look-at-the-b2b-e-commerce-sector-in-india>, Accessed on March 25th, 2021.

(2015), ethics-based trust is the most important trait for creating a competitive edge. Ethics is key to developing trust and good relationships with others. Trust is important for developing better inter-organizational relations (Pirson & Malhotra 2011). Yazdani & Murad (2015) further argued that ethical climate antecedents such as organizational trust culture leads to organizational practices which include ethics training and ethics audit and finally it leads to outcomes such as increased stakeholders' trust. It implies that ethics training and ethics audits improve trust. However, the literature failed to explain the situation when inter-organizational trust is low. Does it lead to stricter ethics training and ethics audits? To find the answer we framed the below research question for this study:

RQ1. What is the impact of low organizational trust culture on ethics training and ethics audit among B2B firms forming alliances in sharing economy?

The service platform is the heart of an ecosystem of various actors and takes benefit of network externalities by enabling supply and demand. This ecosystem concept has altered traditional business models where the firms used to compete with each other to a new concept of competition between firms. This new concept enables competition and cooperation at the same time between actors (Hein et al., 2019). Literature has indicated that firms collaborate with customers, suppliers and stakeholders in a process of co-creation of mutual value (Hein et al., 2019). Although value creation in B2C is available but research in the B2B arena is limited (Hein et al., 2019). Co-creation of value propositions and co-creation of value experiences are two instances of collaborative value creation in B2B systems (Kohtamäki & Rajala, 2016). The major practices of co-production value propositions are contracting for complementary resources, organization of resource integration, cultivation of the output of coproduction whereas, Co-creation of value experiences are co-creations of the conceptions of value, controlling the contingencies of use, and assessment of the outcome (Kohtamäki & Rajala, 2016).

According to the relational approach, inter-organizational competitive advantages are determined by complementary resources and capabilities, good governance between alliance partners, knowledge-sharing procedures and relation-specific assets (Dyer & Singh, 1998). The relational approach contends that informal contracts are more efficient at producing relational rents through self-enforcing mechanisms than formal contracting attempts. (Dyer & Singh, 1998). On the other hand, the ethical theory of organizing emphasizes ethics training and ethics audits to improve morale and stakeholders' trust (Yazdani & Murad, 2015).

Strict and too many ethics training and ethics audits in a year may harm the quality of relationships among B2B firms in the sharing economy which may ultimately impact value co-

creation and co-innovation. However, there is a scarcity of research that explains these deep connections. Furthermore, while the ecosystem-like perspective appears appropriate and helpful for co-creation research, it is rarely used in empirical studies. Value co-creation studies in service networks, service ecosystems and service value systems are needed (Kohtamäki & Rajala, 2016). Hence, the second research question:

RQ2. What is the impact of too many strict ethics training and ethics audits on relationship quality among B2B partnering firms in the sharing economy and what is the final effect on value co-creation and co-innovation?

The study develops a theoretical framework using the ethical theory of organizing and further tests the hypothesis using data from B2B firms operating in India. This study aims to advance knowledge in the area of B2B marketing. As per Dubin (1978), a complete theory comprises of the following key ingredients (a) “What”- i.e., what factors should be considered for explaining the phenomena of interest. To guide authors in selecting the right factors, two sets of criteria have been suggested that must be satisfied i.e., comprehensiveness and parsimony. Comprehensiveness indicates the level to which all the right factors have been included and parsimony indicates whether few factors should be omitted as they do not add much value for understanding the phenomena. After identification of the right set of factors next the authors should answer the question (b) “How”- i.e., how the set of factors are related. Here authors should connect the dots and form the links among factors. Combining “What” and “How” the concentration of the theory forms. Developing a figure with boxes and arrows/visual representation helps both authors and readers to understand the subject. The next question is (c) “Why”- This focuses on the fundamental economic, psychological, or social dynamics that rationalize the choice of the factors and the projected causal associations. The objective of theory creation work is to challenge and extend prevailing knowledge, not just rewrite the same theory. Therefore, it is suggested to give strong and rational arguments for alternate views (Whetten, 1989).

In the current empirical study, we have combined the “What” and “How” to create the model and further derived the testable hypothesis. In accordance with Whetten's (1989) guidelines, we have provided answers to the questions "What" and "How" to describe the variables and establish relationships, as well as to the question "Why" to explain the process.

This study demonstrated the gap in the B2B ethics literature and further aims to fill the void, while doing so, this work extends the existing knowledge base and opens new opportunities for future researchers. As per the suggestions specified by LaPlaca et al. (2018) and Lindgreen, & Di Benedetto (2021) we have organized the study.

The remaining sections are arranged as follows: The second section contains the key concepts, theory and hypotheses for research that are used in this research study followed by section 3 where we have presented the methodology for research. In the fourth section, we have presented the interpretation of primary data and the results of hypotheses testing. Section 5 presents the discussion including implications, both practical and theoretical. The final section summarises the findings of this empirical study as well as prospective research possibilities.

2. Theoretical underpinning, conceptual model, and hypotheses development

2.1. Ethical climate and organizational practices

This study builds on the ethical theory of organizing, which deals with ethical aspects in an organization (Yazdani & Murad, 2015). The ethical theory emphasizes on ethical climate that influences organizational practices.

Ethical climate emphasizes the central role of trust. Organizational trust is generated through communication, action, and behaviour of the leaders and managers. Managers are responsible to increase organizational trust among employees and business partners as it is critical to an organization's success (Guzzo et al., 2021). In B2B connections, trust is crucial since it motivates business partners to collaborate. For long-term company success, trust acts as a social bonding among business partners (Chai et al., 2020). Secondly, ethics training is necessary for an organization to improve the organization's efficiency. Organizations that have a systematic and structured ethics training program might generate positive perceptions among their employees. The perceptions of organizational ethics are positively associated with firms' ethics training. Ethics training is a key instrument for making ethics understandable and putting the ethics standard into practice in the workplace (Valentine & Fleischman, 2004). Well-designed ethics training is the critical component of the culture of the enterprise and long-term strategic planning (Wood, 2002). Thirdly, ethics auditing is seen as a critical management tool for a company's long-term success. Ethics auditing assists in the development of moral ideals among personnel within an organization. Ethics audits enhance transparency within the organization. An ethics audit ensures that management is adhering to the organization's norms and laws in a proper manner (Yazdani & Murad, 2015). The ethical theory of organizing indicates that organization trust culture influences ethics training and ethics audits (Yazdani & Murad, 2015).

2.2. Organizational practices and consequences

The ethical theory of organizing indicates that organizational practices, for example, ethics training and ethics audits lead to certain consequences (Yazdani & Murad, 2015).

Ethical training intended to develop ethics in firms must be properly connected with the performance appraisals and the reward system of the firm. Unless it is part of the KPIs', people will simply ignore it and the firm will not win in developing a continuing influence (Yazdani & Murad, 2015).

Ethics audits have their origin from social accounting/audits and are an important instrument for management. Increasing unethical practices in the past few decades have made ethics audits more popular in many areas. Ethics audits can be useful to estimate the dimensions of ethical culture in the firm. Nonetheless, ethics audits can also be connected with the performance appraisals and the reward system of the firm (Yazdani & Murad, 2015).

The aim of the theory of the firm is basically to accommodate to social needs. According to Aristotle, all actions of people are intended for good and he further divided the belief of good into external and internal good. External good results into money, safety, and authority. However, internal good is intangible just like basic enthusiasm leads to pleasure through doing some art/painting. Based on this concept of internal good, the idea of organizational practices result in the development of internal goodness which further lead to social paybacks and external good (Macintyre, 1984; Wijnberg, 2000).

Macintyre (1984, pp. 190, 191) connects this idea of internal goodness to his concept of practise or virtuous work activity, which is in perfect accord with personal, organisational, and societal excellence. To put it another way, organisational procedures provide internal goods, which in turn produce social advantages and external goods (Wijnberg, 2000). In this context, the ramifications of this work's actions have been discussed.

Thus, organizational practices like ethics training and ethics audit can impact the relationship quality which may further impact value co-innovation and co-creation. The evaluation of a relationship's quality among all partners is called relationship quality. In a B2B relationship, relationship satisfaction, and commitment are the most important factors to consider while determining relationship quality. The preponderance of relationships is dynamic. When it comes to the strength of relationships among business partners, financial and market success should be prioritized over non-financial aspects (Qian et al., 2020). Positive relationship quality necessitates strong social and structural ties. Structural controls can identify relational obstacles

between business partners that might undermine the relationship, whereas social links improve mutual understanding between business partners (Nyadzayo et al., 2016). The bivariate factor of relationship quality is dependent on two primary components: satisfaction and trust. The strength of the relationship is the indicator of relationship quality. The members involved in the decision-making process can have an impact on the quality of the relationship (Naudé & Buttle, 2000). The sharing economy is highly dependent on trust. Trust indirectly increases the quality of relationships in the sharing economy. In the sharing economy, relationship quality improves performance but one should not overlook the downside of the sharing economy (Köbis et al., 2021). Additionally, value-co creation involves the process of all stakeholders working together to create value is known as value co-creation. The value co-creation strategy assists businesses in gaining an edge over their competitors. Value co-creation is a collective effort among all channel partners in the B2B context (Nadeem et al., 2020). All the partners participate to create the value of products. Value co-creation is the procedure in which both customers and business partners participate to create the value of the products (Kohtamäki & Rajala, 2016). Value co-creation requires a dynamic relationship between the customer and the company. For value co-creation, multiple actors engage with each other. All stakeholders work together to create, innovate and build products through value co-creation. It also assists in the discovery of new business prospects. Every member makes a substantial contribution to the process of value co-creation (Babu et al., 2020). Customers and producers are both involved in the co-creation of new products. Co-creation is a collective and collaborative learning process. Both the organization and customers participate in product development and design in advanced co-creation form. Collaborative efforts among the partners establish an interactive system environment for the process of co-creation (Loureiro et al., 2020). Finally, co-innovation is a type of innovation that arises through the constant interplay of resources, participants, and activities. Due to a lack of experience and competency, it is not always viable for all actors to engage in the co-innovation process. As a result, it has become critical for businesses to select their collaborative partners based on their expertise (Albors-Garrigos, 2020). The co-innovation approach improves all players' competitive advantages, collaborative outputs, and mutual benefits. Customers' empowerment is a critical component of the customer-driven co-innovation process. The company's co-innovation process fosters trust and loyalty in the firm-customer connection (Busser et al., 2019). For both consumers and the enterprise, co-innovation is a way of increasing value. Co-innovation is a new trend in which all stakeholders collaborate to develop new products (Bugshan, 2015).

2.3. Relationship between ethical climate, organization practices, and consequences

Using the “Ethical theory of Organizing”, we highlight that in today's organizational and economic environment, competitiveness, individuality and opportunistic behaviour are the main drivers of unethical practices. The sharing economy is expanding at an incredible rate. The sharing economy is dependent on the quality of the partners' relationships, which may be improved with the support of business ethics (Acquier et al., 2017). The sharing economy is a business model that is rapidly getting momentum (Belk, 2014). The sharing economy focuses on long-term business growth. The sharing economy has the potential to transform the way companies do business throughout the world (Daunorienė et al., 2015). Although the sharing economy relies heavily on business ethics (Etter et al., 2019); it is also crucial to recognize the sharing economy's negative aspects.

It is impossible to grow the sharing economy sustainably without identifying the problem (Kumar et al., 2018). A multidisciplinary approach is required because the sharing economy is a difficult concept to grasp (Muñoz and Cohen, 2017). An integrated theoretical approach is required to build the framework for sharing economy behaviours (Li et al., 2019). Individual ethical behaviour is critical within the company. Ethics training helps to improve organizational culture, which has a substantial beneficial influence on productivity. The ethical behaviour of the organization's leaders is linked to the ethical behaviour of its workers (Al Halbusi et al., 2020). Organizations cannot overlook social obligations and ethical principles within the system. To build trust and improve relationships among stakeholders, ethical behaviours are critical in business. The use of an ethical framework improves organizational flexibility and trust (Yazdani & Murad, 2015). However, strictness and too much ethics training and ethics audits in a year will negatively impact the relationship quality among B2B partners, involved in sharing economy platform when the goals are related to emotional cognitive, material support and relationship building. The sharing economy provides stakeholders with a platform to share their value co-creation processes. The primary actor points amongst stakeholders to increase the speed of the sharing economy are value co-creation (Laczko et al., 2019). Co-creation is feasible when all stakeholders contribute their value propositions and resources (Pathak et al., 2020). However, poor relationship quality among B2B partners will lower the willingness for value co-creation and co-innovation.

To support our model, we have also used the Relational view to explain the links in our model. The value chain's productivity can be increased when partners pool their resources and make relation-specific investments. The alliance among business partners is a wellspring of new

ideas and information that help an organization's innovativeness. The partners' relationship determines the organization's long-term viability. The partners can enhance their partner's unique absorption ability by providing vital information and improving social connections. Partners can make their relationship more transparent by providing vital information and transferring knowledge. The relational rents are increased by a partner's involvement in relation-specific investments. Relational rents are only generated when the partners work together. The development of trust between partners is subject to time constraints (Dyer & Singh, 1998). Any organization's survival depends on its ability to build trust. Trust is an interpersonal phenomenon that has an impact on the partners' partnership. The inter-personal trust between partners is enhanced by relational quality. The role of interpersonal trust among alliance partners is clarified by relational quality. Interpersonal trust is crucial to a partnership's success. Interpersonal trust serves as a control mechanism for business partners (Arino et al., 2005). In alliances, value capture and creation operate as a driver of relational vision. There should be an adequate mechanism between the partners for effective value creation (Dyer et al., 2018). The foundation for improving relational qualities is trust. The partners' opportunism erodes trust, which has a detrimental impact on relationship quality (Ariño et al., 2001). We argue that low organization trust culture in B2B organizations forming alliances in sharing economy turns focus towards too many strict ethics training and ethics audits. However, too many strict ethics training and ethics audits create discontent among alliances which impacts the relationship quality adversely. When the relationship quality becomes poor, it influences the willingness to value co-creation and co-innovation negatively. We developed the model based on the preceding discussion and presented the same in Figure 1.

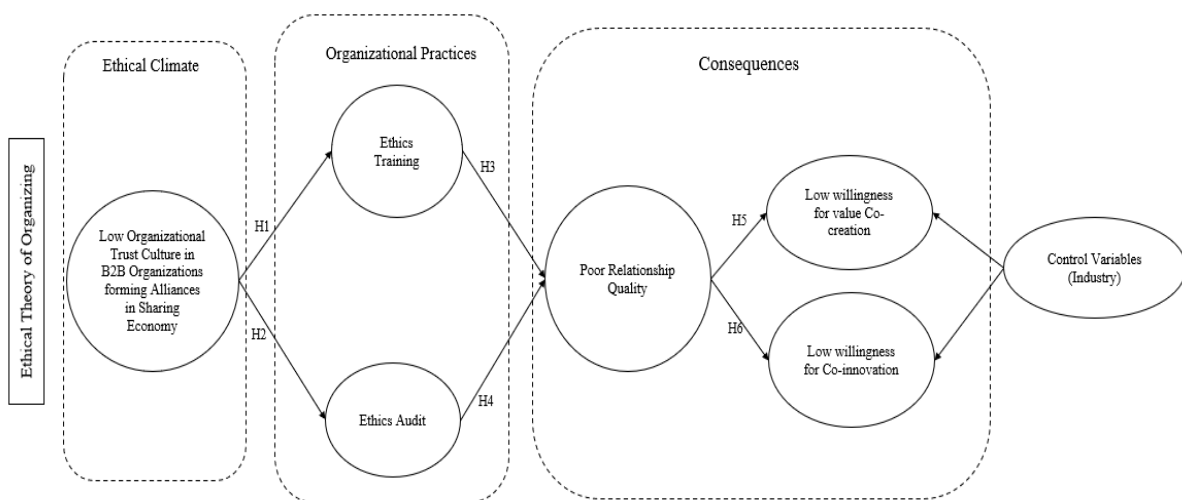


Figure 1. Proposed Research model (Source: Adapted from Yazdani & Murad, 2015)

2.4. Low organizational trust culture in B2B organizations forming alliances in sharing economy positively and ethics training

Sharing economy business models that are seamless and inconspicuous are gaining popularity. The sharing economy has grown at an accelerated pace during the past decade (Geissinger et al., 2021). There are four different sorts of sharing economy models. The first is an Uber-like design that is built on algorithms and emphasizes core business. The second sort of business model such as Airbnb focuses accommodation facilities and is built on social experience configuration. The third is based on an algorithmic evaluation of product configuration with an emphasis on supporting services. The fourth is centered on Airbnb specialty services, which are redefining user groups such as lodging. These models attempt to integrate ethical values (Geissinger et al., 2021). In business, trust is critical to the success of a partnership. The members' trust is bolstered by relationship features such as information exchange and relationship-specific investment. The partners' opportunistic behaviour has a detrimental effect on relationship-specific investment. Traditionally, the attitude of a business relationship was evaluated, but in today's environment, trust is the most important factor in determining how to assess and improve a relationship. Inter-organizational trust and interpersonal trust are the two main categories of organizational trust (Najafi-Tavani et al., 2022). How employees interact with consumers has a big influence on consumer trust. The relationship's backbone is the development of organizational trust (Ashnai et al., 2016). In the sharing economy, channel partners are evolving into business partners. In the sharing economy, trust is vital among the participants (Tussyadiah & Park, 2018). Poor benevolence inside the company is caused by a lack of organizational trust, which is detrimental to the sharing economy. Employees and partners are demotivated by a low organizational trust culture, which hurts the organization's performance. Ethical standards improve transparency in the sharing economy, which improves partner trustworthiness. All stakeholders in the B2B sharing economy must be satisfied; else, the organization's ethical climate will deteriorate. All stakeholders' expectations should be met by the sharing economy platform. Only by having ideal ethical practices in the sharing economy will it be able to accomplish its long-term goals (Nadeem et al., 2020). Ethics education is needed for all parties to improve inter-organizational trust. Ethics training has a substantial positive and proactive impact on decision-making. Ethics training improves trust and fosters a more positive atmosphere in the workplace (Yazdani & Murad, 2015). Ethics training is essential for the enhancement of sustainable business practices. Ethics training also creates an atmosphere in which members or workers may express their issues and give

suggestions for change which increases trust between the parties involved (Svensson et al., 2010). If the level of trust among partners is low then they focus on ethics training. Therefore, it is hypothesized that:

***H1:** Low organizational trust culture in B2B organizations forming alliances in sharing economy positively influences ethics training.*

2.5. Low organizational trust culture in B2B organizations forming alliances in sharing economy positively and ethics audit

In comparison to technical dimensions such as knowledge adaption and transfer, the social component such as trust and cooperation has a stronger impact on relationship quality. Trust has a favourable impact on normative commitment. Relationship quality encompasses satisfaction; trust and commitment towards a relationship (Čater & Čater, 2010). Organizational culture fosters trust between the organization and its customers. The organization's ethical standard is measured by the code of ethics that helps in running a business with integrity. All stakeholders should adhere to ethical standards to ensure the sustainable growth of sharing economy (Lobschat et al., 2021). According to García-Sánchez et al. (2017), ethics audit has a critical and moderating role in preserving ethical policies. Strong ethical governance and auditing enhance the transparency in corporate governance. An ethics audit is a useful tool for improving the processes and relationships between all stakeholders. The audit improves the organization's governance, process control and risk management. Audits provide ethical analysis and assist in employee morale improvement. The auditing process inside the business serves two purposes: ensuring rule and regulation compliance and enhancing corporate governance (Nickell & Roberts, 2014). Therefore, in the sharing economy, organizational trust is critical for the organization's rapid growth. Organizational trust is eroded when unethical tactics are used. An organization's ethical standard must not be compromised to attain sustainability (Hunt et al., 1989). However, everyone feels uneasy when there is too much ethics training (Delery & Doty, 1996) and thus organizations must develop well-designed programs. Therefore, it is hypothesized that:

***H2:** Low organizational trust culture in B2B organizations forming alliances in sharing economy positively influences ethics audit.*

2.6. Strictness in ethics training and relationship quality

Ethics training in the workplace assists management in instilling ethical values in employees (Bush et al., 2015). Ethics training improves the working relationship between partners (Laczko et al., 2019). The transparent sharing of information among business partners strengthens their relationship. It improves the partners' trust in each other which is crucial for an ethical environment within the organization. An organization's management should implement flexible governance with all of its stakeholders to avoid opportunistic behaviour (Rungsithong & Meyer, 2020). The organization's productivity is boosted via an ethics training program. Ethics training supports team development and improves the organization's productivity. Ethics training contributes to the improvement of relationships among business channel members. Members should not be forced to participate in ethics training. Employees should be encouraged to participate in ethics training. Also, participants should enthusiastically participate in ethics training (Jones, 2009). The ethics standard might be difficult for a company since it cannot be applied automatically (Vallaster et al., 2019). Ethics training helps organizations improve their moral development, equity, and other ethical components. Ethics training should be done in an easy-to-understand manner so that members are not put off (Yazdani & Murad, 2015). The sharing economy serves as an essential element in evaluating, exploring and creating appropriate value. Therefore, integrating ethical elements in the sharing economy is essential. However, too much of something is not good and we argue that too much strict ethics training leads to suffocation of B2B partners and this gradually deteriorates the relationship quality (Malik et al., 2018). Therefore, it is hypothesized that:

H3: B2B alliances in sharing economy that perceive strictness in ethics training have a low level of willingness to enhance relationship quality.

2.7. Strictness in ethics audits and relationship quality

Sharing economy business models must adopt the value they create to enhance prosperity among B2B partners. The sharing economy partners' ability to create value is critical to their existence. Value driving mechanisms are important in the development of value, which enhances business profitability. Stakeholders are value co-creators in the sharing economy (Laczko et al., 2019). Hence, an ethics audit is crucial for the efficient functioning of healthy sharing economy models. Internal audit improves the organization's system and trains people; it also improves the connection among the organization's employees and increases

transparency. The auditing process may act as a source of incentive for the participants. The audit's goal is to help the business improve, develop, and add value. The auditors' job is to find flaws in the system and regulate behaviour within the company. Internal auditing should not exceed the optimal level; otherwise, it will annoy personnel and have a negative influence (Everett & Tremblay, 2014). There should be some sort of welfare organization for sharing economy partners. The quality of relationships among stakeholders improves as a result of the organization's welfare program. B2B partners must be honest to improve the quality of the connection. In a B2B partnership, the actions and reactions of the partners are extremely important. Emotional attachment with business partners is important in sharing economy to achieve their goals while adhering to the organization's ethical standards. The value of a good relationship in sustaining a long-term relationship cannot be emphasized. Satisfaction among all stakeholders is critical to the organization's success (Roberts et al., 2003). Trust, satisfaction, and commitment are the three cornerstones of a successful partnership. Relationship quality is a broad concept that occurs in both the offline and online worlds (Rajaobelina, 2018). Receiving a higher perceived value contributes to the development of a strong relationship. Value-based strategies are centered on relationships and give extra support for the significance of businesses (Itani et al., 2019). We argue that too many ethics audits and strictness with B2B business partners create dissatisfaction and lower the relationship quality. Therefore, it is hypothesized that:

H4: B2B alliances in sharing economy that perceive strictness in ethics audit have a low level of willingness to enhance relationship quality.

2.8. Poor relationship quality and willingness for value co-creation

In the case of B2B, a strong relationship is necessary as poor relationship quality has a detrimental influence on the organization's performance (Casidy & Nyadzayo, 2019). The quality of relationships facilitates the process of value co-creation. Value co-creation is gaining momentum and being considered a key pillar of company success. Social support improves ethical perception, which speeds up the desire to value co-creation. Relationship quality is directly correlated with co-creation. The willingness to co-create is boosted by the quality of the relationship. On the other hand, poor relationship quality reduces willingness to co-creation (Nadeem et al., 2020). The business partners' commitment to the common goal is influenced by the quality of their relationships (Čater & Čater, 2010). The social support among business

partners has an impact on ethical perception, which improves value co-creation. The level of satisfaction among partners is increased when value is co-created. Co-creation of value has a substantial impact on ethical perception (Nadeem et al., 2020). In today's globalized world, business focused on B2B relationships is growing as a new paradigm (Ndubisi & Natarajan, 2016). Relationships are crucial to the growth of the sharing economy as a whole (Mair & Reischauer, 2017). The co-creation process entails the collaboration of all parties in a B2B partnership. The organizational process of value co-creation among business partners is known as value co-creation (Murphy & Sashi, 2019). All parties should benefit from the co-creation process. There should be an appropriate mechanism between B2B business partners for a successful co-creation process (Kohtamäki & Rajala, 2016). The partners are compelled to pursue value co-creation because they have faith in the quality of their relationship. The criteria of a partnership are based on several factors, one of the most essential of which is trust. The fundamental pillar of value co-creation is trust (Franklin & Marshall, 2019). We argue that poor relationship quality among B2B partners in sharing economy decreases willingness for value co-creation. Therefore, it is hypothesized that:

H5: Poor relationship quality can lead to a low level of willingness to co-creation in sharing economy.

2.9. Poor relationship quality and willingness for co-innovation

Inter-action between partners regularly encourages them to collaborate on co-innovation. The process of co-creation has been assisted through resource sharing and exchange. Co-innovation is a continual process that is based on the partners' analysis and suggestions. Co-creation requires a relationship between the partners (Dawson et al., 2014). B2B businesses in sharing economy can improve performance by including stakeholders in co-innovation. The quality of relationships among stakeholders encourages co-innovation and co-creation, both of which are necessary to meet the market's future needs. Stakeholders must be willing to exchange confidential information to promote relationship transparency. Transparency in partnership is vital for the co-innovation system to function (Loureiro et al., 2020). The co-innovation process involves all stakeholders, including collaborators and suppliers. The process of co-innovation improves the degree of quality among B2B partners. The co-innovation process of the stakeholders is critical to the innovation sector (Hein et al., 2019). An essential part of the co-innovation process is the innovation business network. The participants in the innovation

business network are brought together to engage in the co-innovation process. The co-innovation process is based on a rapidly changing business environment. Collaboration among business partners is essential in a global corporate climate (Lee et al., 2012). The organization's internal culture has an impact on the members' willingness to co-innovation. External stakeholders are also involved in the co-innovation process. The organization's culture and creative environment are reflected in its co-innovation capabilities. Co-innovation is a powerful technique for involving all stakeholders. Collaboration between stakeholders leads to co-innovation (Loureiro et al., 2020). We argue that poor relationship quality among B2B partners in the sharing economy naturally lowers the willingness to co-innovation. Therefore, it is hypothesized that:

H6: Poor relationship quality can lead to a low level of willingness to co-innovation in sharing economy.

3. Research methods

3.1. Research setting

In India, the sharing economy is expanding at a rapid rate. India's sharing economy is estimated to be worth \$2 billion. The inclination to participate in the sharing economy is highest in Asia's giant economy. The Indian sharing economy is the mirror image of Asia. In an age of digitization, when waste, climate change, population density and resource scarcity are important concerns; the sharing economy is a viable solution³. The profit is being assured through the sharing economy. The tremendous value of the sharing economy is demonstrated by Amazon, Facebook, and Alphabet (Google)⁴. The sharing economy in the twenty-first century has expanded beyond food, travel and mobility to include pets, fashion and digital platforms. The sharing economy provides a platform for government, businesses and workers to collaborate⁵. The sharing economy has evolved into a formidable platform that is influencing entire markets and economies. E-commerce accounts for 1.6 percent of overall retail sales, indicating the sharing economy's potential in this industry. This market is evolving toward a merger of offline and online retail, which will necessitate a significant investment in retail

³<https://www.thehindu.com/business/Economy/shared-economy-at-2-bn-by-end-2020/article31034036.ece>

⁴<https://www.investindia.gov.in/team-india-blogs/growing-popularity-indias-sharing-economy>

⁵<https://www.livemint.com/opinion/columns/opinion-why-india-needs-to-continue-sharing-11597300152574.html>

network technologies. Digital technologies, which boost e-commerce platform sharing, are crucial to the development of the sharing economy⁶. The sharing economy is an economic revolution based on individual ownership of capital resources. The distinction between consumption and production of goods, which underpins the entire sharing economy, is redundant and should be eliminated. The purpose of the sharing economy is to increase the value of commodities and services⁷. The sharing economy is being transformed by the digital revolution, internet subscribers, Smartphone penetration and e-commerce rental markets. The sharing economy helps all parties involved, including customers, businesses and the digital platform itself. The value of the global sharing economy is anticipated to reach \$335 billion by 2025. In India, the cheapest internet services contribute to a digital revolution, which accelerates the speed of sharing economy by enabling users to share e-commerce platforms⁸. This has increased the scope of marketing products and services by B2B firms in India. Nonetheless, in a developing country like India with a history of big scams such as the 2G Spectrum scam, Satyam scam and others clearly reflects crimes such as technology frauds, forgery, theft of information are major concerns. Therefore, when all partners in the sharing economy platform are aware of ethics codes, the business can be sustained. In the sharing economy, ethical considerations should be taken into account. To preserve the ethical standard of the B2B firms, ethics training to its partners and staff, as well as ethics audits are important. Nonetheless, the negative consequences of excessive ethics training and auditing in the sharing economy have yet to be explored. As a result, a study is needed to evaluate the negative effects of excessive ethics training and auditing.

3.2. Construct measures

To test the proposed model, a survey approach was considered in this study for the collection of data. We used a structured questionnaire for the survey. The scale was adopted from previously published studies (refer to Annexure A). Nonetheless, the scale for this study was pretested and modified through an expert panel consisting of academicians and senior managers. The three academicians whom we selected have more than fifteen years of work

⁶<https://vidhilegalpolicy.in/research/changing-contours-of-the-sharing-economy/>

⁷<https://www.managementstudyguide.com/sharing-economy-is-different.htm>

⁸https://www.brookings.edu/wpcontent/uploads/2016/12/sharingeconomy_032017final.pdf

experience and currently working with top business schools in India. The three senior managers whom we selected for refining the survey instrument have more than twenty years of work experience in the B2B industry in India. The selection criteria for choosing the three academicians were based on the high quality of research in ABS 3* and ABS 4 level journals in the area of B2B marketing and sharing economy. The selection criteria for selecting the senior managers were firstly the experience in B2B marketing and secondly, membership with industry associations such as CII. The final questionnaire consists of both formative and reflective constructs and their measures. The measurement of each item was done on a Likert 5-point scale. Similar methods were used in earlier research by Dubey et al (2020).

The constructs used in this study are showcased in Appendix A. The measurement of low organizational trust culture was adapted from previous studies. For instance, two items were adapted from Yazdani & Murad (2015) and eight items from Nadeem et al (2020). The nine items for the measurement of ethics training were adapted from the studies of Hunt et al (1989) and Delery & Doty (1996). The five items for the measurement of ethics audit were adapted from the studies of Yazdani & Murad (2015). The eight items for the measurement of poor relationship quality among B2B partners in sharing economy platforms were adapted from the studies of Roberts et al (2003). Five items for the measurement of low willingness for value co-creation were adapted from the study of Kohtamäki & Rajala (2016). Three items for measuring low willingness for co-innovation were adapted from previous studies e.g., three items were taken from Hein et al (2019) and two items from Lee et al (2012).

In order to completely account for the variations among firms, we have taken into account control variables such "industry".

3.3. Data collection

In the current study, the unit of analysis used was at the B2B company level sharing economy platforms and its partners. This analysis can generate a good understanding of the relationship quality issues among B2B partners and its effect on value co-creation and co-innovation in the sharing economy. The samples for this study were selected from the CII database. First, we performed a pilot study among 30 managers working in the B2B industry. After the data was received, we checked the model fit and further proceeded with the final survey.

We had sent the online questionnaire link to 800 potential respondents working in the B2B companies located in India who are involved in sharing practices. This was done by following

the guidelines of Dillman’s tailored design test method for online/mixed-mode surveys to increase the response rate (Dillman, 2011). We selected 800 samples based on certain factors like a short time (2-3 months) for completing the survey, low financial requirements/expenditures (within INR 30K) and better manageability/ease of doing follow-ups and data management, etc (Newby et al., 2003). We started the survey in early August 2021 and within 2 weeks we received 180 completed responses; and further after sending gentle reminders and telephonic follow-ups we received 138 completed responses. The settings of the Google form questionnaire were done in such a manner that no incomplete responses can be submitted. After receiving 318 responses we decided to stop the survey and proceed with data analysis. The response rate was 39.75% and this is acceptable in marketing management research. However, using the WarpPLS version 7.0 programme, we verified the minimal sample size requirement. The inverse square root method indicates 279. As a result, we may do hypothesis testing because we have a sample size that is significantly higher than this 279 (n= 318). Similar methods were used in earlier investigations (e.g., Bag et al., 2021).

The sample characteristics of the final study are presented in Table 1. We received maximum responses from managers; secondly, we have received maximum responses from people having above 20 years of working experience; thirdly, major responses were received from B2B companies belonging from other manufacturing areas; fourthly, major respondents belonged from firms operating over 20 years and lastly, major respondents belonged to firms with annual turnover ranging between INR 500 to 1000 crores.

Table 1. Main study sample characteristics

Details	Number	Percentage
Your Designation		
General Manager/CEO	11	3.46%
Senior Manager	60	18.87%
Manager	218	68.55%
Junior Manager	28	8.81%
Others	1	0.31%
Your Work Experience (In Years)		
Above 20	217	68.24%
10 to 20	55	17.30%
6 to 9	32	10.06%
Below 5	14	4.40%
Nature of Business Activities		

Agriculture and Allied industries	11	3.46%
Automobiles	36	11.32%
Electronics and Electricals	34	10.69%
Metals and Mining	41	12.89%
Other manufacturers	196	61.64%
Age of your Firm		
Above 20	221	69.50%
15 to 20	76	23.90%
10 to 14	11	3.46%
5 to 9	8	2.52%
Below 5	2	0.62%
Annual Turnover		
Less than 499 crores INR (0.6 mn USD)	126	39.62%
500 to 1000 crores (6.7 mn– 13.5 mn USD)	160	50.31%
Above 1000 crores (> 13.5 mn USD)	32	10.07%

3.4. Non-response bias

Survey research in management has gained popularity for the advantage of gaining inputs from managers. Non-response (NRB) in survey research occurs when respondents vary from non-respondents; in that case, statistics based on responses alone often do not validly portray the population examined. In addition, low rates of NRB can impact the results (Clottey & Grawe, 2014).

Wagner & Kemmerling (2010) indicated that comparing the responses obtained from early vs. late respondents (assumes that late respondents are most alike to non-respondents because their replies required more urging and took the maximum time) are commonly used in research.

Further, we have performed a non-response bias test using the guideline of Armstrong & Overton (1977). We received the responses in two phases i.e., 180 responses (early wave) and 138 responses (late wave). We checked if data received in two different phases are homogenous in nature using Levene's homogeneity of variance test in SPSS software. The findings indicated that no values were significant which means there is no difference between the data. Fawcett

et al. (2014) pointed out that this is not a perfect test for non-response bias, therefore we thought about using a different strategy to boost the confidence of the late responders by conducting telephonic calls and lowering the possibility of disparities emerging in the data sets. Therefore, we may say that our study avoids non-response bias.

4. Data analysis

4.1. Common method bias

MacKenzie & Podsakoff (2012) highlighted a very important point related to method bias in their study that every researcher must pay attention i.e., method bias can impact item validities, item reliabilities and covariance between latent constructs. Further, MacKenzie & Podsakoff (2012) in their study reported many factors that increase method bias by lowering the ability to respond correctly such as (a) lack of verbal ability and education (b) lack of experience to think about the topic (c) difficult or abstract questions (d) item ambiguity (e) double-barrelled questions (f) questions that depend on retrospective recall and (g) presentation of the item through telephone versus print/web. We followed the remedies suggested by MacKenzie & Podsakoff (2012): firstly, we pre-tested the questionnaire with academicians and managers to check the fitment of the questionnaire in context to India. Second, we conducted a pilot study to check whether the respondents are facing any issues in understanding the questions. Thirdly, we selected potential respondents from the B2B industry having experience in sharing resources at the inter-organizational level. We used simple English language to frame the questions and avoided any long and complex questions to match the reading capabilities of the samples. We also avoided any double-barrelled questions in the questionnaire. The questions were mainly focused on current states to avoid any kind of effort required for thinking. It helped in easily recalling the information necessary to answer the questions precisely.

Apart from all these precautions that were taken in the pre-survey stage, we also performed Harman's single factor statistical method to check the presence of CMB in the post-data collection stage (Podsakoff & Organ, 1986). The analysis did not show any single dominating general factor (37.01%) which was below 50% and indicates a lack of existence of CMB.

4.2. Measurement validation

SEM allows examination of multiple relationships simultaneously which makes it superior to regression analysis. There are two types of SEM- one is covariance-based (CB SEM) and the other one is variance-based SEM. We have used partial least squares (PLS) based structural equation modelling (SEM) for data analysis since this technique has gained growing attention among marketing researchers in recent years (Reinartz et al., 2009, Bag et al., 2021). The second reason for choosing PLS-based SEM is due to our emphasis being on prediction and theory building and we understand that the statistical power of PLS is always greater than or equal to CB SEM (Reinartz et al., 2009; Hair Jr. et al., 2017). We have used variance-based SEM in this study to evaluate the first-order model.

In the first phase, the first-order measurement order model was evaluated and the psychometric properties were evaluated. In the second phase, the structural model was estimated.

We checked constant variance, presence of any outliers and normality before proceeding for assessment of reliability and validity of the constructs.

We have presented model fit and quality indices in Table 2. APC (0.582), ARS (0.490), AARS (0.488) is found to be statistically significant. Multi-collinearity is not a problem since VIF (2.5) is below the critical value of 5. The model fit is large (0.52). To check causality, the study reported the Nonlinear bivariate causality direction ratio (NLBCDR)=1.000 which is higher than the threshold value (0.70). It shows that causality is not a problem in this work.

The descriptive statistics of the measures were presented in Table 2. All the plots and the statistics showed no significant deviation from the assumptions.

Table 2. Descriptive statistics of the measures for the main study (N=318)

Construct	Item No.	Mean	SD
Low Organizational Trust Culture (LOT)	LOT1	4.56	0.534
	LOT2	4.73	0.506
	LOT3	4.75	0.522
	LOT4	4.73	0.505
	LOT5	4.70	0.515
	LOT7	4.58	0.549
	LOT8	4.66	0.532
	LOT9	4.70	0.517
	LOT10	4.53	0.554
	Ethics Training (ETT)	ETT1	4.69
ETT2		4.58	0.549

	ETT3	4.70	0.518
	ETT4	4.59	0.546
	ETT5	4.70	0.517
	ETT6	4.23	0.503
	ETA1	4.20	0.469
Ethics Audit (ETA)	ETA2	4.74	0.520
	ETA3	4.46	0.602
	ETA5	4.47	0.603
	PRQ1	4.50	0.571
	PRQ2	4.52	0.554
Poor Relationship quality among B2B partners in sharing economy platforms (PRQ)	PRQ3	4.61	0.544
	PRQ4	4.75	0.516
	PRQ5	4.56	0.551
	PRQ6	4.82	0.450
	PRQ7	4.71	0.512
	PRQ8	4.59	0.546
	LVC1	4.64	0.535
Low willingness for Value Co-creation (LVC)	LVC2	4.62	0.542
	LVC3	4.58	0.566
	LVC4	4.52	0.571
	LVC5	4.56	0.551
	LCI1	4.54	0.553
	LCI2	4.57	0.568
Low willingness for Co-innovation (LCI)	LCI3	4.69	0.724
	LCI4	4.69	0.679
	LCI5	4.66	0.687

The loadings are presented in Table 3. We found loadings of 1 item under LOT, 3 items under ETT and 1 item under ETA were below 0.50 and we removed those items and ran the analysis. All values are now above 0.50, which establishes the reliability of the items used to measure the corresponding construct in this study (Hair et al., 2019).

Table 3. Combined loadings and cross-loadings

	LOT	ETT	ETA	PRQ	LVC	LCI
LOT1	0.57					
LOT2	0.83					
LOT3	0.81					
LOT4	0.69					

LOT5	0.81
LOT7	0.78
LOT8	0.78
LOT9	0.71
LOT10	0.56
ETT1	0.93
ETT2	0.73
ETT3	0.92
ETT4	0.74
ETT5	0.91
ETT6	0.56
ETA1	0.53
ETA2	0.64
ETA3	0.81
ETA5	0.83
PRQ1	0.85
PRQ2	0.84
PRQ3	0.83
PRQ4	0.63
PRQ5	0.63
PRQ6	0.66
PRQ7	0.69
PRQ8	0.54
LVC1	0.70
LVC2	0.68
LVC3	0.82
LVC4	0.86
LVC5	0.88
LCI1	0.73
LCI2	0.78
LCI3	0.82
LCI4	0.79
LCI5	0.70

We have further checked the internal consistency reliability and reported the composite reliability coefficients (CR) (refer to Table 4). Generally, values falling between 0.70 and 0.90 are considered as good. We have also reported Cronbach's alpha coefficients (CA), which are above 0.70 and show that internal consistency reliability criteria are met (Hair et al., 1998).

Next, we checked the convergent validity of each construct and for this; we reported the Average Variance Extracted (AVE) figures. All AVE values are higher than 0.50 which means that every construct explains fifty percent or above variance of the indicators that formed each

construct. Lastly, we checked discriminant validity as per the guidelines of Fornell & Larker (1981); and Kline (2005). We reported the values of the square root of AVE's were above their inter-construct correlation and establish discriminant validity.

Table 4. Reliability, convergent validity, and discriminant validity test

	CA	CR	AVE	LOT	ETT	ETA	PRQ	LVC	LCI
LOT	0.89	0.91	0.53	0.73					
ETT	0.89	0.92	0.65	0.46	0.81				
ETA	0.66	0.80	0.51	0.53	0.44	0.71			
PRQ	0.86	0.89	0.51	0.65	0.53	0.70	0.72		
LVC	0.85	0.89	0.63	0.42	0.61	0.50	0.70	0.79	
LCI	0.82	0.87	0.58	0.50	0.47	0.47	0.65	0.70	0.76

The square roots of average variance extracted (AVE) appear on the diagonals.

Notes: CA= Cronbach's alpha coefficients, CR= Composite reliability coefficients, AVE= Average variances extracted

The endogenous latent variable was utilised to test the predictive validity of each block of latent variables in the model using the Q-squared coefficients: ETT (0.363), ETA (0.400), PRQ (0.712), LVC (0.516), and LCI (0.442). The values are acceptable as they are above zero (Kock, 2015).

In summary, the first-order model indicated good psychometric properties.

4.3. Hypothesis testing results

We used WarpPLS version 7.0 software to perform the hypothesis testing. We selected “Warp3” as the default inner model analysis algorithm for calculating path coefficients through least squares regression algorithms by selecting “PLS regression” as the outer model analysis algorithm. We tested the significance levels of the proposed hypotheses using the “Stable3” as the Resampling method. The stable3 method is more precise than the Stable1 and Stable2 methods (Kock, 2020). We further considered one-tailed t-tests because of the directional hypotheses. The 5 percent threshold of significance was considered the cut-off for accepting research hypotheses (confidence level used: 95%). We reported the path coefficients and p-value for all paths in Figure 2.

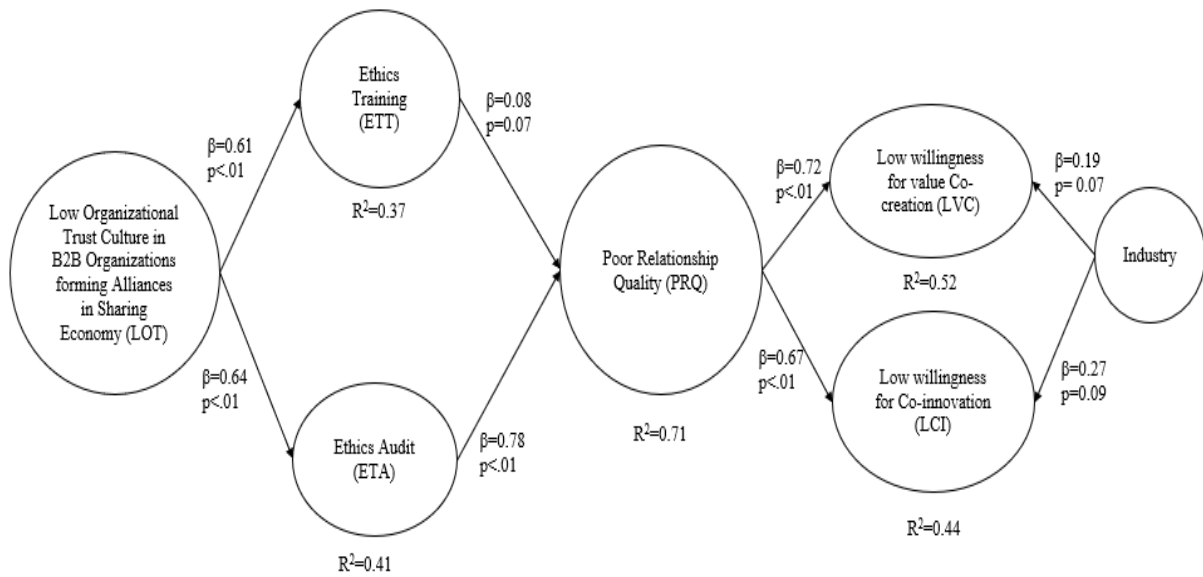


Figure 2. Validated research model

The overall model accounted for 52% in low willingness for value co-creation construct and 44% in low willingness for co-innovation construct. All the six hypotheses that we proposed in this study, were supported except H3 (see Table 5).

Table 5. Summary of results

No.	Research Hypotheses	β value	p-value	Decision
H1	Low organizational trust culture in B2B organizations forming alliances in sharing economy positively influences ethic straining	0.61	<.01	Supported
H2	Low organizational trust culture in B2B organizations forming alliances in sharing economy positively influences ethics audit	0.64	<.01	Supported
H3	B2B alliances that perceive strictness in ethics training have a low level of willingness to enhance relationship quality	0.08	0.07	Not Supported
H4	B2B alliances that perceive strictness in ethics audit have a low level of willingness to enhance relationship quality	0.78	<.01	Supported
H5	Poor relationship quality can lead to a low level of willingness to co-creation	0.72	<.01	Supported
H6	Poor relationship quality can lead to a low level of willingness to co-innovation	0.67	<.01	Supported

5. Discussion and conclusion

5.1. Theoretical contributions

This study makes a significant contribution to current thinking and research in the field of marketing and technology management literature in line with the guidelines provided by Lindgreen et al (2021). According to Lee et al (2013), corporate social responsibility has a substantial impact on organizational trust and employees' attitudes. The authors also concluded that organizational trust has a substantial beneficial impact on job satisfaction, which improves customer-employee relationships. In today's competitive environment, employees must have a positive attitude. An organization's approach to social, financial and environmental performance should be balanced. A strong ethical environment is required to improve employee morality and motivation. Environmental ethics is a critical component that boosts competitiveness and environmental performance. Environmental training improves the degree of ethics inside the company and helps to eliminate unwanted effects (Singh et al., 2019). Literature indicates that low organizational trust in the sharing economy necessitates ethics training for improvement of the existing condition in the B2B sharing economy. Findings from this research indicate that low organizational trust culture in B2B organizations forming alliances in sharing economy positively influences ethical training. Hence H1 is supported.

Organizations and their stakeholders should focus on trust development to improve the connection between B2B partners. The partners' contractual governance is enhanced by a reasonable level of constant trust (Chai et al., 2020). All stakeholders are pressuring organizations to enhance their processes, both internally and externally. According to the ethical principles of the organizations, all of the partners must be happy with the business activities. The use of digital technology increases organizational openness and improves the quality of ethical leadership (Lin et al., 2020). Literature indicates that low organizational trust necessitated ethics audits to strengthen the B2B connection in the sharing economy. Our study's findings indicate that low organizational trust culture in B2B organizations forming alliances in sharing economy positively influences ethics audits. Hence H2 is supported.

Ethics is highly important for every company since it improves the sense of moral intensity. Values of ethics, strong organizational views and a favourable culture help individuals act ethically and make ethical decisions. Ethical values improve the organization's environment and work culture, which has a substantial influence on ethical decision-making. Strong ethics training is needed to build the ethical social consensus within the organization (Valentine &

Godkin, 2019). The quality of a B2B relationship is determined by several variables. The nature of relationship quality inside the organization must be understood by the company's management. The management task could not be accomplished without preserving the organization's relationship quality. An appropriate network should be in operation to preserve the quality of the relationship (Naudé & Sutton-Brady, 2019). This study digs deeper into ethics training and the quality of relationships. According to the findings, strict and too much ethics training does not make B2B partners uncomfortable and hence does not result in a low degree of willingness to improve relationship quality. Our results also show that B2B alliances that perceive strictness in ethics training do not have a low level of willingness to enhance relationship quality. Hence H3 is not supported. This is in line with the study of Laczko et al (2019) which indicated that ethics training improves the working relationship between partners. Nonetheless, our study highlights that too much strict ethics training does not influence the relationship quality among B2B partners in sharing economy. It means that B2B partners perceive strict ethics training as a good organizational practice in improving relationship quality.

Continuous auditing assists in the improvement of the organization's efficiency. Internal audit prevents the organization from hypocrisy. Auditing is an integral part of the organization and acts as a monitoring tool within the organization (Nickell & Roberts, 2014). Fair procedures inside the organization improve the quality of relationships. The partners' wavelengths must be in sync; otherwise, there may be misunderstanding. Justice climate is an important tool within the organization in maintaining relationship quality (Bouazzaoui et al., 2020). However, our study indicates that stringent and too many ethics audits damage B2B relationships in the sharing economy. Too many ethics audit demotivate partners and raise fear in the mind of everyone and thus negatively impact the quality of the relationship. Hence H4 is supported. Although the literature has shown no direct relationships between ethics audit and relationship quality but the study of Kaptein (1998) indicated trust is a vital component in initiating, preserving and even winding down relations between firms and stakeholders. Hence, our finding extends the knowledge base by highlighting that too many strict audits can be perceived in a bad way by partnering firms involved in the sharing economy and further influence the relationship quality.

The strength of the buyer-seller connection is determined by the quality of the relationship. The B2B relationship is strengthened via information and social exchange. The nature of the parties' relationship is influenced by the trade that occurs between them. The poor quality of the relationship hurts the B2B relationship. If the parties' relationships deteriorate, the business

suffers, which harms all stakeholders' businesses (Sarmiento et al., 2015). Stakeholder performance contributes to the co-creation process. In terms of corporate brand identification, the co-creation process is beneficial. The social process is an important component of the co-creation process because it facilitates communication between external and internal stakeholders (Iglesias et al., 2020). This study concludes that poor quality of relationships results in a low degree of desire to participate in the co-creation process, which is detrimental for long-term relationships in the B2B sharing economy. The findings show that poor relationship quality can lead to a low level of willingness to co-creation. Hence H5 is supported. The quality of a relationship has an indirect influence on the success of a company's cognitive and meta-cognitive functions (Sharma, 2019). Stakeholder involvement improves the co-innovation process in B2B service design. The obstacles and complexities of the co-innovation process are removed by a dynamic and methodical approach to stakeholder involvement which improves the quality of the relationship (Lievens & Blažević, 2021). The engagement process of stakeholders is hampered by poor relationship quality. The partners' co-innovation process is stymied by poor relationship quality. Our findings highlights that poor relationship quality leads to a low level of willingness to co-innovation. Hence H6 is supported.

This study broadens the scope of Ethical theory of Organizing in the context of B2B sharing economy. This study examines the shortcomings of the B2B sharing economy. According to the study the B2B sharing economy is hampered by a lack of corporate trust. Negative organizational trust among B2B companies who have formed alliances in the sharing economy demonstrates the need for ethics training and ethical auditing to keep the B2B business continuing. The findings of the current study highlight that a low level of organizational trust has a positive association with both ethics training and ethics audits; however, the strength of the influence of low organization trust is higher on ethics audits. Ethics training and auditing should be a crucial part of any company ethics approach but more importance is required on ethics audits. This finding generates a theoretical debate and the use of business ethics theory on the dark side of the B2B sharing economy is expanded in this study. The findings of this study demonstrate that relationship quality is a crucial component in organizational ethical theory. However, findings highlight that B2B alliances that perceive strictness in ethics audits have a low level of willingness to enhance relationship quality. Although the effect of strictness in ethics training does not influence a low level of willingness to enhance relationship quality; but the strictness in ethics audit has a very strong influence on the relationship quality. This is a very interesting finding and generates a theoretical debate. Lastly, findings highlight that poor

relationship quality led to a low level of willingness for value co-creation and also, low level of willingness to co-innovation which are also very unique findings. The co-creation and co-innovation process between B2B partners are exacerbated by poor relationship quality. The importance of relationship quality should be incorporated into business ethics theory. The findings of the study will promote the development of an ethical model that addresses the negative aspects of the B2B sharing economy.

Nonetheless, this work's fundamental contribution is that, first and foremost, it empirically tests all the hypothesis that was derived from the theoretical model and further shapes the B2B marketing literature. Second, the study highlights the dark side of stricter organizational practices (ethics audits) which can affect the relationship quality and ultimately the value of co-creation and co-innovation. Lastly, the study provides a picture of an emerging powerhouse like India which can be useful for future researchers. This is a value-adding contribution to the current thinking as we always have believed that organizational practices encompassing ethics audit can be helpful in many ways but we have limited knowledge about the dark sides of these practices; here in this study, we have demonstrated that too much of something is not good and likewise too many strict ethics audit can negatively impact the relationship quality among B2B partners in the sharing economy.

5.2. Practical implications

The findings are meaningful for industry practitioners and policy makers. The findings of this study may help top management in identifying the notion of poor organizational trust. The B2B sharing economy relies heavily on trust. A lack of organizational trust works as a barrier in a B2B partnership. This research supports managers in developing an optimal level of ethics audit to ensure that ethical policies are implemented throughout the business. Too much strict ethics audit frustrates B2B sharing economy partners and worsens relationship quality.

Coming to the B2B marketing strategy which revolves around three core elements such as objectives, scope and advantage. In context to the sharing economy, the objective of the strategy would be to increase satisfaction. However, strict ethics training and strict ethics audits may not be the right solution since it will hurt the relationships. In terms of strategic scope, the B2B firm need to operate in the right segment. Lastly, in terms of advantage, the business marketing firm need to do things differently to demonstrate the greater value in the products/service offerings than its competitors. Ethical elements do play a big role in the

sharing economy, however, marketers may rather use psychological contracts to develop good relationships with other parties for enhancing value co-creation and co-innovation.

Organizations must understand the importance of relationship quality in the co-creation and co-innovation process from a managerial standpoint. Poor relationship quality leads to low levels of co-creation and co-innovation. The sharing economy relies heavily on co-creation and co-innovation. The sharing economy is built on the foundation of high-quality relationships among all participants. Negative constructs should be detected by an organization's management since they have a negative influence on B2B sharing economy productivity. We feel that this work is going to help in improving the existing practices in the field of industrial marketing management and managers would become more careful while designing any such programs to avoid the deterioration of relationship quality as it impacts the co-innovation and value co-creation.

5.3 Limitations and future scope of research

A thorough review of extant literature indicated gaps in sharing economy particularly in the B2B context which led to the emergence of the two research questions for this study: (a) what is the impact of low organizational trust culture on ethics training and ethics audit among B2B firms forming alliances in sharing economy; (b) what is the impact of ethics training and ethics audit on relationship quality among B2B partnering firms in sharing economy and what is the final effect on value co-innovation and co-creation?

A combination of the Ethical Theory of Organizing and Relational view was used as a theoretical lens to develop and further explain each of the relationships in the proposed theoretical model. All six hypotheses were further discussed and further, the research setup was carefully done to avoid any research design-related problems such as post hoc theorizing, common method bias and variance. It is important to be conscious of what the researchers are doing. A checklist of potential research design problems was prepared and before the study commenced and after completion, we ran through the checklist to check whether everything has been handled properly. A correct selection of methodology supports the contribution to the theory part and also enhances the managerial significance of the findings.

PLS-SEM technique was used to test all the hypotheses and results indicate that all the hypotheses are supported. Lastly, the findings of the current study were compared with previous studies in the domain of sharing economy in the B2B context. The unique contribution

of this study is that it highlights that strict ethics audit negatively impacts the relationship quality between B2B partnering firms sharing resources.

This study suffers from certain limitations involving cross-sectional data usage for hypothesis testing, samples selected from a developing country and lack of cross-country comparison. Therefore, it is suggested to interpret the findings of this work keeping in mind the referred limitations. In future, this work will be extended to perform cross-country comparison by considering the cultural elements since culture influences the trust and ethical components in sharing economy. Further work can also examine the moderating effect of organizational politics on the path joining low organizational trust culture and ethics training/ethics audit. Other research opportunities may involve examining ethical issues arising from sharing of resources with other parties located across different geographical locations/across borders.

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Appendix A. Operationalization of constructs

Construct	Items	Adapted from (Source)
Low Organizational Trust Culture (LOT)	Senior and experienced managers lacked ethical competence.	Yazdani & Murad (2015)
	Poor benevolence resulted into expectation of material rewards for helping others.	
	Customers do not obtain the right goods or services they requested online from this sharing economy site.	Nadeem et al. (2020)
	We don't really feel like part of the sharing economy platform.	
	The platform for the B2B sharing economy is ineffective and incompetent at providing its services.	
	We would characterize the sharing economy platform as not honest.	

	<p>The sharing economy platform is not trustworthy.</p> <p>Overall, we are not satisfied with the sharing economy platform.</p> <p>The last use of the sharing economy platform did not fulfil our expectations.</p> <p>This sharing economy platform does not represent its ideal version.</p>	
Ethics Training (ETT)	<p>My company's managers don't act in a way that I view to be unethical.</p> <p>It is not required to compromise one's ethics in order to be successful in this company.</p> <p>Top management sends a clear message that unethical behaviour will not be tolerated.</p> <p>If a manager in my organisation is found to have acted unethically for personal gain, they will be quickly disciplined.</p> <p>People in my line of work have access to extensive training programmes.</p> <p>Employees have access to formal training programmes to improve their chances of promotion inside this company.</p> <p>Normally, training programmes for this employment are repeated every few months for employees.</p> <p>Few ethics training in a year makes everyone comfortable.</p> <p>Few ethics training create an environment where business partners are open for discussion and feel comfortable dealing with us.</p>	Hunt et al. (1989); Delery & Doty (1996)
Ethics Audit (ETA)	<p>In this organization, ethics audits are seen as a "essential managerial tool."</p> <p>Ethics audits are used to evaluate the organization's level of ethical culture, equity, and other factors.</p> <p>Too much strictness by the top management related to ethics audit makes everyone uncomfortable.</p> <p>Third-party auditors emphasize on avoiding a suffocating environment while performing ethics audits.</p> <p>Ethics audit-related pressures are relieved by auditors to avoid creating fear among the mind of everyone.</p>	Yazdani & Murad (2015)
Poor Relationship quality among	<p>Our B2B business partner is not honest about problems.</p> <p>Our service provider fails to provide support in difficult times.</p>	Roberts et al. (2003)

B2B partners in sharing economy platforms (PRQ)	Our B2B partner is concerned about the health of their business.	
	We are aware that our B2B business partner will not provide sympathetic support when we confide in them about our issues.	
	We can't rely on our B2B partner because of how their behaviour affects us.	
	We do not feel emotionally attached to our B2B business partner.	
	We continue to work with our B2B partner because we have no other options.	
	We are dissatisfied with the performance of our B2B business partner.	
Low willingness for Value Co-creation (LVC)	Value co-creation represents the joint activities of our company to achieve the competitive advantage.	Kohtamäki & Rajala (2016)
	Value co-creation is not an economic process in our organization.	
	My firm's value co-creation is not customer specific value creation.	
	We do not have regular interactions with the B2B business partners for effective value co-creation.	
	We do not have an appropriate coordination mechanism in place with all the B2B business partners for value co-creation.	
Low willingness for Co-innovation (LCI)	We use a co-innovation platform with the help of our suppliers and other collaborators.	Hein et al. (2019)
	My company fail to provide innovative industry solutions through strategic partnerships with other B2B businesses.	Lee et al. (2012)
	We fail to use the different innovative business networks for B2B partners.	
	We fail to do co-innovation along with our B2B business partner in this rapidly changing and unpredictable environment.	
	Achieving innovation with collaborative business partners was not successful in this global competitive environment.	