

**A SECTOR-SPECIFIC CSR POLICY FRAMEWORK FOR
QUALITY PRACTICE IN EMERGING ECONOMIES**



Bayan S. Banten

Institute for Sustainable Industries and Liveable Cities (ISILC)

Victoria University Business School

Victoria University

Thesis submitted in fulfilment of the requirements for the Doctor of Business Administration

2020

ABSTRACT

This thesis outlines the development and partial validation of a sector-specific corporate social responsibility (CSR) framework, based on an empirical study using the quantitative method of analytical hierarchy process (AHP). This study aimed to help shift CSR practitioners in Saudi Arabia from rhetoric and activity to focus on prioritised needs and ultimately quality in CSR practices suited to an emerging economy. Building on a synthesis of selected industry-endorsed CSR indices, this study identified 31 CSR practices in three broad domains: economic, social and environmental. To help further focus policy and implementation, these practices were then prioritised using feedback from healthcare professionals who collectively represented the primary stakeholders in the sector.

Shifting from policy design and implementation to examining results (performance), the utility of the CSR framework was then tested in three representative private hospitals. Using a simplified rubric based on four levels of performance and two criteria (relevance and credibility of information), the framework appeared useful in measuring and reporting results. Further substantiation of the framework was provided using data from semi-structured interviews to identify the forces that enable or constrain effective social performance.

The study's empirical contribution is a CSR index—the Saudi Environmental, Social and Governance Index (SESGI-h)—that resolves a policy gap for Saudi Arabia, yet is also potentially suitable for other emerging economies. The associated policy and practice framework, with formative performance rubric identified, provides a substantive basis to implement CSR and report performance in the private health sector in Saudi Arabia. The framework is also suitable for any stakeholder wishing to integrate CSR into corporate planning and to report performance for strategic and ethical reasons beyond compliance.

The following article has been accepted for publication:

Bantan, B & Thomas, K, 'Measuring what matters: A sector-specific CSR framework for quality practice', *Thunderbird International Business Review*.

ACKNOWLEDGMENTS

I would like to express my gratitude to my principal supervisor, Dr Keith Thomas, at Victoria University. Without his ongoing patience, friendship, encouragement and academic competence, this thesis would never have eventuated, and the journey would not have been nearly as enjoyable. I would also like to thank Dr Roman Garma, my co-supervisor, for her support during my doctoral journey and for her enthusiasm and knowledge about everything related to the research methodology. Together, Dr Keith and Dr Romana made this journey seem not only desirable, but also achievable.

Many people assisted with this research—far more than I can fully acknowledge here. However, I would particularly like to thank Sameer Banten and Abeer Banawi, my parents, for their unlimited giving during my whole life up to this moment. I would also like to thank my lovely husband and friend for his patience, generosity and support. Similarly, I am indebted to the many people from different private medical centres in Saudi Arabia who willingly gave their time and knowledge to help with the project.

DECLARATION

Doctor of Business Administration Declaration

I, Bayan Banten, declare that the DBA thesis entitled *A Sector-specific CSR Policy Framework for Quality Practice in Emerging Economies* is no more than 65,000 words in length, including quotes and exclusive of tables, figures, appendices, bibliography, references and footnotes. This thesis contains no material that has been submitted previously, in whole or in part, for the award of any other academic degree or diploma. Except where otherwise indicated, this thesis is my own work.

Signature:



CONTENTS

ABSTRACT	i
ACKNOWLEDGMENTS	iii
DECLARATION	iv
CONTENTS	v
LIST OF FIGURES	ix
LIST OF TABLES	x
LIST OF ABBREVIATIONS	xi
CHAPTER 1: INTRODUCTION	1
1.1 Evolution of Thought on Corporate Social Responsibility.....	1
1.2 CSR in Emerging Economies.....	1
1.3 Study Aim.....	2
1.4 Implementing CSR.....	3
1.5 Stakeholder Expectations.....	5
1.6 Study Context.....	5
1.7 Research Issues.....	8
1.7.1 Implementation Challenges.....	8
1.7.2 Measuring Performance.....	10
1.7.3 Quality Management.....	10
1.8 Research Question.....	11
1.9 Research Objectives.....	11
1.10 Contribution to Knowledge and Statement of Significance.....	12
1.11 Research Process.....	12
1.12 Thesis Structure.....	13
1.13 Summary.....	15
CHAPTER 2: LITERATURE REVIEW	16
2.1 Introduction.....	16
2.2 Evolution of CSR: From Symbolic to Substantive Practice.....	16
2.3 Theories of CSR.....	19
2.3.1 Instrument Theory.....	19
2.3.2 Political Theory.....	20
2.3.3 Integrative Theory.....	21
2.3.4 Ethical Theory.....	22
2.3.5 Stakeholder Theory.....	24
2.3.6 Legitimacy Theory.....	25
2.4 Different Definitions of CSR.....	26
2.5 Challenges Related to Implementing Effective CSR.....	28
2.6 CSR Talk and CSR Walk.....	30
2.7 Core Characteristics of CSR.....	31
2.8 Implementing Socially Responsible Practices in Business.....	33
2.8.1 Companies are Part of Society.....	33
2.8.2 Increasing Demand for Socially Responsible Practice.....	33
2.8.2.1 <i>Customer Satisfaction</i>	34
2.8.2.2 <i>Corporate Reputation</i>	35
2.8.2.3 <i>Shareholder Wealth</i>	35

2.8.2.4	<i>Employer Attractiveness</i>	36
2.8.2.5	<i>Firm Value</i>	36
2.8.2.6	<i>Sustainable Development</i>	37
2.9	International Standards of CSR	37
2.9.1	UN Global Compact	37
2.9.2	OECD Guidelines for Multinational Companies.....	38
2.9.3	ISO 26000 Standardisation on Social Responsibility	39
2.9.4	AccountAbility’s AA1000 Series of Standards	39
2.10	CSR Reporting	40
2.11	Measuring Performance	41
2.11.1	Attempts to Measure CSR	42
2.11.2	International Metrics.....	44
2.11.2.1	<i>Dow Jones Sustainability Index</i>	45
2.11.2.2	<i>Advanced Sustainability Performance Eurozone Index</i>	46
2.11.2.3	<i>Financial Times Stock Exchange for Good Index</i>	47
2.11.2.4	<i>Environmental Social and Governance India Index</i>	48
2.12	CSR and Emerging Economies.....	50
2.13	Social Issues in Emerging Economies	53
2.14	CSR in Saudi Arabia.....	55
2.14.1	Politics of Saudi Arabia	56
2.14.2	Zakat (Charity) and Social Traditions According to Islam in Saudi Arabia	56
2.14.3	Promoting CSR in Saudi Arabia	58
2.14.3.1	<i>Saudi Government Strategy</i>	58
2.14.3.2	<i>Saudi Arabian General Investment Authority</i>	59
2.14.3.3	<i>King Khalid Foundation</i>	60
2.14.3.4	<i>Saudi Arabian Competitiveness Index</i>	61
2.14.3.5	<i>King Khalid Award for Responsible Competitiveness</i>	62
2.14.4	Population and Social Issues in Saudi Arabia.....	63
2.14.5	Saudi Arabia’s Vision 2030.....	68
2.15	Conceptual Framework and Study Gap	69
2.16	Summary	72
CHAPTER 3: RESEARCH PROCESS AND METHOD		74
3.1	Introduction.....	74
3.2	Research Philosophy	74
3.3	Research Strategy.....	76
3.4	Research Approach	79
3.5	Research Process.....	81
3.6	Data Collection	83
3.6.1	Using AHP Process.....	83
3.6.2	Consolidated Index: Secondary Data—Step 1 of AHP (RO1)	84
3.6.3	Prioritise Practices (RO2)	85
3.6.3.1	<i>Designing the Questionnaire</i>	86
3.6.3.2	<i>Sampling</i>	89
3.6.4	Enabling and Constraining Forces (RO3).....	90
3.6.5	Policy and Practice Framework to Support CSP (RO4)	91
3.7	Data Analysis	91
3.7.1	Quantitative Data Preparation and Software	91
3.7.2	Qualitative Data Preparation and Software.....	92
3.8	Research Ethics	94
3.9	Summary	94

CHAPTER 4: DATA ANALYSIS AND FINDINGS.....	95
4.1 Introduction.....	95
4.2 Consolidated Index	96
4.2.1 Selecting Representative CSR Indices.....	96
4.2.2 Consolidating Selected CSR Indices	96
4.2.3 Enhancing Consolidated CSR Index.....	100
4.3 Prioritise Practices	105
4.3.1 Section 1: Demographic Data Analysis	106
4.3.2 Section 2: Prioritisation by Pairwise Comparison	109
4.3.2.1 <i>Prioritisation of CSR Domains</i>	109
4.3.2.2 <i>Prioritisation of CSR Components and Related Indicators</i>	110
4.3.3 Cumulative Results for CSR Practices	112
4.4 Enabling and Constraining Forces	115
4.4.1 Interview Analysis	116
4.4.1.1 <i>Knowledge</i>	117
4.4.1.2 <i>Importance of CSR</i>	119
4.4.1.3 <i>Support and Challenges</i>	123
4.4.1.4 <i>Influence of CSR Practices on Performance (Countervailing Forces)</i>	128
4.4.1.5 <i>Key Players in CSR Practices</i>	143
4.4.2 Enabling Forces	144
4.4.3 Constraining Forces	145
4.5 Summary	146
CHAPTER 5: DISCUSSION	147
5.1 Introduction.....	147
5.2 Devising Consolidated CSR Index (RO1)	148
5.3 Quantitative Findings: Prioritise Identified Practices (RO2).....	149
5.4 Enabling and Constraining Forces (RO3).....	150
5.5 From Rhetoric to Quality in Practice	155
5.5.1 Priority Groups	156
5.5.2 Calibrating Practice with Internal and External Stakeholders	157
5.5.3 Continuous Improvement	158
5.5.4 Test of Utility.....	158
5.5.5 Performance Analysis Using SESGI-h	160
5.5.6 CSP: Supporting Impact	162
5.6 Policy and Practice Framework (RO4)	163
5.6.1 (Policy and) Practice Framework.....	164
5.6.2 Tension 1: Policy Void and Moral Ambiguity in Emerging Economies.....	165
5.6.3 Tension 2: Decoupling between Policy and Practice.....	166
5.6.4 Tension 3: Greenwashing (Competing Interests)	167
5.6.5 Tension 4: Continuous Improvement (Further Study).....	168
5.7 Summary	168
CHAPTER 6: CONCLUSION.....	171
6.1 Enabling Effective CSR.....	171
6.2 Agenda for Change	172
6.3 Summative Remarks	172
6.4 Study Implications	174
6.5 Study Contribution.....	175
6.6 Study Limitations.....	176
6.7 Recommendations for Future Research	177

REFERENCES.....180

LIST OF FIGURES

Figure 1.1: Government Expenditures (SR Million)	7
Figure 1.2: Three-stage CSP Model and Practice Tensions	9
Figure 1.3: Research Process	13
Figure 2.1: Interaction between CSR, Human and Social Capital, and Competitiveness	60
Figure 2.2: SARCI Framework.....	61
Figure 2.3: Conceptual Framework	72
Figure 3.1: Research Philosophy	76
Figure 3.2: Concurrent Triangulation Design.....	79
Figure 3.3: Stages of Analysis	82
Figure 3.4: The AHP Process (Three Conceptual Steps).....	84
Figure 3.5: Questionnaire Outline with Sections	87
Figure 4.1: Administration Regions of Saudi Arabia	106
Figure 4.2: Relative Importance of CSR Domains	110
Figure 4.3: Relative Importance—Indicators in Economic Domain	110
Figure 4.4: Relative Importance—Indicators in Environment Domain.....	111
Figure 4.5: Relative Importance—Indicators in Social Domain	112
Figure 4.6: Prioritised Index of CSR Practices (SESGI-h).....	113
Figure 4.7: NVivo Thematic Nodes	116
Figure 4.8: Interviewees’ Knowledge of CSR.....	119
Figure 4.9: Interviewees’ Perceived Importance of CSR Practices	120
Figure 4.10: Relative Importance of Domains in CSR	123
Figure 4.11: Employee Satisfaction with Support Shown by Their Managers.....	124
Figure 4.12: Employee Satisfaction with Their Colleagues’ Support	125
Figure 5.1: Policy and Practice Framework for Sustainable CSP for Emerging Economies	165

LIST OF TABLES

Table 2.1: Dimension Weightings in DJSI	46
Table 2.2: Overview of Selected Indices	49
Table 2.3: Global Competitiveness Index (GCI) Ranking of Saudi Arabia Compared with 140 Other Countries (2007 to 2018)	59
Table 3.1: Research Approach	81
Table 3.2: Relative Scale for Pairwise Comparison	86
Table 4.1: Consolidated Practices based on CSR Indices (Part 1)	98
Table 4.2: Enhanced Index with Indicators Added.....	101
Table 4.3: Consolidated Index CSR Practices	105
Table 4.4: Study Participants' Current Position and Gender	107
Table 4.5: Study Participating Hospitals	108
Table 4.6: Relative Importance of CSR Indicators	115
Table 4.7: Importance of CSR Practices in Healthcare Sector	122
Table 5.1: Enabling and Constraining Forces (RO3).....	153
Table 5.2: Hypothesised Positive Downstream Effects	154
Table 5.3: CSR/ESG Indicators in Priority Groups	156
Table 5.4: Desktop Test of Utility for SESGI-h Compared with Other CSR Indices	159
Table 5.5: Performance Analysis Using SESGI-h for CSR/ESG Practices.....	161

LIST OF ABBREVIATIONS

AHP	Analytical Hierarchy Process
CSP	Corporate Social Performance
CSR	Corporate Social Responsibility
DJSI	Dow Jones Sustainability Index
EFGCI	World Economic Forum’s Global Competitiveness Index
EMS	Environmental Management System
ESG	Environmental, Social and Governance
FDI	Foreign Direct Investment
FTSE4Good	Financial Times Stock Exchange for Good
GCI	Global Competitiveness Index
GSCM	Green Supply Chain Management
IMF	International Monetary Fund
ISO	International Organization for Standardization
KKF	King Khalid Foundation
MENA	Middle East and North Africa
NGO	Non-governmental Organisation
OECD	Organisation for Economic Co-operation and Development
QM	Quality Management
SAGIA	Saudi Arabian General Investment Authority
SAM	Sustainable Asset Management
SARCI	Saudi Arabian Responsible Competitiveness Index
SESGI-H	Saudi Environmental, Social and Governance Index for the Health Sector
SRI	Socially Responsible Investment
UK	United Kingdom
UN	United Nations
US	United States

CHAPTER 1: INTRODUCTION

1.1 Evolution of Thought on Corporate Social Responsibility

While corporate social responsibility (CSR) practices vary by country and sector, the concept is understood broadly as company actions or policies that consider stakeholder expectations and the triple bottom line of environmental, social and economic performance (Aguinis & Glavas 2012). Described as a twentieth-century phenomena (Carroll 1999), CSR is shaped by factors such as the firm's size, level of diversification, consumer income, labour market conditions and industry lifecycle (McWilliams & Siegel 2001). In policy terms, there are many factors driving a heightened focus on CSR. From a business perspective, these include a concern with brand image and reputation. At a national level, CSR reflects a rising concern for social needs and access to global markets. Additionally, at an international level, non-governmental organisations (NGOs) and intergovernmental initiatives have adopted voluntary codes of conduct and networking activities that have in turn promoted CSR as an integral part of business (Nasrullah & Rahim 2014).

Reflecting this evolution and multilevel influence, the focus of well-known businesses has shifted as well—from a sole financial motive towards embracing legitimacy and justice considerations shaped by financial crises, labour rights, product safety, poverty reduction and commitment to a low-carbon future (Noronha et al. 2013). Consistent with this broad shift, organisations are flagging their CSR credentials and related performance (Beck et al. 2018; Lee et al. 2009), typically in terms of effect on financial performance (Johnson 2003) or value creation defined by the dominant market logic of competitive positioning or profit (Bondy et al. 2012). However, there is also an amount of literature on practices beyond the profit motive (McWilliams et al. 2006; Wang et al. 2018), although it is difficult to integrate social and environmental performance into core business without a suitable mapping tool (Bocken et al. 2013).

1.2 CSR in Emerging Economies

CSR has a crucial role in emerging economies—a term used to collectively describe countries making impressive gains in industrial and economic growth. These locations are where economic growth and business activity can have the most dramatic social and environmental effects, both positive and negative (Visser 2009). As a result, these countries (and their

economies) represent a specific CSR agenda and a particular set of challenges distinct to more developed or advanced economies. If CSR practices are generally motivated by strategic and/or ethical reasons to increase firms' value and contribute to sustainable development in a country (Alotaibi & Hussainey 2016; Kolk & Van Tulder 2010; Mishra & Modi 2016), in an emerging economy context, CSR is seen as central to fighting poverty (Alotaibi & Hussainey 2016; Kolk & Van Tulder 2010; Mishra & Modi 2016), while remaining sensitive to prevailing historical, religious and cultural contexts (Visser 2009). Other motives include addressing governance gaps and social issues, such as unemployment, gender inequality and nepotism—issues that are all highlighted in Saudi Arabia, where the current study was situated (Ahmed 2019; Alhejji et al. 2018; Arabi 2018; Bursztyn et al. 2018; Farhan et al. 2016; van Geel 2014).

Consistent with the motives that drive CSR in an emerging economy, the Saudi national strategic plan *Vision 2030*, which seeks enhanced company- and country-level competitiveness, has positioned effective CSR as central to its social and economic objectives (Lenssen et al. 2006; SAGIA 2008). Similarly, businesses in the Kingdom have turned their focus towards social contribution and community needs (Aldosari & Atkins 2015; Edgar et al. 2016; Khan et al. 2013). Notwithstanding this interest at national and business level, local efforts are not helped by the government-endorsed Saudi Arabia Responsible Competitiveness Index (SARCI), which has attracted considerable criticism. These criticisms include the SARCI's tendency to weigh all CSR activities equally, which effectively encourages activity over quality in practice (Aldosari & Atkins 2015; Mandura et al. 2012), and failure to consider stakeholders' opinions (SAGIA 2008) and social issues, such as increased female workplace participation, as recently proposed by *Vision 2030*.

1.3 Study Aim

This thesis outlines the development and partial validation of a sector-specific CSR framework, based on an empirical study using the quantitative method of analytical hierarchy process (AHP), which is considered a useful tool to evaluate CSR practices and measure social performance (Arrington et al. 1982; Ruf et al. 1998; Wokutch & Fahey 1986). Intended to support *Vision 2030*—the blueprint for economic change in the Kingdom of Saudi Arabia—the aim of this study was to help CSR practitioners focus on quality in practice and sustained performance (Beck et al. 2018). Reflecting on the associated complexities of implementing CSR in an emerging economy and of measuring and reporting corporate social performance (CSP)—especially nonfinancial information (Graafland & Smid 2019; Hąbek & Wolniak

2016)—a secondary aim of this study was to highlight the intersection between quality management (QM) and CSR objectives, which can offer a tested path towards embedding CSP into business operations (BSR & ASQ 2011).

1.4 Implementing CSR

Regardless of the motivation for CSR—strategic or ethical reasons, to increase a firm’s value or to contribute to sustainability (Alotaibi & Hussainey 2016; Kolk & Van Tulder 2010; Mishra & Modi 2016)—implementing CSR is often viewed as problematic. Described as a grand challenge (Kolk 2016), in substantive terms, CSR involves a shift from rhetoric and undifferentiated activity to quality practice—a term that suggests integrating CSR into corporate planning and aligning subsequent activity based on need and measurable results (Wickert et al. 2016). One issue in implementing CSR is the absence of a useful mapping tool, which renders it difficult for managers to understand the overall value proposition in quantified terms and in terms of differentiation and/or relevance (Bocken et al. 2013). The absence of an agreed tool or framework also makes it harder to integrate sustainability into core business. Another issue in implementing CSR is that, while changed societal expectations have made CSR central to business success and caused an increase in CSR policies and reporting, the effect of related CSR activity is often uncertain (Graafland & Smid 2019; Hąbek & Wolniak 2016). Rather, as Graafland & Smid (2019) commented, companies appear to have co-opted an ethics agenda that supports, rather than questions, business practices, and CSR practices appear to have been adopted insofar as they align with narrow strategic interests.

Compounding the policy/practice conundrum is the clear divide between CSR as a business tool and as a development tool. This distinction draws attention to the fact that Western-based CSR practices may not be effective in a developing world (and thus also an emerging market) context (Sinkovics et al. 2015), where, for example, CSR reconceptualised as social value creation or value alleviation could be used to achieve significant development effect. For example, rather than bypassing or exploiting constraints, companies could design their business models to absorb social constraints that prevent a system from achieving its goal (Sinkovics et al. 2015). Thus, the challenge would be to require local producers to meet certain product quality standards by addressing local constraints, such as a lack of human or financial capital, and/or poor governance systems (London et al. 2010).

Underwriting CSR in the broadest sense is a social contract between corporations and society (Crowther & Aras 2008, p. 10). CSR implies that corporations take actions to further some social good beyond the interests of the firm and that required by law (McWilliams & Siegel 2001, p. 117). However, CSR as essentially voluntary behaviour has also been described as a smoke screen for deregulation (Hanlon 2008; Shamir 2005) and window dressing for irresponsible behaviour (Banerjee 2008) or *greenwashing* through creative reporting of CSR behaviour (Crowther & Aras 2008). Another view, central to many definitions, is that CSR activity occurs beyond the requirements of the law (Moon & Vogel 2008) and is a form of self-governance (Gond et al. 2011). However, this neat separation in terms of markets and politics is also criticised as unrealistic, given the crucial role exercised by governments ‘indirectly through the mobilisation of market mechanisms and directly through legal and regulatory shaping of CSR initiatives’ (Gond et al. 2011, p. 645).

In effect, corporations are relatively embedded in their respective governance systems and thus are enabled, yet also constrained, by these broader institutional settings (Crouch 2006; Jackson & Deeg 2007). Reflecting these push–pull influences, some argue that CSR has, in reality, evolved into a mandatory scheme at national, regional and even transnational levels (Carroll & Shabana 2010), and that CSR reflects competing requirements from multiple groups of stakeholders (Dawkins & Lewis 2003; Greenwood 2001; Maignan & Ferrell 2004). For example, at times, governments may force practices on companies that may not correspond with the interests of investors or other stakeholders (Beekun & Badawi 2005). Nonetheless, common to the task of satisfying different groups of stakeholders beyond the main goal of investors, which is to make profit, is that customers expect to be treated fairly, plainly and with rationality in marketing or communication. Managing conflicting stakeholders’ expectations is also helped by building strong connections between groups of stakeholders at different organisational levels, even if this engagement is difficult to achieve and difficult to assess for effectiveness (Werther Jr & Chandler 2010).

According to Mintzberg (1983), there are several reasons for implementing CSR practices. The first reason is what he called ‘enlightened self-interest’, based on the concept that the output of society affects the business environment positively, so a business will profit from socially responsible actions. In Mintzberg’s view, socially responsible practices are indispensable if society and the economy are to succeed. The second reason for implementing CSR is what Mintzberg called ‘sound investment theory’. His argument was that socially responsible

behaviour increases the firm's value and leads to more investors or shareholders (Gravem 2010; Mintzberg 1983). The third and final reason for implementing CSR is that companies must avoid any conflict with the government. Even if companies reject the idea of acting in socially responsible ways, there is no escape from government policies or oversight. This latter motive seems to be behind the international trend to engender enhanced social welfare and development (Mintzberg 1983).

According to Mintzberg, companies must participate in CSR to protect society from becoming too regulated and controlled by laws. Conversely, he also regarded CSR as 'almost impossible to achieve'. Notwithstanding, placing the onus on corporations, Mintzberg (1983, p. 14) argued that CSR must succeed 'if our society and economy are to continue and to succeed'. In Saudi Arabia, the implementation challenge for CSR can be described as the need to foster a strong and stable economy within the bounds and norms of the society and wider region. Practically, it would involve addressing governance gaps and social issues, such as unemployment, gender inequality and nepotism, which are all prevalent in Saudi Arabia, as aforementioned (Ahmed 2019; Alhejji et al. 2018; Arabi 2018; Bursztyn et al. 2018; Farhan et al. 2016; van Geel 2014).

1.5 Stakeholder Expectations

CSR has been adopted by businesses as an essential component of their overall strategy. One of the expectations of stakeholders is that organisations act in a socially responsible manner (Kotler & Lee 2006). A number of studies also indicate that stakeholders persistently seek information about organisations' social practices, separate from financial disclosure (Fernandez-Feijoo et al. 2014; Keeble et al. 2003). Further, there is significant evidence that stakeholders tend to reward companies when social practices are aligned with their interests (Marín et al. 2015; Sen & Bhattacharya 2001; Sen et al. 2006). Conversely, stakeholders can punish companies' not only for unethical actions, but also for ethical actions, if these actions are not seen as operating in their interests (Marín et al. 2015). Similarly, CSR can backfire if consumers feel that the motive behind practices is to increase purchasing intentions, rather than provide real benefits (Brown & Dacin 1997).

1.6 Study Context

While the Saudi national strategic plan *Vision 2030* seeks enhanced company- and country-level competitiveness, a close examination of private companies in Saudi Arabia reveals a

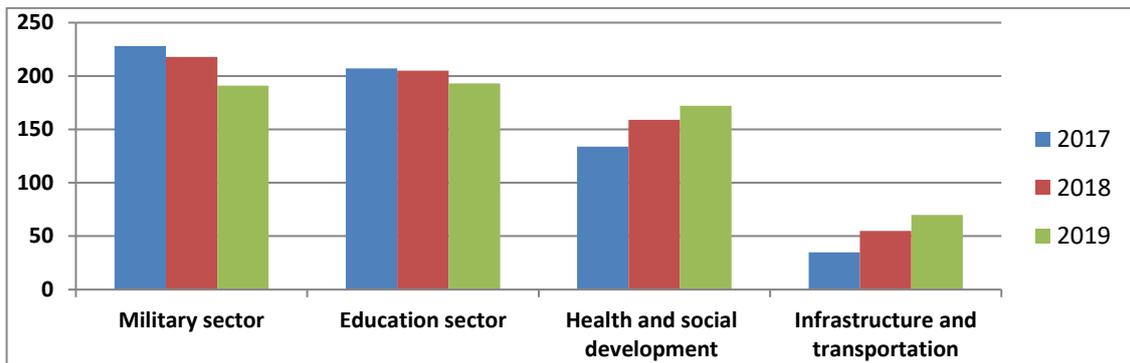
significant gap between perception and implementation of CSR. The primary explanation offered for this situation is the lack of regulations and specific measurements that ensure quality in CSR execution (Aldosari & Atkins 2015; Mandura et al. 2012). In this regard, local efforts are not helped by the present government-endorsed SARCI, which has attracted considerable criticism for its tendency to weigh all CSR activities equally, which effectively encourages activity over quality in practice (Aldosari & Atkins 2015; Mandura et al. 2012). The index has also been criticised for failing to consider stakeholders' opinions (SAGIA 2008) and social issues, such as increased female workplace participation, as recently proposed by *Vision 2030*.

However, there are a number of other challenges to promoting effective CSR in Saudi Arabia (Alotaibi & Hussainey 2016; Mandura et al. 2012). Principally, the Saudi community is described as a masculine society, where men have power and authority over women (Farhan et al. 2016). As a consequence, women in the Kingdom, and in other Arab countries, are described as being subject to many more restrictions compared with men (Shen & Khalifa 2010). Developing this theme, according to the Arab Human Report ('Creating Opportunities for Future Generations') released by the United Nations (UN) in 2002, the Arab World is suffering from 'deeply rooted shortcomings' that are negatively affecting human development. This report highlighted three key factors: lack of respect for human rights, people not seeking knowledge and lack of female empowerment. While unemployment rates in the Kingdom are high, the causes and underlying biases become clearer when employment is examined by age and gender (El Demerdash 2014). Fundamentally, employment of women in Saudi Arabia is deeply rooted in cultural assumptions, social norms and local practices that effectively prevent women from working in numerous vocations (Farhan et al. 2016). Similarly, as Korotayev et al. (2015) suggested, social norms can be considered a key player in the development of policies in the Gulf region, although these authors also held the optimistic view that, if social norms sustain any social practice, little effort should be needed by policymakers to encourage change. While this may be true at one level, this view arguably also highlights another tendency in the society to externalise agency and responsibility.

The current study's focus on the healthcare sector is well justified for two reasons. From an economic perspective, this sector represents a significant cost to the economy—about one-fifth of government expenditures, with the private sector representing about 25% of this cost (Yusuf 2014). Moreover, as evident in Figure 1.1, government expenditures are rising (US\$1 = 3.75 SR) for health and social development, relative to the other main sectors (MOF

2019), while related evidence suggests that the sector will be prone to challenges in the future (Al-Hanawi et al. 2019b; Elachola & Memish 2016). For these reasons, Saudi government policymakers have gone to great efforts recently to reform the healthcare system in the country, including work to privatise governmental hospitals (Almalki et al. 2011; Yusuf 2014). The expected benefits of privatisation include effectively speeding-up decision-making, reducing overall government expenditure on healthcare services and improving the quality of healthcare services (Al-Hanawi et al. 2019b; Almalki et al. 2011; Yusuf 2014).

Figure 1.1: Government Expenditures (SR Million)



However, it worth notice that the Ministry of Health (MOH) is the main government financer and provider of health care institutions in the Kingdom, with t a total of 484 hospitals. The share of the Ministry of Health and other government agencies reached 67% of the total of these hospitals, while the share of the private sector accounted for 33% of them. Governmental hospitals provide all Saudi residents and healthcare professionals working within the public sector with totally free access to healthcare services (Al-Hanawi et al. 2019a). There is clearly high priority given by the government to healthcare services in the Kingdom (Almalki et al. 2011), as evidenced by the fact that the Saudi health system has been rated 26 of 190 healthcare systems by the World Health Organization, surprisingly ahead of developed countries such as Canada (30), Australia (32) and New Zealand (41) (Almalki et al. 2011). However, budgetary pressures linked to a drop in oil prices present a challenge for the health sector (El Bcheraoui et al. 2015; Jannadi et al. 2008). In combination with Saudi Arabia’s rising population—approximately 2.4% annually (GASSA 2016) and estimated to reach 39.8 million by 2025 and 54.7 million by 2050 (Almalki et al. 2011)—the combined effect will be to dramatically increase pressure on services, human resources and related expenditures in the healthcare sector (Almalki et al. 2011; El Bcheraoui et al. 2015; Elachola & Memish 2016).

A second reason for the focus on the health sector is a social consideration. Effective CSR is important and arguably even essential for private hospitals, as they are reported to have enormous potential to strengthen society (Ahmad et al. 2016) and generate necessary social changes in the structures of a society (Jacobs & Asokan 1999). Despite this potential, however, CSR has not attracted attention in hospitals and healthcare generally in Saudi Arabia (Ahmad et al. 2016; Kirchner et al. 2012). (Al-Hanawi et al. 2019b).

These overlapping economic and social imperatives has seen a great shift in recent policy tendency within in the Kingdom. Shaped by the need to control expenditure in the healthcare sector, the government is encouraging a shift towards privatization. And in turn, the private sector is expected to play a major role in the creation of job opportunities, particularly in terms of employment of women, and in the acceleration of economic growth in the country. These benefits are at the core of CSR (Al-Hanawi et al. 2019b).

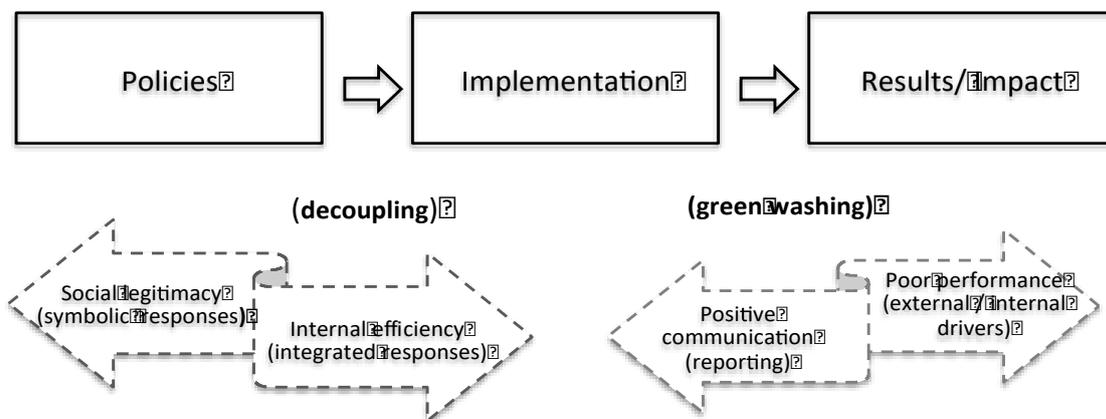
1.7 Research Issues

1.7.1 Implementation Challenges

Putting aside Friedman's fundamental philosophical premise for CSR of profit without deception and fraud and a focus on linking CSR to financial performance (Beck et al. 2018), socially responsible practices have long been viewed as indispensable for both society and the economy (Mintzberg 1983). When a corporation acts in a socially responsible manner with high consideration of the effect of its decisions on society and the environment, its competitiveness relative to other companies in the same market will increase and will allow the enrichment of citizens by creating more employment opportunities (El-Garaihy et al. 2014; Lee et al. 2016). For these well-known reasons, some argue that there is no need to convince senior leaders of the business case for effective CSR (Grainge 2007; Porter & Kramer 2006). Simply, socially responsible practices are seen as indispensable for both society and the economy (Mintzberg 1983). However, as Mintzberg also acknowledged, businesspeople are largely ill-equipped to deal with social issues. One challenge is trust and perhaps cynical attitudes. Another is the absence of structures. There are also the practical issues of (lack of) transparency, the proposal of general criteria and the absence of criteria relative to the desired outcome. As a result, CSR is consistently at risk of being reduced to merely a public relations exercise (Iivonen & Moisander 2015; Mintzberg 1983).

Turning from motive (why) and challenges to actual practice (what and how), the literature shows that implementation is problematic, as is linking CSR practices to results or what has been labelled CSP (Graafland & Smid 2019). The difficulties with effective implementation and with measuring outcomes highlight the need to understand less visible relationships in CSR adoption and implementation. As Figure 1.2 illustrates, the concept of CSP is more substantive than symbolic, with a three-stage process and two practice tensions identified—decoupling and *greenwashing*.

Figure 1.2: Three-stage CSP Model and Practice Tensions



Source: Adapted from Graafland and Smid (2019).

The first tension is a potential ‘decoupling’ or disconnect between policy and actions that are symbolic rather than integrated responses, underwritten by internal system efficiencies. The second tension identified is a potential means–end decoupling through greenwashing, which indicates a potential gap between communications and actual performance (Bromley & Powell 2012; Graafland & Smid 2019). Given multiple and possibly competing stakeholder interests, any decoupling between policy and practice will likely reflect tensions between external legitimacy pressures and internal efficiencies, while greenwashing can be the result of both external and internal drivers.

As cautioned by related literature on emerging markets, CSR models are difficult to apply commonly across developed and developing countries and across differing social and economic contexts (Jamali & Karam 2016; Tsamenyi et al. 2007). Unsurprisingly, the literature suggests

that companies report CSR based on their areas of interest and in mostly rhetorical ways (Ellerup Nielsen & Thomsen 2007; Iivonen & Moisander 2015) or as a public relations exercise (Iivonen & Moisander 2015; Mintzberg 1983). Conversely, as indicated by an online survey of some 28,000 respondents from 56 countries, there is a broad expectation that businesspeople must act responsibly—an expectation that also extends to the Middle East (Shehadi et al. 2013).

1.7.2 Measuring Performance

Whatever the primary motive for CSR, be it self-interest, justice or social legitimacy, as Ruggie (2017) stated, businesses should act, rather than wait for the government to pass new laws. Policies are regarded a good starting point for organisational commitment, as they can generate conviction and rationality of action that in turn leads to full implementation (Graafland & Smid 2019). However, any take-action strategies can be compromised by the difficulty of identifying and measuring key performance outcomes (Epstein & Roy 2001) and a lack of standardised metrics for CSR activity and reporting (Vogel 2007). Collectively, while measuring performance is often expressed in terms of establishing a link between CSR initiatives and financial performance (De Villiers et al. 2011), improving performance and evaluating CSR practices are interdependent (Consolandi et al. 2009; Ma´rquez & Fombrun 2005). Moreover, as all activity is not the same and any practice should and will evolve and change over time, measuring CSP requires a robust set of indicators or metrics to measure ‘what matters’ most.

A framework based on principles such as the triple bottom line is viewed as an inspiring allegory that challenges today’s organisations to meet economic, environment and social objectives jointly (Adams, Frost & Webber 2013). Importantly, while these dimensions are strongly interrelated, the criteria for each dimension are different (Brown, Dillard & Marshall 2006). Consequently, if managers aim to integrate practice into day-to-day decisions and institutionalise social concerns through the organisation, they require a measurement system that captures the drivers of performance and outcomes, both good and bad, for the various corporate stakeholders (Epstein & Roy 2001).

1.7.3 Quality Management

A third research challenge linked to any substantive shift from rhetoric to quality in CSR practice and core business strategies (Kingston 2007) is answering the important question of quality. Drawing on the QM literature, it is apparent that QM offers a systematic approach that can help companies shift from a reactive to proactive approach by seeking internal alignment

across systems and by continuous improvement processes based on evidence (Meyer et al. 2012). Arguably, there is a deep intersection between implementing CSR and the philosophy of QM, as well as the related approaches of total QM, Lean and Six Sigma. QM, associated with people such as Juran and Deeming, was first used in manufacturing, but has since expanded into transactional and service fields (BSR & ASQ 2011). Described as a forward-looking approach to performance measurement, QM involves setting goals and regularly checking to see if these goals have been achieved. Using healthcare as a case to illustrate the utility of QM, what initially involved observing given standards has expanded to include broader considerations, such as patient satisfaction and the needs of families, employers and other healthcare providers (Decker 1992). QM and its related approaches are well integrated into organisations, unlike the CSR space (Sapru & Schuchard 2011), and, as related studies suggest, there is considerable benefit to applying a quality framework to program measurement (BSR & ASQ 2011) and evaluating social performance (Jacobsen 2011).

1.8 Research Question

Informed by Mintzberg's observation that personal commitment, rather than further bureaucratic procedures, is central to successful implementation of social responsibility, the research question for this study focused on the private health sector of the Kingdom to ask:

What are the key performance drivers that ensure quality in local CSR practice?

1.9 Research Objectives

The focus implicit in the stated research question is of CSR in an emerging economy. Moreover, understanding 'quality' implies a proactive approach to internal alignment and continuous improvement based on evidence of value added and outcomes. As such, the following research objectives were identified:

1. develop a consolidated index for CSR practices through a critique of selected important CSR indices
2. develop a prioritised index with systematic indicators to evaluate quality of CSP in the Saudi health sector
3. identify enabling and constraining forces that influence CSR implementation and effective CSP
4. devise a policy and practice framework to support quality in CSP.

1.10 Contribution to Knowledge and Statement of Significance

Despite the numerous efforts to propose effective measures for CSR, only one study has considered CSR indicators as having unequal values (Ruf, Muralidhar & Paul 1998). In this study in the United States (US), prioritised social issues were the important factors influencing the community. In the current thesis, CSR is measured based on the perceived importance of the identified practices. Moreover, given that most prior research has been undertaken in developed countries, such as Australia, Europe and the US (Keeble et al. 2003; Singhapakdi et al. 1996; Veleva & Ellenbecker 2001), this study provides a rare attempt to conduct empirically-based research to create a valid scale to measure CSR in an emerging economy, such as Saudi Arabia.

There is also a scarcity of empirical studies involving CSR in the Middle Eastern region (Mandura et al. 2012). Although this thesis focuses on the health sector in Saudi Arabia, it can be considered a substantive guide for CSR practitioners and researchers in terms of the policy development and methodology of prioritising social and environmental practices. As such, this study promises to increase the level of understanding of CSR and associated important practice tensions in Saudi Arabia and other emerging markets.

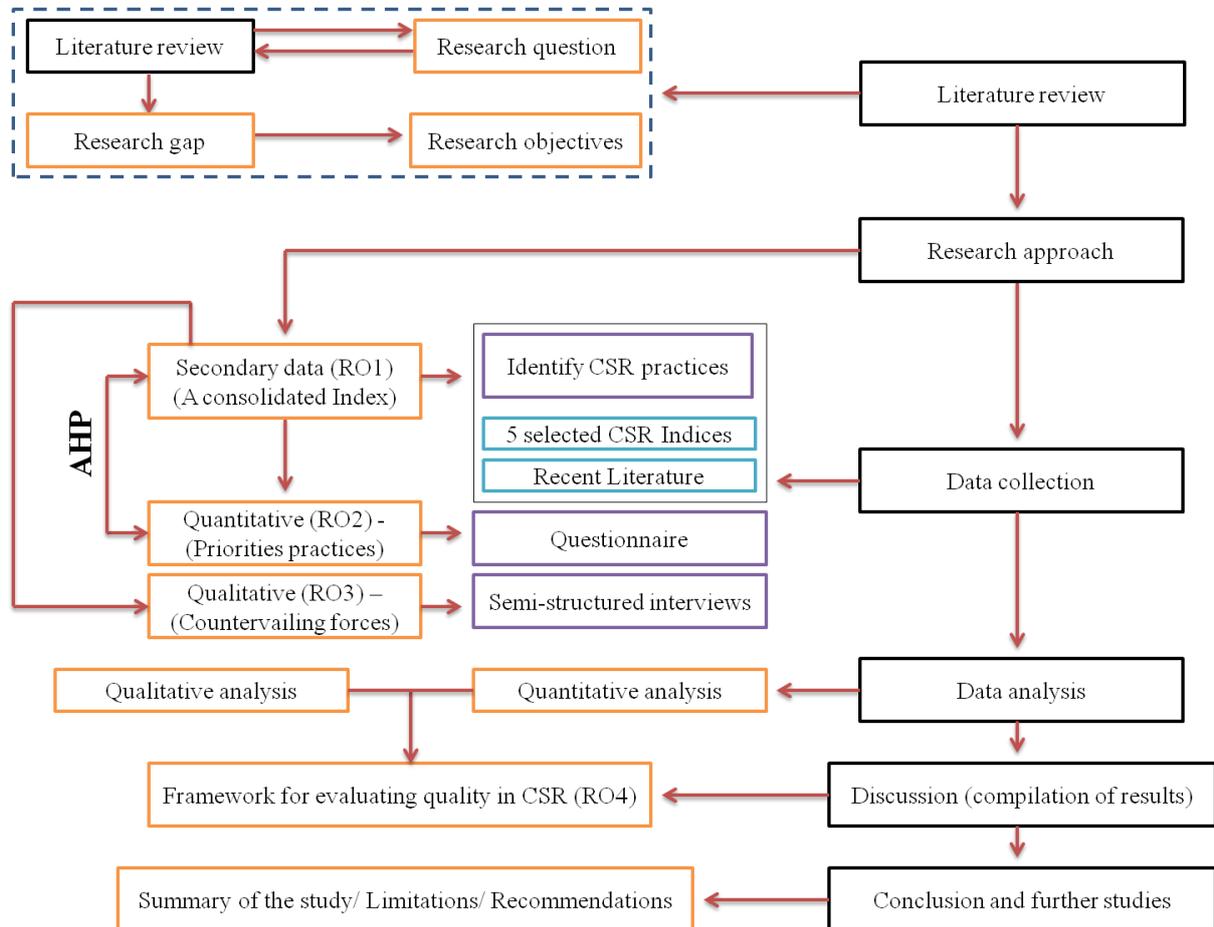
Finally, and most fundamentally, this study sought to close the many gaps noted in the locally devised SARCI, created in 2008 by the Saudi government. The main gap in the current SARCI is that the focus is on the quantity of the CSR actions that appear largely in the economic domain. This study aimed to devise a sector-specific CSR framework to encourage the implementation and subsequent evaluation of CSR activities. Focusing on the private health sector in Saudi Arabia as a case study, this study sought to improve the criteria for CSR that exist in the SARCI, as well as identify prioritised actions based on social and other issues of significance to the Saudi community.

1.11 Research Process

This project began with a review of literature, where the author developed an understanding of the field of CSR practice and evaluating CSR. The research question of the study derived from intensive reading of the literature, which also identified some gaps in knowledge. Based on these gaps, the researcher developed a series of research objectives. Figure 1.3 illustrates the various steps of the research, including data collection and analysis using AHP—a structured

analytical hierarchical process—to achieve the research objectives and formulate the final results for the study. Eventually, the researcher summarised the research findings and identified study limitations and suggestions for further research.

Figure 1.3: Research Process



1.12 Thesis Structure

This thesis is presented in six chapters, as follows.

Chapter 1 introduces the study and some background on the importance of reviewing CSR in the context of the Kingdom of Saudi Arabia and more generally in emerging economies. The chapter identifies the research question and associated research objectives of this study, as well as the research process and broad structure of the study.

Chapter 2 provides a survey of the relevant literature to present an overview of the concept of CSR from different perspectives, including CSR approaches applicable to emerging economies. The discussion then explores CSR practices through a summary examination of

selected industry-endorsed CSR indices from around the world. The chapter then highlights the situation for CSR practices in Saudi Arabia, illustrating a practice gap and the conceptual framework that will be used to address the research question and related objectives on CSR practice in the Kingdom.

Chapter 3 summarises the research methodology adopted and highlights the research design. The chapter also explains the philosophy, strategy and approach of the research, including the data collection methods and tools for analysis. The reasons for using both quantitative and qualitative methods in this study are discussed and justified. The discussion then moves on to explain Phase 1, scale development, using secondary data based on selected CSR indices around the world. The chapter then discusses Phase 2—the quantitative part of the study based on the AHP. The data were collected randomly from a selected number of doctors, nurses and administrators in the private health sector of Saudi Arabia and then analysed using expert choice comparison. Finally, the chapter discusses Phase 3—the qualitative approach of the study.

Chapter 4 first illustrates the process of building a consolidated index for CSR practices based on selected representative and well-known CSR indices (RO1). This chapter then presents the prioritised CSR index (SESGI-h) derived from analysis of the quantitative data using the questionnaire survey based on AHP (RO2). This chapter also examines the data collected using in-depth interview evidence from 18 healthcare professionals in the private health sector in the Kingdom. The discussion then moves on to explain the healthcare professionals' views on the CSR practices influencing the quality of their workflow (RO3).

Chapter 5 presents the findings and general discussion of data presented in Chapter 4. The findings are summarised in relation to the stated research objectives, and the importance of the findings for future CSR practice is discussed based on a consolidated framework for CSR. The contributions of this study to theoretical knowledge are also presented.

Chapter 6 presents the conclusions of the study, including a proposed framework to guide CSR practices (RO4) that incorporates particular formative considerations for emerging economies and extends CSR into integrated practice that can be measured and improved as necessary with changing needs. The chapter also identifies the limitations of the study and presents recommendations for future research.

1.13 Summary

The government-promoted SARCI has attracted considerable criticism for its tendency to weigh all activities equally and to effectively encourage activity over quality in CSR practices. This study presents the development and partial validation of a sector-specific CSR framework to help Saudi Arabian hospitals and CSR practitioners shift to a focus on prioritised needs and quality in CSR practice. The increased awareness of the CSR concept in Saudi Arabia encourages private firms to make remarkable contributions to the community and environment. However, these efforts are less effective because of the lack of theoretical and practical research that has tested the influence of CSR on Saudi organisations.

A close examination of private companies in Saudi Arabia tends to reveal a significant gap, mainly because of the lack of regulations and specific measurements that ensure the quality of CSR execution in Saudi companies. There are also a number of other factors related primarily to social norms that influence implementation of particular aspects of CSR. This study sought to resolve the limitations noted in the locally devised SARCI. The proposed framework will provide a substantive basis for CSR practice in the private health sector in Saudi Arabia and for other corporate stakeholders seeking to apply, manage and evaluate CSR practices for strategic and ethical reasons.

CHAPTER 2: LITERATURE REVIEW

2.1 Introduction

This chapter reviews the literature on the concept of CSR and the different ways of evaluating CSR practices. The chapter aims to provide a clear understanding of different issues concerning CSR generally, as well as in terms of an emerging economy. The chapter also identifies issues that illustrate the tensions in implementation and more generally the potential gaps in knowledge on the topic of CSR, with the ultimate intention of identifying the research question and associated objectives concerning quality in local CSR practice. This chapter also reviews the way CSR has been applied in Saudi Arabia. This section of the chapter seeks to highlight the importance of developing a new framework to evaluate CSR in the Kingdom that is directed towards substantive performance and discernment in activities suited for an emerging economy, such as Saudi Arabia.

2.2 Evolution of CSR: From Symbolic to Substantive Practice

There is a dearth of literature comparing CSR across differing contexts and particularly across developed and emerging markets (Azmat & Zutshi 2012; White 2008). It is worth noting from the outset—particularly because this study examines CSR in an emerging market—that, while some may view CSR as a Western conception, as Visser (2009) suggested, there is ample evidence that CSR in developing countries draws strongly on deeply-rooted indigenous cultural tradition related to philanthropy, business ethics and community embeddedness. For example, in businesses of countries practicing Hinduism, Buddhism, Islam and Christianity, the condemnation of exorbitant interest rates charged by businesses dates back many thousands of years. It can also be argued that Indian statesman and philosopher Kautilaya advocated moral principles in business practice as early as the fourth century BC (Visser 2009).

In recent literature, it is evident that concepts such as stakeholder theory, social performance, corporate responsibility and business influence on the community have existed for a few decades (Cannon 1994; Castka et al. 2004; Freeman 2010). However, it is only in recent years that CSR appears to have gained momentum and joined international business research as an important area of enquiry (Asif et al. 2013). In fact, it is now around six decades since corporations' social responsibilities were first discussed in the literature (Bowen 1953). Over this period, the literature on CSR is seen as having undergone three major historical periods:

the Industrial Revolution, the mid-twentieth century and the globalisation era (Blowfield & Murray 2014). For practical purposes, each of these periods is only reviewed here briefly for context, yet each has had a significant effect on CSR as a concept and in terms of the relationship between business and society (Blowfield & Murray 2014; Gravem 2010).

The Industrial Revolution from the late eighteenth century onwards can be considered an important period for CSR. Massive urbanisation led to significant social problems, including overcrowding and spread of diseases (Blowfield & Murray 2014). Industrialisation also created civil unrest, as evidenced in demonstrations against industrialisation and the demand for effective ways to improve the lives of the many people affected by social upheaval (Blowfield & Murray 2014; Carroll 2008). These issues led to policies by the government to remediate aspects of industrialisation and led to the appearance of workers' unions. Combined, these factors encouraged companies to think about their responsibilities towards their key stakeholders (Blowfield & Murray 2014; Carroll 2008; Gravem 2010).

In the twentieth century, the International Labour Organization, established in 1919, stimulated governments, businesses and unions to heed the dangers of oppressive political or economic systems. For this reason, leaders and decision-makers were forced to consider the effects of their business on society. One result was a movement called 'New Capitalism' (Blowfield & Murray 2014), the goal of which was to encourage companies to voluntarily take action to improve their practices to create a better society (Gravem 2010). After World War II, the idea spread that businesses offered the best outcomes for stakeholders if the government better regulated them—a belief especially marked in Europe. The main reasons behind this belief were to ensure that growth would lead to a more impartial distribution of the benefits provided by businesses (Carroll 2008). Other issues, such as healthcare, education and wages, were also important. Collectively, these concerns continue to be recognised in the CSR domain today (Blowfield & Murray 2014; Gravem 2010).

The concept of CSR in the post–World War II era was known by different names, such as public service and trusteeship (Bhaduri & Selarka 2016; Clarke & Gibson-Sweet 1999). In 1948, a number of national governments cooperated to create the UN Universal Declaration of Human Rights, which remains one of the fundamental factors guiding CSR in Western countries (Carroll 1999; Cochran 2007). In the 1950s, Bowen (1953) confirmed that many large businesses made decisions that affected the lives of citizens in numerous ways (Blowfield & Murray 2014; Cochran 2007). Later, in the mid-1970s, a number of NGOs invested significant

effort to highlight the importance of addressing key social issues, such as the rights of employees, indigenous people, animals, children and other groups in society (Blowfield & Murray 2014). Similarly, gender equality emerged as a consideration through the rise of women's rights in the 1960s and 1970s. The idea of gender equality extended the idea of equality and non-discrimination to people in terms of their age, religion, descent, disability and sexual orientation. All these issues are now vibrant aspects of CSR in the Western world (Blowfield & Murray 2014; Gravem 2010).

The final period of CSR development is seen as occurring in the era of globalisation and is seemingly focused on another set of CSR-related concerns—equity, poverty, climate change, sustainability, values and culture (Blowfield & Murray 2014; Gravem 2010). These recent and emerging concerns raise the question of who should properly care for these issues, which formerly may have been identified as state responsibilities (Blowfield & Murray 2014). However, the UN Global Compact view is that companies created globalisation; thus, companies must take greater social responsibility (Cochran 2007). The emergence of the International Bank for Reconstruction and Development (the World Bank), International Monetary Fund (IMF) and World Trade Organization to promote free trade markets (Blowfield & Murray 2014) also arguably helped merge state and corporate responsibilities. For example, the mid-1970s crisis of unemployment and inflation led the World Bank and IMF to develop policies that gave corporations more corporate relative to labour, as well as championing freer markets, decentralising government flexible control of currencies, and offering greater incentives for private investment. These factors effectively defined 'Good Government' (Blowfield & Murray 2014; Gravem 2010).

The increased awareness of these international institutions encouraged emerging markets to similarly change and improve their policies and economic systems (Crane et al. 2019; Gravem 2010; Jamali & Karam 2016). These changes included greater concern for social issues, such as corporate governance, anticorruption, anti-poverty and a greater emphasis on transparency and auditing (Bhaduri & Selarka 2016; Blowfield & Murray 2014). These imperatives in an emerging market fitted neatly into the unifying logic that drove the emergence of CSR in all three periods—a desire to enhance standards of living and the rights of people who are otherwise 'shut out' of the political process, and to ensure that growth leads to a more impartial distribution of wealth and not just to more goods and services. Consistent with this move, a number of NGOs have emerged to tackle issues of healthcare, education, wages, gender

equality and discrimination. In addition, the 2001 UN Global Compact requires companies to take greater social responsibility and generally help improve society (Blowfield & Murray 2014).

2.3 Theories of CSR

Although companies acted in generally socially responsible ways before the 1970s, it was not until this decade that the term CSR began to be commonly used. While subjected to many attacks, CSR has also seen some significant growth regarding theory, being examined in terms of instrument theory, political theory, integrative theory, ethical theory, stakeholder theory and legitimacy theory (Dawkins & Lewis 2003; Deegan & Rankin 1997; Garriga & Melé 2004; Greenwood 2001).

2.3.1 Instrument Theory

Instrument theory claims that a company is an instrument that generates profits and wealth regardless of the community (Friedman 2009; Prahalad & Hammond 2002). American academic Milton Friedman supported this theory, stating that the business of business is business. The idea behind this theory is that a privately owned organisation has only one clear task—to make as much as money for itself and its shareholders as possible, without any consideration of the wider society (Freeman & Liedtka 1991; Schwartz & Saiia 2012). The only consideration of business leaders is the economic aspect, which means that all other sides of CSR, including the ethical, should not be considered by any private enterprise. Two other concerns are outlined—that CSR is undemocratic and people have the right to live the way they want, and that business leaders have insufficient experience in social issues and are unable to determine what is good or bad for society or the environment (Friedman 2009).

According to some studies, Friedman's view forces decision-makers to consider the effectiveness of CSR more seriously (Gravem 2010). The first argument of Friedman is that CSR involves spending shareholders' money wrongfully (Freeman & Liedtka 1991); however, this is challenged by considerable evidence that CSR practices benefit society and contribute effectively to shareholder wealth (Mishra & Modi 2016). The second argument of Friedman that CSR is undemocratic is similarly challenged (Gravem 2010) by the cooperation evident between organisations, whether they are international or national, global or local, governmental or non-governmental, and public or private. The effect is that CSR is a holistic framework

(Ma´rquez & Fombrun 2005) characterised by *voluntarism*, which means that CSR practices are not mandatory and so also do not tend to be undemocratic (Crane et al. 2013). Conversely, Friedman’s last argument regarding business leaders’ lack of knowledge regarding social issues has been shown to be abundantly true (Blowfield & Murray 2014; Gravem 2010). Notwithstanding a greater focus on CSR through education programs (Gravem 2010), it seems that businesses are ill-equipped and companies do not yet have the structures to ensure good CSR practices (Mintzberg 1983).

2.3.2 Political Theory

Political theory supports the idea that organisations can wield a significant influence on the system in a given region or country (Davis 1960). Consistent with this theory, it has become evident over the last few decades that private sector organisations are participating in activities that were originally considered government-derived activities (Margolis & Walsh 2003; Matten & Crane 2005; Scherer & Palazzo 2011). Moreover, as stated by Matten & Crane (2005), private enterprises in today’s market are now assuming a state-like role by taking up the functions of protecting, empowering and implementing citizens’ rights—again functions that were previously the responsibility of the state and its agencies. While some of these changes occurred when the state system failed to address or solve an important social issue (Scherer & Palazzo 2011), as other literature suggests, corporations have become political actors worldwide (Boddeyn & Lundan 2010; Detomasi 2007; Matten & Crane 2005; Scherer & Palazzo 2007).

Globally, however, neither nation-states nor international organisations are able to control the global economy to produce a ‘global good’ (Kaul et al. 2003; Scherer & Palazzo 2011). Consequently, an emerging issue is global governance, which can be defined as ‘the process of defining and implementing global rules and providing global public goods’ (Scherer & Palazzo 2011). This is described as a multilateral process to which governments, international organisations, civil unions and business must all contribute both knowledge and resources (Braithwaite & Drahos 2000; Detomasi 2007). Moreover, globalisation has mediated the extent of political authority (Cohen & Kennedy 2012). The resultant process has seen more intertwined international social interactions because of the decline in the costs of connecting distant locations through digital social media, and an increase in competitiveness between private enterprises (Beck 2015; Scherer & Palazzo 2011). Globalisation is now growing in influence, as evident in political decisions, such as reduced tariffs, greater foreign investment

and a move towards privatisation and deregulation policies, as well as in technological developments, rising levels of immigration and the spread of knowledge (Cohen & Kennedy 2012; Scholte 2005). In fact, some suggest that, in many countries, the identity of local cultures is being progressively replaced by new multicultural communities with a multiplicity of various values and lifestyles (Friedman & Randeria 2004). Similarly, values, attitudes and social practices that previously were taken for granted are losing their power, and stakeholders in the corporate context now have different social expectations (Palazzo & Scherer 2006; Scherer & Palazzo 2011). These realities have collectively forced governments and businesses to reimagine the effectiveness of their CSR policies and practices (Scherer & Palazzo 2011).

Reflecting these globalised changes, the relationship between the organisation, the state and those affected by the transferred responsibility is now a major focus of research in CSR. For Saudi Arabia, it has become clear that, as an emerging market, it will be unable to move forward without corporations genuinely engaging in societal affairs. The underlying reasoning is that the wellbeing of citizens is inextricably linked to environmental, technological and social considerations. Corporations in partnership with the government can only manage these changes through an integrated and multilevel approach.

2.3.3 Integrative Theory

Integrative theory seeks to explore the real demands of society and how companies can succeed if they work to realise community concerns (Jones 1980; Selznick 2011; Wood 1991). The concept of social responsiveness and related processes to manage social issues through organisations arose in the 1970s (Sethi 1975). This approach emphasises that organisations must consider the gap between public expectation and actual performance (Garriga & Melé 2004). The gap between the organisation's actual performance and community expectations is known as a 'zone of discretion', in which organisations can act however they want if there is no regulation or system to prevent this. In this case, the organisation can receive unclear signals from the outside environment and the organisation should see the gap and respond to it to close this discrepancy (Ackerman & Bauer 1976; Garriga & Melé 2004).

Ackerman (1973) analysed the relevant factors and noted that the challenge is to integrate the inside structures of organisations to manage identified social problems. The approach to integrating social issues in an organisation is described as a 'process of institutionalisation'. The idea is that process, rather than rules, is the best approach to managing CSR issues (Jones

1980). Consequently, as Jones emphasised, the process of CSR should be an equitable one, where all parties inside the organisation have the opportunity to be heard. This approach shifts the norm of CSR to inputs in the decision-making process, rather than outcomes, and concentrates attention on the process of implementing CSR practices over clear conceptualisation. However, Preston & Post (1981) criticised Jones's perspective and argued for public process, rather than specific narrow interest groups inside the workplace, to resolve social issues. According to Preston and Post, the best way to solve a set of social issues is found within the framework of relevant public policy. They emphasised that public policy is not only about the literal text of law and regulations, but also includes various sets of social factors that appear at a specific time, and require formal legal requirements and execution of policies and/or regulations.

Later, Wood (1991) presented a model for CSR that supported Jones, Preston and Post through highlighting three key factors: the principle of CSR, the process of corporate social responsiveness and the outcome of effective CSR practices. The principle of CSR refers to the analytical forms to be loaded with value content that becomes operationalised. Wood's model included businesses *needs* in organisational or individual terms; the *process* of responding to social issues, where important factors are encompassed, such as environmental concerns, stakeholder and community demands, and government regulations; and the *outcomes* of corporate social behaviour, such as social impact, social programs and social policies.

2.3.4 Ethical Theory

The fourth theory focuses on ethical imperatives that enhance the relationship between business and society, and is known as ethical theory (Aldosari & Atkins 2015; Garriga & Melé 2004). Ethical theory is described as the modern theory of CSR that promotes ethical actions of corporations to improve society (Hancock 2004; Pettit 2007). This theory is based on principles that aim to explore the correct action to take to achieve a better society (Garriga & Melé 2004). One of the most popular principles of ethical theory is described as the 'normative stakeholder principle' (Garriga & Melé 2004). As Freeman (1984) wrote in his book *Strategic Management: A Stakeholders Approach*, decision-makers bear a proxy relationship to their stakeholders (Freeman 2010). Freeman defined a company's stakeholders as those groups of people who have a direct relationship with the company, including suppliers, consumers, employees, shareholders and the local community. In particular, Donadson & Preston (1995) stated that the normative stakeholders principle relies on two essential ideas. First, stakeholders

can be identified as groups of people who have direct legitimate interests. Second, the intrinsic values of the company constitute the main interests of the majority of stakeholders, and all stakeholders have the complete right to state their opinions and participate in a decision-making process, even if they do not gain direct financial benefit.

Another aspect of ethical theory concerns universal rights (Garriga & Melé 2004). Globalisation has increased the importance of certain social issues in today's marketplace, especially in international and multicultural companies (Cassel 2001). Recently, a number of human rights-based approaches for CSR have been suggested (Garriga & Melé 2004). One example is the UN Global Compact, which contains nine principles in the field of human rights, labour and the environment, and was launched in 2001 at the UN headquarters in New York (Garriga & Melé 2004). Another example is the Global Sullivan Principles, initially proposed in 1999 and best known for helping multinationals negotiate the cultural and moral conflicts that they experience when operating globally. These principles support the inclusion of economic, social and political equity within a company's overall strategies (Garriga & Melé 2004). Moreover, the certification SA8000 for accreditation of CSR practices is also based on human and labour rights. Although there are clear differences in the implementation of these principles, all are based on the Universal Declaration of Human Rights adopted by the UN General Assembly in 1948 (D'Amato 1982; Garriga & Melé 2004).

Another concept based on universal rights that has recently gained importance is 'sustainable development' (Garriga & Melé 2004). This term is very different to the reference to sustainable development in the *Brundtland Report* of the UN World Commission on Environment and Development in the late 1970s. In this report, the term 'sustainable development' aimed simply to meet the demands of the current society for the betterment of coming generations (Holme & Watts 2000). Despite the initial focus of the statement on environmental issues, the concept of 'sustainable development' has now expanded to include social considerations that correlate with economic development (Garriga & Melé 2004).

'Sustainable development' can be defined as 'a process of achieving human development in an inclusive, connected, equiparable, prudent and secure manner' (Gladwin et al. 1995, p. 876). Identifying motive to sustainability, as stated by Wheeler et al. (2003, p. 17), it is 'an ideal toward which society and business can continually strive'. Further, as explained by Van Marrewijk & Werre (2003), the practice of sustainable development is a custom-made process by which companies can create their own specific goals and approaches regarding corporate

sustainability. Regarding application, it is argued that a company should work individually to meet its own aims and intentions, yet also align with the wider community and particular region in which the company operates (Garriga & Melé 2004).

2.3.5 Stakeholder Theory

Stakeholder theory has become the key CSR-related theory in today's economic climate (Dawkins & Lewis 2003; Greenwood 2001). The theory is based on devoting attention to the requirements, rights and interests of the many stakeholder groups, and determining how to work effectively to meet these demands (Maignan & Ferrell 2004; Solomon 2010). This theory is oriented towards people who influence or are influenced by corporate strategies and practices (Garriga & Melé 2004). Although the principle of 'stakeholder management' has existed since the 1960s, the concept gained traction in the late 1970s (Sturdivant 1979). Emshoff & Freeman (1978) suggested two fundamental principles for stakeholder theory. First, the main goal of stakeholder management is to achieve a high level of overall cooperation between multiple groups and organisational goals. Second, the effort invested by stakeholders to improve the overall strategy for a company will help resolve issues affecting stakeholders; thus, it is useful for them to be involved when making decisions (Garriga & Melé 2004).

Reflecting this trend in stakeholder engagement, corporate entities are increasingly under pressure from NGOs, governments, activists, social media groups, non-profit organisations and other institutional bodies to act in socially responsible ways. These groups persistently demand responsible corporate practices (Garriga & Melé 2004; Mishra & Modi 2016). Currently, some companies are opening doors for effective dialogue with a range of stakeholders (Garriga & Melé 2004). This dialogue enhances a company's sensitivity to its environment and to understanding dilemmas facing the organisation (Kaptein & Van Tulder 2003). Stakeholder theory provides benefits, such as useful nomenclature and terminology for assessing CSR practices (Boyle 2004). Stakeholder theory expands on a corporation's obligations from shareholders or owners to include others that have a stake in their actions. The goal of stakeholder theory is to strike a balance between various stakeholders. It also suggests that stakeholders are not interested in the rhetoric of CSR actions, but do believe that CSR decisions and activities should occur via stakeholder dialogue (Daboub & Calton 2002).

Applying stakeholder theory to the research question '*What are the key performance drivers that ensure quality in local CSR practice?*' has both philosophical and practical outcomes.

From the philosophical perspective, stakeholders' interests justify community engagement in making decisions related to CSR. Moreover, by involving stakeholders, corporations can expand their knowledge and range of business initiatives (Boyle 2004). From the practical perspective, stakeholders' dialogue will help corporations move forward from rhetoric to action and will increase their competitive advantage. It will also help corporations craft a coherent strategy concerning social engagement (Altman 1997; Boyle 2004).

As illustrated in Chapter 1, the aim of this study was to establish a framework to measure the social practices of the private health sector in Saudi Arabia by focusing on the primary stakeholders, including doctors, nurses and administrators. Any cooperative dialogue between healthcare organisations and these stakeholders will enhance sensitivity towards social issues in the country and achieve common interests.

2.3.6 Legitimacy Theory

Finally, legitimacy theory emphasises that companies must continually ensure that they undertake their functions within the bonds and norms of the society in which they operate (Fernando & Lawrence 2014). Legitimacy theory also supports the idea that there is a social contract between companies and wider society (Deegan & Samkin 2008; Fernando & Lawrence 2014). In this theory, organisations cannot operate in isolation from the wider environment and need to create a good relationship with people and community groups. For instance, the business sector needs human resources and different materials for services to be provided. Above all, a company's wastes are absorbed by society without any direct cost to the company (Belal 2008). According to legitimacy theory, the only way for an organisation to survive is by meeting its social obligations.

In other words, the theory argues that society will allow a company to continue its functions if the value system of this organisation is consistent with the value system of society (Fernando & Lawrence 2014; Gray et al. 2009). Recently, many well-known companies have tended to disclose their CSR practices in their annual reports to communicate their legitimisation actions (Gray et al. 2009). The fundamental problem with this theory is its ambiguity in the area of CSR, as it does not always tell the truth about the CSR practices of organisations and some organisations are selective in their CSR actions (Fernando & Lawrence 2014; Gray et al. 2009). However, this issue does not affect legitimacy theory in CSR studies, as it is still the most

employed theoretical perspective in the area of CSR (De Villiers & Van Staden 2006; Thomson 2007).

However, according to O'Dwyer (2002), CSR disclosures cannot be considered a successful way to employ legitimacy theory. In another recent study, Ieng Chu et al. (2012) found that most companies disclose good CSR practices, yet negative practices do exist. Despite the fact that legitimacy theory can hide the real facts about companies' social activities, it still provides some useful insights into CSR strategies (Fernando & Lawrence 2014). Legitimacy theory can benefit from empirical evidence, accountability and well-implemented government oversight to ensure the credibility of CSR reports (Fernando & Lawrence 2014).

2.4 Different Definitions of CSR

Although CSR has become a major theme in business reporting, a theoretical and practical understanding of this concept remains vague (Carroll & Shabana 2010; Crowther & Aras 2008; Poussenkova et al. 2016). Although much energy has been devoted to defining CSR, many authors agree that finding a precise definition of CSR and its activities is unlikely (Carroll & B. 2000; Ma´rquez & Fombrun 2005; Mandura et al. 2012; Poussenkova et al. 2016). Rather, varied definitions of the concept have been provided by academia, private enterprises, NGOs, non-profit organisations and governmental departments (Blowfield & Murray 2014). Difficulty arises because practitioners of socially responsible activities do not necessarily agree with each other about what CSR is or what being socially responsible involves (Crowther & Aras 2008). As such, perceptions of practices also vary, largely determined by factors such as the national context of history, culture and tradition, as well as community interactions, public mentality and socioeconomic development (Carroll & B. 2000; Mandura et al. 2012; Poussenkova et al. 2016).

In its broadest sense, CSR relates to the business relationships between global corporations, national governments and individual citizens (Crowther & Aras 2008). A more specific definition identifies CSR as company actions or policies that consider stakeholder expectations and the triple bottom line of environmental, social and economic performance (Aguinis & Glavas 2012). Overall, it is a social contract between corporations and society (Crowther & Aras 2008, p. 10) or a corporation's commitment to the community and to those who are affected by company strategy and business actions (El-Garaihy et al. 2014).

The working definition adopted for this study of CSR is ‘actions that appear to further some social good, beyond the interests of the firm and that which is required by law’ (McWilliams & Siegel 2001, p. 117). CSR is perceived as essentially voluntary behaviour associated with the common assumption central to many definitions of CSR—that this activity occurs beyond the requirements of government and the law (Moon & Vogel 2008). This view echoes Friedman’s (1970) separation of markets and politics, where managers run businesses on behalf of their owners and CSR is a form of self-governance (Gond et al. 2011). However, this neat separation is also arguably unrealistic in practice. A common blind spot noted is the underlying crucial role of government that is ‘exercised indirectly through the mobilization of market mechanisms and directly through legal and regulatory shaping of CSR initiatives’ (Gond et al. 2011, p. 645). In effect, since corporations are embedded in their respective governance systems, they are enabled, yet also constrained, by broader institutional settings or contexts (Crouch 2006; Jackson & Deeg 2007). Hence, the reality is that CSR practices have often evolved into a mandatory scheme at national, regional and even transnational levels (Carroll & Shabana 2010). These practices in turn reflect many competing requirements (Dawkins & Lewis 2003; Greenwood 2001) and interests of multiple groups of stakeholders (Maignan & Ferrell 2004), motivated by strategic and/or ethical reasons to increase firms’ value and contribute to sustainable development in a country (Alotaibi & Hussainey 2016; Kolk & Van Tulder 2010; Mishra & Modi 2016).

CSR can also be defined as a company’s obligation to decrease or minimise any harmful effects and increase its long-term positive effects on a community (Mohr et al. 2001, p. 47). Teasing some implicit components of this definition, the European Union Commission (2002) noted that CSR refers to the way companies ‘integrate social and environmental concerns in business operations and their interactions with their stakeholders on a voluntary basis’ (Crowther & Aras 2008, p. 11). As Szekely & Knirsch (2005, p. 628) claimed, CSR is about creating a society that balances economic, environmental and social goals. For businesses, this involves economic growth, sustaining shareholders’ wealth, enhancing the company’s image, and strengthening customer relationships. Another view of CSR is ‘business actions that aim to provide benefits to a community, as well as to improve societal well-being’ (Korschun et al. 2014, p. 20). However, there is a lack of understanding of the significant differences between two levels of CSR engagement (Wickert et al. 2016). The first level is external and concerned with the general and nominal image of the company and what is evident in the documentation of corporate responsibilities (Berliner & Prakash 2015). The second level of CSR engagement

concerns internal practices of CSR, including strategies, structures and procedures in core business processes in all divisions, functions, value chains and so forth that facilitate corporate responsibility (Fleming et al. 2013; Wickert et al. 2016). Overall, there is a significant gap in understanding the differences between these two levels, as each has different functions and outcomes (Wickert et al. 2016). A summary for scholars' definitions of CSR are included as (Appendix 6) in appendices.

2.5 Challenges Related to Implementing Effective CSR

As noted in Chapter 1, CSR is deemed a crucial activity to improve both the society and economy of a country (Mintzberg 1983) and there is little need to convince decision-makers and top managers about the importance of effective CSR (Grainge 2007; Porter & Kramer 2006). CSR indices that aim in the first place in measuring companies CSR performance have attracted great publicity to CSR initiatives. Thus, CSR has emerged as an unavoidable priority for business leaders in every sector all around the world. Many businesses have made significant initiatives to improve or to minimize the social and environmental outcomes of their activities, yet these attempts have not been nearly as fruitful as they could be (Porter & Kramer 2006). At the same time, the literature shows that the path to undertaking CSR correctly has not been linear, with the concept evolving from an earlier link with financial performance to concerns over reporting social (ethics and philanthropy) activity (Hąbek & Wolniak 2016) to embracing sustainable development concepts and most recently to a focus on the triple bottom line (social, economic and environment) and corporate citizenship (De Bakker et al. 2005).

Implementing effective CSR is problematic, as is linking CSR practices to their outcomes for society and environment (Graafland & Smid 2019). The focus on results, labelled CSP (Graafland & Smid 2019), highlights the need to understand relationships in CSR beyond narrow strategic interests, and to embrace CSP that is more substantive than simply symbolic. Figure 1.2 (see Chapter 1) illustrates a three-stage process with two tensions identified: (i) a potential decoupling between policy and practice and (ii) a potential means–end decoupling (called greenwashing) that suggests there can be a gap between communications and actual performance when reporting (Bromley & Powell 2012; Graafland & Smid 2019). Given the multiple competing stakeholder interests, decoupling between policy and practice reflects a tension between external legitimacy pressures and internal efficiencies. Conversely, greenwashing highlights a potential discrepancy between positive communication and poor performance that results from both external and internal drivers.

Whatever the primary motive—self-interest, justice or social legitimacy—as stated by Ruggie (2017), rather than wait for the government to pass new laws, businesses should act in their own self-interest, and policies are a good starting point for organisational commitment, as policy can generate conviction and rationality of action that in turn can lead to full implementation (Graafland & Smid 2019). The lack of standardised metrics for CSR activity and reporting (Vogel 2007) allows a tendency to report based on the company's areas of interest and action in mostly rhetorical ways (Ellerup Nielsen & Thomsen 2007; Iivonen & Moisander 2015) or the use of CSR as a public relations exercise (Iivonen & Moisander 2015; Mintzberg 1983). Other contrary actions include exploiting workers, wasting environmental resources and not caring about social issues, while using CSR as an umbrella to cover errors, especially in emerging countries (Blowfield 2004).

Social advocacy appears within firms as a form of CSR and within communities as a form of social entrepreneurship (London 2010). However, in most cases, CSR is focused on a firm's image and public relations, rather than the influence of these practices on society (Blowfield 2004). Equally, as indicated by an online survey of some 28,000 respondents from 56 countries, there is an expectation that businesses must act responsibly, which extends to the Middle East (Shehadi et al. 2013). Conversely, as a note of caution, because macro-environmental conditions can vary from country to country and industry to industry, CSR models are difficult to apply commonly across developed and developing countries (Jamali & Karam 2016; Tsamenyi et al. 2007).

Turning to reporting impact, studies indicate that stakeholders seek information about CSR and investors reward companies when social practices align with their interests (Barnett 2019; Marín et al. 2015; Sen & Bhattacharya 2001; Sen et al. 2006). For these reasons, CSR is not only an essential component of strategy (Kotler & Lee 2006), but also requires businesses to remain vigilant about unethical actions, as well as ethical actions that may be seen as inconsistent with stakeholders' interests (Marín et al. 2015). A related consideration in reporting CSR is that reports are often poor in quality and do not provide the information that readers seek (Hąbek & Wolniak 2016). Two criteria are identified for reports—*relevance* and *credibility* (of information)—with experience suggesting that the relevance of information is often at a higher level than its credibility. These failures in information quality intensify the problem of evaluating performance and comparing results (Hąbek & Wolniak 2016). On a positive note, however, as indicated by a study of US-based companies, there is a significant

positive relationship between CSR performance and the readability of reports (Wang et al. 2018). Simply, companies with stronger CSR performance are likely to have CSR reports that are much more readable.

2.6 CSR Talk and CSR Walk

As the concept of CSR continues to grow, a more general challenge is related to the range of unclear and not well understood definitions and associated phenomena (Carroll & Shabana 2010; Wickert et al. 2016). This ambiguity on CSR practice affects the distinction that can be made, informally speaking, between ‘talking’ (rhetoric) and ‘walking’ or acting substantively regarding social, economic and environmental responsibilities in a particular business context (Berliner & Prakash 2015; Haack et al. 2012). Corporations must understand the difference between talking and walking CSR and must align these two concepts to successfully implement CSR initiatives (McWilliams & Siegel 2001).

‘Talking CSR’ can be defined as the ‘primarily externally facing documentation of corporate responsibilities’, while ‘walking CSR’ is the ‘implementation of strategies, structures and procedures in core business processes within and across divisions, functions, value chains, etc., that facilitate corporate responsibility’ (Wickert et al. 2016, p. 2). CSR talk includes all types of outbound communications deployed by companies to communicate with external stakeholders concerning matters such as social disclosures, advertising and CSR websites (Balmer et al. 2006; Du et al. 2010). In the contemporary context, CSR walk is about undertaking CSR actions within companies that will provide benefits to the wider society (Aguilera et al. 2007).

The clear differences between the two descriptions of CSR emphasise that information should be communicated to ensure that a company is not only legitimate in its activities, but also perceived as being so (Arvidsson 2010; Brunton et al. 2017). Besides developing new CSR activities, corporations must communicate their CSR initiatives to both external and internal stakeholders if they are to become better corporate citizens (Bremmers et al. 2007; Delmas & Toffel 2004; González-Benito & González-Benito 2010). In fact, internal stakeholders (including employee behaviours) are considerably important, as external stakeholders experience a corporation’s social behaviour through interaction with internal stakeholders; thus, any conflict between what is communicated internally and externally will reduce an organisation’s perceived truthfulness by stakeholders (Stuart et al. 1999). Studies also indicate

that good CSR initiatives will attract talented staff and enhance the moral motivation and loyalty of employees (Brekke & Nyborg 2008; Greening & Turban 2000; Maignan et al. 1999).

Thus, the rhetoric (talk) of CSR initiatives and action (walk) of CSR inside the workplace are inextricably linked. This connection is frequently overlooked when considering the overall outcomes of organisational CSR programs (Brunton et al. 2017). Effective CSR practices also rely on the employees' perspectives of these practices (Collier & Esteban 2007; Michailides & Lipsett 2013). Consequently, if businesses want to achieve a good reputation in the societies where they operate, they must also ensure their initiatives are in line with the overall national culture – effectively, not simply 'talking the talk', but also 'walking the walk' (Brunton et al. 2017; Cramer 2005). Similarly, applying CSR strategies that strengthen a company's image and reputation relies heavily on the readiness of managers (Cassells & Lewis 2011; Hsu & Cheng 2012) and employees, who, as internal stakeholders, are expected to translate the CSR vision into daily action (Brunton et al. 2017).

2.7 Core Characteristics of CSR

According to Crane et al. (2013), the first core characteristic of CSR is *voluntarism*. For instance, taxes are paid for social wellbeing and to keep public services functioning, and cannot be considered a CSR initiative (Garriga & Melé 2004; McWilliams & Siegel 2001). Companies volunteer to take part in society-enhancing projects. The second core characteristic of CSR is that it *internalises or manages externals* (Gravem 2010), where the externals are the side-effects of any decision made by a company borne by others either inside or outside the company. These effects can influence others positively or negatively. To internalise these effects, companies must consider the effects when making decisions. Law already regulates some external factors; however, CSR practices also aim to internalise external factors that are not regulated by law. An example of this is car manufacturing companies investing in new technology that prevents pollution, although this action is not (yet) legally mandatory (Crane et al. 2013; Gravem 2010).

A third core characteristic of CSR is to adopt an approach that considers the many interests of different stakeholders, or what is known as *multiple stakeholder orientation* (Gravem 2010). A stakeholder can be anyone affected by a company's practices, including shareholders, employees, suppliers, customers, local communities and individuals (Crane et al. 2013). While some authors have argued that corporations only have a responsibility towards their

shareholders (Friedman 2009), a multiple stakeholder stance is supported by ethical theory, integrative theory and stakeholder theory. Simply, the principle of multiple stakeholder orientation confirms that companies have a clear responsibility to all human beings affected by their corporate behaviour (Crane et al. 2013).

Closely related to the third characteristic is the fourth core characteristic of CSR—the *alignment of social and economic responsibilities* (Gravem 2010). This characteristic supports the idea that CSR practices are beneficial for companies wanting to increase their profits effectively, and CSR initiatives should not be in conflict with the main goal of corporations, which is to make money. There are many reasons why implementing CSR practices increases profitability (Crane et al. 2013). For example, CSR improves the company's image and leads to recruitment of talented people (Kotler & Lee 2008; Yoon et al. 2006). These factors increase customers' intentions to remain loyal to that company (Marín et al. 2015). Other benefits that justify the collective effort is that CSR practices have a positive effect on stakeholders' reported satisfaction (Mishra & Modi 2016); on companies' reputation (Brønn & Vrioni 2001; Kim et al. 2010; Pirson et al. 2019; Yoon et al. 2006); and on the company's image, financial revenue, value and sustainable development (Alotaibi & Hussainey 2016; Kolk & Van Tulder 2010; Marín et al. 2015).

The fifth core characteristic of CSR is the *philosophy or set of values that underpins these practices and strategies* (Gravem 2010). This changes the focus from which actions the company is taking to be socially responsible to why (the motives) the company is engaging in such activity. This characteristic is one of the greatest controversies in CSR and may be one of the most important issues in CSR today. The final characteristic of CSR is a *differentiation between philanthropy and CSR* (Gravem 2010). While traditional philanthropy typically involves donating money to support the welfare of some aspect of society, CSR concerns how the entire operation of the firm affects society. This includes all the core business functions, such as production, marketing, procurement, human resources, management, logistics, finance and more. This view suggests that organization culture (embedded in the national culture) is the foundation for CSR—that is, CSR should be embedded in the company culture, not just a 'side project' bolted onto the company (Crane et al. 2013).

2.8 Implementing Socially Responsible Practices in Business

2.8.1 Companies are Part of Society

A growing number of studies have shed light on the significant effect of a company's behaviour on both the community and entire ecosystem (Crowther & Aras 2008; Kaplan & Norton 2001; Steurer et al. 2005). Most decisions made by companies will have some effect not only on the business itself, but also on the external environment (Bishop 2008). To be able to sustain and increase profitability with continuous improvement, companies must be aware of their effects on the environment, including the internal environment, local environment in which the company is located, and wider global context (Crowther & Aras 2008). For instance, when a company acts in a socially responsible manner with high consideration of the effect of its decisions on the environment, the competitiveness of the company compared with other companies in the same market will increase and allow the enrichment of citizens through creating more employment opportunities (El-Garaihy et al. 2014; Lee et al. 2016).

2.8.2 Increasing Demand for Socially Responsible Practice

A large number of well-known organisations have started to incorporate CSR into their business strategies (Campbell 2007; Jamali & Karam 2016; Szekely & Knirsch 2005; Tang et al. 2012) as a result of the high expectations of stakeholders who are demanding companies act in a socially responsible manner (Kotler & Lee 2006). A number of studies also indicate that stakeholders seek information about organisations' social practices, separately from their financial disclosure (Fernandez-Feijoo et al. 2014; Keeble et al. 2003). Stakeholders tend to reward companies when social practices align with their interests (Marín et al. 2015; Sen & Bhattacharya 2001; Sen et al. 2006). Moreover, studies indicate that investors and decision-makers are increasingly concerned about the influence of CSR on their business. For instance, more than 1,160 organisations around the world agreed to support the UN Principles of Responsible Investment (PRI)—a project that aims to encourage businesses to act in a responsible manner.

In 2010, US\$3.07 trillion were invested in professionally managed American assets related to socially responsible investing. In 2012, large well-known corporations in the US spent US\$28 billion on CSR activities and US\$15 billion on traditional philanthropy. Moreover, 93% of executives worldwide responding to a 2010 UN survey stated that CSR was 'important' or

‘very important’ to the success of their business (Cahan et al. 2014; Cheng et al. 2014; Di Giuli & Kostovetsky 2014). Similarly, a 2012 online survey by Nielsen (2012) on 28,000 respondents from 56 countries showed that 66% of consumers prefer purchasing products for organisations that give back to society, 62% of consumers prefer working in these organisations, 59% invest in these organisations, and 46% are happy to pay extra for services from these organisations. In contrast to these broad and common expectations, studies report that stakeholders also usually do not trust CSR disclosures, and this is one of the most important challenges of a company (Clarkson et al. 2015).

The credibility of CSR disclosures is closely linked to the fact that managers intentionally tend to disclose self-serving information, which is less credible (Clarkson et al. 2015; Hobson & Kachelmeier 2005; Holder-Webb et al. 2009; Ingram & Frazier 1980; Simnett et al. 2009). This concern with credibility is particularly pronounced given that voluntarily disclosed CSR information covers a much broader area, varies considerably in content, and most importantly is currently subject to very limited regulatory guidance and oversight compared with corporate financial disclosures (Clarkson et al. 2015). Moreover, CSR can compromise stakeholders’ behaviour. For example, one study suggests that stakeholders tend to punish companies’ ethical actions when they are not working in their own interests (Marín et al. 2015). Similarly, disclosure can backfire on a corporation if the consumers feel that the CSR practices are only intended to increase customer purchasing intentions, rather than providing real benefits to themselves and the environment (Brown & Dacin 1997).

2.8.2.1 Customer Satisfaction

With the increase in global competitiveness between companies and the appearance of unlimited choices of products and services, developing a sustainable relationship with customers has become harder to achieve (Bolton & Mattila 2015). Recent research suggests that, in today’s competitive marketplace, CSR initiatives may be the best solution for companies wanting to attract and retain customers (Gupta et al. 2017). Customer satisfaction can be defined as the positive behaviour of a customer who remains loyal to a company based on a quality product or goods and services (El-Garaihy 2013; Leventhal et al. 2006). According to Kosgei (2019), the customer’s perceptions of a company’s services increases satisfaction and leads to reinforced positive behaviour by customers (Luo & Bhattacharya 2006), which emphasises that CSR practices directly influence customer satisfaction.

There are three directions to determining the effect of CSR on customer satisfaction (Luo & Bhattacharya 2009). The first is that perceived value leads to high levels of customer satisfaction (Athanassopoulos 2000). The second, according to social identity and organisational identity theories, is that CSR practices raise the level of customer identity, as well as corporate identity, and collectively help satisfy the needs of customers in a distinctive manner (Bhattacharya & Sen 2003; Luo & Bhattacharya 2006). A third direction involves the need of decision-makers in any business to adopt balanced strategies in the interests of their customers and all stakeholders (El-Garaihy et al. 2014). Based on these perspectives, CSR can be seen to have a positive effect on the level of customer satisfaction (Bolton & Mattila 2015; Eisingerich et al. 2011; Yoon et al. 2006).

2.8.2.2 Corporate Reputation

A number of studies emphasise that CSR practices wield a positive effect on companies' reputation (Brønn & Vrioni 2001; Cahan et al. 2014; Clarkson et al. 2015; Kim et al. 2010; Virvilaitė & Daubaraitė 2011; Yoon et al. 2006). The company's reputation is considered a total overview of the company based on its perceived economic, social and environmental aspects over a specific period (Barnett et al. 2006; El-Garaihy et al. 2014). Miles & Covin (2000) stated that a company's reputation is an indicator of corporate truthfulness, reliability and responsibility. Companies that produce high-quality services and products and seriously consider public rights, environmental sustainability, social responsibility and their stakeholders, can establish a better reputation than other companies (McWilliams et al. 2006; Miles & Covin 2000). According to Lament (2018) and Martínez-Ferrero & García-Sánchez (2018), the public judges companies not on their financial reports, but on their nonfinancial reports, and reports that devote more consideration to social concerns can enhance company reputation.

2.8.2.3 Shareholder Wealth

One of the most important benefits associated with a good CSR image is the enhanced protection offered to shareholder wealth and value in the long term by reducing the likelihood of regulatory intervention (Blacconiere & Patten 1994; King 1995) and curtailing the risk of value losses when a company encounters difficulties (Koh et al. 2014; Matsumura et al. 2013). Another study confirmed that, if CSR practices have a positive effect on customer satisfaction, CSR can help build shareholder wealth (Mishra & Modi 2016). Moreover, according to

Godfrey (2005), CSR can generate a positive moral image among stakeholders and the community, which can provide shareholders with protection and contribute effectively to shareholder wealth. In sum, executives, managers and decision-makers should engage in CSR activities because they will benefit shareholders (Godfrey 2005; Mishra & Modi 2016).

2.8.2.4 Employer Attractiveness

A number of studies confirm that CSR programs increase the company's ability to attract quality employees (Albinger & Freeman 2000; Turban & Greening 1997). The relationship between CSR and employer attractiveness is significant for companies seeking to attract workers (Dawkins et al. 2016; Turban & Greening 1997). Similarly, studies confirm the role of culture in creating positive perceptions of CSR (Carroll & B. 2000; Poussenkova et al. 2016). A study by Dawkins et al. (2016) showed that CSR practices increase the attractiveness of employees and positively influence their job choice intentions. However, this attractiveness is closely linked to context and level of understanding about CSR (Bagozzi et al. 2000; Dawkins et al. 2016). For example, as noted in the study by Dawkins et al. (2016), American employees strongly prefer to work with companies that act in a socially responsible way, while Chinese employees appear less interested in companies committed to CSR principles (Dawkins et al. 2016). In general, there is a great increase noted in the participation of employees in CSR initiatives. Although customers have usually been considered the key engine for CSR practices, employees are more important than customers in driving a company's CSR practices (Wang et al. 2016). Moreover, CSR has become a strong pathway for employee and company engagement to build individual and social resilience in communities (Van Der Vegt et al. 2015), which leads to positive outcomes, such as wellbeing, happiness and job satisfaction (Wang et al. 2016).

2.8.2.5 Firm Value

El Ghoul et al. (2011) argued that companies with poor CSR initiatives can have fewer potential investors, greater risks and a higher cost of capital. Moreover, since a good reputation influences shareholder perceptions of a company and increases investor enthusiasm to invest, CSR can reduce risks and lead to a positive increase in the firm's value (Cahan et al. 2014; El Ghoul et al. 2011). Cahan et al. (2013) claimed that good CSR initiatives reduce agency and transaction costs because of mutual trust and cooperation with stakeholders. This superior quality of interactions with consumers, shareholders and employees with the appearance of

high CSR performance can increase firms' value (Cahan et al. 2013; Cahan et al. 2014). Another study confirmed that effective communication between the firm and its stakeholders on the issue of CSR is one of the most important key factors for improving firm value (Clarkson et al. 2015; Servaes & Tamayo 2013).

2.8.2.6 Sustainable Development

Sustainable development can be defined as 'meeting the need of the present (generation) without compromising the ability of future generations to meet theirs' (Doh & Tashman 2014, p. 133). As stated by the UN General Assembly (2005), economic development, human and social development, and environmental preservation are the main three pillars of sustainable development. Shehadi et al. (2013) stated that the challenges of sustainable development demand a high level of attentiveness and coordination between companies and their stakeholders. The central idea is that companies must act in a way that contributes to improving societies in a sustainable manner. This is only possible by CSR initiatives that align with local development objectives, such as women's empowerment, job creation and conserving water resources (Shehadi et al. 2013). The collective challenge for governments, private sector and non-private companies, and academia is for all to be committed to the sustainable development of the region in which they work to achieve its economic goals (Jamali 2011).

2.9 International Standards of CSR

Some well-known organisations have suggested international criteria for CSR, including the UN, Organisation for Economic Co-operation and Development (OECD), International Organization for Standardization (ISO 26000) and AccountAbility AA1000 Series of Standards. This section will shed light on the most important principles, noting that there are many similarities between these standardisation guidelines, but some differences as well (Gravem 2010).

2.9.1 UN Global Compact

The UN Global Compact was launched in July 2000 with the intention of encouraging businesses to achieve their tasks through 10 globally accepted principles in four main areas: human rights, labour, environment and anticorruption. There are 10 clear principles of the UN Global Compact, each of which must be adopted, supported and incorporated within companies' business strategies and especially with reference to caring for the environment

(UNGlobalCompact 2013). The UN principles are intended to be accepted and applicable everywhere around the world.

These principles have four main categories. The first category is human rights, which includes the first two principles: (1) companies should encourage and respect the protection of globally proclaimed human rights and (2) companies must ensure they are not involved in human rights abuses. The second category concerns labour rights, which includes the following four principles: (3) companies must respect and uphold the freedom of unions and recognise the important role of collective bargaining; (4) companies must avoid and fight all forms of oppression and forced labour; (5) companies must support the effective abolition of child work; and (6) companies must control and eliminate all kinds of discrimination inside the workplace. The third category is the environment, which includes three principles: (7) companies must give high consideration to the environment in which they operate by creating a system that helps companies overcome environmental challenges; (8) companies must undertake initiatives to promote greater environmental responsibility; and (9) companies must encourage the development of environmentally friendly technologies. The final category is anticorruption, and it contains the last principle: (10) companies should act against corruption, including extortion and bribery (UNGlobalCompact 2013).

2.9.2 OECD Guidelines for Multinational Companies

The OECD Guidelines for Multinational Enterprises are a significant initiative of the OECD *Declaration and Decisions on International Investment and Multinational Enterprises* (Gravem 2010; OECD 2019). The OECD was established in 1961 and now includes about 35 member countries. The OECD Guidelines for Multinational Enterprises were reviewed in June 2000 and include a set of volunteer recommendations for multinational companies in different areas of business ethics. These areas include labour rights, industrial relations, human rights, environmental issues, transparency and disclosure, competing corruption, stakeholders' interests, technology and innovation, and combating taxation (OECD 2019). CSR is one aspect of the OECD Guidelines for Multinational Enterprises, and is known as the effective contribution of enterprises towards achieving the essential goals of sustainable development (Gravem 2010; Morgera 2011).

2.9.3 ISO 26000 Standardisation on Social Responsibility

In 2010, the International Organization for Standardization (ISO) released important standards on social responsibility known as ISO 26000. This is an international standardisation of CSR created to include private, public and non-profit organisations. The main intention of this guideline is to evaluate companies' contribution to sustainable development. The core CSR issues identified in ISO 26000 are accountability, transparency, ethical behaviour, stakeholders' interest, respect for the rule of law, respect for international norms of behaviour and respect for human rights (Pojasek 2011).

2.9.4 AccountAbility's AA1000 Series of Standards

AccountAbility's AA1000 is an important international organisation that aims to encourage accountability innovations for sustainable development. The core areas of focus in this organisation are stakeholder engagement, responsible competitiveness and collaborative governance. This organisation developed the AA1000 Series of Standards to promote sustainable development depending on three major principles: inclusivity, materiality and transparency (Accountability21 2018). Inclusivity means stakeholders should have a say in the definitions that affect them. Materiality refers to decision-makers considering the effect of their decisions on stakeholders; therefore, they should identify and clarify the issues that matter. Finally, transparency is about the actions of these organisations being released to the public (Accountability21 2018; Gravem 2010).

These international standards of CSR share some common factors. The first three standards share the four essential values of CSR: human rights, labour rights, the environment and anticorruption. AccountAbility differs because it is not as concrete in its promotion of these values. However, some differences between these standards must be considered. For example, the idea of respecting international norms in ISO 26000 aims to ensure a minimum of environmental or social protection if the local law does not provide this. To make it clearer, trade unions are illegal in the Kingdom of Saudi Arabia, which conflicts with the fourth area of focus in the OECD Guidelines for Multinational Enterprise, which emphasise that companies should allow trade unions to represent employees in collective bargaining and other issues discussed between employers and employees. This could be a major source of ethical conflict for companies operating in Saudi Arabia and potentially in other emerging markets.

Practically, it may be impossible for a company to respect the rule of law, while respecting the international norms of behaviour. For example, respecting the rule of law in Saudi Arabia can mean companies do not respect international norms of behaviour. However, if the goal is to contribute to sustainable development and influence society by respecting international standards, it could be argued that this is achieved more easily by interacting and discussing with authorities, rather than simply boycotting them (Gravem 2010). CSR differs from one context to another depending on factors such as the nature of business, societal interactions and the cultural implications of the concept (Calabrese et al. 2013; Jamali & Karam 2016). Saudi Arabia is very different to Western countries in terms of culture, ethical standards, way of life and so forth. Religion, culture, traditions and politics, and the relationship between these elements, all greatly influence the relationships between the Saudi government and the people. Given these contextual differences, the utility of a local framework for evaluating the contribution of CSR in the private healthcare sector is clear for sustainable development in Saudi Arabia, as well as for wider social and economic benefits.

2.10 CSR Reporting

Reporting of CSR practices has typically always aligned with respective developments in corporate reporting. The first type of reports was disclosure of financial statements, while reporting the nonfinancial contribution came later, with its roots in the beginning of the 1970s (Fifka 2013). During that decade, large organisations, especially in developed countries, increasingly started to release information about their innovation practices, gender equality, employee social and financial benefits, and positive contribution to their society (Fifka 2013). CSR specific reporting arose as a positive response towards governmental regulations and their pressure on corporations to report their social actions (Abbott & Monsen 1979; Dierkes 1979). This information, disclosed in the normal annual report, soon became an important subject of academic studies (Fifka 2013). In the same decade, organisations also started to also provide standalone ‘CSR reports’ or what they called ‘social balance sheets’ to respond effectively to external pressure (Adams & Harte 1998; Gray & Bebbington 2000).

In the 1980s, studies on voluntary reporting by businesses remained, as the reporting itself focused on social issues (Cowen et al. 1987; McGuire et al. 1988; Ullmann 1985). A decade later, the focus of CSR changed slightly from social disclosures to environmental disclosures, as business at that time became more aware of the significant effect of environmental friendly products on their competitiveness advantage (Azzone et al. 1996; Dechant & Altman 1994;

Garrod & Chadwick 1996). Subsequently, practical research began to transfer its focus from social to environmental disclosure, although the social dimension still has the same importance in both nonfinancial reporting and academic research (Clarke & Gibson-Sweet 1999; Roberts 1992; Zeghal & Ahmed 1990).

Social and environmental reporting remains in a state of continuous growth, with both dimensions merged together (as distinct to economic reporting) under different titles such as sustainability reports, CSR reports and corporate citizenship reports (Fifka 2013). Alongside the growth of sustainability or CSR reporting, the use of media to report such disclosure has also grown (Fifka 2013). For instance, the internet has enabled companies to report their CSR practices at lower cost, to update information more frequently, and to reach more stakeholders who can also be engaged interactively (Adams & Frost 2006; Isenmann & Lenz 2001).

Another growth area is integrated reporting, which reflects the increasing demand from governments, businesses, society and other stakeholders for a framework that combines financial and social contexts in one report (Busco et al. 2013; Idowu et al. 2016). An integrated report is not intended to be a compendium of every single piece of performance information; rather, it unites material information to explain a company's financial and nonfinancial—environmental, social and governance (ESG)—performance (Charl de Villiers et al. 2014; Eccles & Saltzman 2011). While the report should ideally show the relationships between these performance metrics, this is uncommon even in the most sophisticated companies practising integrated reporting today (Eccles & Saltzman 2011).

2.11 Measuring Performance

Finally, noting that CSR is an important area of enquiry (Asif et al. 2013; Cannon 1994; Castka et al. 2004; Freeman 2010), there has been a parallel explosive growth in ratings and benchmark tools to measure the effectiveness of practices (Carroll et al. 2016; Gallardo-Vazquez & Sanchez-Herandez 2014; Márquez & Fombrun 2005). There is also evidence in emerging literature of systematic methodologies to evaluate performance (Jack 2001; Schueth 2003) and its effect on the environment and society (Márquez & Fombrun 2005; Singh 2016). External drivers that have encouraged the use of CSR metrics include social investment funds, where the growing occurrence of mutual funds made exclusively for companies that provide a number of social activities has increased demand for systematic methodologies that can evaluate CSP (Jack 2001; Schueth 2003). A second external driver is social regulations, with international

agreements and local policies on CSR encouraging companies to give high consideration to their business effects on both environment and society, which increases the demand for CSR ratings (Ma´rquez & Fombrun 2005; Singh 2016).

As Carroll & B. (2000) remarked, measuring CSR is possible, yet not easy. Attempts to assess the effectiveness of CSR practices include: (1) expert assessment through social disclosure; (2) the influence of CSR on business performance using single and multiple issue indicators; and (3) an investigation of managers’ attitudes (Maignan & Ferrell 2000), which reflects Mintzberg’s observation that personal involvement is the root of true social responsibility (Mintzberg 1983). Moreover, reflecting the demand for measurement, a large number of agencies supporting CSR have started developing metrics that can measure the implementation of CSR practices and encourage CSR competitiveness (Knoepfel 2001; Ma´rquez & Fombrun 2005). These metrics have become an indispensable imperative, with many well-known organisations appointing experts and teams to monitor and improve their social performance (Consolandi et al. 2009; Ma´rquez & Fombrun 2005).

2.11.1 Attempts to Measure CSR

Experts in the field of CSR are very interested in finding appropriate measurements to assess and quantify socially responsible practices (Carroll & B. 2000). That said, as Maignan & Ferrell (2000) stated, although CSR is a common term for practitioners who employ CSR practices, academics have not yet clearly conceptualised the concept for measurement purposes. However, some significant attempts to measure CSP and the effectiveness of CSR have been undertaken, but mainly in already economically developed countries (Maignan & Ferrell 2000).

Overall, as Abbott & Monsen (1979) noted, despite the CSR revolution in the 1970s to 1980s in the US, measurements remained undeveloped. In a content analysis of CSR annual reports of *Fortune* magazine-listed companies, the study noted the disclosure of important social issues, such as issues on the environment, equal opportunities, personnel, community involvement, products or goods/services, and location of disclosure. These annual disclosures were used in three different ways to illustrate performance: responses to government pressure, involvement in CSR activities and influence of social practices on corporate profitability. Reflecting the paucity of attempts to measure in this period, Aupperle et al. (1985) highlighted the importance of more empirical studies on CSR, while flagging the issue of suitable criteria to account for a firm’s performance. There have been various attempts to measure performance,

as evidenced by the attempt to develop a scale to evaluate executives' orientation towards CSR (Carroll 1979); to measure the relationship between social disclosure, social performance and economic performance (Singhapakdi et al. 1996; Ullmann 1985) and to measure marketers' attitudes towards the crucial role of ethics and social responsibility on businesses' effectiveness (Kraft & Jauch 1992). It contains five dimensions with a number of criteria in each one, where the authors used 16 criteria related to CSR out of 35 criteria to measure marketers' perceptions of the role of CSR in business effectiveness (Kraft & Jauch 1992; Singhapakdi et al. 1996).

Among many other efforts to develop a scale, Ruf et al. (1998) emphasised the importance of a reliable measure of social performance, especially for the veracity of CSR theory. The main reason is to suggest an obvious approach to developing a formal authentic scale of CSP by garnering information from general social problems and academic literature. The authors examined eight elements of CSR based on employee rights, environmental problems, military issues, problems related to production, issues related to South Africa, nuclear power and women's rights. The study evaluated the relative importance of these social issues using AHP. Similarly, Quazi & O'Brien (2000) developed a two-dimensional framework of CSR evaluating the benefits and costs of CSR practices, and tested managers' attitudes from these two different perspectives. Elsewhere, Maignan & Ferrell (2000) examined the extent of implementing social responsibilities in American and French firms using a survey based on four factors of corporate citizenship: economic, legal, ethical and discretionary citizenship. Veleva & Ellenbecker (2001) focused on one aspect of CSR: sustainable production. As the first attempt to measure business sustainability, they created a framework of 22 elements that enable sustainable production.

Moreover, Keeble et al. (2003) used two case studies to determine how organisations use indicators to assess corporate performance in terms of sustainable development. They concluded that involving stakeholders in developing indicators helps reflect the real issues that need to be solved. Further, Azapagic (2004) created a framework to measure organisations' progress towards or away from sustainable development based on indicators under three main criteria—economic, environmental and social issues—in the mining and minerals sectors. A final sample attempt to measure CSR was the study by Nordheim & Barrasso (2007), who created a scale of 34 indicators to measure sustainable development in European aluminium industries. This scale was developed with a number of internal and external stakeholders in approximately 800 industries.

The common approach to seek stakeholder support prompted the current study likewise to develop a scale to evaluate social responsibility using internal stakeholders (medical staff). Importantly, while most studies have attempted to generate a scale to measure CSR from different angles, only one considered the relative merits of CSR indicators in terms of their perceived importance (Ruf et al. 1998; Tahir & Darton 2010; Turker 2009; Ullmann 1985). The exception was the study by Ruf et al. (1998), which prioritised social issues in the US. Also evident is that most prior research was undertaken in developed countries or regions such as the US, Australia and Europe (Keeble et al. 2003; Singhapakdi et al. 1996; Veleva & Ellenbecker 2001). Thus, this study concluded that there is a dearth of empirical studies using prioritised variables in CSR in the Middle East and specifically in Saudi Arabia.

2.11.2 International Metrics

Given a lack of clear and systematic CSR reporting standards and diversity in areas concerning relevant activities, managers and decision-makers must consider all opportunities that help them disclose their CSR practices systematically and honestly (Cho & Patten 2007; H. Cho et al. 2014; Rossi 2017). One of the common ways to enhance the truthfulness of CSR disclosure is to have it confirmed by an external third party (Cohen & Simnett 2014). This has led to the emergence of sustainability indices and ESG rating agencies (Escrig-Olmedo et al. 2010).

Sustainability indices are traditional stock market indices that reflect the most representative shares in a stock, and the market is limited for socially responsible firms. These indices are usually used as benchmark tools to evaluate the extent to which companies are implementing CSR (Fernández & Muñoz 2009). In the same way, ESG rating agencies are a new trend in evaluating companies' social performance, aiming to evaluate companies' social, environmental and corporate governance disclosure (Ferri & Liu 2005). They are considered the connection between stakeholders and companies, as they focus on CSR performance in relation to stakeholder needs (Benbeniste et al. 2004; Finch 2004). While CSR represents a firm's efforts to positively affect society, sustainability indices and ESG rating agencies measure these efforts to achieve a precise evaluation of firms' CSR performance (Escrig-Olmedo et al. 2010).

Evaluating the CSR practices of a company increases the credibility of the CSR information provided in annual reports read by external and internal stakeholders (The Global Report Initiative 2013). For this study, the identification of sustainability and ESG indices was based

on information available to the public; however, the main issue with these indices is the lack of transparency in information provided for practitioners, especially when explaining CSR criteria and offering evaluation or scoring approaches (Escrig-Olmedo et al. 2010).

2.11.2.1 Dow Jones Sustainability Index

Regarding international metrics, the first global sustainability index selected was the Dow Jones Sustainability Index (DJSI). Launched in September 1999, the DJSI helps identify and monitor the social performance and sustainability of companies around the world. The DJSI is a leading indicator of corporate sustainability (Clarkson et al. 2015), based on analysis of corporate economic, environmental and social performance to assess issues such as corporate governance, risk management, branding, climate change mitigation, supply chain standards and labour practices (DJSI 2003) (see Table 2.2). The DJSI is unique in terms of its criteria, as it has general and specific criteria, with different and specific weights, depending on the industry (DJSI 2003; Sun et al. 2011). The trend of the DJSI is to reject companies that do not operate in a sustainable and ethical manner.

The Sustainable Asset Management (SAM) firm devised the DJSI and selected its criteria (Fowler & Hope 2007). Companies are assessed and selected based on their long-term economic, social and environmental asset management plans. Each year, the selection criteria evolve and companies must continue improving their long-term sustainability plans to remain in the index. The DJSI is updated yearly and companies are monitored throughout the year (Consolandi et al. 2009; DJSI 2003; Knoepfel 2001; Schriedeknecht 2013). The DJSI methodology relies on three major steps conducted by SAM: evaluating, monitoring and ranking companies' sustainable performance. The evaluation approach is based on a set of specific criteria in three dimensions: economic, environmental and social. For each company, the evaluation depends on a specific questionnaire to evaluate social performance, submitted documents and reports available to the public. Monitoring is continuous during the year through information available in the media or from companies' stakeholders. The final step is ranking and selection based on the DJSI criteria (RobecoSAM 2015). Companies that respond to the DJSI questionnaires receive a benchmarking scorecard, which covers all criteria of CSR mentioned in the index. The company with the highest scores is considered 'best in class' globally. Many companies use the DJSI as a valuable tool and evidence to enhance their reputation (RobecoSAM 2015; Schriedeknecht 2013).

SAM assert that they do not see the need for equality among the main CSR dimensions (Fowler & Hope 2007). However, it appears that the index places greater focus on the economic side of sustainability, compared with social and environmental concerns (Fowler & Hope 2007; Windolph 2011). This view is consistent with SAM’s definition of CSR, in which CSR is a business approach that increases shareholder value (Fowler & Hope 2007). The definition is consistent with instrument theory, which advocates that the main goal of any company is to maximise profits (Fowler & Hope 2007; Friedman 1970). However, it is inconsistent with the view of most scholars, who define CSR to be a sustainability concept that extends beyond the simple goal of increasing profits, and should consider the claims of other stakeholders (Donadson & Preston 1995; Freeman 2010).

Reflecting these and associated concerns, a survey distributed through a number of CSR experts showed that only 48% of respondents agreed that the DJSI can be trusted (Windolph 2011). Further, the high focus on the economic dimension (30.6% of the total weighting) and low focus on the environmental dimension (9.2%) (see Table 2.1) is inconsistent with the CSR definition that states that CSR aims to create a society that can live in a proper environment and with a significant balance between economic, environmental and social goals (Szekely & Knirsch 2005). A further criticism of the DJSI is the method of data analysis, which is arguably not completely objective. Subjectivity or self-reported approaches can affect the credibility and bias of the index (Bendell 2010; Fowler & Hope 2007).

Table 2.1: Dimension Weightings in DJSI

Dimension	Weighting (%)
Economic	30.6%
Environment	9.2%
Social	20.4%
Industry criteria and media/stakeholder analysis	39.8%
Total	100.0

2.11.2.2 Advanced Sustainability Performance Eurozone Index

The Advanced Sustainability Performance Eurozone Index (ASPI Eurozone) was launched in 2011, with the goal of defining sustainable investment and socially responsible investment (SRI). This index evaluates SRI in six major domains: environment, human rights, human resources, community involvement, business behaviour and corporate governance (VigepASPI 2013) (see Table 2.2). ASPI Eurozone evaluates SRI based on sector peers’ comparison to

obtain one of five levels of social performance: leading (Score 4), advanced (Score 3), average (Score 2), below average (Score 1) and unconcerned (Score 0). At each annual review in September, all stages are implemented to evaluate 120 companies in the European stock indices. First, the ASPI score is calculated using the geometric average of the six domain scores for each company in the European stock indices. Second, the top 100 companies are immediately selected for inclusion in the ASPI Eurozone. Third, companies that rate 0 (unconcerned) in one domain are excluded from the index even if they attain a high score as a total (Crifo & Mottis 2016; VigepASPI 2013).

Although the ASPI is considered a leading metric in evaluating a company's social performance and can be used as a guideline for companies in emerging countries (Layungasri 2010), this index has some limitations (Sun et al. 2011). A notable difference in contrast to the DJSI is that all six domains are of equal importance (Crifo & Mottis 2016; Sun et al. 2011). However, the index suffers from a lack of consistent structure and the absence of a comprehensive set of practice indicators (Escrig-Olmedo et al. 2010; Ho 2009; VigepASPI 2013). The ASPI mentions only a few internationally accepted domains of CSR practices compared with other sustainability indices (Van Tulder & Van der Zwart 2005). One of the other drawbacks of ASPI is that, if a company attains zero in one CSR dimension, the final result will be zero, as the index uses a geometric means to rate final CSR performance. As a result, any company with a zero score is excluded (Crawford 1987; Seixas et al. 1988; VigepASPI 2013).

2.11.2.3 Financial Times Stock Exchange for Good Index

One of the most effective metrics is the Financial Times Stock Exchange for Good (FTSE4Good) Index Series, which was launched in 2001. This index evaluates the performance of United Kingdom (UK) companies involved in ESG practices. The FTSE4Good developers continue improving this index to cover most countries. The index classifies countries into four types: developed, advanced emerging, secondary emerging and frontier markets. The FTSE4Good criteria are designed to reflect the best ESG practices that help companies improve their social performance. It comprises a number of indicators across 12 themes representing three main pillars (Collison et al. 2009; Collison et al. 2008; FTSE Russell 2016; Mackenzie et al. 2013) (see Table 2.2).

The rating process relies on social disclosure that is available to the public, with no private information from companies accepted. Social disclosures are presented to an independent committee of experts from the investment community, companies, unions and academia. Each company is giving a rating from 0 to 5, with 0 the lowest and 5 the highest rating. Companies from developed markets require 3.1 or above to be added to the index. Companies from emerging markets require 2 or above (Collison et al. 2009; Collison et al. 2008; FTSE Russell 2016; Mackenzie et al. 2013). The main limitation of this index is that the rating approach is unreliable, as it relies on decision-makers' opinions, without clear quantitative measures to ensure the veracity of the FTSE4Good criteria (Sun et al. 2011). Further, although the criteria of CSR practices in the FTSE4Good Index are very detailed, the data analysis approach is not greatly discussed in the literature (Hopkins 2005; Siew 2015).

2.11.2.4 Environmental Social and Governance India Index

All previous metrics were for developed countries, such as the US, Europe and the UK (FTSE Russell 2016; RobecoSAM 2015; VigepASPI 2013). However, a brave attempt to measure CSR in emerging markets started in India, with the 2005 launch of the Environmental Social and Governance (ESG) India Index. This index seeks to measure social, environmental and governance responsibility in India, providing investors with a tool that enables consideration of ESG practices in their investment decisions. The index has also encouraged other countries in emerging markets to develop similar metrics, such as the ESG Index for Egypt and 2013 Adjusted Global Initiatives Report for Indonesia (Goyal 2014; Indices 2012; Singh 2013; Sinha 2010).

The assessment methodology of the ESG India Index includes three steps. First, a quantitative score, based on transparency and disclosure of three factors, assigns each company a quantitative ranking. These factors are: (1) corporate governance, (2) environmental practices and (3) social governance. The value of each factor is standardised. As a result, depending on the quantity of these factors, the score of each company is the sum of the three standardised factors. Second, a qualitative score is assigned, with the top 150 companies selected for the qualitative process. Extra sources of information are used, such as websites and CSR strategies, to evaluate the social performance on a scale of 1 to 5, where 1 is the lowest and 5 is the highest. A composite score is the final step. It is defined as the sum of the qualitative and quantitative scores (S&P 2011). A key limitation of this index can be deduced from the literature. The ESG India Index relies heavily on the quantity of CSR actions in a company's social disclosures,

without sufficient regard for the quality of CSR practices provided by the participating companies (Goyal 2014; S&P 2011).

Table 2.2: Overview of Selected Indices

Index	Dimensions	Indicators	
DJSI (DJSI 2003; RobecoSAM 2015)	1. Economic dimension	Corporate governance Risk and crisis management	Codes of conduct, compliance, anticorruption and bribery
	2. Environment dimension	Environmental reporting	
	3. Social dimension	Human capital development Talent attraction and retention	Labour practice indicators Corporate citizenship/philanthropy Social reporting
ASPI Eurozone (VigepASPI 2013)	1. Environment 2. Human rights 3. Human resources 4. Community involvement 5. Business behaviour 6. Corporate governance		
FTSE4Good (FTSERussell 2016)	1. Governance	Corporate governance Risk management	Tax transparency Anticorruption
	2. Environment	Climate change Water use	Biodiversity Pollution and recourses
	3. Social	Customer responsibility Human rights and community	Labour standards Health and safety
ESG India Index (S&P 2011)	1. Corporate governance	Ownership structure Shareholders' rights	Transparency, disclosure and audit Board structure and effectiveness
	2. Environment	Environmental pollution Use of natural resources	Management policy Performance indicators
	3. Employee	Labour rights Employee health and safety	Equal opportunity Employee relations
	4. Community	Human rights	Community engagement/ investment
	5. Customer/products	Product safety and quality	Monopolistic practices Customer relations
	6. Business ethics	Business ethics	Corruption

Of the discussed metrics, the DJSI is the most popular and best for measuring sustainability and social performance, followed by ASPI Eurozone and FTSE4Good. The ESG India Index has been chosen because it has been implemented in an emerging market and is the closest

example when seeking to improve the current Saudi index. As indicated by a number of studies, the key limitation of most CSR indices is their tendency to treat all CSR practices as equal in terms of importance (Tahir & Darton 2010; Turker 2009; Ullmann 1985). Further, the method of data analysis in these indices is not completely objective, and subjectivity or self-reported approaches can affect the credibility and bias of the index (Bendell 2010; Fowler & Hope 2007). Moreover, a clear bias is noted towards large corporations, with most indices selecting the largest companies to be included in the ranking process (Fowler & Hope 2007; RobecoSAM 2015). Further, as Fowler & Hope (2007) stated, the level of stakeholder engagement in CSR indicators is a controversial issue. Finally, there is a bias evident in some indices towards the economic domain (Fowler & Hope 2007; Windolph 2011). Conversely, given the growing demand for clear information about CSR initiatives, the common motive shared by all indices (Kotler & Lee 2006; Vartiak 2016) is a need to measure CSR performance (Van Tulder & Van der Zwart 2005).

2.12 CSR and Emerging Economies

As Kroeger & Weber (2014) identified, applying a unified system in different country contexts with differing levels of economic development is problematic. The underlying issue is that the basic needs and cultural characteristics differ in different areas (Sinkovics et al. 2015). Any system consisting of a group of people with the same level of social stratum share the same core values, which helps them gain sustenance, have self-esteem and be free from servitude (Todaro & Smith 2011). Importantly, these three goals must be achieved for individuals if a country aims to sustain economic, environmental and social development (Wettstein 2010).

For the purposes of CSR, understanding the different needs of dissimilar economies can be an intractable problem. There is often a great misunderstanding regarding the meaning of the terms ‘social’ and ‘responsibility’ (Devinney 2009). If companies aim to use a CSR strategy as a successful tool to achieve success (such as improvement in living standards, alleviation of poverty and improved governance), they must be able to meet their society’s needs through implementing CSR practices in line with social values, which can be (re)defined as ‘something of value for society’ (Dietz & Porter 2012, p. 23). Creating a distinctive CSR model requires considerable effort and involves collaboration between policymakers, government organisations, NGOs and not-for-profit organisations to understand the economic, environmental and social characteristics of the area in which they operate (Jamali & Mirshak

2007). Perhaps understandably, studies that consider social value creation for stakeholders in emerging markets have received limited or no consideration (Sinkovics et al. 2015).

The majority of earlier studies of CSR appear to confirm that companies are implementing CSR as a development tool to address certain social issues as a task to achieve legitimacy (Branco & Rodrigues 2006; Scherer et al. 2013; Vancheswaran & Gautam 2011). However, Kolk & Van Tulder (2010) suggested there is an urgent for more in-depth research to understand how local businesses can play a crucial role in enhancing their country's sustainable development through effective CSR strategy by devoting more attention to stakeholder demands, rather than concerns over competitive advantage. Rodriguez et al. (2006) claimed that research on CSR is still immature and needs greater effort with respect to theories, methods and CSR measurement. Moreover, one of the insufficient assumptions of CSR is a partial overlap with what is known in the current literature as 'CSR as a business tool' (Rohatynskyj 2011). This assumes that there is a self-reinforcing role, where well-known companies can avoid being controlled by government legislation and react to legitimacy pressures by adopting CSR strategies that address current economic, environmental and social issues (Newell 2008; Robinson 2010). Although there are some positive results behind using these strategies, the main reason for implementing CSR practices remains as a public relation tool (Farache & Perks 2010).

However, Locke (2013) claimed that, even if well-known companies commit time and effort to benefit from implementing CSR, it can only be beneficial if CSR strategies address the original causes of the social issues. Moreover, although some CSR measures are based on some social values, they were not produced for the people who need them the most. Locke (2013) confirmed that adopting a holistic system involves considering the roles and perspectives of a great number of parties, such as private organisations, governments, not-for-profit organisations, employees and customers, to help decision-makers address the real needs of a society and the root causes of social issues. Building a specific measurement for CSR by focusing on these needs is important, as there is growing demand for more engagement by companies to move towards using 'CSR as a development tool' (Newell & Frynas 2007; Sinkovics et al. 2015). This idea confirms that companies must play a crucial role through CSR policies that aim to enhance the government role in improving the standards of living and reducing poverty (Newell & Frynas 2007). This idea also aligns with some CSR literature

suggesting that private organisations should assume certain responsibilities to fill the gap in global governance (Scherer & Palazzo 2011; Wettstein 2010, 2012).

Reflecting the earlier discussion, London & Hart (2004) noted that a great number of Western companies fail when operating in emerging markets because they seek to implement the exact same strategies as for developed markets. A solution to this issue is to better understand the needs and characteristics of local stakeholders and to draw strategies in line with these stakeholders, rather than shareholders (Sinkovics et al. 2015). This approach includes creating products and services to suit the needs of the local society—a perspective that is essential from a development perspective (Hart 2007; Newell & Frynas 2007). The concept of mutual value creation is an attempt to achieve enhanced understanding of a development approach (Hart 2007; London et al. 2010), with the key feature of this approach being that companies should learn how to create CSR strategies based on existing frameworks in the local market, rather than with CSR strategies designed especially by global brands for developed countries (Hart 2011).

Further, Bondy et al. (2012) suggested that CSR strategies in developed (largely Western) economies have progressed to an institutionalised level, wherein companies go beyond voluntary behaviour to take on socially binding responsibilities and so construct boundaries between business and society in different ways. The approach is different to emerging countries, which are concerned with variances in economic development, as well as socioeconomic concerns related to history, culture and related social norms, and other institutional characteristics (Acs & Armington 2004; Busenitz et al. 2000). Yet, as Wettstein (2012) suggested, if CSR is to be a credible normative tool, human needs and human rights must be incorporated into the deep core of practices, which requires a clear understanding of the basic needs of any society to preserve human rights. Meanwhile, *responsibility* involves the obligations of different actors to improve society by overcoming social issues and creating strategies that benefit society (Wettstein 2012, p. 753).

In this regard, it is necessary to understand the various needs, culture, social norms, policies and moral activity of both developed and emerging economies. As aforementioned, most CSR indices in developed countries focus on the economic side of CSR dimensions (Fowler & Hope 2007; Windolph 2011). Financial growth is no longer the exclusive driver, and, for emerging countries, social and environmental drivers are significantly more important factors (Daizy 2014). Thus, understanding the social and cultural differences of emerging countries is

essential for policymakers to achieve distinctive results when seeking to implement particular CSR strategies (Blowfield 2005).

Another consideration in CSR as a development tool is to develop awareness about the benefits of implementing CSR practices. This is especially valid for emerging economies in Asia, the Middle East and Europe, where culture and traditions differ significantly compared with developed economies (Mani & Gunasekaran 2018). According to Alpman (2013), the social norms in emerging economies determine ‘the rule of the game’ for both private and public organisations. As a result, the large quantity of CSR literature from Western perspectives that focuses on practices and their effect on businesses and society (Carter & Jennings 2004; Sancha et al. 2015; Wolf 2014) may not be suitable for emerging economies (Mani & Gunasekaran 2018).

However, social norms can be retrogressive, antagonistic to development and sometimes not socially beneficial at all (Arrow 1970; Bicchieri 2005). As others emphasise, traditions, cultural systems and social norms shape the context and bounded rationality of individuals (Bicchieri 2005; Nee 2005; Scully 1988). For these reasons, it is imperative to understand the key differences that influence individuals’ behavioural preferences at the national level in both developed and emerging countries (Hofstede & Bond 1984). As Triandis (1996) stated, it is crucial to recognise the effect of culture, especially in term of perceptions, operating manner and assumptions, because humans tend to view things from their culture lens. To illustrate, the nature of individualistic cultures in the West differs to the nature of collectivist cultures that are more representative of the East and other emerging markets, such as Saudi Arabia. Practically, a simple rule of thumb is considering low- and high-context cultures (Ourfali 2015), with low-context cultures (typically Western developed countries) focused on evident and explicit information, while high-context cultures (the East and many Middle East countries, including Saudi Arabia) focus on the person transferring the message, rather than the message itself (Kim et al. 1998). These high-context cultures also prefer personal relationships and are highly influenced by family members and friends, in contrast to low-context cultures, which prefer to be independent and not influenced by others (Ourfali 2015).

2.13 Social Issues in Emerging Economies

A great number of CSR studies conducted in emerging countries have focused on the managerial side of CSR. Only a few studies have explored stakeholders’ demands and

perceptions of CSR practices in an emerging economy context (Rahman Belal & Momin 2009). Moreover, as Rahman Belal & Owen (2007) stated, civil society and not-for-profit organisations in emerging economies are not strong enough to create a clear agenda for CSR practices for those countries, as compared with their counterparts in developed countries. Compounding this challenge, most emerging economies—especially those from the Middle East and North Africa (MENA) region—are suffering from serious regional failures (Bellin 2004). Civil society is weak, labour unions are inactive, business associations are not totally independent and non-governmental institutions lack local foundations (Anderson 2011; Bellin 2004, 2012; Gill 2017). Thus, the area can be considered an ineffectual supporter of democracy (Bellin 2004, 2012) and this situation forces the local government to be authoritarian and accountable for public preferences (Anderson 2011; Cavatorta 2016). Further, as Bellin (2004) confirmed, literacy rates in the MENA region are generally low. Thus, the absence of effective government systems encourages a tendency not towards democracy, but more towards authoritarianism by different tribal groups.

Cronyism, nepotism and favouritism are other features in many emerging economies (Hudson & Claasen 2017) and Arab countries (Ahmed & Asmaa 2016; Farhan et al. 2016). Morally corrupt practices lead to misallocation of local wealth, less human and capital output through simple acquiescence with regulations, poor quality of governmental services, increased expenditure pressures on the government, and an overall negative effect on the country's economic growth (Méon & Sekkat 2005). According to Ahmed & Asmaa (2016) the costs of corruption in Arab countries from 1950 to 2000 reached about US\$1 trillion. Moreover, according to Awadallah & Malik (2011), the nature of business relations in these countries is based on personal relationships, not institutional setups, and nepotism controls business relations. Governance and associated regulations are crucial elements for accountability and their absence leads to increased corruption in Arab countries (Salem 2006). As Ahmed & Asmaa (2016) suggested, these countries require an integrated system of regulations within an overall strategy of organisational and governmental reform. These regulations are essential for both politicians and stakeholders to maintain the adequate function of a country's economy and wider society.

One further consideration in emerging economies concerns women. As Shen & Khalifa (2010) stated, women in developing and emerging countries are subjected to more constraints on their daily life than are men. While both men and women have attempted to adapt to technologies

and other changes to their cultural system, women encounter additional challenges related to authority influences, as they must rely on their ‘guardians’ (male figures) when making decisions. Some studies advocate that the Islamic religion supports gender inequality (Korotayev et al. 2015), and Inglehart et al. (2003) suggested that Muslim countries are less likely to support women’s rights and equal opportunities than are developed (Western) countries. In contrast, Mir-Hosseini (2006) claimed that gender equality is highly supported by Islam and only extremely conservative Muslims are biased towards inequality. Although Islam plays a great role in people’s beliefs and actions in most of the MENA region, the main issues derive from other cultural and social norms and tribal beliefs that are usually incorrectly linked with the Islamic faith (Migration & Vamvakinou 2013).

However, generally speaking, women in Muslim societies are controlled and governed by a number of beliefs and by legislation that reflects culture and tradition, and only a small number of educated women have the power of choice to reject and challenge these beliefs (Mir-Hosseini 2006). Thus, the role of social norms must be recognised, especially in terms of gender equality (Korotayev et al. 2015). Arguably, without seeming to gloss over this challenge, if culture and social norms support the idea of gender equality, then only a little effort should be needed from policymakers to encourage the pace of change, as there is direct relationship between social norms and policies (Alló & Loureiro 2014).

2.14 CSR in Saudi Arabia

Given the important role of Saudi Arabia in the global economy, the need to implement CSR strategies by businesses is now of great importance (Gravem 2010). There is also a rising awareness by policymakers and government leaders of the need to participate effectively in CSR practices (Mandura et al. 2012). This awareness has encouraged companies to compete with each other to maintain their reputation and position in the Saudi stock market (Aldosari & Atkins 2015; Mandura et al. 2012). This focus is also evident in the Saudi government’s initiative of developing the 2008 SARCI developed by one governmental organisation, one local not-for-profit organisation and one international NGO. This collaboration is evidence of the importance of CSR principles in Saudi Arabia (Aldosari & Atkins 2015; Gravem 2010; Mandura et al. 2012). However, this initiative also invites important questions: Is the concept of CSR understood in the same way in Saudi Arabia as internationally? If there are differences, what are they?

The scarcity of literature on CSR in Saudi Arabia is noteworthy, despite the significant efforts by Saudi companies to participate and report their social initiatives, either through their websites or written reports (Mandura et al. 2012). Most studies on CSR in the Kingdom are fairly general, and examples of CSR initiatives provided by Saudi companies do not have a clear approach to implementing and evaluating CSR (Gravem 2010). Moreover, the legal system and overall culture of Saudi Arabia depend heavily on religion, traditions and politics. These factors influence the standards of social activity and the way people understand CSR, which makes Saudi Arabia very different to other emerging market countries (Gravem 2010; Mandura et al. 2012).

2.14.1 Politics of Saudi Arabia

As noted earlier, the political system in Saudi Arabia is linked strongly to Islamic doctrine. There is a full integration of Islamic religion and political decisions in the Kingdom, and the ultra-conservative nature of the community in Saudi Arabia is often used to explain the absence of significant political reform (Okruhlik 2009). To illustrate, even though the new vision of Saudi Arabia seeks to engender some political reforms, the political system is controlled by the royal family, while the Mohammed Ibn Abdulwahhab ideology holds the most important role in the religious establishment (Bradley 2015; Gravem 2010). These two factors influence the type of social activity in the Kingdom (Gravem 2010).

2.14.2 Zakat (Charity) and Social Traditions According to Islam in Saudi Arabia

Zakat is the third pillar of Islam and the religion of any Muslim cannot be contemplated without this form of charity (Senturk 2007). Gravem (2010) claimed that *Zakat* is a religious form of taxation. However, *Zakat* in Islam requires a totally different system (Senturk 2007). First, payment of *Zakat* is compulsory only for wealthy people and is given to the needy in society (usable assets are excluded). Second, Muslims are supposed to give 2.5% of their total wealth to the poor. Third, in Saudi Arabia, companies pay *Zakat* to the government from their annual profits and, unlike regular taxation, the government distributes the money in ways it deems best for the needy in the form of cash or food (Abo Baker & AbdulRahman 2007; Senturk 2007). However, no one can control whether wealthy people actually pay the correct amount—this is simply a matter of trust between the believer and God (Abo Baker & AbdulRahman 2007; Gravem 2010; Senturk 2007).

Besides *Zakat*, Islam has other forms of charity (Rapoport 2009). *Sadaqa* is another type of charity that is voluntary. *Sadaqa* is an important aspect of Islam, although Muslims are not permitted by religious laws to discuss their *Sadaqa*. Rather, this is something a Muslim does to participate effectively in improving community wellbeing, without gaining any benefit. It is described as enhancing one's reputation as a giver (Lambarraa & Riener 2012). The Qur'an discusses this point in 2:264, which reads in English as follows:

O you, who believe, do not render vain your charity by reminders of your generosity or by injury, like him who spends his wealth to be seen of men and he does not believe in Allah nor in the last Day.

Sadaqa is not restricted to giving part of one's wealth or any special deed of righteousness (Lambarraa & Riener 2012). Rather, Islam considers all good deeds as *Sadaqa*, though it is important to differentiate between *Zakat* and *Sadaqa*. *Zakat* is mandatory and Muslims are asked to give needy and disadvantaged people a standardised proportion of their supplementary assets in the form of a fixed amount of money. *Sadaqa* is an intended and continuous act of uprightness that all Muslims must perform, regardless of their financial situation. It aims mainly to remove harm and promote good work (Senturk 2007).

According to Abu Musa (RA), the Holy Prophet (PBUH) said: 'Every Muslim has to give in Sadaqa (charity)'. The people asked, 'O Allah's Messenger (PBUH)! If someone has nothing to give, what will he do?' He (PBUH) said, 'He should work with his hands and benefit himself and also give in charity (from what he earns)'. The people further asked, 'If he cannot do even that?' He (PBUH) replied, 'Then he should help the needy who appeal for help'. Then the people asked, 'If he cannot do that?' He (PBUH) replied, 'Then he should perform all that is good and keep away from all that is evil, and this will be regarded as charitable deeds'.

A final feature of Saudi Arabia is that individuality and self-centredness are outcast in Islam. The word *Umma* in Islam, and especially in Saudi Arabia, is understood as meaning that one's action can reflect or represent the whole society, and a Muslim cannot be considered a good Muslim without thinking of how his or her behaviour affects the wider society (Gravem 2010). In sum, the two forms of charity in Islam, and the centrality of *Umma*, significantly influence the understanding and practice of CSR in Saudi Arabia. Given that CSR initiatives can be understood as ethics in practice, the main source of ethical behaviour in Saudi Arabia is Islam;

thus, arguably, Saudi Arabia can be considered a good environment for understanding and embracing CSR practices (Gravem 2010).

2.14.3 Promoting CSR in Saudi Arabia

2.14.3.1 Saudi Government Strategy

In 2008, the government of Saudi Arabia revealed its intention to achieve the goal of creating an economic situation to position the Kingdom of Saudi Arabia as one of the top-10 most competitive nations by the year 2010 (Gravem 2010; SAGIA 2008). In the middle of 2008, the Saudi Arabian General Investment Authority (SAGIA), King Khalid Foundation (KKF) and AccountAbility organisation took the initiative to establish the first CSR index in the Kingdom—the SARCI. The main goal of this index was to encourage private companies to participate in CSR activities and to build a competitive advantage in Saudi companies by managing their social and environmental impact. The index is voluntary and, during the first year (2008), 40 companies registered to participate (SAGIA 2008). This number doubled in 2010 to become 80 and reached 115 companies from different industries in 2015 (Alsaif 2015).

This growing number of companies is an indicator of the awareness by Saudi businesses of the importance of CSR. It also indicates the high interest of these companies to contribute effectively to the Kingdom's sustainable development (Gravem 2010). According to the World Economic Forum's Global Competitiveness Index (EFGCI), Saudi Arabia was rated 35 of 140 countries in 2007 to 2008, and 27 in 2008 to 2009. However, after creating the SARCI, which aimed to promote the economic situation in Saudi Arabia, the ranking for Saudi Arabia was initially unchanged (28 in 2009 to 2010) (Gravem 2010) and then declined according to the EFGCI website: 29 in 2016 to 2017 and 30 in 2017 to 2018—two levels lower than the 2010 position (see Table 2.3) (reports.weforum.org 2018).

Table 2.3: Global Competitiveness Index (GCI) Ranking of Saudi Arabia Compared with 140 Other Countries (2007 to 2018)

Period	Global Ranking
2007–2008	35
2008–2009	27
2009–2010	28
2010–2011	21
2011–2012	17
2012–2013	18
2013–2014	20
2014–2015	24
2015–2016	25
2016–2017	29
2017–2018	30

Source: (reports.weforum.org 2018).

According to the EFGCI, the most important issues were weaknesses in the work ethic of the workforce, corruption and a lack of good corporate governance. Other issues noted included restrictive labour regulations that led to moral and financial corruption, and particularly made it difficult to realise new business opportunities in Saudi Arabia (Gravem 2010). An important question is why the economic position of Saudi Arabia is in continuous retreat, even though the government-promoted CSR practices through the SARCI. It is worth mentioning that the Saudi government has not made any changes to the SARCI since 2008 and, each year, the KKF opens its door for Saudi companies to participate in the King Khalid Award for CSR using the SARCI as a tool of assessment (KKF.org.sa 2019).

2.14.3.2 Saudi Arabian General Investment Authority

The SAGIA is a government organisation that facilitates new business opportunities for foreign investors and promotes Saudi Arabia as the most important hub between the East and West. The major goal of SAGIA is to achieve economic growth by creating a ‘pro-business environment’, a knowledge-based society and new world-class ‘economic cities’. The SAGIA has six primary roles: investor services, marketing and promoting, regional development, start-up stimulation, sectoral focus and energy (SAGIA 2019). The positive link between competitiveness and CSR practices is solid and strong (Kotler & Lee 2006). According to the

SAGIA, CSR, human and social capital, and competitiveness are all linked. These three factors should conceptually contribute to the country's sustainable development (see Figure 2.1).

Figure 2.1: Interaction between CSR, Human and Social Capital, and Competitiveness



The model illustrates the need for companies in Saudi Arabia to adopt 'smart' CSR initiatives, as these initiatives have two important outcomes in the short to medium and long term. In the short and medium term, effective CSR activities will improve the human and social capital of Saudi Arabia, while also preserving the natural capital. This improvement in human and social capital will increase the competitiveness of Saudi companies in the long term. Business stakeholders in Saudi Arabia will also benefit from companies that act in a responsible manner and will in turn promote innovation at the local or international levels (SAGIA 2019).

2.14.3.3 King Khalid Foundation

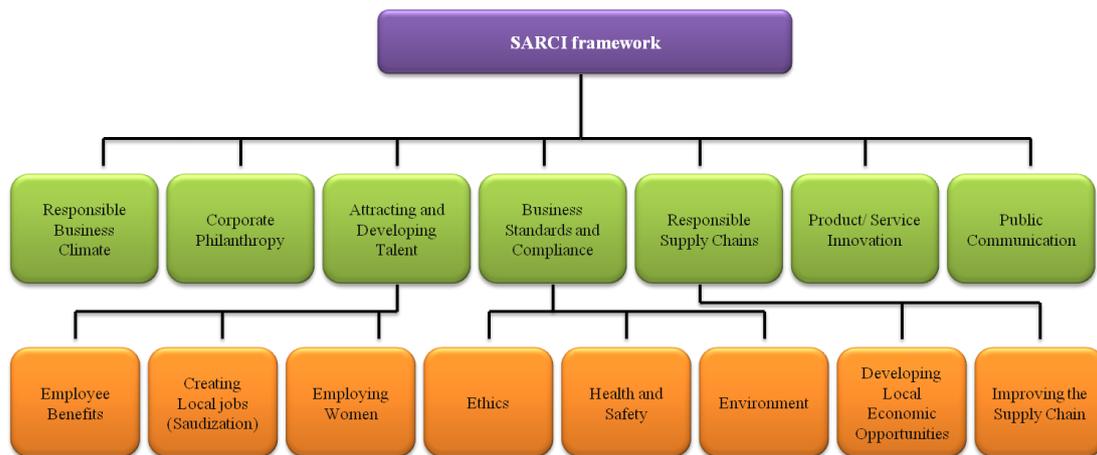
The KKF is a non-profit organisation based in Riyadh. The main goal of the KKF is to achieve 'noble objectives, principles and values' (KKF.org.sa 2019) and have a positive effect on people's lives in Saudi Arabia. This mission can be only achieved through a strong partnership with various organisations and through providing sophisticated solutions to critical social, economic and environmental issues, thereby strengthening the role of non-profit organisations via knowledge transfer and improving community development by providing funding and ongoing support for poor people in Saudi Arabia (Gravem 2010; KKF.org.sa 2019). An international report for creating a national plan for social development in the Kingdom has shown that the main focus of the KKF is to encourage the private sector in Saudi Arabia to contribute positively to this development. The KKF argues that this contribution will help decision-makers in the private sector develop large networks and provide a strong voice locally and internationally. Two objectives directly linked to the private sector are creating new industries to diversify the economy and encouraging expansion of the private sector. A third

objective linked partly to the private sector is to rapidly build human resources. Finally, the royal family, ministers and religious leaders will play a role in changing their views on charity, and be more open towards what they call ‘strategic philanthropy’, which is one aspect of CSR (Gravem 2010).

2.14.3.4 Saudi Arabian Competitiveness Index

As noted earlier, the Saudi government sought to play a fundamental role in promoting CSR by supporting the development of the SARCI. Since 2008, the SARCI team has made some changes to the Global Responsible Competitiveness Index in a way that suits the Saudi market based on detailed discussions with leading companies in Saudi Arabia, decision-makers, experts and academics (Lenssen et al. 2006; SAGIA 2008). The following hierarchical structure (Figure 2.2) represents the final index of the SARCI (SAGIA 2008).

Figure 2.2: SARCI Framework



The GCI framework was created in 2003 to build a relationship between CSR and competitiveness advantage in different nations (Lenssen et al. 2006). The experts who devised the GCI framework faced challenges in terms of collecting data related to GCI indicators, and there are a number of areas for which no strong evidence is currently available. Some areas in the index are based on expert opinion surveys, which can easily be rejected (Maricic & Kostic-Stankovic 2016). Hence, the GCI does not satisfy academia because of the unclear approach in how some indicators are measured (Gjølberg 2009). In terms of the SARCI, there are a number of limitations. Simply, all elements are weighed as equally important (SAGIA 2008). Unsurprisingly, many studies have critiqued the existing CSR measures, tending to agree that these measurements consider CSR indicators as equally important (Carroll et al. 2016) and do

not identify the actual priorities and needs of the community (SAGIA 2008). The SARCI also relies heavily on the GCI, which has limitations in terms of collecting data and measuring CSR indicators. In sum, the SARCI is more concerned with the quantity of CSR practices, rather than the quality of social activities actually conducted by Saudi companies (SAGIA 2008) and is described as too general and disjointed (Mandura et al. 2012).

As such, it is imperative to create a transparent index that can accurately guide and measure CSR practices in Saudi Arabia. Generally speaking, the concept of social responsibility in the private sector, especially in Saudi Arabia, is unclear and complicated (Aldosari & Atkins 2015; Mandura et al. 2012). Even experts in the field find it relatively vague. A close look at private companies may reveal a huge discrepancy between the perception and implementation of CSR. It is said that this gap is mainly because of the lack of regulations and specific measurements to ensure the quality of CSR execution and its benefit to the wider community (Aldosari & Atkins 2015; Mandura et al. 2012). Research regarding CSR in the Kingdom is crucial because (as a member of the Gulf Cooperation Council), Saudi Arabia has some of the largest industries in the region, such as petrochemicals, healthcare and banking (Ahmad et al. 2016; Mandura et al. 2012). One study showed that about 60.3% of private companies in the Kingdom have no separate CSR department and 90.7% of enterprises with independent CSR departments have only implemented social improvement activities in the last seven years (Mandura et al. 2012). It is vital to generate a transparent tool to guide policy and help measure meaningful CSR actions in support of Saudi companies' performance.

2.14.3.5 King Khalid Award for Responsible Competitiveness

The King Khalid Award for the top companies participating in the SARCI is a cooperative effort between the SAGIA, KKF and AccountAbility. This is an annual award to acknowledge the top three performing companies in the SARCI. The companies awarded this prize have made significant efforts to implement efficient programs to support sustainability and CSR initiatives in the Kingdom (KKF.org.sa 2019). The first year of this award was in 2008 and the goal was to increase responsible competitiveness in the private sector, and to make these companies an inspirational resource for other companies to improve their social responsibility practices. This can be achieved through purposeful engagement with the private sector in human and social capital development and environmental solutions (Gravem 2010).

The criteria to win this prize are the same criteria that rank a company in the SARCI. This is an assessment of the performance of drivers of responsible competitiveness, with 28 different areas subject to assessment. These areas include making ‘smart’ philanthropic investments; creating policies to attract, develop and retain a talented and diverse workforce; and managing the chain of supply to support local businesses and enhanced environmental and social conditions (Gravem 2010; SAGIA 2008). One way to achieve this goal is to encourage and reward leadership in companies, sectors and key cities and at regional and national levels (SAGIA 2008). Thus, the King Khalid Award for Responsible Competitiveness is one way of rewarding responsible leadership in Saudi companies (Gravem 2010).

The SAGIA claims that there is an intersection between CSR, human and social capital development, and competitiveness. These factors together will create sustainable economic development in Saudi Arabia. Further, the initiatives of the SARCI and King Khalid Award for Responsible Competitiveness have increased the level of understanding of CSR in Saudi Arabia. However, these initiatives have as yet failed to achieve the goal of creating the SARCI—for the Saudi market to be more competitive globally. A key limitation is that the SARCI promotes quantity in Saudi companies’ CSR activity, but not quality.

2.14.4 Population and Social Issues in Saudi Arabia

The most recent official report of the General Authority for Statistics in Saudi Arabia states that the total population of Saudi Arabia in 2016 was 31,742,308, compared to 28.83 million in 2013, 27.1 million in 2010 and 22.6 million in 2004 (GASSA 2016). According to UN projections, it is estimated that the population will reach 39.8 million by 2025 and 54.7 million by 2050 (Almalki et al. 2011). This significant increase will require great changes in the Saudi government budget, given the rising demand for services, human resources and expenditures on healthcare (Almalki et al. 2011; El Bcheraoui et al. 2015; Elachola & Memish 2016). Despite being considered a rich country based on the abundance of crude oil, Saudi Arabia, like many countries in the Middle East, is facing a number of social challenges resulting from a rapid increase in population and the problem of unemployment. Further, the absence of a good work ethic has led to Saudi citizens holding less than half the jobs in the Kingdom (Alhamad 2014; Fakeeh 2009; Farhan et al. 2016; Fayad & Rasmussen 2012).

According to an IMF (2019) report released in July 2013, the unemployment rate among Saudi nationals has reached 12%. Moreover, according to the same report, 1.5 million of the two

million new jobs created in the last four years went to non-Saudis. Saudi Arabia relies heavily on foreign workers from poor countries, who are paid low wages. These workers are on contracts and are not considered immigrants (Farhan et al. 2016). However, the laws encourage the process for foreign workers and have led to an increase in immigration rates, from 800,000 in 1974 to 4.1 million in 1992 and to 6.1 million in 2004, representing an increase of 52.1% (Al-Gabbani 2009).

Especially for the health sector of Saudi Arabia, great number of healthcare professionals are expatriates of different nationalities (Al-Mahmoud et al. 2012; Miller-Rosser et al. 2006). For example, the dependency on foreign nurses, who represent 76% of the total nursing workforce in Saudi Arabia as recorded in the Saudi Ministry of Health Annual Report (2005), creates barriers between patients and nurses as a result of some socioeconomic differences including religion, culture, social values and relatively short-term commitments (Al-Mahmoud et al. 2012). These socioeconomic differences, together with the increased demand for health care employees, assert the need to pay more attention to attracting Saudi employees into the health sector of Saudi Arabia (Tumulty 2001). Saudisation, is already underway and rational success has been achieved in other sectors such as education, but much more is needed to achieve the objective in the Saudi Health System (Al-Mahmoud et al. 2012). Despite the educational revolution, which occur with the thriving of the oil industry and the spread of universities throughout Saudi Arabia, dependence on foreign workers has persisted, because there is a lack of skilled Saudis to fill many professions and Saudis consider many specialties as menial (Elsheikh et al. 2018).

One of the most important aspects of work in Saudi Arabia is the significant difference between the effects of the private and public sector on economic development. In fact, the majority of employees in the private sector are non-Saudis, while most who work in the government sector are Saudis. In the private sector, where ownership is usually held by Saudi businesspeople, the preference is to employ foreign workers, rather than native ones (Farhan et al. 2016). Only a small number of Saudis are employed in the private sector (Alhamad 2014). According to the statistics for 2011 from the Saudi Ministry of Labour, released by the Saudi Arabian Monetary Agency, Saudi workers represented only 10.9% of the total number of workers in the private sector (SAMA 2019), the main reason being that local citizens are known for their poor work ethic. This excuse has become a common phenomenon of local businesspeople, while the real reason is to ensure lower labour costs, as their main aim is to maximise profits. In some cases,

the Saudi government offers financial incentives to private businesses to employ local workers to take responsibility for tasks that are considered important, but few Saudi businesspeople are willing to perform tasks such as trash collection (Farhan et al. 2016).

There is also a mismatch between the skills of young Saudis and the needs of private sector employers. With Saudi institutions of higher education focusing on theoretical, rather than vocational, aspects of education, graduates do not meet the requirements of companies seeking technical and vocational specialists (Baqadir et al. 2011). Another issue is that, in the public sector generally, the government provides generous salaries and benefits, as well as offering less demanding roles than in the private sector. Moreover, the situation in the private sector is unstable in terms of labour law protections (Farhan et al. 2016).

In 1999, Saudi Arabia started negotiations to join the World Trade Organization and formally became a member in December 2011. This revealed the opaqueness for which the Kingdom is notorious and provided a better image of the country's unemployment and poverty as a result of the rapid population increase (Sullivan 2012). According to the Arab Human Report released by the UN in 2002, called 'Creating Opportunities for Future Generations', the Arab World is suffering from 'deeply rooted shortcomings' that are negatively affecting human development. The report highlighted three key factors: a lack of respect for human rights, people not seeking knowledge and a lack of female empowerment. The report also noted high youth population rates in the Arab world that are also causing serious social problems (Farhan et al. 2016). For instance, the rates of unemployment in Saudi Arabia are considerably higher when examined by age and gender. The percentage of young people aged 20 to 35 seeking jobs is about 30% and for females is about 35% (Almunajjed 2010; El Demerdash 2014).

Positively, a study conducted by Alshanbri et al. (2014) investigating managers in human resources departments in private companies found that, while the managers were concerned about the work ethics of Saudi citizens, the majority had no issue employing Saudi workers who were better educated and worked harder. However, Fleischhaker et al. (2013) examined labour laws and gender attitudes and highlighted that both influence the overall effort to reduce unemployment. They called for better-codified labour regulations that apply to all workers, irrespective of nationality, as well as a need to address the issue of female employment, given that women have much higher unemployment rates than men. A number of studies emphasise the strong relationship between reducing unemployment in the Kingdom and regulations concerning the employment of women (Al-Jarf 1999; Al Wakeel et al. 2005; Almunajjed 2010;

Fakeeh 2009; Farhan et al. 2016). Al-Jarf (1999) found that 90% of women who graduated from Saudi universities to work as translators over the period 1990 to 1996 were not working in that field, despite the availability of these positions. Most issues related to employing women in Saudi Arabia are deeply rooted in cultural assumptions, taboos, traditions and practices that prevent women working in many different vocations (Farhan et al. 2016). Other studies view the low rates of female employment as an opportunity to use an untapped resource to help the private sector develop and reduce the reliance on oil (Almunajjed 2010; Rajkhan 2014).

A report of the World Economic Forum (2015) confirmed that 13 of the 15 countries with the world's lowest rate of women participation in the labour force market are in the MENA region. In Saudi Arabia, only about 18% of Saudi women aged 16 to 64 were employed in 2017. In comparison, women's participation in labour market is 50% in Japan, 63% in Switzerland and 56% in the US (ERF 2019). The same report stated that social norms are the key constraint on women's participation in the Saudi labour force. For instance, Saudi women are supposed to work in a closed environment away from men. Moreover, males have opinions regarding the nature of work and work hours for females. It is also a social norm (not the law) that requires females to have male guardian approval. Another study by Al-Saggaf (2011) showed that family reputation is a serious matter in Saudi Arabia; thus, young Saudi women refuse to share their personal information on social media, especially photographs, for fear of potential damage to their family's reputation. However, current changes in Saudi laws are expected to create a more accepting (and safer) environment for females working in open spaces with males, as best highlighted by the recent 2018 decision to allow women to drive cars (Al-Ghalib et al. 2018).

This discussion has revealed three major problems related to unemployment in the Kingdom. The first issue is government regulations of overseas contract workers. This issue has led employers in Saudi Arabia to hire foreign workers, as it is easier and cheaper to import both blue-collar workers and professionals than to hire Saudis who are less educated and would cost more to train (Farhan et al. 2016; Lippman 2012). Second, there is a mismatch between the skills required for jobs in Saudi Arabia and the education received by graduate students, which can be called an education disconnection between requirements and qualifications in the Kingdom (Farhan et al. 2016). Third, the most important factors affecting rates of unemployment in Saudi Arabia are societal and cultural traditions, especially regarding the treatment and empowerment of women (Almunajjed 2010; Farhan et al. 2016).

The Saudi government has introduced a ‘Saudisation’ program for private sector organisations to increase the number of Saudi workers, while reducing the percentage of foreign workers (Looney 2004; Torofdar 2011). Each sector must maintain a certain percentage of Saudisation; otherwise, the government applies penalties to non-compliant companies. The Saudisation rate in the healthcare sector, as the topic of this research, must be no less than 20% (MLSD 2019). The Saudi government also seeks to increase the percentage of women employment from 22% to 30% as part of *Vision 2030* (Vision2030 2018). To successfully achieve these goals, the Saudi government has encouraged the private sector to employ women by adding two points for each 1% of Saudi women in the workplace (MLSD 2019).

A study examining the main characteristics and differences between Saudi managers and managers in developed countries revealed some significant results (Bjerke & Al-Meer 1993). The study identified Saudi culture as a ‘high power distance’ country; thus, Saudi managers usually make decisions dictatorially and paternalistically, rather than making decisions after consulting with other employees at a different hierarchy level. In addition, an open-door strategy among Saudi managers is very limited, and managers do not expect to be challenged by their subordinates (Muna & Simmonds 1980). Another study by Harris et al. (1991) identified the main differences among three groups of managers from the US, Saudi Arabia and Japan. The study showed that American managers are rational decision-makers, Japanese managers are facilitators, and Saudi managers are more like father figures who tend to solve problems based on authoritarian behaviour. For a long time, the political system in the Kingdom has been mostly authoritarian, and, historically, tribal leaders and monarchs were dictatorially and sovereign (Bjerke & Al-Meer 1993). As a result, people in Saudi Arabia have a strong need to be guided, ruled and directed by a supreme authority (Bhuiyan et al. 2001; Hofstede 1984).

Another issue related to Saudi managers is that they live in a collectivism society, where family and friendship are important and effective drivers in the functioning of companies and groups (Bjerke & Al-Meer 1993). Saudi managers rely heavily on family and close friends to accomplish outcomes in their company; thus, formal planning systems are very weak, while family and friends are the determinants of competence and validity (Bjerke & Al-Meer 1993; Muna & Simmonds 1980). For these reasons, Saudi managers tend to hire members from their family or friend networks, regardless of abilities. In sum, nepotism and cronyism are rife in Saudi Arabia (Farhan et al. 2016). Another issue identified in a study by Fnais et al. (2013) is

the high levels of racism and discrimination among residents in Saudi Arabia and the Middle East relative to Western countries. A survey distributed to residents of the National Guard Hospital in three main cities in Saudi Arabia (Riyadh, Jeddah and Al-Ahsaa) showed that 38% of residents reported at least one type of discrimination. The most commonly reported type was verbal annoyance (61.5%), followed by gender discrimination (58.3%) and sexual annoyance (19.3%), which was more common among female residents than males.

2.14.5 Saudi Arabia's Vision 2030

Saudi Arabia is one of the richest and fastest growing countries in the Middle East. It is also the largest producer and exporter of oil globally, which is the primary income of the state's revenue. However, in recent decades, some efforts have been made to diversify the income stream by creating new industries (Almalki et al. 2011). On 25 April 2016, the Saudi government revealed *Vision 2030* with the following statement: 'Saudi Arabia, the heart of the Arab and Islamic worlds, the investment powerhouse, and the hub connecting three continents'. The main goals of *Vision 2030* are to ensure that the economy of Saudi Arabia is no longer dependent on oil as its chief source of income, to reduce public expenditure and to promote the private sector—especially healthcare (Bassi 2017; Vision2030 2016). One of the most crucial objectives of *Vision 2030* is to move towards privatisation by increasing healthcare expenditure from 25% of the total state's budget to 35% by 2020. Moreover, the Ministry of Health intends to spend over 23 billion Saudi Riyal (SR) on new projects during the next five years (Bassi 2017).

There are several goals for improving the healthcare system: improve the quality of healthcare services, increase the privatisation of government services, and create an attractive environment for local and international investors (Al-Hanawi et al. 2019a; Bassi 2017). Saudi Arabia aims to create new opportunities for investors through a unique educational system that aligns with the society's needs. It also aims to remove existing obstacles and facilitate the construction of new businesses. The Saudi government is striving to build a dynamic, transparent, accountable, responsible and high-performance government. Moreover, it aims to empower citizens, private organisations and non-profit organisations to make decisions in a way that benefits Saudi society (Vision2030 2016).

2.15 Conceptual Framework and Study Gap

The aim of this study is to design a specific-sector practice-oriented CSR framework to help companies and practitioners focus on community needs and high-quality CSR practices. Based on a study of CSR in the private healthcare sector in Saudi Arabia, the research draws on the experiences of doctors, nurses and medical administrative staff. The focus on the healthcare sector is justified in Chapter 1, with this sector identified as prone to challenges and changes in the future (Elachola & Memish 2016). The sector also represents a significant cost to the economy—about one-fifth of government expenditures, with the private sector comprising about 25% of this cost (Yusuf 2014).

However, measuring CSR practices and reporting social activity requires great effort and a change in thinking in terms of motives and a focus on substance (over form) (Calabrese et al. 2013). These efforts are well justified, as effective practices have a positive effect on stakeholders' reported satisfaction (Mishra & Modi 2016) and companies' reputation (Brønn & Vrioni 2001; Kim et al. 2010; Yoon et al. 2006); enhance company image, financial revenues and business value; and enhance sustainable development (Alotaibi & Hussainey 2016; Kolk & Van Tulder 2010; Marín et al. 2015). Understandably, given the benefits of effective CSR practices and the general acceptance of CSR as a development tool in emerging economies, many private sector businesses in Saudi Arabia now focus on social contribution to the community (Aldosari & Atkins 2015; Edgar et al. 2016; Khan et al. 2013). However, these efforts are disadvantaged by the lack of an effective framework and associated research to test the effects of these CSR practices (Mandura et al. 2012).

As various studies also note, there is no need to convince senior leaders of the business case for effective CSR (Grainge 2007; Porter & Kramer 2006). However, the path to practising CSR is not linear and the concept has evolved from an earlier concern with ethics and philanthropy to sustainable development and recently to a focus on the triple bottom line (social, economic and environmental) and corporate citizenship (De Bakker et al. 2005). There are also challenges (tensions) in implementing CSR. For example, as Ruggie (2017) argued, rather than wait for the government to pass new laws, businesses should act now in their own self-interest, given that there are no standardised metrics for CSR activity and associated reporting (Vogel 2007).

As a result, companies often report based on their own area of interest and in mostly rhetorical ways (Ellerup Nielsen & Thomsen 2007; Iivonen & Moisander 2015)—a practice that

exemplifies the argument by Friedman (2009), one of the earliest contrarians, that profit is the (sole) basis of business social responsibility. A second challenge is that macro-environmental conditions vary from country to country and perhaps even according to industry or sector; consequently, it is difficult to apply CSR models commonly across developed and developing countries (Jamali & Karam 2016; Tsamenyi et al. 2007). Yet another challenge is that CSR is ‘almost impossible to achieve’ (Mintzberg 1983, p. 3). Notwithstanding, through placing the onus on corporations, as Mintzberg (1983, p. 14) argued, CSR needs to succeed ‘if our society and economy are to continue and to succeed’.

Socially responsible practices are indispensable for both society and the economy (Mintzberg 1983); however, as Mintzberg acknowledged, businesspeople are largely ill-equipped to deal with social issues. The central challenge is trust and, in the absence of structures and perhaps cynical (greedy) attitudes, CSR is consistently at risk of being reduced to a mere public relations exercise (Iivonen & Moisander 2015; Mintzberg 1983). However, as revealed by an online survey of some 28,000 respondents from 56 countries, the expectation is for businesspeople to act (socially) responsibly—an expectation that extends to the Middle East (Shehadi et al. 2013), where, reflecting this rising expectation and supported by regulation, many businesses have adopted CSR as an essential component of their overall strategy (Kotler & Lee 2006). Regulation on financial disclosure aside, the evidence is that stakeholders persistently seek information about corporate social practices, and reward companies when social practices align with their interests (Marín et al. 2015; Sen & Bhattacharya 2001; Sen et al. 2006). Conversely, from a practical perspective, besides remaining vigilant about unethical actions, managers must be aware of the potential risk that ethical actions may still be seen as inconsistent with stakeholders’ interests (Marín et al. 2015).

Similarly, noting the earlier challenges and associated risks, evaluating CSR practices and improving CSP are both interdependent and indispensable (Consolandi et al. 2009; Márquez & Fombrun 2005). In this context, the absence of agreed definitions and common CSR activity makes it difficult to measure effectiveness and differentiate between conformity to form over substance (Crowther & Aras 2008). However, a large number of well-known organisations have started incorporating CSR into their business strategies because of the high expectations of stakeholders that they act in a socially responsible manner (Campbell 2007; Jamali & Karam 2016; Szekely & Knirsch 2005; Tang et al. 2012). These demands require organisations to include international standards for CSR practices as an effective guideline for corporations to

implement and report their CSR practices. This has led to efforts to evaluate CSR that have become an important area of enquiry (Asif et al. 2013; Cannon 1994; Castka et al. 2004; Freeman 2010). There is also a reported parallel explosive growth in ratings and benchmark tools to support effective practices (Carroll et al. 2016; Gallardo-Vazquez & Sanchez-Herandez 2014; Ma´rquez & Fombrun 2005) and an emerging literature of systematic methodologies to evaluate social performance (Jack 2001; Schueth 2003) and metrics to measure CSR practice (Knoepfel 2001; Ma´rquez & Fombrun 2005) and assess its effect on the environment and society (Ma´rquez & Fombrun 2005; Singh 2016).

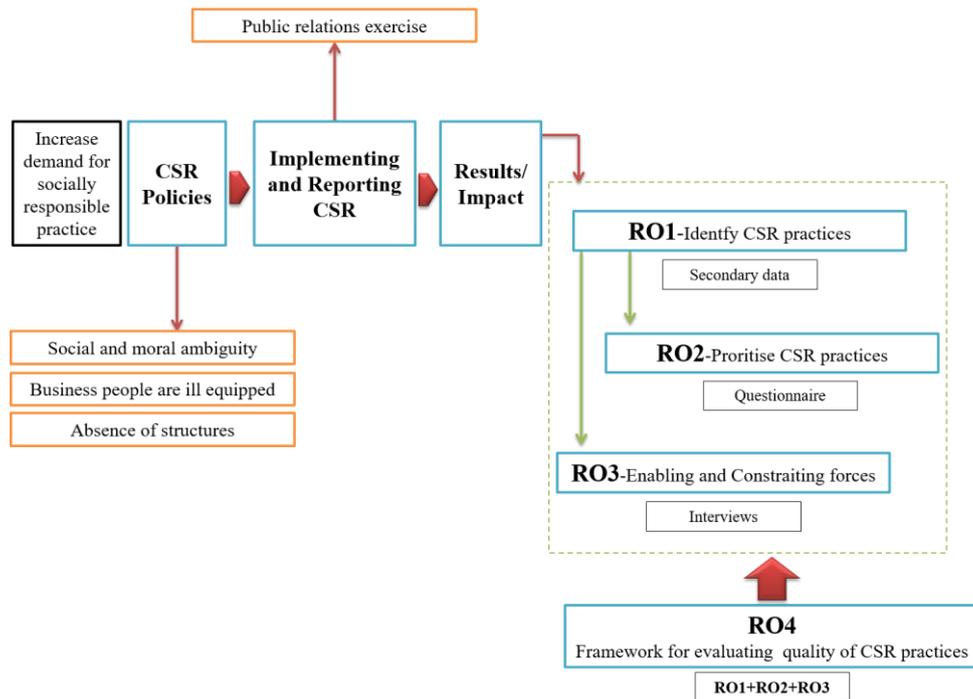
Promoting effective CSR practice for Saudi Arabia is pivotal (Alotaibi & Hussainey 2016; Mandura et al. 2012), especially with the country’s strategic *Vision 2030* plan (SAGIA 2008), requiring enhanced company- and country-level competitiveness (Lenssen et al. 2006; SAGIA 2008). Unfortunately, the current government’s SARCI has attracted considerable criticism. Its issues include failing to adequately measure quality in CSR practices (Aldosari & Atkins 2015; Mandura et al. 2012), a tendency to weigh all activities equally and inadequate consideration of stakeholders’ opinions (SAGIA 2008). Echoing the earlier ‘grand’ challenge facing CSR (Kolk 2016; Wickert et al. 2016), the SARCI seemingly only encourages efforts that are more rhetoric than real in action (Carroll et al. 2016; SAGIA 2008) and as yet does not reflect emerging social issues, such as improved female workplace participation rates, as now required by *Vision 2030*. This situation underpinned the research question of this study and the need to ensure quality in CSR activities.

This study’s research objectives were as follows:

1. develop and consolidate an index for CSR practices through a critique of selected important CSR indices (RO1)
2. develop a prioritised index with systematic metrics to evaluate quality in CSR practices in the Saudi healthcare context (RO2)
3. identify the countervailing forces influencing CSR practices and CSP (RO3)
4. devise an evaluative framework to measure quality in CSR performance (RO4).

These objectives were identified to close the gaps in the capacity of the SARCI to guide CSR practice, and help Saudi Arabian companies and practitioners shift from rhetoric and activity to focus on community needs and effective and meaningful CSR practices. Figure 2.3 illustrates the conceptual framework that guided this study.

Figure 2.3: Conceptual Framework



2.16 Summary

In conclusion, there is no universally accepted definition of the concept of CSR. Many authors agree that finding a precise definition of the CSR concept and distinct sets of its activities is an enduring dilemma across time and national boundaries. Furthermore, a range of sources have been explored and investigated, which allow a better understanding of the situation from both academic and official sources. Many authors agree that finding a precise definition of the CSR concept and distinct sets of its activities is an enduring dilemma across time and national boundaries. However, the researcher adopts the definition of CSR that identifies CSR as company actions or policies that consider stakeholders' expectations and the triple bottom line of environmental, social, and economic performance. This chapter also illustrated that corporations must understand the difference between 'talking' and 'walking' CSR and must combine these two concepts to successfully apply CSR initiatives in an emerging economy context.

The outcome of effective CSR, as various studies indicate, is to enhance a company's image, improve financial revenues, increase the firm's value and enhance sustainable development. Therefore, a large number of international organisations have created indices to guide and measure the extent of CSR practices by companies globally. This increase in the importance of CSR is consistent with the Saudi Arabian government initiative of developing the SARCI in

2008. Aside from the limitations of the index, there are number of local sociocultural factors that shape and constrain the way CSR is implemented in the Kingdom. These include the politics of Saudi Arabia, the paternal and authoritarian nature of the culture, the social laws of the Islamic religion, and the Saudi government vision of promoting CSR in the Kingdom and the *2030 Vision*. Reflecting internal issues in an emerging economy, the role of CSR is central to fighting poverty, as well as addressing other issues, such as governance gaps and related social issues.

The challenge highlighted by this chapter is designing a sector-specific CSR framework that can guide CSR policy and support implementation, as well as evaluate performance based on quality in CSR practices. A secondary goal is to offer a path towards embedding social performance into business operations by incorporating the principles of QM.

CHAPTER 3: RESEARCH PROCESS AND METHOD

3.1 Introduction

The previous chapters illustrated the gaps in this topic and the importance of developing a sector-specific CSR framework. This framework is necessary to help Saudi Arabian hospitals and CSR practitioners shift to a focus on prioritised needs and quality in CSR practice. Thus far, this thesis has explained the reasons for selecting the private healthcare sector in the Kingdom for in-depth analysis. The question that requires answering is as follows: what are the key performance drivers that ensure quality in local CSR activities? The SARCI tool has been criticised for failing to adequately support implementation and evaluation of CSR performance in Saudi Arabia. In this chapter, the aim is to present the methodological process required for the nominated field of study.

In academic research, it is important to be conscious about all details of the research process, including the relevant philosophical theories and their preferred analytical methods (Sadler-Smith et al. 2000). First, this chapter explores the most appropriate philosophical position from which the research methods should be derived. Second, the quantitative and qualitative methodologies employed in this study are discussed, including a critique of the selected CSR indices that helped build the questionnaire and interview questions. Third, the use of AHP in the questionnaire, the semi-structured interviews and the characteristics of the sample population are clarified. Finally, the data collection process and analysis tools and techniques are discussed with greater precision.

3.2 Research Philosophy

The research philosophy or paradigm influences the researcher's approach to data derived from any phenomenon that must be collected, examined and explained (Hammersley 1993). In other words, a research philosophy encompasses the system of beliefs and assumptions that relate to knowledge development (Saunders et al. 2009a). The purpose of any thesis is to convert things believed into things known ('*doxa*'—common belief—to episteme or justified belief) (Crossan 2003). To address the philosophy employed in research, the nature of science must be considered, and this includes two types of philosophies or two important ways of 'looking at the world': subjectivist and objectivist philosophies (Holden & Lynch 2004). The researcher must also ask three major questions:

1. What is true (ontology)?
2. How do researchers gain knowledge (epistemology)?
3. Which approach and methods should be used to conduct research (methodology) (Crossan 2003; Holden & Lynch 2004)?

Regarding the first question about ‘ontology’, there are two potential responses: the first group, who believe there is only a single objective truth (‘positivists’), and the second group, who believe there is no reality other than what people create in their minds (‘constructivists’) (Creswell & Creswell 2017; Crossan 2003). The second question concerns ‘epistemology’, which indicates that what individuals view as reality exerts an influence on their knowledge of the world. Therefore, what individuals think of as real affects the way they gain knowledge. If the researcher sees the world as having a number of global facts, implementing objective research in which the researcher does not interact with what is being studied can enable discovery of these facts. This ensures that the researcher is unbiased. In contemporary times, if the researcher sees the world as having multiple realities, rather than one single truth, then the best way to gain knowledge is to interact with the people being studied, in an attempt to reveal their attitudes and behaviours with reference to whatever is being investigated (Mason & McBride 2014). Regarding the third and final question on ‘methodology’, the relationship between the three concepts (ontology, epistemology and methodology) was clearly summarised by Taylor and Edgar (1999, p. 27) as follows:

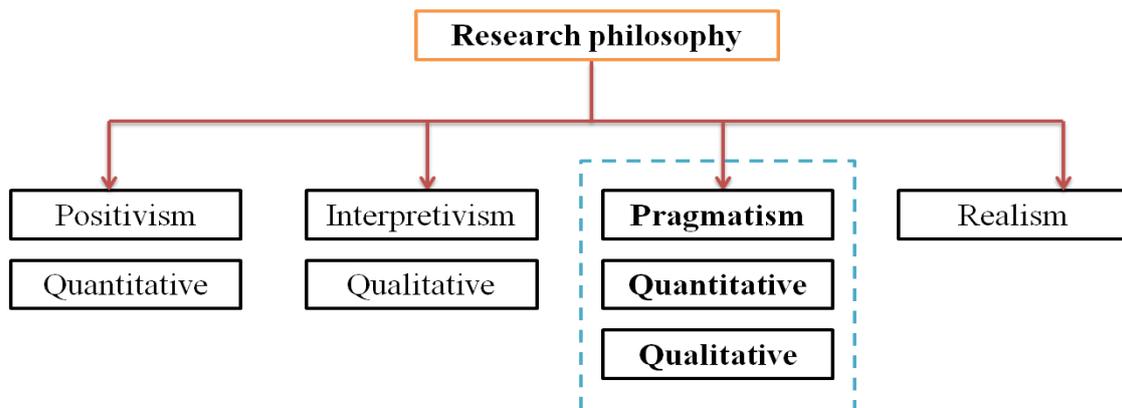
the belief about the nature of the world (ontology) adopted by an enquirer will affect their belief about the nature of knowledge in that world (epistemology) which in turn will influence the enquirer’s belief as to how that knowledge can be uncovered (methodology).

As Teddlie & Tashakkori (2009) asserted, ontology, epistemology and methodology are highly related and connected.

There are four types of research philosophy based on the methodology used to conduct the field study. First, quantitative research is appropriate for positivism paradigms, in which reality is single and measurable. Second, qualitative research is appropriate for interpretivism paradigms, in which constructivists see reality as constructed and multiple. The third type is associated with both quantitative and qualitative methods of data collection and is called pragmatism. Finally, realism is the philosophical view in which reality exists independently of the conceptual beliefs or thoughts of the observer. This study used a mixed methodology

(qualitative and quantitative) and these approaches were suitable for the pragmatism paradigms in this research. Pragmatism is a philosophy that relies on the fact that there is no one method to understand the reality, but many different methods of understanding because there are diverse realities (Saunders & Lewis 2012). The answer of the research question of this study were gained through a combination of multiple research methods including both qualitative and quantitative research methods. Through this combination, the researcher aims to obtain a better understanding of the research problem from quantitative results of facts and figures and from the perspective of people who lived the experiences. Both quantitative and qualitative approach will boost a more detailed understanding of research questions and results leading to a balanced conclusion on the challenges and opportunities about the research problem (Miller 2005; Robson 2002). Thus, this study employed the quantitative method to reflect a specific reality about the most important CSR practices for private sector healthcare professionals in Saudi Arabia. The qualitative method was used in the form of conducting semi-structured interviews to understand, justify and explain the actions, beliefs and experiences of people.

Figure 3.1: Research Philosophy



3.3 Research Strategy

This study investigated the development of a practice-oriented CSR framework to help healthcare companies and practitioners focus on community needs and improve the quality of CSR practices in Saudi Arabia, which has been identified as an emerging economy. Based on a case study of the private health sector, the framework drew on the experience of doctors, nurses and medical administrative staff, who collectively represent the primary stakeholders and are central to effective CSR practice (Aguinis & Glavas 2019; Isa & Kitt 2015; Kirchner et al. 2012). As Yin (1998, p. 229) asserted, a case study is ‘an empirical inquiry that

investigates a contemporary phenomenon within its real-life context'. The method allows the researcher to examine the data within a specific context. The reason for making this choice is because it is impossible to deal with many organisations that have different characteristics and purposes (Eckstein 2000; Stake 1978).

However, over the years, growing business management and leadership research has debated the different characteristics of quantitative and qualitative methodologies, and which methodology is superior. Quantitative analysis has received the majority of research in various fields (Onwuegbuzie & Leech 2005; Rossman & Wilson 1985; Tashakkori et al. 1998). However, recently, the qualitative orientation has become an important component of many studies and is growing (Onwuegbuzie & Leech 2005; Rossman & Wilson 1985; Yilmaz 2013). A dialectical perspective has been noted between both quantitative and qualitative methodologies. Several researchers have considered their method to be superior (Teddlie & Tashakkori 2009). Bryman (2016) confirmed that, although these two methodologies are considered competitors, they may be still be integrated for the benefit of research. Moreover, a multi-strategy approach is viewed as appropriate for answering specific types of questions (Bryman 2006).

In the context of evaluation, the mixed-methods approach has garnered strong support from academics (Bryman 2006; Teddlie & Tashakkori 2009). As Creswell & Plano Clark & et al. (2003) argued, using a mixed-methods approach has certain advantages, such as conveying the sense of strictness in the study and providing guidance to readers about what the researcher intends to do or has done. In this way, a multi-strategy approach helps researchers explain the nature of their intentions and achievements. The researcher answers a number of questions, as follows:

1. Are the quantitative and qualitative data gathered simultaneously or sequentially?
2. Which of quantitative or qualitative data has greater priority?
3. What is the purpose of the integration?
4. At what stage in the research process does the mixed-methods approach operate?
5. Is there any source of data other than quantitative and qualitative data?

First, in this study, both types of data were collected 'simultaneously', as both were independent and did not rely on each other. Second, quantitative data had priority over qualitative data, as the general aim of this study was to answer a statistics-related question

(What are the key performance drivers that ensure quality in local CSR activity?), whereby CSP was evaluated based on quality of CSR practices, rather than quantity. Third, the purpose of the integration can be summarised as follows:

- **Complementary:** The qualitative data described, enhanced, explained and clarified the results in such a way to augment the quantitative data. The qualitative data also provided a contextual understanding related to either generalisation.
- **Amplification:** The qualitative data aimed to expand the range and depth of enquiry by implementing new methods for different types of enquiries. As aforementioned, the researcher aimed to find the ‘countervailing’ forces influencing personal and organisational behaviours and illustrate the major factors that enable or constrain internal stakeholders from implementing effective CSR initiatives. Each method sought to answer different research objectives, as will be explained in more detail later.
- **Shortfall:** Using a mixed-methods approach allowed the researcher to overcome the weaknesses and draw on the strengths of both methods.
- **Truthfulness:** Using qualitative data increased the credibility of the quantitative data.

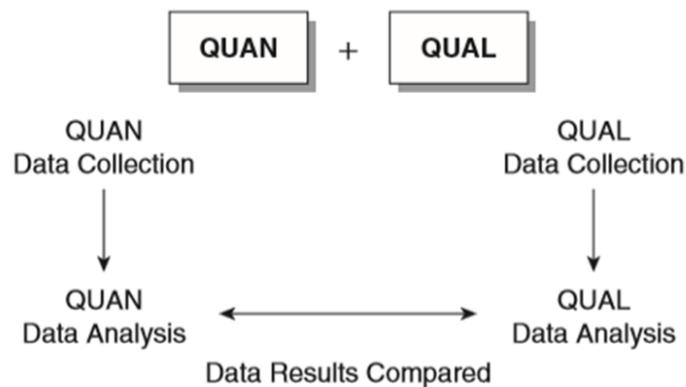
Fourth, as mentioned at the start of this chapter, the mixed methods approach used to answer the various ROs as following:

1. Develop a consolidated index for CSR practices, through a critique of selected important CSR indices (RO1). This objective is based on secondary data and serves as an essential step to develop the questionnaires and the semi-structured interviews;
2. Develop a prioritized index, with systematic indicators to evaluate quality of Corporate Social performance (CSP) in the Saudi health sector (RO2) based on quantitative data (AHP);
3. Identify enabling and constraining forces that influence CSR implementation, and effective CSP (RO3) based on qualitative data (semi-structured interviews);
4. Devise a policy and practice framework to support quality in CSP (RO4) based on the results of the previous objectives by integration of both quantitative and qualitative data to achieve the main goal of this study.

The mixed-methods design used in this research is called concurrent triangulation design (see Figure 3.2). This design usually uses disconnected quantitative and qualitative methods to

override the weaknesses of one method with the strengths that exist in the other method. In this case, both methods were concurrent, which meant they could be employed simultaneously during one phase of the research project. The most important advantage of this design is that it is well known to most researchers and can result in credible and well-established findings (Creswell & Plano Clark & et al. 2003)

Figure 3.2: Concurrent Triangulation Design



Source: (Creswell & Clark & et al. 2003).

3.4 Research Approach

Collis & Hussey (2013) provided a useful plan to help researchers differentiate between various research approaches based on four criteria: process, purpose, logic and outcome. First, process can be divided into three types of approaches: quantitative, qualitative and mixed-methods research (Teddlie & Tashakkori 2009). Second, the purpose of any research project can be organised into four classifications: exploratory, descriptive, explanatory and predictive (Collis & Hussey 2013). An exploratory approach is usually employed when there is scarce information available about a certain phenomenon. In exploratory studies, the researcher seeks models, examples, hypotheses and ideas, rather than testing or confirming ideas (Collis et al. 2003). Although this approach aims to collect as much information as possible, it does not provide a conclusive answer to issues. However, it provides a guideline for researchers to conduct new studies based on the current exploratory study (Collis & Hussey 2013).

Descriptive studies aim to describe phenomena as they exist in the real world (Knupfer & McLellan 1996; Lambert & Lambert 2012). This type of research approach can be applied to

a specific problem using either qualitative or quantitative methodologies (Collis & Hussey 2013). Explanatory research is used to explain how or why something occurs in specific circumstances. In this case, the researcher seeks to understand certain phenomena by measuring causative relations among them (Collis & Hussey 2013). Finally, predictive research aims to predict the likelihood of certain phenomena occurring in particular conditions. Predictive studies are almost quantitative in nature, as they involve identifying or defining quantifiable variables that can be measured (Collis & Hussey 2013).

Third, the logic of the study usually refers to whether the research is deductive or inductive in character. The major difference between these approaches is that the deductive approach aims to test a specific theory, while the inductive approach aims to generate a new theory from the data collected (Clough & Nutbrown 2012; Collis & Hussey 2013). For the deductive approach, the emphasis is to move from a general idea to particular themes. However, it can be seen from the literature that some qualitative studies also have a deductive orientation. The researcher uses both the inductive and the deductive approach with a completely open mind without any assumptions of what will be found. Thus, the aim of this approach is to develop a new theory based on the data (Clough & Nutbrown 2012).

Finally, regarding the outcome of any research project, research can be divided into two types of outcomes: basic research and applied research (Collis & Hussey 2013). According to Collis & Hussey (2013), basic research (also known as fundamental or pure research) is concerned with adding to or improving current knowledge. Its main objective is to collect more information to better understand existing theory or phenomena. Thus, the emerging ideas from basic research may not be applied directly to certain events or phenomena (Kothari 2004). However, applied research is (as the name implies) designed to apply findings to solve a current or existing problem. This type of research is closely linked to failed businesses and economic research, not just healthcare and politics (Kothari 2004).

The current research employed an exploratory approach to explore the best CSR practices, since the researcher had insufficient knowledge of these. In this way, this study could determine the best practices that are appropriate for the Saudi community. The research then moved to a predictive approach for quantitative data collection to prioritise CSR practices and how important they are to the private sector healthcare community in Saudi Arabia. Finally, this study used an explanatory approach through semi-structured interviews to contribute further information and explanation to the quantitative data collected. Generally, the logic of this study

encompassed the deductive approach, as it sought to confirm the idea that CSR practices do not have equal importance. Moreover, this study prioritised CSR practices based on the opinions of healthcare professionals in the private sector healthcare industry in Saudi Arabia. The aim was to evaluate the effectiveness of CSR practices by providing a tool that can measure the quality of CSR performance accurately. Table 3.1 summarises the approach taken in this study.

Table 3.1: Research Approach

Process	Purpose	Logic	Outcome
Mixed-methods (quantitative + qualitative)	Step 1: Exploratory Step 2: Predictive Step 3: Explanatory	Deductive and Inductive	Applied research

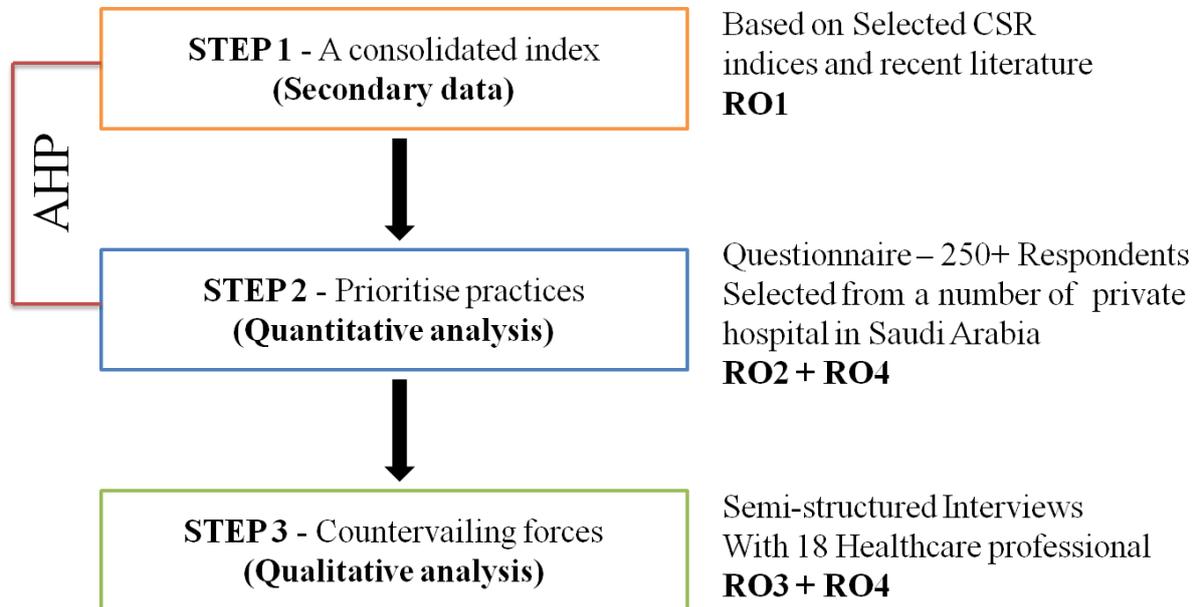
3.5 Research Process

The aim of this study was achieved through four research objectives, with a wide range of data collected and analysed. The process of data collection for each objective was as follows. First, this study developed a consolidated index for CSR practices through a critique of selected important CSR indices (based on secondary data). Second, this study developed a prioritised index with systematic metrics to evaluate quality in CSP in the Saudi healthcare sector (quantitative—questionnaires). Third, this study identified countervailing (enabling and constraining) forces that influence CSR practices and effective CSP (qualitative—semi-structured interviews). Fourth, this study devised an evaluative framework to measure quality in CSP (summative discussion of research objectives’ findings). Secondary data based on five selected CSR indices used worldwide served to identify CSR practices that are best suited to the Saudi community generally and specific stakeholders.

The author then used these data to establish both the questionnaires for quantitative data collection and semi-structured interviews for qualitative data collection. Both the identification of CSR practices and prioritisation of these practices in accordance with their importance for stakeholders (RO1 and RO2) used a quantitative approach called AHP. The qualitative data were collected using semi-structured interviews. While identifying the challenges posed by qualitative research, Kapoulas & Mitic (2012) supported the use of qualitative approaches as a reliable research method. This view was also held by Cassell et al. (2006), who asserted that ‘clearly qualitative methods have much to offer the management researcher in enabling access

to the subjective experiences of organizational life’ (p. 291). A summary of the various stages of analysis is illustrated in Figure 3.3.

Figure 3.3: Stages of Analysis



Given that this study involved interviewing a number of healthcare professionals, including doctors, nurses and administrative staff, the researcher faced difficulties related to data collection. These difficulties related to the nature of the Saudi private healthcare sector and the research approach, especially the quantitative AHP process.

The online questionnaire was distributed through emails, short message service (SMS) and the WhatsApp application. The completed and returned questionnaires were fewer than the researcher expected. Further, the researcher faced challenges in conducting interviews with the desired number of healthcare professionals because of the very busy nature of their work with patients.

Regarding the research approach, although AHP represents a perfect, rational, and commonly used approach for quantifying the importance of each decision criterion (Li et al. 2019), the main limitation of the quantitative AHP process is the complexity of this method, which makes its implementation inconvenient. Participants require some knowledge and experience of the method. Moreover, the pair-wise comparison of CSR practices was too lengthy, given the large number and variety of CSR practices.

3.6 Data Collection

3.6.1 Using AHP Process

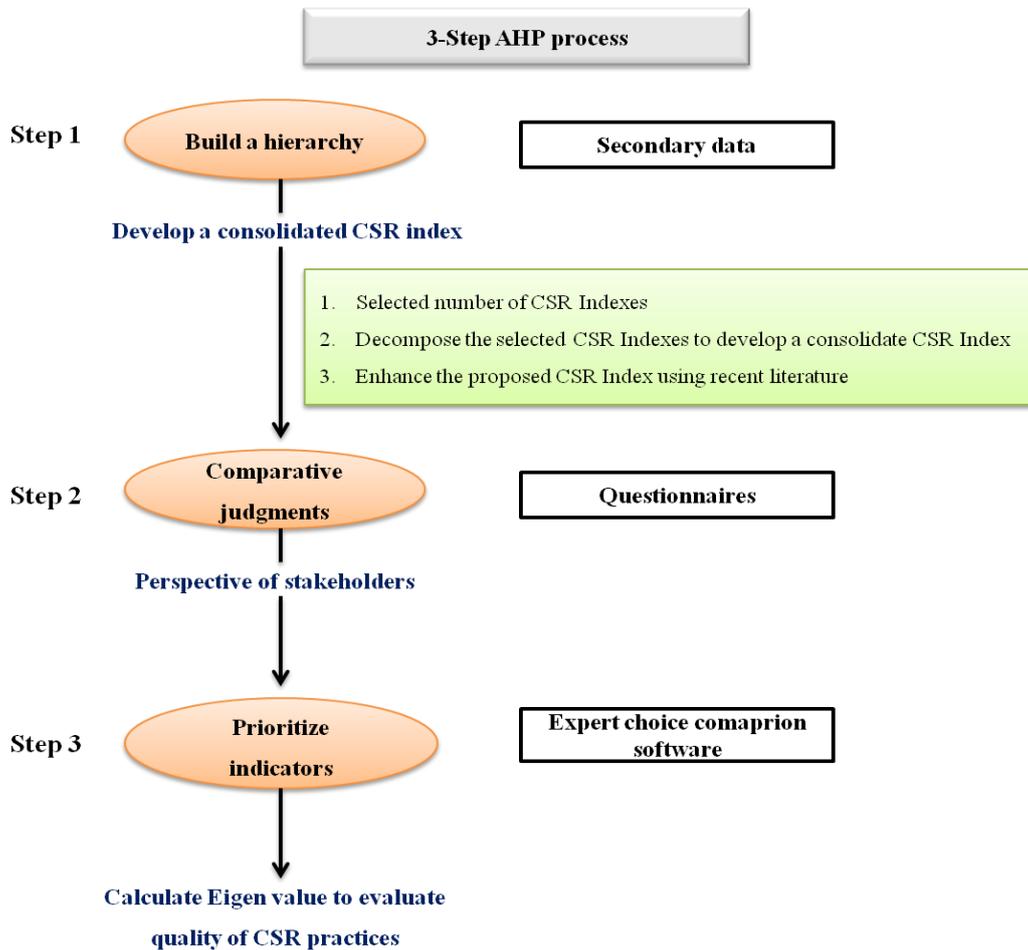
Thomas Saaty (1980) devised the AHP, which is deemed one of the most effective tools for dealing with complex decisions by helping decision-makers set priorities and choose the best options regarding a specific issue (Palmer 1999; Partovi 1994). AHP can be defined as a theory of measurement that ‘provides a fundamental scale of relative magnitudes expressed in dominance units to represent judgments in the form of paired comparisons’ (Saaty 1988, p. 22; Saaty 1990b, p. 18). AHP reflects the approach in which people think and behave; it makes the thought process faster and easier, and is effective in broadening people’s awareness to include more factors when making decisions (Saaty 1990a). The AHP approach reduces complex decisions to a set of pairwise comparisons, and then synthesises the results. This approach allows the AHP to deal with both subjective and objective aspects of a decision (Hafeez et al. 2002; Kurttila et al. 2000; Saaty 1980). Moreover, AHP has been applied in a number of studies as a highly advantageous decision-making technique in strategic planning, marketing applications and evaluation purposes (Wind 1987; Wind & Saaty 1980).

The use of the AHP for measuring social performance was suggested by Arrington et al. (1982) and Wokutch & Fahey (1986). The methodology involves three main procedures (see Figure 3.4). The first step is to build a hierarchical structure of several levels by organising the criteria related to the study. The second step involves an exercise of comparative judgements in the form of paired comparisons (Harker & Vargas 1990; Saaty 1988). In this study, these comparisons were based on scaled responses to a survey of knowledgeable stakeholders at every level of the proposed hierarchy—the composite CSR index that was determined in the first step. The third step involves prioritising the selected items (CSR indicators) to identify the relative importance of each item (Harker & Vargas 1990).

The design of a CSR index to evaluate social performance is well suited to AHP (Ruf et al. 1998; Veisi et al. 2016), since the practices and alternatives in the selected indices could be decomposed into component parts, and comparative judgements exercised through inductive reasoning based on a scale of relative magnitudes to represent judgements (Lanjewar et al. 2016; Zahedi 1986). AHP has been used by the US federal government and large corporations to make complex decisions (Palmer 1999) and determine the eigenvalue, which is the relative value (quality) of each variable in the proposed index. The process enables reporting of CSR

actions based on relative quality, as assessed by stakeholders. The AHP process was applied to RO1 and RO2 of this study, as illustrated earlier.

Figure 3.4: The AHP Process (Three Conceptual Steps)



3.6.2 Consolidated Index: Secondary Data—Step 1 of AHP (ROI)

The first step of the AHP is to construct the problem being investigated by starting from the main objective to the sub-objectives, forming a hierarchical structure with multiple levels. For this study, this step involved selecting CSR indices and decomposing the selected practices into a consolidated index deemed suitable for Saudi Arabia. Additional variables were drawn from recent literature to close some notable gaps in the initial composite index. The aim was to identify good practices in CSR worldwide through a critique of selected important CSR indices over three progressive stages. The first stage involved selecting representative indices that were industry leaders and/or relevant to an emerging economy, such as Saudi Arabia. The second step was analysis, which involved decomposing the selected CSR indices to develop a consolidated CSR index with indicators for identified CSR practices. Third, recent literature

was used to enhance the proposed CSR index by adding more variables and indicators to the identified domains of CSR practice.

Five CSR indices were selected based on their reported importance in general CSR literature and perceived suitability to Saudi Arabia and the healthcare sector. The selected indices were discussed in detail in Chapter 2. The first index was the DJSI, which is the most popular index in the literature and the first to measure sustainability and social performance (Clarkson et al. 2015). The two other indices were the ASPI Eurozone (RobecoSAM 2015) and FTSE4Good (FTSERussell 2016). Both indices were launched in 2001 and were among the first indicators in the field, with ASPI Eurozone created for European companies and FTSE4Good created for UK companies (RobecoSAM 2015; VigepASPI 2013). Layungasri (2010) confirmed that the ASPI is one of the leading metrics in evaluating a company's social performance and can be used as a guideline for companies in emerging countries (Layungasri 2010). Regarding the FTSE4Good Index, developers continue improving this index to cover most of the world. As noted in Chapter 2, the index classifies countries into four classes: developed, advanced emerging, secondary emerging and frontier market (Collison et al. 2009; Collison et al. 2008; FTSERussell 2016; Mackenzie et al. 2013). The FTSE4Good criteria are designed to reflect the best ESG practices and help a large number of companies around the world to improve their ESG performance (Collison et al. 2009; Collison et al. 2008; FTSERussell 2016). Thus, it is deemed suitable for a secondary emerging economy, such as Saudi Arabia (FTSERussell 2020). The final two indices were the ESG India Index (S&P 2011) and SARCI (SAGIA 2008). The ESG India Index has been implemented in an emerging market and so may be the closest to matching the Saudi context. Appendix 1 presents an overview of CSR indicators of social practices for the selected indices.

3.6.3 Prioritise Practices (RO2)

This was a quantitative stage involving Steps 2 and 3 of the AHP. The researcher built a questionnaire based on the consolidated index—the first objective of this study. As noted earlier, Step 2 of the AHP involved prioritising CSR practices in the consolidated index. This helped develop a prioritised index for the healthcare sector, called the 'Saudi Environmental, Social and Governance Index for the Health Sector' (SESGI-h). After constructing a hierarchal structure for CSR practices, the researcher designed a questionnaire to enable a pairwise comparison of items in the consolidated index. The aim was to identify the relative importance of each item, based on a survey of doctors, nurses and healthcare administrative staff who are

central to ensuring that CSR practices are practical and efficient (Isa & Kitt 2015; Kirchner et al. 2012). The AHP method used a relative scale for evaluations that ranged from 1 to 9, with 1 for ‘equal’ and 9 for ‘absolutely more important than...’ (see Table 3.2). The comparison was completed for all identified variables at each level of the hierarchy (Vaidya & Kumar 2006).

Table 3.2: Relative Scale for Pairwise Comparison

Intensity of importance	Definition	Explanation
1	Equal importance	Two elements contribute equally to the objective
3	Moderate importance	Experience and judgement slightly favour one element over another
5	Strong importance	Experience and judgement strongly favour one element over another
7	Very strong importance	One element is favoured very strongly over another; its dominance is demonstrated in practice
9	Extreme importance	The evidence favouring one element over another is of highest possible order of affirmation
* Intensities of 2, 4, 6 and 8 can be used to express intermediate values		

The questionnaire was distributed to a randomly selected group of healthcare professionals, inviting their opinions on the relative priorities of the identified CSR items. This study captured the views of 250+ healthcare professionals from a number of private sector medical centres in Saudi Arabia. A total of 803 online questionnaires were distributed, with 268 completed responses received from 98 doctors, 73 nurses and 97 administrators—a response rate of 33%. This response rate fell within the acceptable rate for returned questionnaires, identified as between 20% and 40% (Frankfort-Nachmias & Nachmias 2007).

3.6.3.1 Designing the Questionnaire

In this study, a questionnaire was constructed in alignment with RO2, which aimed to develop a prioritised index to enable policy and implementation of quality CSR practices in the Saudi healthcare sector. The questionnaire items included responses on general information and responses in relation to the relative importance of CSR practices from the perspective of the participating healthcare professionals. The hierarchical structure constructed from the parent indices was the basis of the questionnaire, which invited comparative judgements in the form of paired comparisons using scaled responses at each level of the consolidated index. The questionnaire format was developed so that it was essentially logical and easy to follow,

together with clear and precise instructions for completing the questionnaire, using SmartSurvey software.

The questionnaire contained two sets of questions. The purpose of the first part was to collect demographic and descriptive information about the participants, including occupation, gender and employer. The second part was designed using AHP principles to make a pairwise comparison of CSR practices based on the consolidated CSR index. These comparative judgements were essential to develop a prioritised index (SESGI-h; see Figure 3.5).

Figure 3.5: Questionnaire Outline with Sections

First: General Information

Name (optional)	
Current position	<input type="checkbox"/> Doctor <input type="checkbox"/> Nurse <input type="checkbox"/> Medical administrative
Employer	
Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female

Second: the pair comparison of CSR domains

A - Importance – or B		Equal	How much more?							
1	<input type="radio"/> Economic or <input type="radio"/> Environment	1	2	3	4	5	6	7	8	9
2	<input type="radio"/> Economic or <input type="radio"/> Social	1	2	3	4	5	6	7	8	9
3	<input type="radio"/> Environment or <input type="radio"/> Social	1	2	3	4	5	6	7	8	9

Third: the pair comparison for CSR dimensions of each domain

3.1. Economic

A - Importance – or B		Equal	How much more?							
1	<input type="radio"/> Corporate governance or <input type="radio"/> Risk and crisis management	1	2	3	4	5	6	7	8	9
2	<input type="radio"/> Corporate governance or <input type="radio"/> Anti-corruptions	1	2	3	4	5	6	7	8	9
3	<input type="radio"/> Risk and crisis management or <input type="radio"/> Anti-corruptions	1	2	3	4	5	6	7	8	9

3.2. Environmental

A - Importance – or B		Equal	How much more?							
1	<input type="radio"/> Environmental Management system or <input type="radio"/> Green Supply Chain Management	1	2	3	4	5	6	7	8	9

3.3. Social

A - Importance – or B		Equal	How much more?							
1	<input type="radio"/> Employee or <input type="radio"/> Community	1	2	3	4	5	6	7	8	9
2	<input type="radio"/> Employee or <input type="radio"/> Customer product	1	2	3	4	5	6	7	8	9
3	<input type="radio"/> Community or <input type="radio"/> Customer product	1	2	3	4	5	6	7	8	9

The researcher also conducted a pilot study before distributing the questionnaires to ensure the instrument’s reliability. A group of 10 participants reflecting the characteristics of the population of the main study was asked to fill out the questionnaire. A cover letter for the attention of respondents was written to accompany the questionnaire. The cover letter explained the purpose of the research and contained important information for completing the

questionnaire. This was taken as the informed consent letter. The questionnaire is provided in Appendix 2, while the informed consent letter is in Appendix 3.

Step 3 in the AHP included prioritisation of CSR indicators and the AHP approach was operated by a specific software package called Expert Choice, which requires the inputting of data collected. The data were then processed using a computer for output in the form of numerical tables and figures to illustrate the perceived quality (eigenvalue) of the selected criteria.

Questionnaires have a number of advantages over other methods. They allow respondents to answer questions at times convenient to them and subsequently allow them to understand the context and take time when answering and seeking information. A questionnaire is defined as:

[t]he collection of data on a number of units and usually at a single juncture in time, with a view to collecting systematically a body of quantifiable data in respect of a number of variables which are then examined to discern patterns of association (Bryman 1989, p. 104).

As stated by Robson & McCartan (2016), a questionnaire has several characteristics:

1. does not need too many resources to build it
2. is simple to use and requires only basic training to start the process
3. can easily cover many people either from inside or outside the organisation
4. questions can be adjusted at any time if needed
5. can be used in tandem with the case study method or semi-structured interviews to provide more views about a certain topic or theme
6. gives a beneficial visual reference if outcomes are graphed.

Online questionnaires do have a number of disadvantages that can contribute to a low response rate. A low rate of response to a questionnaire can be a problematic because it reduces credibility regarding the extent to which outcomes can be generalised to the community from which the questionnaire sample is drawn. Moreover, response errors can be increased. This problem can occur because of conceptual ineptitude or administrative mistakes made by the researcher (Saunders et al. 2009b). On the respondents' side, one of the greatest obstacles encountered by healthcare professionals is lack of time, which affects response rate. Time is compounded by the complexity of the item being considered. Therefore, the researcher must consider time-related issues experienced almost universally in the healthcare sector, which

deters medical professionals from devoting too much time to completing questionnaires. The researcher in this study collected the required number of questionnaires using more than one medium, including email, WhatsApp and SMS.

3.6.3.2 Sampling

Sampling is a systematic process of choosing a group of respondents or cases to be included in the research project and is a key factor in any survey study (Graziano & Raulin 1993; Trochim & Donnelly 2005). Naturally, gathering information from everyone in a population is almost impossible (Kreuger & Neuman 2006). Therefore, the goal of the researcher is to determine an appropriate representative sample of the population. Before deciding which sample technique was most appropriate for this project, it was imperative to understand the difference between probability and non-probability sampling. In short, non-probability does not involve a random selection, while probability does. It is not necessarily the case that non-probability samples do not represent the population, but non-probability samples cannot depend on the rationale of probability theory.

By using probability sampling, the probability that the study represents the population is known because the confidence intervals for the statistics can be estimated. However, the non-probability sampling technique may or may not represent the population well, and it is often difficult to know how close it is to representing the universe. In general, researchers prefer probabilistic or random sampling methods to non-probabilistic ones, and consider them more accurate and rigorous (Kreuger & Neuman 2006). The main reason for this is that, in probability sampling, there is a chance for everyone in the population to be selected, and this probability can be strictly specified. This increases the chance of providing unbiased estimates of population totals by weighting sampled units according to their probability of selection. In contrast, non-probability sampling is any sampling method where some elements of the population have no chance of being chosen (Trochim & Donnelly 2005).

In this project, the researcher used 'stratified sampling', in which the population (the healthcare private sector in Saudi Arabia) contained a variety of specialisations and categories. In this sampling approach, the healthcare community could be organised by categories into separate strata. The sample of the study included three strata: doctors, nurses and healthcare administrative staff. Each stratum was then sampled as an independent sub-population, of which individual elements could be randomly selected.

3.6.4 Enabling and Constraining Forces (RO3)

Qualitative data were collected using semi-structured interviews with 18 healthcare representatives (six doctors, six administrators and six nurses). While identifying the challenges posed by qualitative research, Kapoulas & Mitic (2012) supported the use of qualitative approaches as a reliable research method. This view was also held by Cassell et al. (2006), who purported that ‘clearly qualitative methods have much to offer the management researcher in enabling access to the subjective experiences of organizational life’ (p. 291). The interviewees were chosen using a sampling technique called snowball sampling or chain-referral sampling (Etikan et al. 2016; Naderifar et al. 2017). In the end of the questionnaire, participants were asked to add their personal information if they would like to participate in the semi-structured interview in which the researcher contacts them to organise the meeting. Each interviewer is asked to recruit other participants if possible. The researcher managed the interview process to apply the interview with six Doctors, six Nurses, and six Administrators.

In-depth interviews were used because the participants may have been comfortable discussing the topics in an open forum, such as a focus group. The semi-structured in-depth interviews were conducted over one to two hours with the individual participants and were wide-ranging in nature, exploring the items and many perspectives under review. With informed consent, the interviews were recorded and transcribed for analysis and kept confidential by the researcher. The interviews were conducted at the participant’s workplace and could be followed up by telephone conversations to clarify any issues or discrepancies.

The researcher sought to be non-directive in instructions, without suggesting or directing discussions or descriptions in any way. This allowed the participants to comprehensively describe their experiences, thoughts, perceptions, opinions and so forth, including a description of the situation in which they occurred. The objective of the research was to seek pure self-expression from the participants, with non-interference from the researcher. The researcher employed the process of bracketing, which means that the researcher have made some efforts to put his own opinion, previous knowledge, beliefs, and personal experiences aside to accurately describe interviewees’ experience (O’Halloran et al. 2018). So the participants were only aware of their own ideas and perceptions on the phenomenon (CSR practices) of interest. Moreover, no ‘leading’ questions were asked. Thoughts and opinions on the factors and reasons for CSR practices were investigated throughout the discussions. The focus of the research was the central underlying significance of the experience shared within people’s different lived

experiences. The major data sources for the research study were semi-structured, in-depth interviews (Patton 1990). The principle of interviewing is to establish what is in and on each participant's mind.

At the start of the interviews, the researcher began by introducing himself and giving the interviewee a general explanation of the aims of the research. The interview included two sets of questions. The first set comprised optional general questions, including the interviewee name and current position. The second set consisted of in-depth structured interviews to identify the countervailing forces, including enabling and constraining factors, influencing CSR practices and CSP (see Appendix 4 for the list of interview questions).

3.6.5 Policy and Practice Framework to Support CSP (RO4)

This objective was the core of the study and was achieved through a clear analysis process for quantitative and qualitative data. The results of both methods led to the final framework that aimed to measure quality in CSR performance.

3.7 Data Analysis

3.7.1 Quantitative Data Preparation and Software

To ensure significant interpretation of the data, it is essential that data collected be systematically organised in a way that enables an efficient process of data analysis. Data preparation is an essential part of any survey, as it influences the quality of the data collected. According to Richardson et al. (1994), data preparation can be structured in the following two steps:

1. Questionnaires must be edited before data entry. This step is essential for ensuring the quality of the data. Thus, all returned questionnaires were edited before entering the data in the analysis program. Of 803 online questionnaires distributed, 286 were fully completed, while around 378 were partially completed and 157 of participants did not respond at all. The researcher ignored the partially completed questionnaires and only entered the fully completed questionnaires into the Expert Choice Comparison program for analysis.
2. Coding data entry is the next step, according to Richardson et al. (1994). However, the coding step was not required for this study, as the researcher used software that did not

need coding to enter the data. The Expert Choice Comparison program built the questionnaire automatically when entering the constructed hierarchal structure (the SESGI-h) in the program. The researcher only needed to enter the results on the relative importance of CSR practices received from the participants, alongside the demographic information of the participants.

There are several computer programs that allow researchers to easily and effectively collect and then analyse quantitative data. These programs allow the researcher to speed the process of sorting through information and viewing the research data from different perspectives. In this study, the researcher employed both quantitative and qualitative data analysis techniques. In the case of quantitative data analysis, as aforementioned, the researcher used the Expert Choice Comparison online software. Expert Choice is designed to help decision-makers attain results after applying the AHP (Ishizaka & Labib 2009). To use this software, the researcher contacted the manager of Expert Choice Inc. to receive permission to work with the software. The license is only given to organisations, research students and academics.

The first step in the quantitative data analysis was to enter the consolidated CSR index developed in the shape of a hierarchal structure. Second, the questionnaires collected were entered into the program. Third, the prioritisation of CSR practices was measured automatically. Finally, the researcher wrote the report based on the results papered in the program. Expert Choice Comparison allows users to: (1) structure complex problems in a clear and understandable manner; (2) accurately measure the importance of competing objectives; (3) synthesise information, expertise and judgements; (4) conduct what-if and sensitivity analyses; (5) clearly communicate to share results and iterate parts of the decision process when necessary; and (6) allocate resources if desired (<https://www.expertchoice.com/comparison>).

3.7.2 Qualitative Data Preparation and Software

For the qualitative research, the final step was data analysis (Eisenhardt 1989). Evaluating the massive amount of data collected and then building a framework to communicate the core of the data collected is a major challenge in qualitative analysis (Patton 1990). Patton stated that minimising the amount of information and identifying patterns for the data that represent diminutions, categories and themes can easily resolve this. In this research, the interviews were conducted in the Arabic language and then translated into English. The information collected from 18 in-depth interviews was then subjected to qualitative data analysis using the five steps

of Marshall & Rossman (2014): (1) organise data; (2) create categories, themes and patterns; (3) test the emerged hypotheses; (4) search for alternative explanations; and (5) write the report.

The first step of analysing the qualitative data included coding, reduction and generating summaries of information. This step was undertaken using NVivo software. NVivo has a number of advantages, such as character-based coding, rich text capabilities and multimedia functions that are essential for qualitative data management. It allows researchers to work on the same data files at the same time. The power of NVivo is also evident in its high compatibility with various research designs. It works well with many qualitative research methodologies and data analysis approaches. Finally, NVivo is a time-saving software that enables researchers to finish data analysis in a reasonably short time (Hilal & Alabri 2013; Zamawe 2015). The most important reason for the coding process was to organise the data into dimensions or categories, which were basically guided by the objectives of the study. Additionally, the transcripts of interviews were studied with the aim of appointing a code to relevant pieces of information. The coding that emerged from reading transcripts represented the items discussed by the respondents. Eventually, data reduction was achieved through developing summaries of each interview transcript.

In the second stage, the researcher searched for common elements within the data that were believed to be crucial to the issues investigated in the study. The researcher used 'thematic analysis', in which the data were organised into categories and sub-categories (Aronson 1995; Ayres et al. 2003). Accordingly, the data were analysed to identify the patterns and themes that emerged from the in-depth interviews. First, words and small sentences documented in the interview transcripts identified emerging themes. This was a reiterated process that allowed the researcher to review the categories and sub-categories and revise them if needed. Some elements appeared in more than one theme because of their overlapping features. This process was undertaken for all 18 interviews and with the utmost precision and care to retain the content's integrity. Moreover, the themes that emerged from the data became the outcomes of the study.

The third stage of qualitative data analysis involved a review of the original data with the aim of establishing evidence to support the patterns and themes that derived from the previous data reduction process. This stage included the use of quotations from the interviews as evidence of what was written in the report. In the fourth stage, the researcher added extra explanations to the participants' perspectives and explored other potential reasons for their opinion. Finally,

the fifth stage involved writing a report that reflected the views of interviewees regarding the issues being investigated.

3.8 Research Ethics

Ethical considerations are essential during any research project. Academic institutions, government institutions, private institutions and universities abide by different regulations and policies for conducting research. Procedures and steps must be implemented in any research that reflects important ethical issues. Further, ethical issues must be applied to protect the researcher's and participants' rights (Cooper et al. 2006). For the current study, ethical considerations were implemented to ensure accuracy of research, as well as protecting the participants' rights, as they could provide critical information. The researcher recognised the importance of intellectual property rights; thus, unpublished works, plagiarism and overriding copyright laws were avoided. Moreover, a full reference list is included at the end of this thesis. In addition, any information or records related to this research have been kept confidential and will not be transferred to anyone or anywhere. In this study, all participants were informed about the study's purpose and the process of the semi-structured interviews, especially in terms of recorded discussions. All participants participated voluntarily. Moreover, the researcher saved the audiotapes with the transcripts in one folder to ensure that both matched each other and were kept in a secure locked location.

3.9 Summary

This chapter has explained the research methods and approach used to collect the data needed for this thesis. The underlying philosophy adopted was pragmatism, as the researcher believes there is only one fact about any phenomenon, but this is not perfect or complete. Therefore, the researcher relied on social studies to form an understanding of reality. The researcher used a mixed methodology (qualitative and quantitative) approach, as both methods were suitable for this study. This research method enabled the researcher to effectively address different types of issues and answer 'what' and 'how' questions. A combined strategy based on surveys and interviews was also implemented. A questionnaire (survey) using AHP and semi-structured interviews was applied to collect the data based on secondary data, which aimed primarily to develop an index. This index will guide policy and help implementation and evaluation of CSR practices in the private sector healthcare industry in Saudi Arabia.

CHAPTER 4: DATA ANALYSIS AND FINDINGS

4.1 Introduction

The research question of the study was: what are the key performance drivers that ensure quality in local CSR practice? The researcher followed a clear structure to achieve the research objectives as follows. First, based on a synthesis of selected industry-endorsed CSR indices, the researcher devised a consolidated index for CSR practices deemed suitable for the context of Saudi Arabia (RO1). Second, based on a survey, CSR practices in this index were prioritised using feedback provided by healthcare professionals, who collectively represented the primary stakeholders in the sector (RO2). Both objectives RO1 and RO2 were achieved using a quantitative approach called AHP.

This approach, as described in the methodology chapter, involved three steps of analysis. The first step involved building a hierarchy for CSR practices that formed the basis of a consolidated index for CSR practices (RO1). The second step was to collect the required quantitative data using a pairwise comparison process based on a survey questionnaire to record the opinions of healthcare professionals asked to comment on the perceived importance of identified CSR practices. Finally, the results of the quantitative data collected from the survey were attained through the final step of the AHP process, which calculated the eigenvalue of each element in each level of the consolidated index. Thus, Steps 2 and 3 of AHP essentially set out to achieve RO2—a prioritised index for the healthcare sector. This index, labelled SESGI-h, was tailored for the health sector and offers clear and systematic metrics to evaluate and shape policy to guide CSR practices. The reason basically is that this index has established based on the feedback of the healthcare community regarding CSR practices in the health sector which may vary from other communities in different sectors. The health sector considers one of the vital sectors in Saudi Arabia because its responsible in the first place of raising public awareness and societal health in general (Almalki et al. 2011; Elachola & Memish 2016).

Third, the researcher used semi-structured interviews to support the quantitative results collected from the survey and to identify the countervailing forces that influence CSR implementation and effective CSP (RO3). Finally, based on a discussion of the previous objectives and what is evident in the literature, the researcher achieved the final objective of this study (RO4), which was to devise a policy and practice framework to support quality in CSP. This final objective was achieved through summative discussion of the study results in

the following chapter (Chapter 5). In this chapter, a detailed review of the study findings is provided based on the previous methodological approach.

4.2 Consolidated Index

4.2.1 Selecting Representative CSR Indices

Step 1 of the AHP involved selecting representative indices relevant to an emerging economy, such as Saudi Arabia indices, and decomposing the selected practices into a consolidated index suited for the Saudi community. Five indices were selected, as discussed in Chapter 3 on methodology. These included the DJSI, which is the most popular index in the literature and was the first to measure sustainability and social performance (DJSI 2003); the ASPI Eurozone (RobecoSAM 2015); and the FTSE4Good Index (FTSERussell 2016). Both latter indices were launched in 2001, with the ASPI created for European companies and the FTSE4Good created for UK companies (RobecoSAM 2015; VigepASPI 2013). The FTSE4Good criteria launched in 2016 and were applied to the FTSE Emerging Indexes, which covers over 20 emerging countries. The final two indices selected were the ESG India Index (S&P 2011) and SARCI (SAGIA 2008). The ESG India Index is used in an emerging market and so was considered the closest to matching the Saudi context.

4.2.2 Consolidating Selected CSR Indices

Three hierarchical levels of CSR practices were identified based on a consolidation and critique of practices identified in five selected indices. This process included compiling the dimensions and indicators of CSR practices in a single table to facilitate the process of tracking the repetition of CSR elements. This resulted in the identification of three broad domains of CSR practice—economic, social and environment—each with a number of components and subordinate indicators. These domains were not common to all indices, but there were a number of generally consistent elements in the selected indices (see Table 4.1). The domain common to all five indices was environment, albeit described in terms of a variety of subordinate indicators, while the primary focus in the social domain for all except the ASPI was corporate governance, which highlighted codes of conduct, compliance and anticorruption. The social domain—perhaps reflecting the different stages of economic development and related country-specific needs—showed the greatest variety in indicators at employee level, some commonality at society level and low shared interest at customer and product level.

As a number of studies have indicated, an obvious limitation across CSR indices is the tendency to treat all CSR practices as equal in importance (Tahir & Darton 2010; Turker 2009; Ullmann 1985). There is also a bias evident in the selected five indices towards economic factors (Fowler & Hope 2007; Windolph 2011). However, there is a clear and growing demand for clear information about CSR initiatives (Kotler & Lee 2006; Vartiak 2016) and a broad drive towards measuring CSR performance (Van Tulder & Van der Zwart 2005).

Table 4.1: Consolidated Practices based on CSR Indices (Part 1)

CSR practices			Selected CSR indices				
Domains	Components	Indicators	DJSI	ASPI	FTSE4 Good	ESG India	SARCI
Economic			✓	–	✓	–	–
	Corporate governance		✓	✓	✓	✓	–
		Ownership structure	–	–	–	✓	–
		Shareholders’ rights	–	–	–	✓	–
		Transparency, disclosure and audit	–	–	✓	✓	–
		Board structure and effectiveness	–	–	–	✓	–
	Risk and crisis management		✓	–	✓	–	–
	Codes of conduct, compliance, anticorruption and bribery		✓	–	✓	✓	✓
Environment			✓	✓	✓	✓	✓
	Energy and water consumption		–	–	✓	✓	–
	Total waste/waste management		–	–	✓	✓	–
	Environmental pollution		–	–	✓	✓	–
Social			✓	–	✓	✓	–
	Employee		–	–	–	✓	–
		Human capital development	✓	✓	–	–	–
		Labour rights	✓	–	✓	✓	–
		Talent attraction and retention	✓	–	–	✓	✓
		Equal opportunities	–	–	–	✓	–
		Gender equality	–	–	–	–	✓
		Employee benefits	–	–	–	–	✓

		Occupation health and safety	-	-	✓	✓	✓
	Society		-	✓	✓	✓	-
		Corporate citizenship	✓	-	-	-	✓
		Corporate philanthropy	✓	-	-	-	✓
		Human and community rights	-	✓	✓	✓	-
		Social communication	✓	✓	-	✓	✓
		Social investment	-	-	-	✓	✓
	Customer/product		-	-	✓	✓	-
		Customer rights and relations	-	-	✓	✓	-
		Product safety and quality	-	-	-	✓	-
		Monopolistic practices	-	-	-	✓	-
		Improving supply chain	-	-	-	-	✓

4.2.3 Enhancing Consolidated CSR Index

Table 4.1 identifies a lack of consistent structure and the use of varying descriptors for similar categories of practices, as well as an absence of a comprehensive set of practice indicators. Table 4.2 is the enhanced set of CSR components, with practice indicators based on additional variables identified from recent literature to close notable gaps and identify a fuller set of practice indicators in the composite index.

Table 4.2: Enhanced Index with Indicators Added

CSR practices			Selected CSR indices/recent literature					
Domains	Components	Indicators	DJSI	ASPI	FTSE4 Good	ESG India	SARCI	Literature
Economic			✓	–	✓	–	–	–
	Corporate governance		✓	✓	✓	✓	–	–
		Ownership structure	–	–	–	✓	–	–
		Shareholders' rights	–	–	–	✓	–	–
							✓	
		Transparency, disclosure & audit	–	–	✓	✓	–	–
		Board structure & effectiveness	–	–	–	✓	–	–
	Risk and crisis management		✓	–	✓	–	–	–
		Natural hazard	–	–	–	–	–	(Kytte & Ruggie 2005)
		Economic crisis and risk management	–	–	–	–	–	(Blaikie et al. 2014; Klein et al. 2003)
	Codes of conduct, compliance, anticorruption and bribery		✓	–	✓	✓	✓	–
		Financial corruption	–	–	–	–	–	(Ashforth et al. 2008; Gardiner 2006; Heidenheimer & Johnston 2011; Wang 2013)
		Moral corruption	–	–	–	–	–	
Environment			✓	✓	✓	✓	✓	–
	Environmental management system		–	–	–	–	–	(Comoglio & Botta 2012; Hasan 2006;

								Jasch 2000; Wilkerson 2005)
		Energy and water consumption	-	-	✓	✓	-	-
		Total waste/waste management	-	-	✓	✓	-	-
		Environmental pollution	-	-	✓	✓	-	-
	Green supply chain management		-	-	-	-	-	(Comoglio & Botta 2012; Hasan 2006; Jasch 2000; Wilkerson 2005)
		Green purchasing	-	-	-	-	-	(Zhu et al. 2005)
		Assets recovery	-	-	-	-	-	
Eco-design practices		-	-	-	-	-		
Social			✓	-	✓	✓	-	-
	Employee		-	-	-	✓	-	-
		Human capital development	✓	✓	-	-	-	-
		Labour rights	✓	-	✓	✓	-	-
		Talent attraction and retention	✓	-	-	✓	✓	-
		Equal opportunities	-	-	-	✓	-	-
		Gender equality	-	-	-	-	✓	-
		Employee benefits	-	-	-	-	✓	-
		Occupational health and safety	-	-	✓	✓	✓	-
	Society		-	✓	✓	✓	-	-
		Corporate citizenship	✓	-	-	-	✓	-
		Corporate philanthropy	✓	-	-	-	✓	-
		Human & community rights	-	✓	✓	✓	-	-
		Social communication	✓	✓	-	✓	✓	-

		Social investment	-	-	-	✓	✓	-
	Customer/product		-	-	✓	✓	-	-
		Customers' rights and relationships	-	-	✓	✓	-	-
		Product safety and quality	-	-	-	✓	-	-
		Monopolistic practices	-	-	-	✓	-	-
		Improving the supply chain	-	-	-	-	✓	-
		Innovation and development strategies	-	-	-	-	-	(Baumgartner 2014; Rexhepi et al. 2013)

Table 4.3 presents a consolidated set of CSR practices considered suitable for the Saudi community, arranged into a three-level hierarchical structure in order, domains (Level 1), components (Level 2) and CSR indicators (Level 3). This enhanced index was the basis for the SESGI-h. The final stage in the development of this index was a prioritisation process based on a survey questionnaire, which was followed by a qualitative set of interviews to identify the countervailing forces that influence the local implementation of CSR.

Table 4.3: Consolidated Index CSR Practices

Domains (Level 1)	Components (Level 2)	CSR indicators (Level 3)
Economic	Corporate governance	Ownership structure
		Shareholders' rights
		Transparency, disclosure and audit
		Board structure and effectiveness
	Risk and crisis management	Natural hazards
		Economic crisis and risk management
	Anticorruption measures	Financial corruption
Moral corruption		
Environment	Environmental management system	Energy and water consumption
		Total waste/waste management
		Environmental pollution
	Green supply chain management	Green purchasing
		Assets recovery
		Eco-design practices
Social	Employee	Human capital development
		Labour rights
		Talent attraction and attention
		Equal opportunities
		Gender equality
		Employee benefits
	Society	Occupational health and safety
		Corporate citizenship
		Corporate philanthropy
		Human and community rights
		Social communication
	Customer/product	Social investment
		Customers' rights and relationships
		Product safety and quality
		Monopolistic practices
Improving the supply chain		
	Innovation and development strategies	

4.3 Prioritise Practices

RO2 of this study involved prioritisation of the CSR practices identified in the consolidated index. This prioritisation was achieved through Steps 2 and 3 of the AHP. Step 2 in the AHP was a pairwise comparison of items in Table 4.3 to identify their relative importance. This

prioritisation was achieved by a survey of randomly selected healthcare stakeholders in Saudi Arabia, including doctors, nurses and healthcare administrative staff. This process was applied for all variables at each level of the hierarchy in the consolidated index. Step 3 in the AHP involved analysis of the completed questionnaires using Expert Choice Comparison software to identify the eigenvalues, which indicated the perceived importance (quality) of the selected item. The outcome of this prioritisation at each level of the consolidated index completed the development of SESGI-h. This prioritisation at each level of the proposed CSR index ensured that the CSR initiatives were not just activity-based rhetoric, but actually practices that were important and could have real effects on the system. The following section reviews the results from an online survey of healthcare professionals.

4.3.1 Section 1: Demographic Data Analysis

Data were collected from 23 private hospitals and nine public sector hospitals. These hospitals represented large and medium-sized hospitals in Saudi Arabia's six main regions—Riyadh, Mecca, Al-Medina, Eastern, Asir and Najran. Figure 4.1 illustrates the administration regions of the Kingdom.

Figure 4.1: Administration Regions of Saudi Arabia



Source: (Sites.google 2019).

Healthcare professionals were asked questions related to their current position, their gender and the name of the hospital at which they worked. Of the 268 healthcare professionals' responses received, 94 were from doctors, 71 from nurses, 93 from administrators and 10 from other medical professional positions in the healthcare sector. Regarding gender, there were more females than males, with females representing 61% of the total 164 respondents, while males represented 39% of respondents, with 104 answers in total. Table 4.4 summarises the number of responses and different positions of the people who provided answers, as well as the numbers by gender

Table 4.4: Study Participants' Current Position and Gender

No.	1. What is your current position?	No. of responses	Male	Female
1	Doctor	35% (94)	61% (164)	39% (104)
2	Nurse	26% (71)		
3	Administrator	35% (93)		
4	Other medical professional	4% 10		
If other, please specify.				
1	Dietician	2		
2	X-ray technician	3		
3	Pharmacist	2		
4	Ophthalmologist	1		
5	Laboratory technician	1		
Total responses		268		

Respondents were also asked the name of the hospital at which they worked. ExpertChoice online survey facility were used to collect the questionnaire; but in order to boost response rates we also distributed the survey through WhatsApp, emails and SMS to a number of randomly selected private sector healthcare professionals. Staff were asked to forward the questionnaire to their colleagues as well in order to increase the size of the required sample. Thereafter, data were received from several large and medium-sized private hospitals throughout Saudi Arabia, as well as a few public sector institutions. Table 4.5 identifies the hospitals and number of responses obtained from each hospital, as well as the respective region. In total, 243 completed questionnaires of 268 were received from private hospitals, while only 25 were received from public hospitals. Thus, 91% of the data related to private hospitals and only 9% related to public hospitals.

Table 4.5: Study Participating Hospitals

No.	1. What the name of your workplace?	Region	Sector	No. of responses
1	Hospital (A)	Jeddah	Private	22
2	Hospital (B)	Jeddah	Private	17
3	Hospital (C)	Riyadh	Public	2
4	Hospital (D)	Jeddah	Public	2
5	Hospital (E)	Jeddah	Private	13
6	Hospital (F)	Al-Medina Almonwarah	Private	6
7	Hospital (G)	Dhahran	Private	7
8	Hospital (H)	Khamis Mishait	Private	10
9	Hospital (I)	Mecca	Public	8
10	Hospital (J)	Jeddah	Public	7
11	Hospital (K)	Mecca	Public	1
12	Hospital (L)	Jeddah	Public	1
13	Hospital (M)	Jeddah	Public	2
14	Hospital (N)	Riyadh	Public	1
15	Hospital (O)	Jeddah	Private	11
16	Hospital (P)	Jeddah	Private	22
17	Hospital (Q)	Najran	Public	1
18	Hospital (R)	Jeddah	Private	15
19	Hospital (S)	Khobar	Private	3
20	Hospital (T)	Mecca	Private	8
21	Hospital (U)	Dammam	Private	3
22	Hospital (V)	Jeddah	Private	2
23	Hospital (W)	Riyadh	Private	5
24	Hospital (X)	Riyadh	Private	8
25	Hospital (Y)	Jeddah	Private	9
26	Hospital (Z)	Jeddah	Private	6
27	Hospital (AB)	Riyadh	Private	14
28	Hospital (AC)	Khobar	Private	13
29	Hospital (AD)	Jeddah	Private	17
30	Hospital (AE)	Khobar	Private	12
31	Hospital (AG)	Jeddah	Private	3
32	Hospital (AH)	Riyadh	Private	17
Total				268

4.3.2 Section 2: Prioritisation by Pairwise Comparison

Section 2 of the questionnaire was essential for achieving RO2 of the study. The aim of the process was to establish the relative importance of identified CSR practices at each level of the consolidated index. In general, 31 indicators were identified for the CSR practices, arranged across three broad domains. This section illustrates the findings of the pairwise comparison process in more detail.

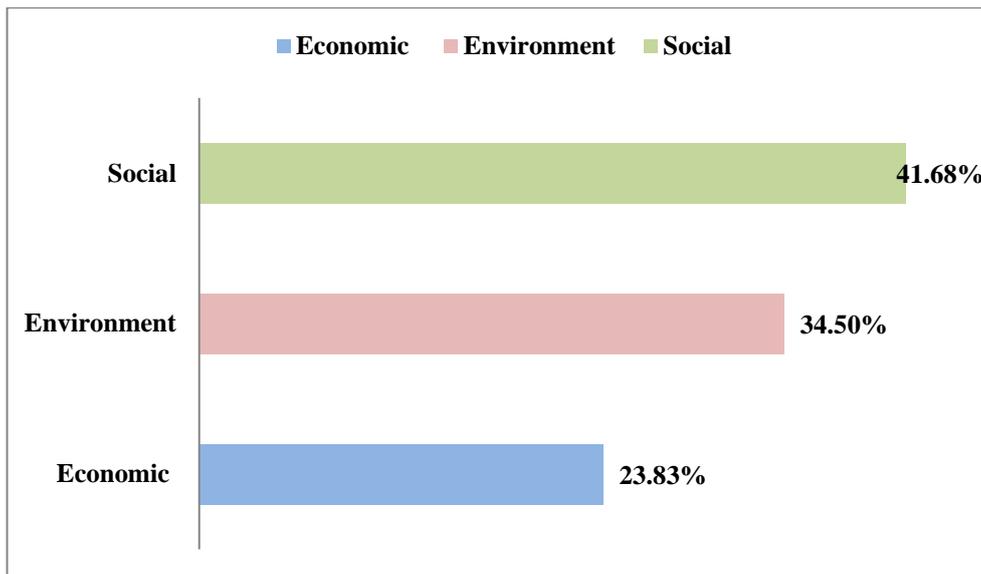
4.3.2.1 Prioritisation of CSR Domains

The findings indicated the healthcare professionals' opinions regarding the most important domains in CSR, in the following order: social, environment and economic. The results were divided into two categories—female and male perspectives—and were essentially similar:

- social domain: male = 41.43%; female = 41.87%
- environment domain: male = 34.6%; female = 34.42%
- economic domain: male = 23.97%; female = 23.72%.

Thus, the healthcare professionals commonly agreed that the social domain was the most important for CSR (41.68%), followed by environment (34.5%) and then economics (23.83%)—see Figure 4.2.

Figure 4.1: Relative Importance of CSR Domains

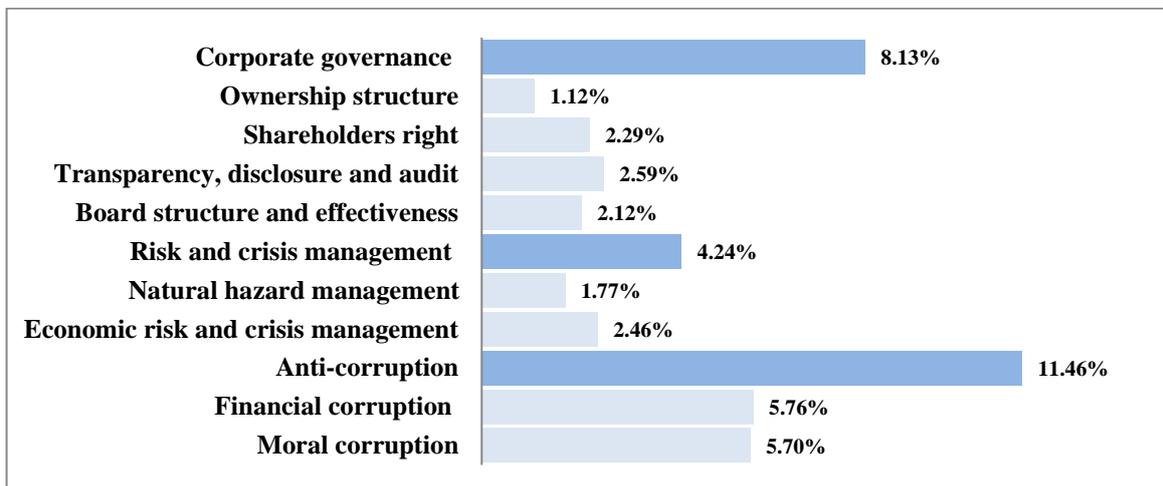


4.3.2.2 Prioritisation of CSR Components and Related Indicators

4.3.2.2.1 Economic Domain

Figure 4.3 illustrates the relative importance of the components in the economic domain and their subordinate indicators.

Figure 4.2: Relative Importance—Indicators in Economic Domain



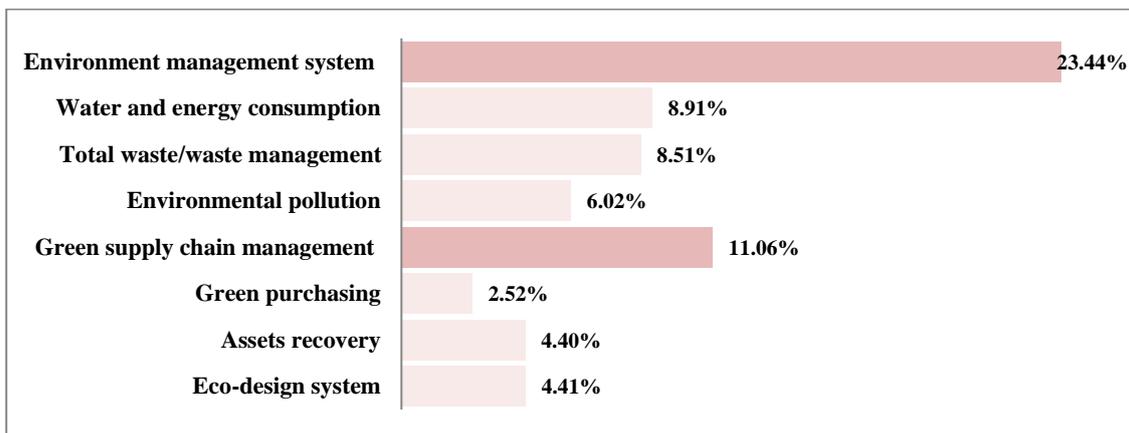
By far the most important component in the economic domain for all participants was anticorruption (11.46%), followed by corporate governance (8.13%) and then risk and crisis management (4.24%). For the component of anticorruption, both the financial (5.76%) and moral corruption (5.7%) indicators received a similar rating of importance. For corporate governance, transparency, disclosure and audit was the most important indicator (2.6%),

followed by shareholders' rights (2.3%), then board structure and effectiveness (2%) and finally ownership structure (1%). In risk and crisis management, economic crisis and risk management (2.5%) was slightly more important than natural hazard management (1.7%).

4.3.2.2.2 Environment Domain

The environment domain had two components: environment management system (EMS) and green supply chain management (GSCM). The EMS component had three indicators identified: water and energy consumption, total waste/waste management and environmental pollution. GSCM had three indicators identified: green purchasing, assets recovery and eco-design practices. Figure 4.4 illustrates the relative importance of the components in the environment domain and their subordinate indicators.

Figure 4.3: Relative Importance—Indicators in Environment Domain

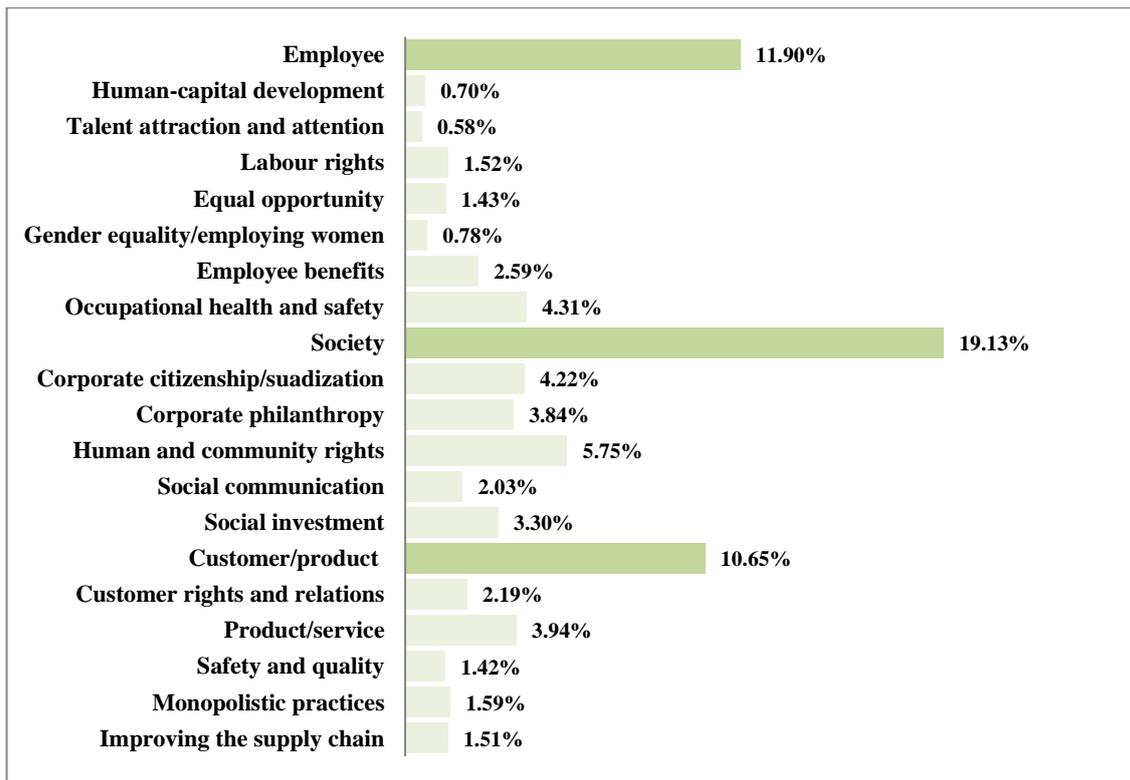


It can be concluded from Figure 4.4 that, generally, EMS exceeded GSCM in terms of its importance—while EMS received 23.44%, GSCM received only about 11%. In the EMS, water and energy consumption was the most important indicator (9%), followed by total waste/waste management (8.5%) and then environmental pollution (6%). For GSCM, assets recovery was the most important indicator (4.4%), followed by eco-design system (4.14%) and then green purchasing (2.52%).

4.3.2.2.3 Social Domain

The social domain was rated the most important domain of CSR (41.68%) and included three components: employees, society and customer/products.

Figure 4.4: Relative Importance—Indicators in Social Domain



The most important component in the social domain was society (19.13%), followed by employees (11.90%) and then customer/product (10.65%). For society, the most important indicator was human and community rights (5.75%), followed by corporate citizenship/Saudisation (4.22%), corporate philanthropy (3.84%), social investment (3.30%) and social communication (2.03%). For employees, the most important indicator was occupational health and safety (4.31%), followed by employee benefits (2.59%), labour rights (1.52%), equal opportunity (1.43%), gender equality/employing women (0.78%), human capital development (0.70%) and talent attraction and attention (0.58%). For customer/product, the most important indicator was product/service, followed by safety and quality (3.94%), customers’ rights and relationships (2.19%), improving the supply chain (1.59%), innovation/development strategies (1.51%) and monopolistic practices (1.42%).

4.3.3 Cumulative Results for CSR Practices

Figure 4.6 presents the cumulative results of prioritisation at each level of the consolidated index. The result was the SESGI-h, which represents a sector-specific CSR practice framework developed for the healthcare sector.

Figure 4.5: Prioritised Index of CSR Practices (SESGI-h)

A prioritized index for CSR practices	In-domain priority	Global-index priority
Total of CSR practices	100.00 %	100.00 %
Economic	23.83 %	23.83 %
Corporate Governance	34.11 %	8.13 %
Ownership Structure	13.83 %	1.12 %
Shareholders Rights	28.23 %	2.29 %
Transparency, Disclosure and Audit	31.84 %	2.59 %
Board Structure and Effectiveness	26.10 %	2.12 %
Risk and Crisis Management	17.78 %	4.24 %
Natural Hazard Management	41.90 %	1.77 %
Economic Crisis and Risk Management	58.10 %	2.46 %
Anti-Corruptions	48.11 %	11.46 %
Financial Corruption	50.24 %	5.76 %
Moral Corruption	49.76 %	5.70 %
Environment	34.50 %	34.50 %
Environment Management System	67.93 %	23.44 %
Water and Energy Consumption	38.00 %	8.91 %
Total Waste/ Waste Management	36.33 %	8.51 %
Environmental Pollution	25.67 %	6.02 %
Green Supply Chain Management	32.07 %	11.06 %
Green Purchasing	22.78 %	2.52 %
Asset Recovery	39.79 %	4.40 %
Eco-design Practices	37.43 %	4.14 %
Social	41.68 %	41.68 %
Employee	28.55 %	11.90 %
Human-capital Development	5.85 %	0.70 %
Talents Attraction and Attention	4.85 %	0.58 %
Labour Rights	12.74 %	1.52 %
Equal Opprtunity	12.00 %	1.43 %
Gender Equality/ Employing Women	6.52 %	0.78 %
Employee benefits	21.81 %	2.59 %
Occupational Health and Safety	36.23 %	4.31 %
Society	45.90 %	19.13 %
Corporate Citizenship/ Saudization	22.05 %	4.22 %
Corporate Philanthropy	20.05 %	3.84 %
Human and Community Rights	30.05 %	5.75 %
Social Communication	10.62 %	2.03 %
Social Investment	17.23 %	3.30 %
Customer/ Products	25.55 %	10.65 %
Customer Rights and Relations	20.52 %	2.19 %
Product/ Service Safety and Quality	36.98 %	3.94 %
Monopolistic Practices	13.36 %	1.42 %
Improving the Supply Cahin	14.92 %	1.59 %
Innovation/ Development Strategies	14.22 %	1.51 %

As noted earlier, the analysis process employed software called Expert Choice Comparison, which is designed to help identify eigenvalues, which indicate the perceived quality (importance) of the selected criteria. Figure 4.6 displays the priorities (identified as a percentage) for each CSR indicator in the specific domains (local priority) and a relative priority for all indicators across the three domains (global index priority). Based on this cumulative prioritisation, it is evident that the *social* domain (41.68%) was rated the most

important, followed by *environment* (34.5%) and then *economic* (23.83%). To illustrate identified priorities within a domain, anticorruption measures (48.11%) were the most important activity in the economic domain. In comparison, corporate governance (34.11%) and risk and crisis management (17.78%) were significantly lower in priority. When priorities were considered within a particular component, it was evident, for example, that the most important indicator within corporate governance was transparency, disclosure and audit (31.84%), followed by shareholders' rights (28.23%), board structure and effectiveness (26.10%) and finally ownership structure (13.83%).

In the environment domain, EMS (67.93%) was rated significantly higher than GSCM (32.07%), while, in EMS, water and energy consumption (38.00%) was ranked slightly higher than total waste/waste management (36.33%) and environmental pollution (25.67%). Finally, in the social domain, the priority component was society (45.90%), employees (28.55%) and then customer/product (25.55%). Within this specific component, society, human and community rights (30.05%) was rated the most important activity, followed by corporate citizenship/Saudisation (22.05%), corporate philanthropy (20.05%), social investment (17.23%) and finally social communication (10.62%). Moreover, for each component of CSR domains, there were a number of indicators, and their importance is illustrated in Table 4.6 below.

Table 4.6: Relative Importance of CSR Indicators

No.	Indicator	Ratio
1	Water and energy consumption	8.91%
2	Total waste/waste management	8.51%
3	Environmental pollution	6.02%
4	Financial corruption	5.76%
5	Human and community rights	5.75%
6	Moral corruption	5.70%
7	Assets recovery	4.40%
8	Occupational health and safety	4.31%
9	Corporate citizenship/Saudisation	4.22%
10	Eco-design system	4.13%
11	Product/service safety and quality	3.94%
12	Corporate philanthropy	3.84%
13	Social investment	3.30%
14	Transparency, disclosure and audit	2.59%
15	Employee benefits	2.59%
16	Green purchasing	2.52%
17	Economic crisis and risk management	2.46%
18	Shareholders' rights	2.29%
19	Customers' rights and relationships	2.19%
20	Board structure and effectiveness	2.12%
21	Social communication	2.03%
22	Natural hazard management	1.77%
23	Improving the supply chain	1.59%
24	Labour rights	1.52%
25	Innovation/development strategies	1.51%
26	Equal opportunity	1.43%
27	Monopolistic practices	1.42%
28	Ownership structure	1.12%
29	Gender equality/employing women	0.78%
30	Human capital development	0.70%
31	Talent attraction and attention	0.58%
Total		100%

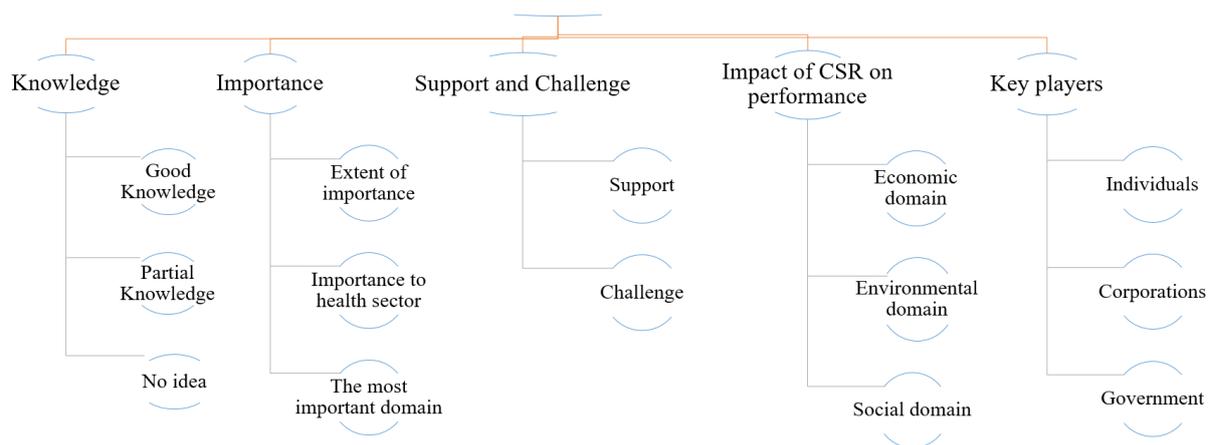
4.4 Enabling and Constraining Forces

This section analyses the qualitative data obtained from the interviews. The interviews were semi-structured and conducted with 18 healthcare representatives (six doctors, six

administrators and six nurses) who were randomly selected from a number of medium-sized and large private sector hospitals in Saudi Arabia. Qualitative results were used to confirm and support the quantitative data collected previously to gain further information and explore the countervailing enabling and constraining forces influencing healthcare professionals' performance in the private healthcare sector of Saudi Arabia.

Based on NVivo software, the qualitative data were divided into five thematic (parent) nodes, each with a number of subordinate nodes (see Figure 4.7). The first theme was knowledge, which contained three nodes reflecting the interviewees' knowledge on the concept of CSR: good knowledge, partial knowledge and no idea about the concept. The second theme was importance of CSR, which contained three nodes indicating the extent of importance of CSR practices to health sector, and the most important domain. The third theme was support/challenge, which included two main nodes. The fourth theme was effect of CSR practices on work performance, which contained three nodes related to CSR domains to explore issues regarding the implementation of CSR via the enablers or constraints of internal stakeholders. The fifth theme was the key players, which contained three nodes: individuals, corporations and government. The findings of the qualitative analysis were used to illustrate the key nodes identified as influencing CSR implementation.

Figure 4.6: NVivo Thematic Nodes



4.4.1 Interview Analysis

This section examines the qualitative data from the interviews with healthcare professionals. The interviews were conducted in Arabic and then translated into English for ease of analysis. Each interview was divided into two sections: the first aimed to collect personal information,

including the respondents' gender and job title, while the second explored interviewees' knowledge of CSR, the importance of CSR practices, support mechanisms and challenges, and how a select number of CSR practices determine the quality of performance. The interviews were conducted in scenarios with a large number of CSR practices, limited interview times, and the busy schedules of healthcare professionals (see Appendix B for the list of semi-structured interview questions).

4.4.1.1 Knowledge

Interviewees were organised into three groups regarding understanding of CSR concepts. The first group held a good knowledge level, the second held only partial knowledge yet still understood some CSR practices, while the third group had no idea about the concept. It emerged that 39% of interviewees claimed they had a good understanding of the concept. All agreed that large corporations or companies must provide some social/community benefits, and not only generate profit. Some stated that CSR refers to companies having to provide financial assistance and develop new programs to improve living standards in the community (a social imperative), improve a country's economy and increase public involvement in current social issues (a broad social justice agenda) and environmental protection. Some asserted that, although they had received their knowledge about CSR from Western countries during their studies, the concept was now familiar in Saudi Arabia. One of the interviewees added that CSR is not only the responsibility of companies, but also the responsibility of individuals towards their country. Dr 2 stated that:

CSR initiatives are mandatory and not voluntary. Organisations that operate in any country in the world must provide some social benefits. As long as these organisations are making profits, they must also create social programs to benefit the society where they make their profits. Not only companies, but also everyone who lives on this earth must provide social benefits to the people and the area in which they live. Everyone is responsible to contribute to the construction process of his country. CSR, from my point of view, I believe is a subjective process that requires personal supervision from every individual in the community to carry it out. Everyone must preserve the integrity of his environment and society, not only for himself, but also for future generations.

Further, Dr 2 stated that literacy related to social responsibility must be fostered in people from a young age:

Just like that, we help individuals to develop two important aspects—first, the sense of belonging to the country in which they live. Second, increase their literacy about the importance of CSR, so we all can benefit from the energy of youth and their positive contribution to the country's development and social improvement.

Some interviewees emphasised that effective CSR strategies in the healthcare sector can reduce service costs and help the wider society. However, respondents did state that, for CSR to be successful, such ideals depend heavily on effective leadership and the desire of each individual to act positively.

Around 50% of the participants indicated a partial understanding of the concept of CSR and its practice. The interviewees suggested that these practices are closely related to ways individuals can generate a positive image in their workplace. They suggested that individuals are responsible for generating literacy about CSR practices in their society. According to Admin. 2:

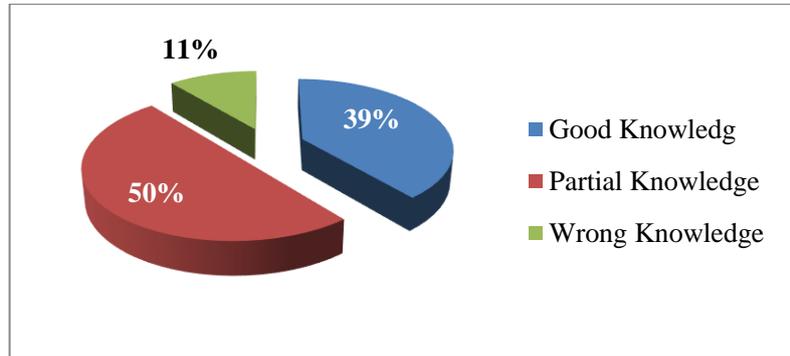
Both genders—men and women—must show respect and discipline towards each other and not underestimate the other. People who work in the healthcare sector also must consider the workplace as their own habitat so they can continuously develop and improve their workplace. The worker also must consider his manager as a big brother who gives his advice firstly for your own benefit before anything else. Even if the worker feels that his manager's decision is not always right, he must show some respect and he must give his opinions in a kind and intelligent manner so his manager can understand and respect them.

Some doctors viewed CSR practices as a way to deal with patients in a bio-social manner, which means that doctors diagnose a patient by considering all aspects of that person's life, including psychological, physical and social aspects. Doctors not only provide medicine, but must also be aware of the individual's socioeconomic situation, how and where they live (the environment), and the education level of both them and their family to offer an appropriate plan of treatment. Dr 1 confirmed this theme:

Often, the social situation can affect the patient's illness negatively. So, we try not to provide the treatment only, but also to improve the quality of their lives. To clarify, most diabetics who live in remote places do not have appropriate facilities, such as cooling devices for the maintenance of insulin.

Around 11% of interviewees either indicated having no idea about CSR or having an incorrect interpretation of the concept. The interviewer provided them with a brief definition of CSR, so that the participants could answer the remaining relevant questions. Figure 4.8 illustrates the relative levels of knowledge.

Figure 4.7: Interviewees' Knowledge of CSR

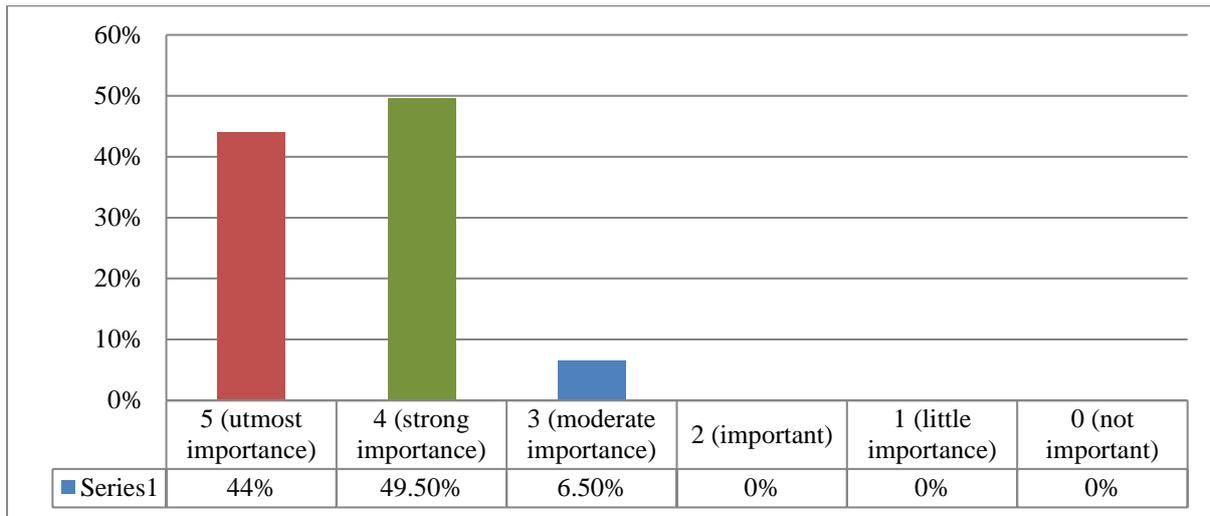


4.4.1.2 Importance of CSR

4.4.1.2.1 Extent of Importance

All participants agreed with the importance of CSR initiatives. Some stated that, although CSR is not usually the primary concern of large businesses or corporations that seek to maximise their profits, CSR practices should be mandatory. In a question about the importance of CSR practices on a scale from 0 to 5, where 5 was utmost importance, 44% of participants agreed that implementing CSR practices was of the utmost importance (5), while 49.5% agreed that it was of strong importance (4). Finally, 6.5% of them viewed CSR as of moderate importance (3). Figure 4.9 illustrates the perceived relative importance of CSR.

Figure 4.8: Interviewees’ Perceived Importance of CSR Practices



4.4.1.2.2 Importance of CSR Practices to Health Sector in Saudi Arabia

The participants suggested that a number of factors make CSR practices in the health sector of Saudi Arabia important to implement. The main aim is to improve people’s health in the society in which they live. Government policymakers and officials in both private and public sectors can achieve certain economic and environmental objectives. Some participants agreed that the healthcare industry must raise awareness throughout Saudi society regarding the importance of matters related to public health. Admin. 1 remarked:

One of the most important roles of any health sector is to raise up the level of public awareness, especially the health issues such as diabetes, obesity, and their relations with economic situation and the lifestyle in general.

A number of participants confirmed that public health awareness would reduce the total expenditure on health by both the government and individuals. Another interviewee stated that CSR strategies as a whole play a crucial role in reducing expenditure, and an important issue here is the current shortage of doctors and nurses compared with the number of patients. Some participants suggested that this shortfall in medical staff could be overcome through effective CSR strategies that can balance supply and demand. Thus, effective CSR strategies need to be more innovative. The health sector deals with a large number of stakeholders. Internal stakeholders, such as midwives, nurses, doctors and the board of directors, have the same goal, which is to improve life quality throughout Saudi society. All these parties need to contribute to a care plan that provides essential care to external stakeholders—patients and their families and the wider community. Good CSR strategies consider economic, environment and society

factors and help healthcare workers provide the best quality service to patients and their families. According to Nurse 3:

The health sector deals with a large number of stakeholders, including patients and their families, who represent the essential customers of any health sector. If we do not develop a social responsibility system with its three axes, it will undoubtedly affect the medical care provided to them. I think also that everyone who works in the health sector has an important role to play in terms of increasing the quality of services provided. They contribute somehow to improving the quality of work through effective CSR strategies.

Some interviewees stated that it is not only about the large number of stakeholders, but also people's different cultures and backgrounds. Dr 1 said:

Workers in the health sector should have enough experience to deal with their clients to provide them with the best services and healthcare they need according to their social situation. This is because some of them are from the big cities in the Kingdom, some of them come from rural areas, and all of them have different social, educational and economic levels.

Some interviewees added that this sector deals with people in dire need of medical assistance, including psychological, physical, economic and environmental support. Some of them added that patients require a healthy environment in which to be treated. One worker encountered people in critical circumstances, such as patients with complex conditions and their families. Admin. 2 stated:

Unfortunately, we encounter very difficult issues in the hospital that need professional and special ways to deal with them. For example, we deal with women with mental problems in birth situations and you ask yourself how she got married and how she can raise her baby, especially those women from rural areas ... Although sometimes I put myself in danger in terms of accountability, I cannot control myself in some humanitarian situations.

From an economic perspective, the Saudi government has spent billions of riyals on the healthcare sector, both public and private, and has a significant effect on the environment, society and domestic economy. Effective CSR strategies and initiatives should be developed in a way that benefits both healthcare sectors and the quality of services provided.

Overall, the healthcare professionals agreed that CSR strategies lead to positive outcomes for organisations. CSR practices stimulate creativity, increase profits in the long term, serve as a good marketing tool that companies can use to promote its services, and enhance a firm's

reputation. There is a better sense of credibility and loyalty among employees and a strong motivation factor, which helps increase the quality of services provided and leads to enhanced customer satisfaction. The perceived effects and key considerations of CSR are summarised in Table 4.7.

Table 4.7: Importance of CSR Practices in Healthcare Sector

Importance	Outcomes
Raising public awareness	<ol style="list-style-type: none"> 1. Societal good health 2. Reduced total expenditure in the healthcare sector
Solve the problem of shortage	<ol style="list-style-type: none"> 1. Enhanced quality of services 2. Improved balance between supply and demand 3. Increased credibility 4. Increased innovation and creativity
Large number of stakeholders	<ol style="list-style-type: none"> 1. Increased quality standards 2. Enhanced customer satisfaction 3. Enhanced marketing
Pivotal sector in the Kingdom	<ol style="list-style-type: none"> 1. Improved quality of the healthcare system 2. Improved incomes in the domestic economy 3. Enhanced rules and accountability (governance)

4.4.1.2.3 Most Important Pillar of CSR from Perspective of Healthcare Professionals

Around 22% of interviewees argued that the three domains of CSR (economic, environment and society) had the same importance. They stated that these domains complement each other and that achieving success in one domain leads to success in the other domains. The three domains are closely linked, according to Admin. 2:

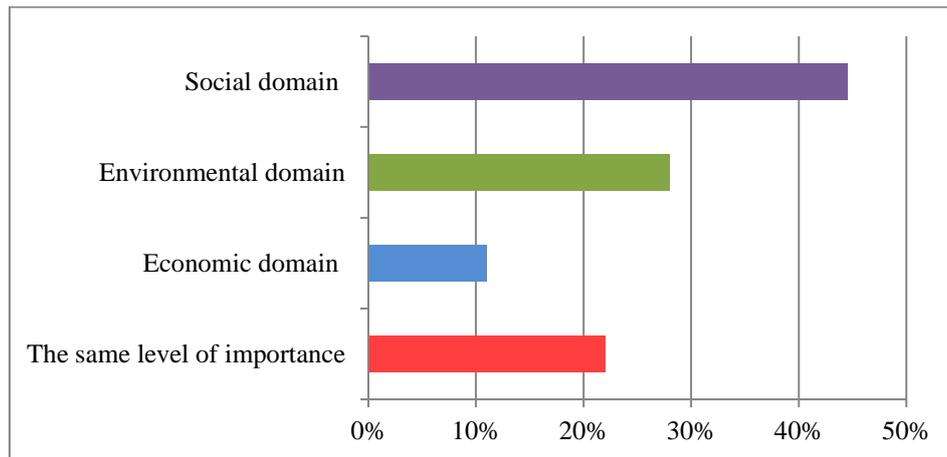
The good society starts from a good and healthy environment, and the environment represents the image of any society. Then, the good society is the main factor that makes economic growth possible.

Around 50% of interviewees agreed that the social domain is the most important in CSR. Social development makes a strong economy possible and should aim to create a sustainable environment. Dr 2 emphasised the importance of this domain:

Investing in individuals is a sustainable investment and more important than any other financial value. It is also considered to be a national treasure that will benefit future generations. Through people, we can change the economic situation and enjoy a sustainable environment.

Around 28% of interviewees stated that the environment is the most important domain, second to the social domain. They agreed that a poor-quality environment could seriously endanger the health of people in society and reduce productivity. Finally, while economic features were the least important domain, 10% of interviewees viewed the economic situation as a factor that enabled an educated and healthy society and supported a sustainable environment. Around 22% considered all three domains as equally important (see Figure 4.10).

Figure 4.9: Relative Importance of Domains in CSR



4.4.1.3 Support and Challenges

4.4.1.3.1 Support

Figure 4.11 provides a summary of the satisfaction with support for employee participation. Around 78% of interviewees were not satisfied with the support they received from their managers, based on issues such as slow response to problems, indifference, inflexibility, being too busy and having an authoritarian trait. Dr 1 stated:

The support of my direct manager is moderate. Sometimes when I inform him about some scarcity in our clinics, he never responds quickly—he always takes a very long time to respond to our needs.

Further, according to Nurse 3:

I thought that the manager is considered to be the backbone for me, but unfortunately, she does not listen in an effective way. When I offer details about a problem I need support for, I unfortunately cannot find a solution, or maybe she does not accept the method of implementing my proposal.

Another issue that interviewees identified was the inflexibility of their managers. Nurse 1 noted:

I feel that I am not getting enough support from my manager. He is not flexible, especially in terms of leave and permission. Flexibility makes me able to perform my tasks better. It also protects the workplace from many possible problems, such as absenteeism and job leakage.

A number of interviewees stated that their managers were too busy and could not balance their schedules or duties well. Admin. 1 believed that:

He is always busy with different things. I need some [of] his time to complete my tasks on time and as required. I am not trying to grab his attention, but I really need him to listen to my problems, discuss some issues in the workplace, and I wanted to know if I'm doing things in the right way or not.

Nurse 2 elaborated on the current problems of managers' support:

The least thing that I can say about him that he was very bad. He is very bossy and he does not like discussion. When I give him my opinion, he starts mocking me and he sticks to his opinion, does not accept negotiation, and he never looks for the positives in my talks.

Figure 4.10: Employee Satisfaction with Support Shown by Their Managers

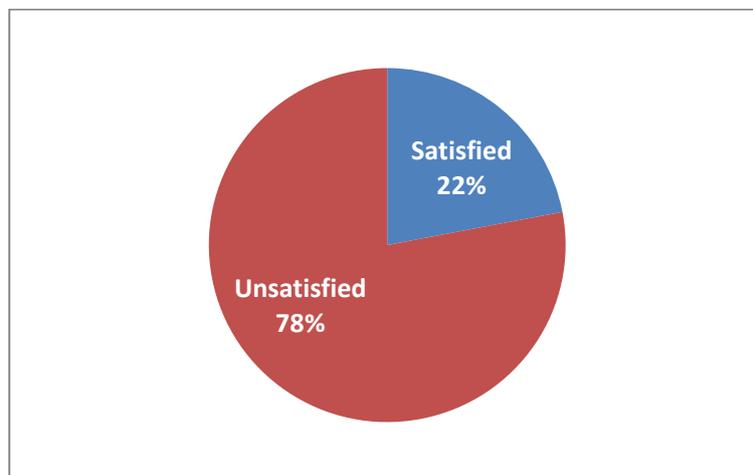
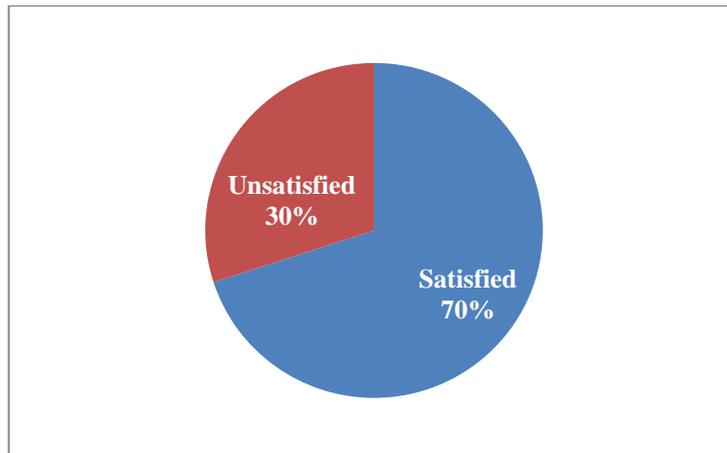


Figure 4.12 provides a summary of satisfaction with collegial support. On the subject of collaboration in the workplace, 70% of interviewees were satisfied. Most confirmed that it was difficult to generalise, as some colleagues were uncooperative, but mostly the staff worked well together.

Figure 4.11: Employee Satisfaction with Their Colleagues' Support



4.4.1.3.2 Importance of Support

Most interviewees agreed that support is crucial for improving the quality of CSR and workplace performance. Support increases people's confidence, appreciation, care in their work, productivity and spirit of giving. One of the interviewees stated that both tangible and intangible support is important to encourage individuals to seek success and productivity. Admin. 1 asserted:

I believe, without positive support, you will feel depressed and you will lose your confidence to do your job in a good manner. I think that it should be an appropriate amount of support, which is either tangible or intangible.

4.4.1.3.3 Challenges

As illustrated previously, 78% of participants were unhappy with the support they received from their managers. This was a common problem encountered by workers in the private healthcare sector. The interviewees added that there were difficulties in dealing with their managers. One issue was older ways of thinking, given the disparate age groups working in this industry:

Another influencing factor is when your manager thinks and works in a very old style, and he cannot keep up with the new updates in technology and how it affects people's lifestyles.

Maltreatment is an important factor in Saudi Arabia, especially for nurses, as a result of the Saudi culture and regressive beliefs about nursing, and the role and position of women in this very conservative and patriarchal society. Unfortunately, even managers in the healthcare sector do not treat nurses well. Nurse 2 illustrated this as follows:

The administration is very tough and they treat us as machines, without any respect. Although we, as nurses, studied at the same college with doctors, the direct manager does not treat us fairly when solving problems.

Moreover, some participants stated that they experienced workplace instability because managers were constantly turned over. This issue led to serious problems, such as a low level of service because of delays in decision-making, weak relationships between workers and their managers, and continuous changes in laws and regulations. According to Dr 3:

Within one year, we had three managers. The relationship between the employee and his manager must be strong and stable. For instance, when we start any project, they change the manager, so we go back again to the start [and] the procedures become very complicated until the new manager understands the issues. I deal as best I can with it.

Some interviewees stated that the workplace environment is essential to ensure that good-quality services are provided. Challenges included the lack of equipment or poor quality of equipment, lack of facilities for employees, and lack of protective instructions for cleaners in the hospitals. Nurse 3 emphasised that:

Another thing is the lack of adequate facilities for the nurse to be able to work for longer than 10 hours a day. There are no adequate rest rooms for nurses and private places for personal needs.

Another challenge related to the workplace quality of services provided is the that the number of healthcare professionals is low compared with demand in the health sectors of Saudi Arabia. There are shortages in the healthcare sector throughout the Kingdom, which is closely related to the steady increase in the population of Saudi Arabia. Fifty-five per cent of interviewees agreed that this issue affects the quality of services. One interviewee suggested that shortage is the main reason for some social practices in healthcare being neglected. Dr 3 claimed that:

Unfortunately, with the shortage in doctors and nurses, we never find enough time to participate in public awareness programs, although it is of high importance.

Some interviewees claimed that there is a lack of clarity in the legislation (policy) that they must adhere to, which leads to deterioration in the health of patients, decline in the quality of services, delays in service delivery, and inconsistent decisions made by managers. Moreover, regulations are not applied to everyone equally. Dr 3 stated:

One of the most important factors that influence the quality performance is legislation. It must be clear, specific and it must be applied on everyone, starting from the owner of the health institution to the smallest staff, and in a fair manner.

Moreover, 70% of participants agreed that Saudi culture is a great challenge for employees working in medicine and health. Racism was first on the list, as there is a great deal of racial discrimination between Saudis and foreigners. Some clients (either patients or their families) display various forms of abuse against foreigners, including shouting, aggressive actions, inappropriate gestures and name-calling. Another issue related to culture is that folk medicine and certain religious beliefs often interfere with or compromise the effectiveness of science-based medicine. This can cause conflict between healthcare professionals and their patients. Moreover, culture can greatly influence how people think. Admin. 2 reported:

One of the unforgettable cases—a new-born baby had been stolen by her grandmother and, after investigation, it appeared that the grandmother planned for this with her daughter because her daughter got divorced from her husband and they were afraid that the father may take the baby from the mother by force. Security men, nurses, administrative staff and even some doctors were subjected to a large investigation as a result of the bad influence of culture on people's ways of thinking.

The doctors also claimed that their practice was affected by the beliefs of uneducated patients, often from rural areas. These patients do not understand the system, do not follow the rules, want quick service regardless of quality, and are often rude and impolite. Nurse 1 made the following claim:

Culture influences the quality of performance negatively. Especially since the hospital that I work in is located in a vulgar neighbourhood. The majority of patients are non-educated. They want a fast service, they do not understand the system and laws, and they tend to complain for no apparent reason. We suffer sometimes from verbal abuse, as well as physical abuse.

Moreover, misinterpretation of Islamic religion legislation leads to negative consequences. Some interviewees emphasised that bureaucracy tends to complicate procedures and is a great obstacle for attaining outcomes in the healthcare sector. One of the most important challenges is that the nature of work in the healthcare sector forces employees to deal with sensitive segments of Saudi society.

4.4.1.4 Influence of CSR Practices on Performance (Countervailing Forces)

In this subsection, the interviewees were asked about the influence of some CSR practices on their work. The findings of these questions are explained below in further detail.

4.4.1.4.1 CSR Practices Related to Economic Domain

1. Corporate Governance

Some interviewees stated that legislation and corporate governance procedures and regulations, although well intentioned, focus on the company's interests and display an unconscious bias towards economic concerns, without considering the employees who have to perform the work and at times ignoring their rights. Admin. 1 stated:

I believe that the main purpose of regulations is to protect the company and to increase profits, regardless of the real needs of employees. I can't see enough regulations that aim to protect their rights or to keep them happy and excited about what they are doing.

Some interviewees added that the legislation implemented in their company was not sufficiently explicit or worded in a way to protect personal interests. Another group of interviewees stated that, despite the laws and regulations, they were not implemented correctly. These regulations were not upheld by the designated person or adhered to properly. Dr 2 suggested that:

It is important to ensure that the right person does a regulation. There are a series of managers who have a good knowledge of legislation, but, in the end, the legislation does not reach the employee. The person doing the job must have a written copy of the relevant regulations.

According to Nurse 3:

As I mentioned, the problem is that many people do not follow these regulations and, because I follow the regulations, they find me strange and odd and different from my work colleagues.

One person raised another problem of focusing too heavily on small unimportant issues, highlighting the value of clear priorities. As stated by Admin. 2:

Especially in the health sector, decision-makers may care more about secondary recreational issues and leave the essentials behind.

Conversely, having clear policy is crucial to guide practice, yet is seemingly also driven by clear cultural undertones of feeling the need to protect them when doing what is right. Thus, most interviewees agreed that legislation was a positive factor because it did enhance their ability to perform better. It also helped them work without fear on a well-established base of evidence, insight and confidence. Some stated that legislation protects their rights from any damage or loss. Finally, legislation is an important guideline for Saudi companies.

However, about 20% of employees claimed that legislation is a double-edged sword. Evidently, policy creates an authorising environment for CSR-related considerations; however, if the policy is unclear, contentious or open to interpretation, then it can be a hindrance, as Admin. 3 noted:

Regulations ... Can be the largest obstacle or the largest auxiliary factor for any company. Companies in general must seek to be fully aware of regulations and compete among themselves to be in the forefront.

The interviewees were also asked about specific corporate governance practices, and their answers are explained in more detail below.

A. Ownership Structure

The interviewees agreed that a clear ownership structure for any hospital is an enabling factor that makes healthcare work more efficient and effective. It increases credibility, which leads to definite increases in employee loyalty and better-quality performance of duties.

B. Shareholders' Rights

Most interviewees agreed that, although protecting shareholders' rights was an important aspect of ethical practice, it had no direct effect on their workplace performance. Some added that sharing decisions with shareholders was not always possible, especially for large companies that have a large number of shareholders. However, transparency and disclosure were considered essential to ensure shareholders are better involved in and informed about each decision made in a hospital.

C. Transparency, Disclosure and Audit

Most interviewees agreed that transparency was an important facet of CSR, as it enhanced the sense of security, stability and belonging of employees. Admin. 3 remarked:

Transparency and disclosure are very important, and I think that all documents must be open for stakeholders.

The underlying reason behind transparency for most interviewees was to increase the quality of services provided, increase the quality of workplace performance, enhance creativity (especially in solving problems) and help employees develop their strengths and weaknesses. Moreover, 78% of interviewees confirmed that transparency and disclosure helped them function better. However, a few decision-makers refused to declare their reports because of the influence of culture on their way of thinking. Admin. 3 asserted that:

Some financial issues are highly related to our culture and traditions. Some of the owners do not like to share the financial reports with stakeholders and maybe this is because they [are] afraid of envy or maybe because owners do not want to pay the proper allowances to employees.

D. Board Structure and Effectiveness

The interviewees agreed that organisational structure is an important factor of CSR practices. They stated that the healthcare sector in the Kingdom, as in other countries, is a sensitive sector. Employees must be fully aware of their responsibilities and know how to communicate effectively with staff, patients and the public. Dr 2 displayed a managerial concern regarding the adequacy of performance by staff, and contended that:

In fact, job descriptions must be written clearly and they must be available for everyone in the hospital. This will make the work easier, more streamlined, flexible and more comfortable. Everyone will be able to understand the nature of their jobs, what to do and who to ask. Everyone will understand clearly his or her rights and duties.

Conversely, the nursing staff/administrative workers held a more personal view, concerned with clarity of roles and expectations and resultant stresses. The interviewees emphasised that the company's board structure must clarify the job description for each employee in all departments or units to avoid infringement and overlapping of tasks and responsibilities.

Another group of interviewees suggested that structure ensures staff adhere to the protocol, minimises wasted time and reduces mental and physical pressure. According to Nurse 2:

The knowledge of the employee-based protocol, besides the functional tasks assigned to each individual or each department, enables me to complete my tasks quickly, save time and reduce physical and mental pressures.

Structure also facilitates following up, reviewing and accountability. Some participants stated that the organisational structure must be well defined and logical to both internal and external stakeholders. The primary external stakeholders are patients and their families, who represent the wider society to which a hospital is answerable. Dr 3 stated the following:

Unfortunately, the structure is not totally clear, especially for patients. Patients are suffering not only from their illness, but also from stress due to the lack of clarity of organisational structure of the hospital. They don't know who is responsible, who they need to ask and this makes their health situation worse.

Over 75% of interviewees agreed that an unclear organisational structure encourages people to leave the workplace.

2. Risk and Crisis Management

Although a good number of interviewees confirmed that risk and crisis management practice had no direct influence on their workplace performance, they all agreed that it made them feel safer. A group of interviewees stated that this practice was intangible in their workplace. However, a few interviewees illustrated the importance of having a system that is ready to deal with any economic or natural crisis, especially for large and medium-sized hospitals. Some interviewees claimed that it is a difficult financial decision to spend money on unknown circumstances that may not happen in the future. Admin. 3 asserted:

Although this practice makes employees at the middle and bottom of the organisational pyramid feel safe, it is a difficult decision for me as an executive manager. It depends also on the events and facts. I think every company that has good financial resources must have a risk and crisis management system for both economic and environmental sides.

However, all agreed that a risk and crisis management system provide an excellent environment that helps everyone work well. Around 20% of participants confirmed that a risk and crisis

management system existed in the hospital at which they worked yet required improvement. As observed by Dr 1:

We have an environmental risk management system, but it requires some improvement in terms of awareness of dealing with any potential environmental hazards.

3. Anticorruption Measures

Most participants confirmed that corruption in all its forms was a significant obstacle that affected and seriously undermined the quality of their work. They also agreed that anticorruption measures improved their motivation to perform better. In this research, corruption was divided into two types: moral corruption and financial corruption.

A. Financial Corruption

Almost all participants agreed that financial corruption pervades the Kingdom. This issue does not so much relate to theft or bribery, but to nepotism and favouritism linked to endemic issues of tribal loyalty and race. Admin. 2 clarified the influence of racism by stating:

This issue has been present and observed in hospitals for a long time and, despite the awareness, it still exists. The tribal manager always prefers and offers opportunities, promotions and allowances for a person from the same tribe and facilitates their affairs. The urban person [Saudi nationality with non-Saudi origin] is not seen or is marginalised in many cases, regardless of the employee's efficiency.

Another type of financial corruption is arbitrary managerial actions, described as injustice and infringements on people as a result of disagreement between individuals. Admin. 2 stated that:

Another common picture of financial corruption is oppression. Especially if there is a disagreement between an employee and his direct manager, he sometimes takes his financial rights away.

Unfortunately, several interviewees confirmed many forms of dishonesty in financial transactions in healthcare, whether in the form of money or goods, especially when decision-makers are involved. As an example, Dr 1 claimed that:

We as doctors know that our government spends a huge budget on a ministry such as the Ministry of Health. Sometimes they provide hospitals with medicines and medical treatment, but these medicines for some reason are not distributed to hospitals on time. They are stored

somewhere until the expiry date of these medicines is nearly at the end. The question here is why something like this happens.

Dr 2 added:

More often, a friend or a relative ask for free treatment from the hospital. Some people also give presents to doctors to take what they need. The medicine in any health sector is for people who are eligible for this treatment and are already diagnosed, otherwise this is considered to be robbery.

Moreover, Nurse 2 illustrated that the health sector suffers from the self-interested actions of managers and some decision-makers:

Some companies that specialise in food and health products, such as baby milk, pay a large amount of money for the administration to market their products, although there is no evidence of quality in these products. Sometimes, some companies provide the hospital with medicines as a donation and they [have] been used by workers in the hospital.

Most interviewees agreed that financial corruption leads to other forms of corruption. For example, when faced with obstacles, people may be forced to use corrupt methods to attain their rights. Admin. 3 stated:

Unfortunately, financial and moral corruption has become a legitimate means and well known to employers to facilitate their workflow. The first and last interest of companies is to make profits, regardless of the ethical considerations. Nothing prevents these companies to use immoral ways to achieve their goals. Human beings are simple and no matter how high their ethics are, the employer will eventually have to use illegal approaches.

About 10% of interviews claimed that financial corruption in Saudi Arabia is limited and unclear to the public.

B. Moral Corruption

On this topic, 80% of interviewees confirmed that immoral practices are very evident in healthcare. These practices are evident in the work undertaken by decision-makers and the way they treat employees, and between internal and external stakeholders. Admin. 1 provided an example:

The HR [human resources] department is suffering from the consequences of fraud, especially from people applying for work in the hospital, whether through forged certificates or by lying about their social situation to obtain greater financial benefits and so on.

Such immoral practices are also undertaken by doctors. Dr 2 confirmed that:

I think that any doctor is the output of his society in which he is raised. Unfortunately, moral corruption exists among doctors. We hear every day that there are some doctors involved in illegal operations.

The study participants suggested that strict and clear legislation must be available to contain these practices, as stated by Dr 1:

Unfortunately, moral corruption appears in most workplaces and is more common in the healthcare sector. We hope that decision-makers can set up strict legislation to minimise the effects of blackmail and moral corruption.

Most interviewees agreed that moral corruption leads to high levels of inner struggle (stress). Moral corruption causes employees to waste time considering whether to accept a situation that could compromise them in the workplace. Some interviewees stated that it is difficult to work in environments with immoral practices, which led them to consider leaving their jobs. Some interviewees added that immoral practices reduced enthusiasm, killed excitement and destroyed morale. Meanwhile, 10% of interviewees stated that the situation is improving in the Kingdom. According to Admin. 3:

In terms of moral corruption, I think that the current situation is heading for the better. Personally, I have never encountered immoral practices so far.

One interviewee suggested that immoral practices depend on each individual's view about what is ethical and unethical, and highly relate to their values. Nurse 3 suggested:

Due to the difference in people's characters, the ways of thinking, reactions and values, we cannot know what is ethical and not ethical. Ethical practices vary from one perspective to another perspective.

All interviewees believed that cronyism, favouritism and nepotism are the most common immoral practices in Saudi Arabia. A good number of them agreed that these practices destroy relationships. As asserted by Dr 2:

Cronyism is deadly embarrassing. It destroys relationships. Unfortunately, if you are a person who loves the system and does not like breaking the law, people often complain about you.

Another group confirmed that these practices curtailed their productivity, undermined the quality of services and killed honest competition.

4.4.1.4.2 CSR Practices Related to Environment Domain

1. Environmental Management System

Reporting a high level of ambivalence, almost all interviewees agreed that the main problem is that people in the Kingdom do not care about the environment. However, they all encouraged the idea of implementing a good system to promote environmental sustainability. Some interviewees stated that the population is continuously increasing, yet resources are finite; thus, raising awareness about the use of resources is greatly needed to help protect the environment. Admin. 3 stated that:

The existence of serious regulations for environmental sustainability is crucial to enhance everyone's life on this planet. Some action must be taken to protect the ecosystem. Unfortunately, I didn't see any kind of implementation of a similar system in my workplace or in previous workplaces.

Most agreed that this factor was definitely an enabling factor because a safe and clean environment helped them work more successfully through notable psychological improvement.

2. Green Supply Chain Management

Most interviewees stated that GSCM had no direct influence on their workplace performance; however, they saw such practices as increasing trust and credibility between the public and the organisation.

A. CSR Practices Related to Social Domain

Most interviewees concurred that the social domain is the most important and leads to environmental sustainability that allow for long-term environmental quality and a stable economic situation. They suggested that any country that cares about its society through a strong education system, public awareness, good employee benefits and respect for gender equality can establish a strong and economy alongside environmental sustainability. The

following section illustrates the perspectives of healthcare professionals regarding some key social practices.

3. Employees

A. Human Capital Development

The interviewees stated that human capital development helps employees achieve their goals, enhances work performance and improves quality standards in the services provided. It is a crucial factor for continuous development and improvement, especially given the ongoing development of medical science and new discoveries. However, a large number of participants claimed that human capital development programs are unfair because most focus on doctors, executives or senior policymakers who have strong relationships with other decision-makers in the hospital. A group of participants added that nurses and workers at the frontline must be trained in how to deal with people in critical situations. Another group stated that human capital development programs usually focus on people who are already qualified yet ignore people in real need of such programs. Nurse 4 stated that:

Human capital development is an extremely motivating factor, but unfortunately training programs do not include all staff. The hospital uses unclear processes to select employees for training programs, where the upper management interferes according to personal choices and preferences.

In contrast, a number of interviewees suggested that training employees depends on the nature of their job. Some jobs in a hospital involve continuous development and change, so employees require training programs to maintain their skills, while other jobs in the hospital remain the same. The interviewees also stated that decision-makers do not care about human capital development programs at all. Dr 6 stated that:

From my point of view, the least things that decision-makers care about are, first, the environment, and, second, training and human development.

B. Talent Attraction

The interviewees agreed that talent attraction strategies increase the spirit of competition between employees, add great value to the workplace and encourage employees to improve their skills and abilities. However, although some interviewees confirmed that this practice

exists in Saudi healthcare companies, they claimed that cronyism is an epidemic that undermines talent attraction, as the person who has a mediator is deemed to be talented. Nurse 1 emphasised:

Unfortunately, sometimes cronyism or bias kills this element and spreads frustration and worry among employees.

C. Labour Rights

Most interviewees concurred that high standards of labour rights enabled them to work more successfully by increasing their enthusiasm. However, they claimed that most Saudi companies, especially the healthcare sector, retain the lowest level of labour rights developed by the Ministry of Labour and Social Development. Some interviewees stated that they were not treated equally, despite the fact that labour rights are supposed to enhance a company's reputation. Admin. 1 made the following assertion:

Unfortunately, companies that gain billions of funds annually do not care about their workers, and especially nurses and cleaners. Most sectors and companies in the Kingdom follow the lowest level of labour rights that been developed by the Labour Office.

D. Equal Opportunity

The interviewees claimed that racism is very evident in the Kingdom and inhibits equal opportunities for all employees. Racism is evident in the way managers and some decision-makers tend to give priority for promotions or bonuses to workers from the same tribe or clan or to workers from the same social class, regardless of qualifications. Some participants added that nepotism and especially employing relatives are prevalent throughout the Kingdom.

The treatment of women relative to men in the Kingdom is another major issue. Decision-makers sometimes refuse to employ women in senior managerial or executive positions, even if they are qualified, because Middle Eastern men habitually will not take orders from a woman, as they consider themselves to hold all power and control over women. Worse, some men refuse to deal with women completely, as Nurse 2 related:

Some men refuse to be touched by a woman and, as you know, almost all nurses are women. They ask for a man, although there are no many men nurses. This leads to delays in our work and poor quality of service. Some people, and especially men, also see nurses as servants.

Another interviewee added that the government must establish clear regulations to solve these issues because these problems hinder positive and honest cooperation between employees.

E. Gender Equality

Most female participants agreed that equality between genders is real in the healthcare sector, especially in terms of working hours, salaries and employee benefits. Some male participants believed that this practice is unfair, as stated by Admin. 3:

The culture in our country sees the man as a main provider. In this case, women are taking the place of another man who must provide his family with everything. According to Islamic law, men are financially responsible, and a woman has no financial responsibilities. Men are working to provide everything for their families, but women are working only for themselves. Therefore, I think that employing men must be a priority.

Some interviewees added that the existence of women in Saudi hospitals is important because of culture affecting patients' preferences. Women usually choose female doctors because it is unacceptable for a great number of Saudi women to be touched by a man. Some added that, although significant progress has been made in education, many Saudis still have negative views of women working in medicine and healthcare. Revealing deep-seated cultural bias, Dr 1 illustrated this point:

Many people still do not accept the idea that women can work with men at the same place or in the same jobs. They usually also prefer a man doctor, rather than a woman doctor, because most people in our community do not believe in the abilities of women.

A great number of participants agreed that gender equality is a fundamental concept and one of the most important motivational factors of CSR. However, they added that equality is not only about men or women—it is about their capabilities. Dr 2 suggested:

With full respect to the nature of men and women, I think there is no objection to gender equality. This equality must be about capabilities and ability to do such a job. I believe there are some jobs that [are] not suitable for women and other jobs are not suitable for men. There are also some jobs that are suitable for both, such as the medical profession. The idea is not about pure equality, but we must recognise that men and women are complementing each other. Justice from my point of view is the right expression for this concept.

F. Employee Benefits

Most interviewees confirmed that employee benefits is a significant factor for CSR in terms of increasing competitiveness, enhancing a firm's reputation, increasing attraction and retention of employees, increasing enthusiasm, and stimulating employees to be more creative. The interviewees added that, although financial benefits were crucial, moral benefits helped them remove the monotony of some aspects of work and increased their creativity. They suggested that companies must organise different types of employee benefits, such as group tours, tickets, reduced working hours and increased official holiday periods. They added that policy decisions affecting financial or moral benefits cause frustration and a decline in standards.

4. Society

A. Corporate Citizenship/Saudisation

Around 67% of participants confirmed that Saudisation is very important and a positive factor for CSR practices. They claimed that Saudi employees have the ability to understand the culture and traditions of the Saudi community much better than non-Saudi staff. Thus, Saudisation increases the quality of services and level of customer satisfaction, especially if patients are better understood by natives. In addition, interviewees stated that Saudisation will open doors for a huge number of graduates from health colleges and medical specialties. Dr 6 stated that:

It is an incentive factor for Saudi youth. I think that the people of the homeland are more able to understand the nature of Saudi society in terms of language, customs and traditions.

Identifying the prevailing community's perceptions about work, most of the categories in nursing work—such as cleaners and the simplest medical services—are the preserve of non-Saudi workers. The level of Saudisation can only be raised if the community's views about certain jobs are changed. The Ministry of Labour and Social Development has set a minimum number of foreign workers in each sector. This regulation now compels Saudi companies to employ native workers in low-level jobs with basic salaries, which has been implemented by this ministry. Dr 6 stated that:

We cannot raise the level of Saudisation unless the community's perceptions change as far as these jobs are concerned. Most of the companies tend to hire Saudis as clerks, even if they do not actually need them and the pay is not that much.

Further, participants suggested that the Saudi government must have a clear strategy to ensure that the process of Saudisation leads to substantial benefits, such as overcoming the skills and

education level shortages of Saudis, so they can become effective employees. Reflecting this tension, 22% of participants believed that Saudisation is a double-edged sword. The practice gives companies less choice in employing capable and qualified people with lower salaries than Saudi workers with the same qualifications. Although most participants agreed that Saudis must have priority in employment, unfortunately, the managers saw that Saudi doctors were less competent than foreign doctors. Some participants also believed that, although Saudisation helps Saudi workers, it can compromise the workplace environment, as it gives priority to nationality over competence. It emerged that 11% of participants believed Saudisation would not help the country's health sector. Admin. 5 stated:

The medical profession is a humane profession, which should be kept away from such nationalistic measures.

B. Corporate Philanthropy

Although the interviewees agreed that corporate philanthropy had no direct effect on their workplace duties, they claimed that it enabled them to perform well. They stated that this practice made them proud of their workplace, helped them feel safe and increased their motivation to do their best work. Some interviewees suggested that philanthropy exists in different forms and, instead of donating money to improve society, there are awareness campaigns, organising vaccination programs, encouraging blood donations and organ donation campaigns. Admin. 5 suggested that:

However, I feel that society needs a lot of health education, as there are many unhealthy practices and misconceptions. Such education has to be voluntary and upgrading health-related information is very important. There are other voluntary pursuits that are equally important, such as offering free, state-paid open-heart or kidney transplant surgeries or offering hospital-paid surgical procedures to the underprivileged.

However, 28% of interviewees stated there is a clear overlap between corporate philanthropy and the concept of CSR. Admin. 3 contended:

When we talk about CSR, the attention of businessmen goes directly to charity initiatives, rather than CSR practices as a comprehensive concept. CSR practices are much better than some charitable initiatives that are in the form of charity or donations because I believe the impact of social practices is greater than charity.

C. Social Communication

The interviewees confirmed social communication as a crucial CSR practice that enables employees and the healthcare industry to perform better. They suggested that one of the most important functions of preventive medicine is to promote health awareness. Health awareness will prevent diseases from transferring from the first level to the second level, save time and subsequently improve service quality, and decrease government expenditure. Dr 2 stated:

If we didn't support this factor, the burden on the health sectors will be larger than what can be afforded by the health sector. In my opinion, the success of this factor is the success of the medical profession in general and everywhere.

Although the interviewees agreed that most healthcare sector agencies have initiatives related to public awareness, these initiatives remain limited and require expansion, yet the effect of these programs cannot be measured. Unfortunately, the interviewees added that the shortage of doctors and nurses continues to be a large obstacle, as these professionals never have time to participate in public awareness programs, despite their high importance.

D. Social Investment

Only 11% of interviewees showed a clear understanding of social investment. They stated that social investment programs invest in people, which mean strategies that have been designed to strengthen communities and the capacities, and support people to participate fully in employment and social life. They identified these programs as including education, quality of lifestyle, better healthcare, training programs, job-search assistance and rehabilitation initiatives for people in need. They added that good social investment practices, that aim to invest money in companies and funds that have positive social returns, increase quality standards. .In contrast, around 89% of interviewees had no knowledge of social investment or its potential effects on healthcare in the Kingdom.

5. *Customer/Product*

A. Product/Service Safety and Quality

The interviewees confirmed that the quality of services or products provided to their customers enabled them to effectively achieve their own and the organisation's goals through improved customer satisfaction. They added that poor-quality customer service hampers good

professional performance, which is particularly undesirable in the medical field. Admin. 5 stated that:

We are dealing with human beings at their most vulnerable, so providing quality service to them should be your top priority. Of course, whenever complaints of poor service abound, this will negatively affect your performance as a health professional.

B. Monopolistic Practices

Most interviewees confirmed that monopolistic practices are undesirable, as they affect both employees and customers negatively, despite the financial benefits for the hospital and those running it. They stated that these practices abolish or cease healthy competitiveness among institutions, which makes it harder to reach the customer.

C. Improving the Supply Chain

Asked about the importance of improving the supply chain, most stated that complex procedures make this the worst practice they encountered. Nurse 2 claimed that:

I feel that there is an intentional and unnecessary complication. Procrastination and bureaucracy are not justified, and they lead to many issues, such as lying, serving some people but leaving others, overriding or complicating the system for personal gain.

Over 78% of participants held the view that complex supply chain procedures cause significant delays and hinder the workflow in healthcare. They added that some transactions need a rapid and direct response, as medical matters require urgent attention. Complex procedures explain the failure of many development projects proposed by the Ministry of Health. Admin. 2 stated that:

Mostly, complex procedures reduce the quality of work and leads to serious consequences, especially in the health sector. Sometimes, long procedures lead to the death of the patient before the necessary medical intervention.

Admin. 3 also claimed:

The main problem is bureaucracy and procrastination. The papers that [should] take one day will take days and sometimes a month and more. If we are about to deal with the health sector, bureaucracy can be a real problem because it is related to important operations that may lead to death. It totally disrupts and destroys the quality of work.

They also added that an optimal solution would be electronic processing, as the documents then could not be forged or manipulated by hand, and could not ‘vanish’ in filing cabinets, as paperwork tends to do.

D. Innovation/Development Strategies

Some interviewees stated that the solution to the aforementioned complex procedures is to develop online applications that can deal with different issues. This practice reduces time and problems for both employees and clients. However, most people in Saudi Arabia are not ready for this type of technological development. Dr 4 confirmed this by saying:

We try to make things easier, but patients do not want to keep pace with development. For example, we have a website that we can use to avoid making people wait for hours before their appointments, but they do not want to use it. They do not understand the website and they do not know how to use it.

4.4.1.5 Key Players in CSR Practices

The three key groups involved in CSR are individuals, executives and the government, identified in order of perceived importance. Around 56% of interviewees claimed that all individuals are responsible for the economic, environmental and social sustainability of the place where they live and work. As Nurse 6 stated:

Everyone is in charge, as self-monitoring must start with the senior executives in the hospital and end with the lowest one in the chain of command.

While accepting implementation to be a distributed responsibility, 28% of interviewees also identified executives and decision-makers or other policymakers in an organisation as responsible for establishing programs and procedures that enable the CSR practices that are expected to contribute to the country’s sustainable economic development. This discussion offered a rich insight into the decoupling tension and the role of local cultural attitudes and other less visible relationships, which are categorised as preconditions to policy and implementation. These include tribal and family loyalties, weak regulatory frameworks that allow the favouring of relationships over merit (nepotism) and a paternal top-down practice that negates diversity, which is crucial to building capacity for innovation and resilience. The challenge for organisations and the country, if they are to move beyond rhetoric and create sustainable social and economic value, is to embrace large-scale change that perhaps begins

with an explicit regulatory, authorising environment conducive to embracing new ideas, which will establish the policy and implementation context for CSR.

This latter observation matched with 16% of interviewees, who claimed that the Saudi government is the key player in promoting effective CSR strategies. As some suggested, as a pertinent insight for the practice of CSR in an emerging economy, countries are unable to move forward without purposeful engagement of businesses and other corporations who can contribute to improving society. The national standing of a country and the wellbeing of its citizens are inextricably linked to environmental, technological and workplace or institutional competency challenges. These mounting challenges can only be managed through productive corporate initiatives in partnership with the government. While the focus of this study did not invite investigation of the role of the government, the participant comments seen in light of the local country norms and practices suggest that productive CSR initiatives depend more heavily on government initiatives that will create the authorising environment for productive partnership within businesses and the wider community.

4.4.2 Enabling Forces

Based on the Graafland & Smid (2019) theory of implementing effective CSR, the qualitative findings for enabling forces can be divided into four main stages: the preconditions stage, CSR strategies and policies stage, implementation of CSR stage, and results stage. First, for the preconditions stage, Saudi Arabia as an Islamic country has the social values needed to implement high standards of CSR practices (Abo Baker & AbdulRahman 2007). For example, the centrality of *Umma* (which describes Muslims as one nation) is considered a motivating factor to provide positive contributions to society. Moreover, *Sadaqa* or philanthropy in Islam is not limited to donating money to poor people but is also an intended and continuous act of uprightness that aims to remove harm and promote positive behaviour. Given its Islamic values, Saudi Arabia can be considered a good environment for understanding and embracing CSR practices. Moreover, there is a reported strong understanding of CSR practices and strong belief in the importance of CSR for the whole society, often expressed by respondents as a desire of the person himself / herself to perform ‘good’ actions that benefitted the environment, the society and work. These are positive indicators for the capacity to rethink CSR policy and implementation in the Kingdom, albeit stated as depending heavily on effective leadership.

Second, in terms of policy development, Saudi Arabia has urged Saudi companies to implement CSR through the SARCI, with the main goal being to enhance competitiveness in the Kingdom (SAGIA 2008, 2019). With *Vision 2030*, there is a clear intention to build a dynamic, transparent, accountable and high-performance government (Vision2030 2016). The levels of knowledge and individual-level commitment are present. Arguably, the necessary preconditions are now established, yet there is relatively weak policy prescriptions and weaker implementation. Thus, we turn next to the constraining forces that underpin many of the disappointing findings in the qualitative data.

4.4.3 Constraining Forces

Constraining forces were similarly considered across the four stages of preconditions, CSR strategies and policies, implementation of CSR, and results. The qualitative data revealed an absence of commitment that reflects that the prevailing culture and social norms are the primary obstacles preventing organisations from practising effective CSR. High levels of authoritarian practices, gender inequality, cronyism, racism and nepotism were reported. Thus, while social (and environmental management) considerations are highlighted and given greatest priority in terms of policy, there is a complete decoupling in implementation because of endemic social and cultural attitudes towards women and minority groups. This weakness in practice is compounded by the associated absent local governance regulations. As the interviewees also noted, when looking at results, these issues have led to real social and economic issues, such as misallocation of local wealth, reduced human and capital productivity, poor quality of governmental services, increased pressure on governmental expenses and stifled economic growth.

Potentially, given the array of constraints identified in qualitative data, the risk is that the country may not move beyond rhetoric and thus will likely fail to achieve the lofty goals and real needs of Saudi society. Largely consistent with insights in the literature linked to other emerging economies, this study found governance gaps, nepotism, gender inequality, managerial underperformance and tendency to not embrace diversity—to name just some of the many items that emerged in the qualitative data of this study.

4.5 Summary

The findings from the quantitative and qualitative data appear to support each other in many ways. Combined, these findings are useful in regard to the development of a practice framework (RO4) that will help shape policy and subsequently evaluate CSR practices in the private healthcare sector of Saudi Arabia. While the quantitative results illustrated the healthcare professionals' preferences for the most important CSR practices, the qualitative results identified some forces that enable (limited few beyond the rhetoric of *Vision 2030*) and many forces that constrain employees and businesses from achieving the desired high CSR goals that accompany the aspirational objectives of emerging markets. While staff mostly understand the value and potential of CSR, and there is an alignment with many resident religious virtues, there is also a lack of clarity in policy and an implicit plea for supportive senior management, implicitly even governmental, action to help achieve desired productivity and related CSR outcomes. These preconditions to policy development and implementation are highly understandable in a high-context and very traditional society. Practically, if workers in an organisation are to implement any CSR practice, they require regulatory legitimacy or an authorising context to support the desired large-scale changes. In the highly conservative Saudi culture, this support from above is a precursor condition and structural necessity; otherwise, CSR is unlikely to move beyond simple rhetoric.

The qualitative data illustrated the effects (primarily constraints) of local social norms and attitudes on CSR practices in workplace performance. Noting that the social domain was ranked as the most important domain in CSR, followed by the environmental and economic domains, it is clear that a major challenge facing CSR in the sector is the deeply held attitudes and norms, such as tribal, familial and other relational loyalties. This effect was confirmed by qualitative comments from a number of interviewees, and also indirectly confirmed the prioritisation of practices that emerged from the quantitative data and highlighted items such as moral corruption and the need for governance systems and transparency.

CHAPTER 5: DISCUSSION

5.1 Introduction

The motivation for CSR, typically through self-regulation, in a developed economy is often for strategic and/or ethical reasons, such as increasing a firm's value or contributing to sustainability (Alotaibi & Hussainey 2016; Kolk & Van Tulder 2010; Mishra & Modi 2016). However, implementing effective CSR can be problematic (Kolk 2016). Larger companies typically report their efforts annually and, as some have convincingly argued, rather than impressive-sounding rhetoric of CSR for purpose-led companies, the trend is now towards reporting on ESG criteria (Clark & Viehs 2014; Marsat & Williams 2011). The difference between CSR and ESG in simple terms is that the latter involves a more precise approach to metrics to measure outcomes (Finch 2004). This difference is arguably captured in the third component of the CSR/CSP framework identified in this study (see Figure 5.1), where beyond the policy implementation nexus, CSP draws attention to measuring outcomes and reporting results. Regardless of terminology—corporate citizenship, that is not 'significantly different' to CSR (see Carroll 2008: 165) or the more recent ESG, the broad challenge is to shift from rhetoric and undifferentiated activity to quality practice (Wickert et al. 2016).

This challenge is complicated in emerging economies by underdeveloped capital markets, weak legal controls and poor investor protection, as well economic or political uncertainty in corporations (Tsamenyi et al. 2007). Moreover, as related literature has highlighted, the priority is to improve economic and social systems (Gravem 2010) via a focus on issues such as corporate governance, anticorruption, anti-poverty, transparency and auditing (Bhaduri & Selarka 2016; Blowfield & Murray 2014). This prioritisation is important because, despite over 300 CSR standards in existence (Azmat & Coghill 2005), there are no standardised metrics that can be followed unanimously (Vogel 2006).

In Saudi Arabia, where this study was situated, the country's strategic plan (*Vision 2030*) requires enhanced company- and country-level competitiveness. A particular CSR-related consideration is the need for improved female workplace participation rates (Lenssen et al. 2006; SAGIA 2008). There is also growing concern over effective governance and sustainable development (Garriga & Melé 2004) and the significant gap noted between intention and implementation of CSR in private companies, mainly resulting from the lack of policy to ensure quality in CSR execution (Aldosari & Atkins 2015; Mandura et al. 2012). Noting the scope and

scale of the changes suggested, the findings from this study suggest that the Saudi Arabian government and country will not successfully achieve the 2030 vision of a dynamic, transparent, accountable and high-performance government without some fundamental changes. Reflecting this concern, this study sought to develop a practice-oriented CSR framework focused on local-sector and community-specific needs. This chapter will first briefly review the findings related to the first three research objectives of this study: devise a consolidated index of CSR practices (RO1), prioritise these identified CSR practices (RO2) and identify the countervailing forces that influence CSR implementation (RO3). The chapter will then outline the main outcome from this study—a (policy and) practice framework, including identified tensions in an emerging economy, to support quality in CSP (RO4). The next section considers how these findings might form the basis for further empirical research to improve practice by identifying suitable metrics that can help the government and other stakeholders apply, manage, evaluate and improve CSR practices.

5.2 Devising Consolidated CSR Index (RO1)

As we have established, effective CSR practices vary. This variance is largely determined by national context (history, culture and tradition), as well as by local factors, such as literacy, community interaction, public mentality and socioeconomic development (Carroll & B. 2000; Mandura et al. 2012; Matten & Moon 2008; Poussenkova et al. 2016). As a result of these and other contextual factors, global models are unsuited to an emerging country context.

From an institutional, as opposed to academic, approach to CSR, the concern in this study was contextual implementation (CSR) and measurement of results (CSP). The role of government appears central to effective CSR in emerging economies; otherwise, as one study suggested, market protection and sustainability can be compromised (Donaldson 2001). Governments often lack the resources to oversee activities of corporations or can be more concerned with economic development and foreign direct investment (FDI) than with promoting other CSR considerations. Further, governments may view CSR primarily as philanthropic activity by corporations, such as Tata in India and banks in the Middle East (Hopkins 2007). However, this study suggests that there is another more fundamental role for governments in effective CSR policy and implementation in an emerging economy—to create an authorising environment for practitioners and unambiguous expectation to deliver on their functions, or CSR practices may be compromised at the outset by ambiguity of requirement and by inadequate legal and regulatory policy.

The initial challenge was to devise a consolidated CSR index suited for the health sector in an emerging economy context. From the primary analysis illustrated in Chapters 3 and 4, three domains of CSR practice were identified: *economic*, *social* and *environment*. Subordinate components and (third-level) indicators were identified and grouped within these domains to form an initial composite index. This grouping was informed by what was seen as best practice for the sector, as well as perceived relevance to an emerging economy. Following this grouping, recent literature was used to extend absent or underdeveloped subordinate practices within the three domains. Although described variably across indices, the domain common to all five indices was environment, while corporate governance was the primary focus of the economic domain in the selected indices, less ASPI and SARCI.

Figure 4.6 summarised the 31 practices *within* the domain (local or specific) and in *relative* terms to indicators across the three domains (global) of the composite index. The priorities for each indicator were shown as a percentage based on an accumulative prioritisation. The *social* domain (41.68%) was rated as most important by the community, followed by *environment* (34.5%) and then *economic* (23.83%). Collectively, Figure 4.6 was the basis for a sector-specific framework that overcame the reported bias towards economic factors in some indices (Fowler & Hope 2007; Windolph 2011). It also met the need for a clear structure (Kotler & Lee 2006; Vartiak 2016) and comprehensive set of indicators suited to the country and sector, as urged by the literature (Van Tulder & Van der Zwart 2005).

5.3 Quantitative Findings: Prioritise Identified Practices (RO2)

If the consolidated index sought to enable a focus on effective CSR practice and performance (CSP), the next step in developing a practice framework was the prioritisation of the 31 practices using the AHP analytical tool. Prioritisation of practices provided the basis, with suitable performance criteria, to assess the quality of implementation (evaluating) of CSR practices. In the interim, RO2 accommodated the debate in literature over macro-environmental conditions varying by country and sector, which renders CSR models difficult to apply commonly across different country and sector contexts (Jamali & Karam 2016; Tsamenyi et al. 2007). This objective (RO2) was thus foundational in terms of devising indicators for policy and practice, as well as subsequent reporting, which is described as a key driver for effective CSP (Epstein & Roy 2001; Vogel 2007).

The prioritisation of practices overcomes the common weakness in many CSR indices of treating all practices as equal in importance (Tahir & Darton 2010; Turker 2009; Ullmann 1985). The priority given to items in the three nominated CSR domains and across the 31 practices provided the framework to shift practice from generic activity to sector-specific activity, based on perceived importance by experts central to facilitating and implementing local CSR practice (Isa & Kitt 2015; Kirchner et al. 2012). The framework identified incorporates the suggested triple bottom line of reporting social, economic and environment-related outcomes, and corporate citizenship (De Bakker et al. 2005). The resultant composite index was labelled the 'Saudi Environmental, Social and Governance Index for the Health Sector' (SESGI-h).

For sustained performance, metrics are required that allow practitioners to measure the practices that are most important to evaluate relative outcomes. This further task was part of the analysis related to RO4. Moreover, noting also that the field is not static and many practices will evolve and change over time, if the aim is a framework that supports sustainable practice, a process of continuous improvement is implicit. Overall, the general effort to implement and evaluate performance that intersects moral responsibility and business interests is evident for organisations the world over (Chan et al. 2014). However, the collective effort is well justified, as CSR practices are widely reported to have a positive effect on stakeholders' reported satisfaction (Mishra & Modi 2016), companies' reputation (Brønn & Vrioni 2001; Kim et al. 2010; Pirson et al. 2019; Yoon et al. 2006) and companies' image. Other benefits include improved financial revenues, firm value and sustainable development (Alotaibi & Hussainey 2016; Kolk & Van Tulder 2010; Marín et al. 2015).

5.4 Enabling and Constraining Forces (RO3)

The qualitative analysis of interview data identified four primary considerations that affect CSR practice: knowledge, perceived importance by internal and external stakeholders, support for CSR and effects (speculative first-, second- and third-order effects) of CSR on performance. In terms of knowledge, the majority of interviewees regarded themselves as having an adequate and partial knowledge of the concept of CSR. Only a few participants stated that they had no idea about the concept. This response was consistent with earlier findings at international (Bhaduri & Selarka 2016; Blowfield & Murray 2014; Gravem 2010) and national levels (Mandura et al. 2012).

A second contextual consideration relates to perceived importance of CSR. Most participants agreed that CSR is either strongly important or important, while only a few participants viewed CSR as partially important. This is common with the international trend. For example, 93% of executives worldwide, responding to a 2010 UN survey, stated that CSR was ‘important’ or ‘very important’ to the success of their business (Cahan et al. 2014; Cheng et al. 2014; Di Giuli & Kostovetsky 2014). The current study interviewees viewed CSR as essential in the health sector, as it helps maintain community health and safety. In addition, reflecting a growing demand to respond to social concerns (Quazi & O'Brien 2000), a number of interviewees viewed the health sector as responsible for raising awareness on matters such as public health, as well as helping support other social benefits.

The immediate downstream effect of awareness strategies is reduced total expenditure in the health sector. Other effects also accrue, particularly from handling large numbers of internal and external stakeholders (Isa & Kitt 2015; Kirchner et al. 2012). Internal stakeholders help implement effective CSR practices, while external stakeholders tend to reward businesses when social practices align with their interests (Marín et al. 2015; Sen & Bhattacharya 2001; Sen et al. 2006). Consequently, building a strong connection between multiple groups of stakeholders is crucial. However, this engagement is difficult to achieve, as hospitals perform their functions within the norms of the society in which they operate (Fernando & Lawrence 2014). A key downstream effect from delivering high-quality services and products is the adoption of a serious approach to public rights, environmental sustainability and social responsibility, helped by establishing a strong reputation (McWilliams et al. 2006).

Moving to support for CSR, over half of the interviewees claimed that the social domain was the most important domain in CSR, followed by the environment and then the economic domain. A significant number of interviewees argued that the three pillars of CSR (economic, environment and society) held the same level of importance. This essentially pluralist view of the three domains being highly interrelated is supported by a meta-analysis of around 30 years of empirical data (Orlitzky et al. 2003). Equally, while these dimensions may be strongly interrelated, the criteria for each dimension differed.

Reflecting the interrelated nature of CSR practices, as Daizy (2014) and others (Carroll 1991; Elkington & Rowlands 1999; Orlitzky et al. 2003) have argued, there is a need to consider contextual influences in terms of culture and religion. Reported social attitudes perpetuate a number of difficulties, described by the current study participants as financial and moral

corruption and gender inequality. Reflecting these concerns, as a study observes the philosophical perspective of the board and attitudes of senior management are for effective governance and in the general approach to CSR (Ackers 2015). Conversely, delegated to lower levels within the organisations, the risk is to produce a superficial approach to CSR that may undermine buy-in throughout the organisation. Thus, for CSR to be embedded into business practice to improve the quality of response, a key constraint to CSR is social attitudes embedded in culture, with Saudi Arabia described as a ‘high power distance’ country by Bjerke & Al-Meer (1993).

The general dissatisfaction with prevailing cultural norms was evident among the great majority of study participants in the support received from managers, and the tendency towards authoritarianism and moral muteness, wherein managers did not share opinions or did not respond when they noted unethical behaviour—see Baden & Harwood (2013). In contrast, most interviewees felt they received good support from their colleagues—a factor consistent with the nature of collectivist societies, where individuals value interpersonal relationships and devote great attention to the needs and interests of others (Dion & Dion 1993). Reflecting many internal tensions, most participants agreed that culture perpetuated issues such as nepotism and gender inequality, which significantly hindered performance. These issues are common in the MENA region (Fnais et al. 2013; Korotayev et al. 2015). Nurses particularly claimed that both managers and customers treated them poorly because of the general attitude towards women working in the health sector, which is an open workplace with numerous men and women working together. These participants added that some male patients refuse to be touched by female nurses.

Table 5.1 displays the factors that enable and constrain CSR in Saudi Arabia, across four categories—the three-stage policy, implementation and results framework identified by the literature, as well as a fourth category of context. The red text flags key factors relevant to Saudi Arabia. Positively, key enablers exist in aspirational policy terms (Vision 2030) and a clear goal—country and company competitiveness. Conversely, the black text identifies important considerations for any policy or implementation plan, most of which realistically may be best practice in developed economies and are not yet evident in Saudi Arabia.

Table 5.1: Enabling and Constraining Forces (RO3)

Stages	Enabling	Constraining
Context	Increase social value	Historical, culture, * religion,* autocratic/male tradition**
	Senior management	Improve country and company competitiveness
Policy	Government <i>Vision 2030</i>	Mapping tool (-) *
	Stakeholders' views	Policy void,* weak governance,* social ambiguity*
	Self-regulation, globalism	Mandated regulations
Implementation	Reporting (TBL)	Decoupling
	Competencies (merit)	Resources, priorities, nepotism**
	ESG—metric that measures	Social attitude,* management attitude*
Results	Social/environmental impact	Greenwashing
	Firm value, reputation	Metrics, competing interest
	QM, country and company competitiveness	Continuous improvement

Based on qualitative responses, the considerations highlighted in red indicate the items that are central to enacting CSR effectively in the emerging economy of Saudi Arabia. As evident from the table, for large-scale change to achieve the ambitious objectives of *Vision 2030*, the contextual influences of history, culture and religion must be addressed. Not unlike developed (Western) economies, there are a number of practice tensions across the subsequent three-stage CSR/CSP process. Decoupling between policy and implementation is evident and, while reporting is generally nascent and rhetorical, it may be seen as unconsciously greenwashing. However, perhaps reflecting a policy void or that policy is compromised by definitional ambiguity and prevailing cultural norms, an earlier shaping tension is identified that precedes and determines policy development and subsequent implementation. Given the realities of a high-context culture and the prevalence of an authoritarian approach within management, what seems needed as a precursor to policy is a regulatory approach to remove ambiguity and create an authorising environment for a more confident approach to CSR policy and subsequent implementation.

Table 5.2 provides a summary of hypothesised positive downstream effects arranged by stakeholders. The issues displayed in italics were seen by participants as constraints to effective CSR practices—being either absent or applied only in limited fashion. It is clear that culture is a primary determinant that influences CSR.

Table 5.2: Hypothesised Positive Downstream Effects

Stakeholder	Reported intervening constraining issues (in italics)	First-order effects	Second-order effects	Third-order effects
Community (public)	<i>Minimal protection of human rights</i> <i>Prevailing social norms: authoritarian, support cronyism, nepotism, gender inequality</i> <i>Lack of technology awareness</i>	Employment transparency Employee security Stability and belonging	Staff engagement and improved performance Service quality Improved productivity	Increased workforce participation
Business (economic/governance)	<i>Financial corruption</i> <i>Complex procedures</i> <i>Governance/transparency</i> <i>Board and ownership structures</i> <i>Minimal commitment to human capital development</i>	Changes to costs, increased efficiency Shareholder rights Avoid infringements and overlapping tasks Improved quality of service	Input savings technology Increased quality performance Accountability Increased creativity Improved process improvement	Reputation Product/process innovation Reduced regulatory risks Sustainable development
Environment	<i>No EMS</i>	Statement of commitment to the environment Buy-in from staff and board Defined roles	Control effect on environment Reduced incidents and improved reputation	Reduced pollution/waste Attract customers, investors and shareholders
Government	<i>Incentivise firms to improve CSR and report on CSP</i> <i>Environmental policy</i> <i>Business/social policy</i> <i>Saudisation policy</i>	Tangible policy guidelines Greater transparency and employment based on merit Increased costs Reduced competitiveness	Reduced regulatory risks Reduced gender inequality	Trade flows, FDI Total factor productivity Changed social norms Sustainable development

Empirical evidence of second- and third-order effects is difficult to locate, as is innovation; thus, the identified downstream effects are largely speculative. However, there is abundant evidence to support the idea that competitiveness depends on policy development, and outcomes will depend on how stringently policy is applied. Consequently, the importance of governments creating a suitable regulatory framework to resolve socio-political issues is highlighted (Crane et al. 2013; Davis 1960; Margolis & Walsh 2003; Scherer & Palazzo 2011). In addition, noting the tendency for private businesses in developed (Western) economies to assume a government-like role, there is a potential tension from ‘competing interests’ in

emerging economies that do not enjoy such democratic freedoms (Matten & Crane 2005). Another issue in most emerging economies, and particularly Saudi Arabia, is the high level of authoritarianism (Bellin 2004). Private businesses are not completely free and NGOs lack local foundations (Anderson 2011; Bellin 2004, 2012; Gill 2017). These constraints negatively affect CSR in the country and collectively a more fundamental role is evident for governments in an emerging economy. This role involves the creation of an authorising environment for practitioners via legal and regulatory policy, with unambiguous expectations for businesses and individuals to deliver on their functions; otherwise, the risk is that CSR will be compromised by ambiguity and cultural inertia.

Another constraint is the shortage of skilled employees—an issue echoed by a great number of participants in the health sector. As Bellin (2004) reported, literacy rates are generally low in the MENA region. The interviewees confirmed this situation. With a significant increase in population and the rising demand for services, there is a growing gap between supply and demand that will compound the issues with quality in healthcare services (Almalki et al. 2011; El Bcheraoui et al. 2015; Elachola & Memish 2016). Another issue noted is the lack of clarity and transparency in legislation, which causes deterioration in service quality, delays in service delivery and inadequate human development. The call by Ahmed & Asmaa (2016) for an integrated regulatory system within an overall organisational and governmental reform strategy in Arab countries is well justified. A paradoxical challenge is that, if change is to occur, organisations must reconfigure to suit changing events via internal compensations and adaptations, instead of being controlled in the conventional manner by governments and regulation.

5.5 From Rhetoric to Quality in Practice

The CSR policy framework (SESGI-h) identifies 31 indicators across three broad domains—economic, social and environment. The index provides an objective basis for implementation of CSR in the public health sector. To support quality in implementation and subsequent evaluation to capture results and support continuous improvement, the individual practices were consolidated into three priority groups based on staff feedback. The parent domain is presented in parentheses in Table 5.3. Priority 1 signifies the most important variables identified by the practitioners (> 5%), Priority 2 identifies variables of moderate priority (2 to 4.9%) and Priority 3 identifies variables rated as least important (< 2%).

5.5.1 Priority Groups

Table 5.3: CSR/ESG Indicators in Priority Groups

Priority	CSR indicators	Ratio
Priority 1 (> 5%)	1. Water and energy consumption (environment)	8.91%
	2. Total waste/waste management (environment)	8.51%
	3. Environmental pollution (environment)	6.02%
	4. Financial corruption (economic)	5.76%
	5. Human and community rights (social)	5.75%
	6. Moral corruption (economic/social)	5.70%
Priority 2 (> 2 to < 5%)	7. Asset recovery (economic)	4.40%
	8. Occupational health and safety (social)	4.31%
	9. Corporate citizenship/Saudisation (social)	4.22%
	10. Eco-design system (environment)	4.13%
	11. Product/service safety and quality (social)	3.94%
	12. Corporate philanthropy (social)	3.84%
	13. Social investment (social)	3.30%
	14. Transparency, disclosure and audit (economic)	2.59%
	15. Employee benefits (social)	2.59%
	16. Green purchasing (environment)	2.52%
	17. Economic crisis and risk management (economic)	2.46%
	18. Shareholders' rights (economic)	2.29%
	19. Customer rights and relations (social)	2.19%
	20. Board structure and effectiveness (economic)	2.12%
21. Social communication (social)	2.03%	
Priority 3 (< 2%)	22. Natural hazard management (environment)	1.77%
	23. Improving the supply chain (social)	1.59%
	24. Labour rights (social)	1.52%
	25. Innovation/development strategies (social)	1.51%
	26. Equal opportunity (social)	1.43%
	27. Monopolistic practices (social)	1.42%
	28. Ownership structure (economic)	1.12%
	29. Gender equality/employing women (social)	0.78%
	23. Human capital development (social)	0.70%
	31. Talent attraction and attention (social)	0.58%
Total		100%

While categories are not intended to be definitive, they facilitate focus when implementing the proposed framework. The grouped priorities, for example, will enable suitable resource

allocation and help in subsequent evaluative review of implementation. With suitable metrics for each indicator, it is also possible to develop a performance scorecard to assess (before and after) results for reporting purposes. Examining these CSR indicators (a ‘global’ view of the 31 practices), it is clear that the social domain was rated as most important (41.68%). With 17 indicators identified, it was also the most substantial domain. The next most important domain was environment (34.5%), albeit with just six indicators identified. The economic domain (23.83%) was ranked lower in priority, with eight indicators; however, as indicated by the qualitative comments, this was considered a key enabler of practices in the other two domains. It is useful to note that the priority given to each domain and the identified practices appeared largely consistent with the needs and priority highlighted for CSR and ESG in emerging economies (Ahmed & Asmaa 2016; Hudson & Claasen 2017). For example, as evident in the literature, moral corruption practices are a clear feature of a great number of Arab countries (Farhan et al. 2016). Another example concerns women, who, in a great number of emerging countries, are subject to more rules and constraints in their daily life than are men (Shen & Khalifa 2010).

5.5.2 Calibrating Practice with Internal and External Stakeholders

From an internal stakeholders’ perspective, the priority groups are a useful basis for a high-level policy review to verify compliance and possible blind spots in terms of attitude, as well as in subsequent policy and implementation. From an internal stakeholders’ perspective, for example, it is possible to assume that the priority accorded to each practice is an accurate indication of intention. Using attitude or intention as an indicator of implementation, we may conclude that the social domain, while the largest of the three domains by number of variables, is also at risk of non-implementation for a number of societal indicators that are presently ranked in Priority 3. Conversely, once the policy/implementation connection is established, it is possible to test for inclusion and compliance from the perspective of a key strategic and external constituent—the Saudi government. On the basis of Table 5.1, there is arguably a strong rationale for hospitals to recalibrate their priorities for innovation, human capital development and gender rights, with current priorities at odds with the social need and government strategic direction (as per *Vision 2030*).

5.5.3 Continuous Improvement

Another aspect in any shift from rhetoric to quality in practice relates to understandable constraints in resources and time. Given these potential constraints, it is possible that (Priority 3) societal practices may end up being supported more in form than in substance. Correspondingly, assuming a periodic review process, the prioritised list gives CSR implementation teams a vehicle by which to reflect on implementation and performance and, if necessary, institute changes to suit new information or need. A further consideration in any shift from rhetoric to quality is a lesson from QM. Through an iterative learning process involving all key stakeholders, the prioritised list and associated performance criteria can be regularly updated to ensure currency and efficacy of practice (Meeks et al. 2017). Moreover, based on experience in implementing ESG, another key issue is objectivity of scoring outcomes and experience. An iterative process of improvement will overcome significant differences between scores for some companies, which can result partly over disagreements in definition.

5.5.4 Test of Utility

Having organised the 31 practice variables into three priority groups, the SESGI-h was tested for utility. The policy index was first benchmarked against the selected industry indices—the DJSI, ASPI Eurozone and SARCI—as well as ESG-related criteria. Key considerations included confirming whether the policy framework overcame earlier noted limitations, particularly of the SARCI, as well as determining whether the index provided a robust set of CSR indicators, as this is a core way for responsible businesses to operate today (Cho & Patten 2007; Rossi 2017). Table 5.4 presents the results of this test of utility.

Table 5.4: Desktop Test of Utility for SESGI-h Compared with Other CSR Indices

Indices	CSR indicators	Number of indicators	Stakeholder voice	Sector	Emerging economy	Scorecard/metrics	Weighting
DJSI	Comprehensive practice indicators	25	No	General and specific indicators by sector	No	Available	Economic domain is primary
ASPI	Lacks a comprehensive set of practice indicators	No indicators for CSR practices	No	No general indicators	No	No	All of equal importance
SARCI	Lacks a consistent structure/no comprehensive indicators	8	No	No (general indicators)	Yes	No	No differentiation—all domains equal
FTSE4 Good	Comprehensive practice indicators	12	No	General and specific indicators by sector	No	Available	Economic domain is primary
ESG India	Lacks a consistent structure	18	No	No (general indicators)	Yes	No	No differentiation—all domains equal
SESGI-h Private health sector	Comprehensive sector-specific indicators	31	Yes	Sector-specific priorities	Yes	Yes—indicative key indicators	Social domain is primary/individual priority

As revealed by this simple desktop exercise, there is a sector-specific tendency in the comparison indices, lack of differentiation between activities and low recognition of country-specific need. These limitations render the comparison indices unsuitable for supporting CSR policy, much less measuring quality of practice. These limitations are markedly reduced in the composite index (SESGI-h), which can be further enhanced by policy discretion in decisions versus a strict rule-based approach, which is the practice in some ESG ratings (Giese et al. 2017; Mooij 2017). The SESGI-h is based on practitioners' experience; thus, the index has stakeholder engagement (voice) and, with the inclusion of value components in any future index construction, there is a capacity to differentiate given particular economic, societal and environmental considerations. Comparatively, the SESGI-h offers a substantive advance in CSR practice from undifferentiated activity to sector-specific needs in an emerging economy context (Saudi Arabia). Assuming the subsequent development of aggregate (hard and soft) metrics, the composite index can also be usefully extended to measure performance (CSP) in terms of the most important factors for an emerging economy.

5.5.5 Performance Analysis Using SESGI-h

Having established the face-value utility of the SESGI-h, what remained was to measure performance using the index. Drawing on practice literature, four illustrative performance categories were proposed (Kiessling et al. 2016). These categories in turn captured local country- and business-specific customer imperatives (defined as core performance indicators) and key stakeholder or government-mandated activity, as well as general activity described as non-core and discretionary or future oriented. The four performance categories were:

- A1 (customer-related needs/core performance)
- A2 (stakeholder interests or government mandated)
- A3 (non-core performance or industry practice)
- B (discretionary, future-oriented activity).

These four categories enabled a (visual) performance metric based an interval scale of colour levels (red, yellow, green and blue) to identify conformance based on two criteria: *relevance* and *credibility* (of information) (Meyer et al. 2012). Red signifies information that is absent or of low relevance and low credibility. Yellow signifies a development opportunity with partial conformance on either criterion (relevance and credibility). Green signifies near full conformance with both criteria. Blue indicates best practice (core performance focused on

customers with both reliable and credible information). Table 5.5 presents a performance analysis of three large private hospitals in Saudi Arabia using annual company reports and available CSR reports, mapped against the 31 practices of the SESGI-h.

Table 5.5: Performance Analysis Using SESGI-h for CSR/ESG Practices

CSR practices	Domain	Ratio	Compliance protocol	Hosp. A	Hosp. B	Hosp. C
Stakeholder Priority 1						
1. Water and energy consumption	Environment	8.91%	A1	Yellow	Red	Red
2. Total waste/waste management	Environment	8.51%	A1	Yellow	Yellow	Red
3. Environmental pollution	Environment	6.02%	A1	Yellow	Green	Red
4. Financial corruption	Economic	5.76%	A1	Yellow	Yellow	Green
5. Human and community rights	Social	5.75%	A1	Green	Red	Red
6. Moral corruption	Economic	5.70%	A1	Green	Green	Red
7. Asset recovery	Environment	4.40%	A1	Red	Red	Red
Stakeholder Priority 2						
8. Occupational health and safety	Social	4.31%	A2	Green	Red	Green
9. Corporate citizenship/Saudisation	Social	4.22%	A2	Green	Yellow	Red
10. Eco-design system	Environment	4.13%	A3	Red	Red	Red
11. Product/service safety & quality	Social	3.94%	A3	Green	Green	Green
12. Corporate philanthropy	Social	3.84%	B	Red	Red	Green
13. Social investment	Social	3.30%	B	Red	Red	Yellow
14. Transparency, disclosure & audit	Economic	2.59%	A2	Red	Yellow	Green
15. Employee benefits	Social	2.59%	B	Red	Red	Yellow
16. Green purchasing	Environment	2.52%	B	Red	Red	Red
17. Economic crisis & risk management	Economic	2.46%	A3	Green	Green	Red
18. Shareholders' rights	Economic	2.29%	B	Red	Green	Green
19. Customer rights and relations	Social	2.19%	B	Green	Green	Red
20. Board structure and effectiveness	Economic	2.12%	B	Green	Green	Green
21. Social communication	Social	2.03%	A3	Green	Green	Yellow
Stakeholder Priority 3						
22. Natural hazard management	Economic	1.77%	B	Yellow	Red	Red
23. Improving the supply chain	Social	1.59%	B	Red	Red	Green
24. Labour rights	Social	1.52%	A2	Red	Red	Red
25. Innovation/development strategies	Social	1.51%	A1	Green	Red	Red
26. Equal opportunity	Social	1.43%	A2	Red	Green	Red

27. Monopolistic practices	Social	1.42%	A3			
28. Ownership structure	Economic	1.12%	B			
29. Gender equality/employing women	Social	0.78%	A2			
30. Human capital development	Social	0.70%	A3			
31. Talent attraction and attention	Social	0.58%	B			
Totals (compliance)				67.8%	40.5%	35.64%

The table is instructive, as it reveals significant gaps (or failure to report) in current practice and considerable opportunities for improvement across all priority groups—Priorities 1, 2 and 3. Designing performance into CSR activity clearly requires initial policy effort to first identify a range of suitable social, economic and environmental indicators and associated performance criteria, and then invest effort to ensure initial compliance, maintain currency and ensure the ability to continuously improve. However, once these principally voluntary measures become internalised, the benefit is clear, as it can set the stage for sustained success and opens the door to innovation (Jacobsen 2011).

The percentage of compliance of each hospital was calculated based on the sum of averages for each CSR practice in the SESGI-h. Allowing for incomplete reporting, Table 5.5 indicates a considerable number of areas in CSR activity that were only partially achieved (yellow) or not achieved (red) for all three hospitals in the Kingdom. In each performance area, it is possible to identify specific areas of need and consequent strategies for improvement for each hospital. At face value, it is clear that Hospital A (67.8%) performed best, with most A1 indicators satisfied, yet with some A2 ‘nominally mandated’ activities not yet achieved or requiring future development. Conversely, the number of A3 indicators well achieved might suggest a forward-looking commitment to CSR in this hospital. For Hospital B, the results suggest that the hospital is not devoting sufficient attention to a number of social and possibly government-mandated areas, but rather is focused on the economic dimension. In relative terms, the performance for many A1 and A2 criteria in Hospitals B and C were either not being reported or were nascent and requiring development, especially at Hospital C. There was no evidence of any performance that currently could be rated blue (best practice).

5.5.6 CSP: Supporting Impact

As Graafland & Smid (2019) suggested, policies merge into outcomes if they are supported by high-quality implementation. Assuming that what is measured can be improved, quality

implementation will be helped by a rubric that measures results. To achieve this, we adopted the rationale for weighting performance identified by Meyer et al. (2012) based on end-user needs in a medical facility. The rationale was as follows: 30% of the quality measurement was directed at design conformance (external stakeholders), while 70% was weighted towards process conformance (internal practice). Adopting this rule of thumb, a 70% weighting in a prospective rubric was allocated for process conformance as follows: Priority 1 practices (40%), Priority 2 (20%) and Priority 3 (10%). These weightings will vary over time and context to reflect the organisation's location in its improvement journey, but the 70% allocation arguably strongly moderates any risk of policy–practice decoupling.

The remaining 30% was apportioned to design conformance, which addressed the second tension of greenwashing, which relates to a potential gap between positive communication and poor performance. The 30% was apportioned as follows: 10% to reporting results in recognition that effective communication, including report structure, is a natural extension of implementation, and 20% to sustaining results, which recognises that continuous improvement is an essential aspect of any performance rubric (Meeks et al. 2017). This weighting aside, what will help institutionalise CSP is to make its implementation an explicit responsibility of business leaders. Their role is regarded crucial (Graafland & Smid 2019) and this element could be included as an item in the 20% apportioned to sustaining results.

Finally, in a caution against any rush to identify metrics for desired practices, as Graafland & Smid (2019) counselled, governments can help by mandating minimum standards in reporting and can seek to foster comparison by encouraging a standardised report format. However, governments and policymakers should also understand that there is high degree of divergence in CSP across sectors; thus, the aim must be to maintain a good balance between self-regulation and government regulation of CSR practice.

5.6 Policy and Practice Framework (RO4)

CSR initiatives are important for sustainable development, increasing firm value and enhancing competitive advantages (Clarkson et al. 2008; Jamali & Karam 2016; Mishra & Modi 2016; Shehadi et al. 2013). However, the global indices applied commonly are unsuitable. Guided by the principle that what is measured can be improved, this study has outlined the design and partial evaluation of a sector-specific, practice-oriented framework for CSR in an emerging economy. Assuming the clear definition of suitable metrics for the 31 indicators identified, this

practice framework can be extended to support the measurement of results and enable continuous quality improvement. In effect, the SESGI-h overcomes a key obstacle to integrating social and environmental performance into core business—the absence of a suitable mapping tool (Bocken et al. 2013).

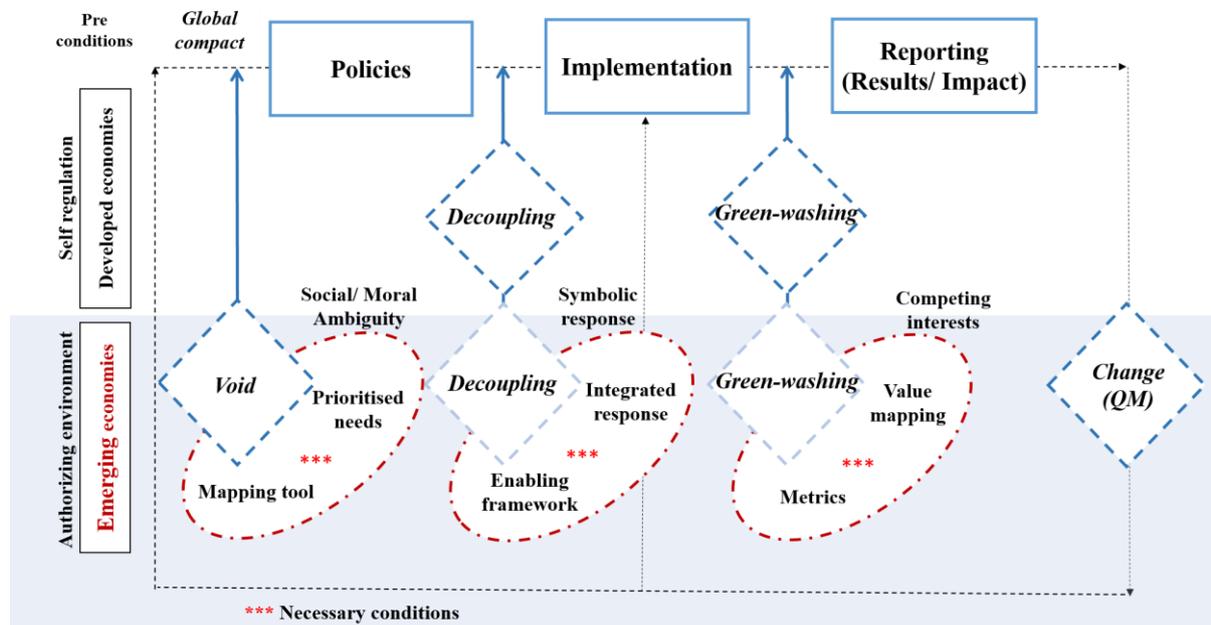
Reflecting on country context, while CSR has reportedly advanced towards institutionalisation in Western developed economies, the general emphasis of CSR activity still largely remains ‘value creation’ defined by the dominant market logic, such as competitive positioning or profit (Bondy et al. 2012). This fixation with ‘maximising value’ helps sustain the view of CSR as an illusory goal that is noble in spirit, yet unachievable in practice (Devinney 2009). Turning to an emerging economy, it seems that CSR is mostly viewed as corporate philanthropy, while firms engage in profit maximisation and, as evident from the interviews, the social and environment domains are largely ignored.

Turning from motive to practice, the literature shows that measuring the outcomes of CSR is problematic. Labelled as CSP (Graafland & Smid 2019), measuring results highlights the risk of greenwashing (the potential gap between positive communication and actual performance) reflective of less visible (cultural and sector/country-specific) relationships in CSR adoption beyond narrow strategic interests. However, the concept of CSP is more substantive than symbolic, as it captures the sector trend towards ESG. Thus, from an institutional perspective of CSR, the central role of governments is highlighted for sustainable CSR for an emerging economy such as Saudi Arabia.

5.6.1 (Policy and) Practice Framework

The application of a (policy and) practice framework has been discussed in the context of a three-stage process of CSR and CSP—see Graafland & Smid (2019). Illustrated conceptually in Figure 5.1, the three-stage process has been adapted for an emerging economy context.

Figure 5.1: Policy and Practice Framework for Sustainable CSP for Emerging Economies



Accepting the three-stage process by Graafland & Smid (2019), four basic practice tensions are identified in an emerging economy: policy void, decoupling (between policy and practice), greenwashing (potential positive communications and poor results) and change (to stay current or adapt to disruption). Associated practice considerations are also identified: the need for a mapping tool and prioritised needs at the formative policy stage, an enabling framework and integrated response strategy at the implementation stage, and suitable metrics and value mapping to measure results. These are necessary conditions for effective CSR, while a suitable regulatory framework will help resolve socio-political issues, such as the cultural norms and inertia that can derail the implementation of CSR.

5.6.2 Tension 1: Policy Void and Moral Ambiguity in Emerging Economies

The first tension identified in a policy and practice framework for emerging economies is that of a policy void and associated social/moral ambiguity (of practices). The key necessary condition identified is a suitable mapping tool, supported ideally by prioritised needs. The primary concern in this pre-policy design stage is to enable practice, given scarce resources (hence prioritised needs) and the endemic issue of social and moral ambiguity that can exist in emerging countries because of several factors. First, civil society is weak, labour unions are inactive, business people’s associations are not independent, and private organisations often lack local regulations (Anderson 2011; Bellin 2004; Gill 2017). Second, authoritarian practices,

as well as nepotism, racism and gender inequality, are evident (Hudson & Claasen 2017; Korotayev et al. 2015). These are powerful contextual conditions that can lead to substantive social and economic issues, such as misallocation of local wealth, reduced human and capital productivity, poor quality of governmental services, increased pressure on governmental expenses and stifled economic growth (Méon & Sekkat 2005). These conditions drive the need for a clear agenda for CSR, supported by an integrated system of regulation within an overall strategy of organisational and governmental reform (Rahman Belal & Owen 2007). Arguably, a clear regulatory framework can help governments and other stakeholders in the community advance a country's economic and social growth (Ahmed & Asmaa 2016).

Despite being considered a rich country based on the abundance of crude oil, Saudi Arabia is facing serious social problems, as with many other emerging economies (Farhan et al. 2016). These problems include high unemployment, a lack of trust and transparency, female disempowerment, corruption and widespread nepotism and discrimination (Al-Ghalib et al. 2018; Farhan et al. 2016; Fnais et al. 2013). Unsurprisingly, the government-endorsed SARCI, which focused on the quantity of CSR practices, rather than the real needs of the community, has failed to enhance the economic position of Saudi Arabia and failed to solve any social issues (Mandura et al. 2012; SAGIA 2008).

Policies are a crucial first step in helping companies devise a CSR strategy. Clear policies also create the motive and rationality of action that leads to effective implementation of CSR as a development tool (Graafland & Smid 2019). Thus, policymakers and practitioners must focus on developing clear policy for CSR (Sinkovics et al. 2015). To support this outcome, this study developed a consolidated index for CSR practices based on a critique of selected well-known CSR indices (RO1). This consolidated index was then used to develop a prioritised index for the health sector in Saudi Arabia (RO2). The selected indicators provided the basis for a systematic set of metrics that could be developed to evaluate CSR practices.

5.6.3 Tension 2: Decoupling between Policy and Practice

A second implementation tension (see Table 5.1) related to the potential means–end decoupling (or disconnect) between policy and practice. Given multiple and possibly competing stakeholder interests, there is a risk of decoupling between policy and practice or of adopting symbolic responses. This risk arguably reflects the natural pressures between external legitimacy and internal efficiencies. Reflecting the influences of this decoupling, the reality is

that CSR has evolved into a mandatory scheme at national, regional and even transnational levels (Carroll & Shabana 2010), and reflects the competing requirements of multiple groups of stakeholders (Dawkins & Lewis 2003; Greenwood 2001; Maignan & Ferrell 2004). A critical point in satisfying different groups of stakeholders is to go beyond the main goal of investors (profit). Other stakeholders expect, for example, to be treated fairly, plainly and with clarity in marketing and communication. In addition, the community reasonably expects companies to operate with full integrity and contribute to the development of the community. When stakeholders' expectations conflict, companies must be cautious of incurring potentially serious problems. Key to managing this tension is building a strong connection between groups of stakeholders from different organisational levels (Werther Jr & Chandler 2010). An enabling framework, such as the policy and practice framework in Figure 5.1, and an integrated process are identified as necessary conditions to navigate this second stage in implementation.

5.6.4 Tension 3: Greenwashing (Competing Interests)

A third tension identified in Table 5.1 is the potential for greenwashing, which highlights a gap between (positive) communications and actual (poor) performance when reporting CSR (Bromley & Powell 2012; Graafland & Smid 2019). Given multiple and possibly competing stakeholder interests, this gap between communication and actual performance is the result of both external and internal drivers. As the literature notes, companies often report CSR practices based on their areas of interest and in mostly rhetorical ways (Ellerup Nielsen & Thomsen 2007; Iivonen & Moisander 2015) or as a public relations exercise (Iivonen & Moisander 2015; Mintzberg 1983). Yet the expectation is that businesspeople must act responsibly—an expectation that extends to the Middle East (Shehadi et al. 2013).

Turning to reporting results, as a number of studies have indicated, stakeholders seek information about CSR practices and investors will reward companies when social practices align with their interests (Barnett 2019; Marín et al. 2015; Sen & Bhattacharya 2001; Sen et al. 2006). For these reasons, CSR is not only an essential component of strategy (Kotler & Lee 2006), but also requires businesses to be vigilant about unethical actions, as well as ethical actions that may be seen as inconsistent with stakeholder interests (Marín et al. 2015). Another consideration in reporting results is that reports can often be low in quality and not provide the information that readers seek (Hąbek & Wolniak 2016). Two categories of criteria are identified for reports—*relevance* and *credibility* (of information)—with experience suggesting that the relevance of information is often at a higher level than credibility. These issues

intensify the problem of evaluating performance and comparing results (Hąbek & Wolniak 2016); however, on a positive note, there is a significant positive relationship between CSP and the readability of reports (Wang et al. 2018). Simply, companies with stronger CSR performance are more likely to have CSR reports with higher readability.

5.6.5 Tension 4: Continuous Improvement (Further Study)

A fourth and final tension for sustainable CSR and CSP is the need to update CSR indicators and metrics occasionally. As aforementioned, while many Saudi companies have turned their focus towards CSR, what is really needed is a practice-oriented framework and related research to test the effects of CSR practices (Mandura et al. 2012). In addition, to ensure the currency of this sector-specific framework, the framework needs to be revised periodically through a systematic process that shifts providers from a reactive to proactive approach that seeks internal alignment and continuous improvement based on evidence (Meyer et al. 2012). Thus, the prioritised list of CSR indicators and associated priorities need to change in accordance with high engagement with key stakeholder to ensure currency, given changing circumstances and lessons from an iterative learning process (Meeks et al. 2017). Although a QM approach is not yet evident in the CSR field (Sapru & Schuchard 2011), as some studies have confirmed, there is considerable benefit to be gained from applying a quality framework to business-aligned cases for program improvement (BSR & ASQ 2011) and for evaluating social performance (Jacobsen 2011).

5.7 Summary

This chapter discusses the results of the main objectives of the study. The consolidated index provides the basis for clear CSR policies and the framework needed to measure performance in an emerging country context. The index also offers a (health) sector-specific approach, as urged by the literature, and overcomes the bias towards economic factors and other weaknesses noted in the comparison indices. Despite this economic bias evident in some indices, especially in DJSI and GRI (Fowler & Hope 2007; Windolph 2011), the literature also supports the view that financial returns are no longer the exclusive driver of CSR (Daizy 2014). Consistent with this evolution in focus, this study shows that social and environmental factors are regarded as significant, as are engagement and partnerships with stakeholders. Conversely, reflecting less visible cultural and organisational tensions, most of the current study participants agreed that the culture of the Saudi community is a great challenge for employees. Two particular issues

were highlighted as significantly hindering performance: racism and gender inequality. Albeit described differently, these embedded cultural attitudes are similarly evident in the MENA region.

Consistent with the literature's great emphasis on employee engagement in determining CSR initiatives (Wang et al. 2016), the healthcare professionals surveyed in this study represented the primary internal stakeholders and tended to facilitate CSR practices (Isa & Kitt 2015). The prioritised CSR practices (RO2) were based on their feedback and experience. Assuming scarcity of resources and time, the list was consolidated into three priority groups to facilitate the development and implementation of sector-specific practices. Internal stakeholder involvement is expected to help override policy and practice decoupling by ensuring compliance, and negate inadvertent exclusion of practices. Further, these internal stakeholders and experienced CSR practitioners helped identify the enabling and constraining forces affecting practice and effective CSP (RO3). These interview findings supported the quantitative data, which highlighted that the CSR agenda for healthcare professionals is driven by stakeholders' interests and focused on social issues.

The prioritisation process of indicators helps shift CSR practice from generic activity to actions based on perceived importance in the sector. Moreover, to promote quality in action across the identified variables in the index, the CSR practices were consolidated into three priority groups (the most important, moderately important and least important). This step was useful for the allocation of scarce resources and when reviewing implementation. The prioritised groups were also used to devise a scorecard to assess and report performance. Using a formative rubric, this study conducted a content analysis of published CSR reports for three private hospitals in the Kingdom. The outcome illustrated at face value a considerable number of areas in CSR activity that were only partially achieved or not achieved for all three hospitals. This simple analysis indicated how practitioners could use the index to review extant practices and the government could foster comparison by encouraging a standardised report format. Equally, understanding the high degree of divergence in CSP across sectors, the essential aim is to maintain a good balance between self-regulation and government regulation.

This chapter then presented a qualitative analysis of stakeholders' opinions on CSR practices, identifying a number of (mostly constraining) forces that influence CSR practices and healthcare professional performance. The analysis shed light on some existing practices and obstacles in the Saudi health sector that largely constrain effective CSR in the sector and

country. The reflective process embedded in the proposed policy and practice framework (RO4) helped illuminate four practice tensions for an emerging economy: the initial policy void and associated social and moral ambiguity that can negate CSR implementation, the possible decoupling between policy and practice, the potential for greenwashing when reporting CSR practices, and the need to review and update the index to ensure currency given changing circumstances. The summative outcome of this study was a practice-oriented policy framework in a three-stage process: policy, implementation and outcomes. Adapted to suit an emerging country context, the framework identified four possible tensions before, during and after CSR implementation. The expected result of this framework is to help society challenge and remove social constraints and improve the country's social and economic conditions through focusing on social needs. The framework can also be used as a useful tool to enhance companies' and countries' competitiveness.

CHAPTER 6: CONCLUSION

6.1 Enabling Effective CSR

As noted at the start of this study of CSR, there are varied definitions of the concept of CSR (Blowfield & Murray 2014) and practitioners often do not agree regarding what CSR comprises or what socially responsibility involves (Crowther & Aras 2008). Nonetheless, in its broadest sense, this study accepts CSR as relating to business relationships between global corporations, national governments and individual citizens (Crowther & Aras 2008) and that CSR practices will vary, determined by factors such as the national context of history, culture and tradition, as well as community interaction, public mentality and socioeconomic development (Carroll & B. 2000; Mandura et al. 2012; Poussenkova et al. 2016). Reflecting on country context, there is an important and necessary distinction between CSR as a business tool and CSR as a development tool (Sinkovics et al. 2015). This distinction draws attention to the fact that Western-based CSR practices may not be effective in an emerging economy, such as Saudi Arabia. Equally, CSR has an acknowledged crucial role in emerging economies, where economic growth and business activity can have the most dramatic social and environmental effects (Visser 2009). That said, it is also clear that culture and religion are strong contextual determinants that influence CSR, while stakeholder engagement is crucial in identifying CSR indicators (Fowler & Hope 2007). Finally, while the absence of a suitable regulatory framework compromises effective practice, global indices for CSR are also unsuitable for emerging economies that are characterised by underdeveloped capital markets, weak legal controls and economic or political uncertainty (Tsamenyi et al. 2007).

Locally, many businesses in Saudi Arabia have turned their focus towards social contribution and the community (Aldosari & Atkins 2015; Edgar et al. 2016; Khan et al. 2013). However, the country lacks a practice framework and associated research to test the effect of CSR practices (Mandura et al. 2012). Noting the scope and scale of related considerations, this study aimed to devise a sector-specific policy framework (Figure 5.1) suited to the country and an emerging economy. The framework and associated formative performance rubric provided a substantive basis to implement CSR and report performance. For Saudi Arabia as an emerging market, the country is unlikely to move beyond rhetoric without its corporations, public and private, genuinely engaging in societal affairs and in the wellbeing of citizens, which in turn is inextricably linked to environmental, technological and social considerations. Consistent with

general insights in the literature, an integrated and multilevel approach that involves corporations in partnership with government is required to enable the necessary changes. This study also identified a policy void and the absence of regulatory structures, compounded by the absence of management commitment. Effective change requires an authorising environment to support practitioners and sustain effective CSR beyond activity and empty rhetoric.

6.2 Agenda for Change

While an approach to change was not the focus of this study, the issues identified will need to change to enable the desired country and company outcomes. The broad impetus for change is captured in the need to move forward from rhetoric and associated sociocultural habits—particularly the traditional male-dominated and hierarchical thinking—to a more open and transformational approach. Some elements of this change agenda include a basic redesign of organisational practices to embrace diversity in organisations (structural and ideas based), which is a crucial source of strength and adaptability and helps build capacity for innovation and resilience. In addition, paralleling the approach of QM in CSR, the change agenda must include evidence-based actions to understand empirically what works and why, rather than relying on assertions and general rules of thumb, usually determined by senior management.

Beyond effort, this study also argues that, for effective CSR and CSP, there is change required in terms of motive and focus. The evidence, according to some literature, is that businesses in Saudi have turned their focus towards social contribution and the community (Aldosari & Atkins 2015; Edgar et al. 2016; Khan et al. 2013). However, efforts are reportedly hindered by the lack of practice framework and associated research to test the outcomes of CSR practices (Mandura et al. 2012). Noting the many other constraints identified in the qualitative data in Chapter 4, the risk is that the country will not move beyond rhetoric and will subsequently fail to meet the real needs of Saudi society. Largely consistent with insights in the literature linked to emerging economies, the challenges that emerged from this study included governance gaps, gender inequality, managerial underperformance and a tendency to avoid embracing diversity. These are some of the many items that emerged as constraints to practice in this study.

6.3 Summative Remarks

This study has developed the SESGI-h framework as suitable for the healthcare sector in the emerging economy of Saudi Arabia. The index is considered essential to overcome the lack of

mapping tool and standardised metrics for CSR practices that realistically are also needed to report and measure key performance drivers (Epstein & Roy 2001; Vogel 2007). The empirical contribution is a composite index (SESGI-h) with prioritised indicators that resolve a practice gap in Saudi Arabia. Given the demand for clear CSR policies and the need to measure performance (Kotler & Lee 2006; Vartiak 2016), the SESGI-h provides a systematic structure and an inclusive set of indicators suited for the country and the private health sector, as urged by the literature (Van Tulder & Van der Zwart 2005).

The key advantage of the composite index is that it overcomes the tendency towards undifferentiated activity, the general bias towards economic indicators and a focus on large companies in particular sectors, as in previous well-known CSR indices (Fowler & Hope 2007; Windolph 2011). Supplemented by a more detailed self-analysis tool or rubric, the index is well suited to implementing CSR and reporting CSP. This study also identified enabling and constraining factors that influence the quality of implementing CSR practices and effective CSP in the health sector of Saudi Arabia. This step is considered important to help practitioners, decision-makers and other stakeholders in the wider community concerned with CSR to build a connection between different groups of stakeholders to understand and overcome the decoupling between policy and actual CSR implementation. Moreover, based on the political theory, companies play a role in governance if regulations do not align with actual societal needs, and companies can have a strong effect on the political system.

Conceptualising related research, several tensions in a three-stage CSP process were illustrated: the initial potential ‘decoupling’ between policy and implementation and the tendency for greenwashing (in reporting) that can occur between implementation and results. In addition, the study identified two further tensions in an emerging economy context. The first tension is formative (before initiating policy), while the second occurs after measuring the results of effective CSR. This study suggested that policymakers must consider the effects of ambiguity and cultural inertia through prevailing norms that can contribute to policy inaction or voids that may be common in emerging economies. To facilitate effective CSR, governments must create an authorising environment. Conversely, the latter tension concerns the ongoing effort to maintain a robust framework with supporting metrics. This latter tension allows a novel theoretical contribution by this study, which unites the fields of CSR and QM.

QM is described as a powerful yet currently untapped connection (BSR & ASQ 2011). By explicitly linking CSR to QM, the composite framework is arguably better suited to integrating

CSR into corporate planning and reporting CSP because, through using explicit performance criteria, CSR processes can be controlled and monitored to ensure a positive outcome for the organisation or particular stakeholders, both in the short and longer term (Goetsch & Davis 2014). In addition, by adopting a quality approach to improvement, data on activity can be used for internal process improvement—identifying performance gaps and biases in company activity. The list of priority groups offers a further checklist for managers seeking to conduct ad hoc analyses and transform data into actionable insights using analytics and dashboards if required. This is doubly valuable because a standardised model applied equally is unrealistic, given the differences in macro-environmental conditions, as well as country-specific contextual determinants and sector characteristics (Jamali & Karam 2016; Tsamenyi et al. 2007).

While performance criteria can help reduce the means–end tension and subsequently improve the link between reporting and outcomes, companies do not operate in isolation. As such, the identified CSR variables and associated priorities must be reviewed regularly and refined to suit the particular institutional environment (Hąbek & Wolniak 2016). There is clearly a considerable ongoing effort required to sustain this shift towards CSP—or what was earlier described as a change towards substance over form (Calabrese et al. 2013). This shift is founded on a change in thinking in terms of motive and focus, and is enabled by a framework that identifies policy and measure practices that matter. The overall effort is well justified.

6.4 Study Implications

This study has number of implications for several stakeholders, including policymakers, companies and employees. For policymakers, this study will help the Saudi Arabian government achieve its main intention of improving the economic situation of Saudi Arabia—especially its intention to position Saudi Arabia as one of the top-10 nations in the world economically. This was the main goal of developing the current CSR index (SARCI); however, the SARCI failed to achieve this goal because of its focus on quantity without considering the Saudi community demands and real needs. The SESGI-h will help the government achieve Saudi Arabia’s *Vision 2030*, especially in terms of improving the quality of healthcare services and creating an attractive environment for local and international investors. The CSR framework will increase the government’s ability to assess and evaluate companies’ CSR performance to ensure that these companies are participating in the country’s sustainable development, including economic, environmental and social development. Finally, and

generally, this study supports the development of a dynamic, transparent, accountable, responsible and high-performance government through a systematic approach to measuring CSR activity.

For companies, the suggested framework can be considered an effective guideline for companies aiming to apply and manage their social activities. Given that this study focused on the real needs of the Saudi community, companies can attract loyal customers and top-tier employees, which is important to their long-term success. Many consumers will willingly deal with these companies knowing that part of the companies' main goal (profit) will be channelled towards social initiatives that are important to them. High-quality CSR practices that consider stakeholder needs among the main factors of increasing profitability and long-term economic, environmental and social success. For employees, formal CSR initiatives can enhance morale and lead to greater productivity in the workplace, as employees tend to facilitate the success of CSR practices when these practices align with their interests.

6.5 Study Contribution

The study's empirical contribution is a prioritised activity for CSR through developing the SESGI-h. This index resolves a gap in practice for Saudi Arabia and potentially other emerging economies. It considers the differences between developed and emerging economies, especially in terms of the policy void and other moral ambiguities of some emerging areas, such as Saudi Arabia. This study provides a substantial mapping tool and formative metrics to focus on CSP quality and the actual needs of stakeholders by providing a specific eigenvalue for each practice in the SESGI-h, based on the opinions of healthcare professionals from the health sector of Saudi Arabia. Moreover, although this study focused on the health sector in Saudi Arabia, it can be considered an empirical guideline for experts, practitioners and researchers in terms of the methodology of prioritising social issues by using the decision-making tool in the AHP approach. The study also identified a potential gap between practitioners' views and actual demands and political perspective.

Importantly, this study closes the gap in the locally devised SARCI created in 2008 by the Saudi government. The main gap in the current SARCI is that the focus is on the quantity of CSR actions that appear in companies' social disclosures, while this study aimed to devise a scale to encourage and evaluate practices in terms of quality of CSR actions. Focusing on the private health sector in Saudi Arabia as a case study, this study sought to improve the criteria

for CSR that exist in the SARCI, as well as prioritising actions based on social and other issues of significance to the Saudi community. However, the SESGI-h also overcomes a number of gaps in other ESG indices, such as the bias towards the economic dimension of the CSR and the lower priority given to social and environmental dimensions. This study emphasised using CSR as a development tool, rather than a business tool. In addition, this study overcame the bias towards large companies with more resources by offering a CSR index that focuses on the quality of CSR activity, instead of the quantity; thus, companies who focus on the real needs and demands of their community will rank higher in CSR, regardless of their size. The SESGI-h also overcomes the lack of consistent structure and absence of a comprehensive set of practice indicators in some indices by offering 31 indicators for CSR practices based on a synthesised process of selected well-regarded ESG indices and current literature. Finally, and importantly, the suggested index of this study considers the importance of engaging stakeholders in CSR activity and other controversial issues.

6.6 Study Limitations

This study had number of limitations that could affect the research findings, research implementation and lessons that emerged from the study. These limitations are summarised as follows:

1. The researcher aimed to develop an ESG index to support CSR quality based on a selected number of CSR indices; however, there were limitations in collecting data on these indices because of the lack of information available to the public, especially in terms of CSR criteria and methodology of assessments.
2. Although this study discussed the importance of engaging multiple stakeholders in different CSR activities and emerging related issues, the researcher focused only on the internal stakeholders of the health sector, who tend to facilitate the implementation of CSR, due to lack of time and resources.
3. The researcher also used a quantitative approach called AHP, which has some limitations. Although AHP is considered an effective tool for decision-making and conflict resolution, it lacks sensitive elements, such as why stakeholders select one practice instead of another. These differences could be slight and required further explanation to support the results. Thus, the researcher used qualitative data from semi-structured interviews to support the quantitative data. Moreover, an AHP hierarchy with a large number of elements and multiple hierarchal levels is problematic. This hierarchy

is time-consuming, boring, complex and inconvenient, which may have affected the number of completed surveys (linked to Item 4 below).

4. The questionnaire response rate was somewhat low, which was caused by a number of factors, such as a lack of understanding of the importance of the study to the local economy and the study's focus on healthcare professionals, who sometimes work for 12 hours and thus lack time. Moreover, the health sector generally suffers from a significant shortage of doctors and nurses, who represented the main respondents of this study.
5. The semi-structured interview sample size was relatively limited. The qualitative data collected relied on face-to-face interviews with doctors, nurses and medical administrative staff who deal with sensitive segments of society and work longer hours than employees in other sectors. For this reason, making appointments with healthcare professionals required considerable time to complete.

6.7 Recommendations for Future Research

In accordance with these research achievements and to ensure the delivery of more robust and useful outcomes in the future, the researcher believes that further work is required to fill the existing practical and theoretical gaps in the area of evaluating CSR. Thus, the researcher recommends that a number of conceptual issues be considered, as follows:

1. This study developed a prioritised index for CSR practices in the Kingdom, based on the opinions of healthcare professionals, to overcome tensions related to implementing CSR in emerging economies, including the policy void, decoupling between political perspectives and stakeholder demands, and rhetorical approach to reporting CSR. It also aimed to overcome some limitations in the current CSR indices, which may render them unsuitable for emerging economies. This index aims to help both the government and other stakeholders in the wider community manage, apply and evaluate CSR. However, the researcher highly recommends that the evaluation process be undertaken by a third party, so that the process is objective for outside stakeholders and allows companies to compare their CSR efforts with other companies implementing CSR activity. Thus, the Saudi government must encourage the existent of ESG rating agencies, rather than relying on a self-reporting approach to evaluate CSR, to increase the credibility of the information provided.

2. Evaluating CSR and effective CSP requires tremendous effort and collaboration between the government and companies. The researcher recommends that these efforts should compare the outcomes of CSR relative to engagement with external and internal stakeholders.
3. The researcher recommends that the AHP process be implemented based on a group study approach, rather than one by one, to improve qualitative responses. In this case, each group study can involve multiple stakeholders who can prioritise the same set of CSR indicators at the same time to minimise time wastage and collect a larger number of opinions.
4. Based on QM and as the researcher mentioned, the suggested framework must be revised periodically, as CSR issues are not fixed and require a continuous improvement process to ensure the high quality of the CSR activities provided by companies.
5. Finally, CSR practices, evaluating CSP and related studies must gain support from national authorities to encourage companies and researchers to take part in such studies to improve the use of CSR as a development tool for both the local economy and for social development.

End

REFERENCES

Abbott, Walter F & Monsen, R Joseph 1979, 'On the measurement of corporate social responsibility: Self-reported disclosures as a method of measuring corporate social involvement', *Academy of Management journal*, vol. 22, no. 3, pp. 501-15.

Abo Baker, Nur Barizah & Abdulrahman, Abdulrahim 2007, 'A comparative study of zakah and modern taxation', *Islamic Economics*, vol. 20, no. 1.

Accountability21 2018, *Accountability sustainable development goals*, viewed 12 December 2018, <<http://www.accountability21.net/>>.

Ackerman, Robert W 1973, 'How companies respond to social demands', *Harvard Business Review*, vol. 51, no. 4, pp. 88-98.

Ackerman, Robert Wallace & Bauer, Raymond Augustine 1976, *Corporate social responsiveness: The modern dilemma [sic]*, Reston.

Ackers, B 2015, 'Ethical considerations of corporate social responsibility-a south african perspective', *South African Journal of Business Management*, vol. 46, no. 1, pp. 11-21.

Acs, Zoltan J & Armington, Catherine 2004, 'The impact of geographic differences in human capital on service firm formation rates', *Journal of Urban Economics*, vol. 56, no. 2, pp. 244-78.

Adams, Carol A & Frost, Geoffrey R 2006, 'Accessibility and functionality of the corporate web site: Implications for sustainability reporting', *Business strategy and the environment*, vol. 15, no. 4, pp. 275-87.

Adams, Carol A & Harte, George 1998, 'The changing portrayal of the employment of women in british banks' and retail companies' corporate annual reports', *Accounting, organizations and society*, vol. 23, no. 8, pp. 781-812.

Aguilera, Ruth V, Rupp, Deborah E, Williams, Cynthia A & Ganapathi, Jyoti 2007, 'Putting the s back in corporate social responsibility: A multilevel theory of social change in organizations', *Academy of management review*, vol. 32, no. 3, pp. 836-63.

Aguinis, Herman & Glavas, Ante 2012, 'What we know and don't know about corporate social responsibility a review and research agenda', *Journal of management*, vol. 38, no. 4, pp. 932-68.

Aguinis, Herman & Glavas, Ante 2019, 'On corporate social responsibility, sensemaking, and the search for meaningfulness through work', *Journal of Management* vol. 45, no. 3, pp. 1057-86.

Ahmad, Ala'eddin Mohammad Khalaf, Alsharqi, Omar Zayyan, Al-Borie, Hussein Mohammad, Ashoor, Mowaffag Mohammed & Al-Orige, Abdulkareem Saeed 2016, 'Corporate social responsibility and brand image: An empirical investigation of private sector hospitals in saudi arabia', *International Business Research*, vol. 9, no. 9, p. 91.

Ahmed, F Ghoneim & Asmaa, M Ezzat 2016, 'Growth and corruption in arab countries: What type of relationship connects them?', *Journal of Economics and International Finance*, vol. 8, no. 5, pp. 44-55.

Ahmed, Syed Munawwar 2019, 'Artificial intelligence in saudi arabia: Leveraging entrepreneurship in the arab markets', in *2019 Amity International Conference on Artificial Intelligence (AICAI)*, pp. 394-8.

Al-Gabbani, Mohammed 2009, 'Socio-economic impacts of foreign population on saudi cities', *Fifth Biennial*.

Al-Ghalib, Saddigha J, Salim, Afeefah Y, Al-Khalifah, Shaden & Dahlawi, Rana A 2018, 'Perceptions of women's driving in saudi arabia: Relationship with openness to experience and happiness', *Middle East Journal of Positive Psychology*, vol. 4, no. 1, pp. 102-25.

Al-Hanawi, Mohammed Khaled, Khan, Sami A & Al-Borie, Hussein Mohammed 2019a, 'Healthcare human resource development in saudi arabia: Emerging challenges and opportunities—a critical review', *Public health reviews*, vol. 40, no. 1, p. 1.

Al-Hanawi, Mohammed Khaled, Khan, Sami A. & Al-Borie, Hussein Mohammad 2019b, 'Healthcare human resource development in saudi arabia: Emerging challenges and opportunities—a critical review', *Public Health Reviews* vol. 40, no. 1, p. 1.

Al-Jarf, Reima 1999, 'Unemployed female translators in saudi arabia: Causes and solutions', *Meta: Journal des traducteurs/Meta: Translators' Journal*, vol. 44, no. 2, pp. 391-7.

Al-Mahmoud, Sana, Mullen, P & Spurgeon, Peter 2012, 'Saudisation of the nursing workforce: Reality and myths about planning nurse training in saudi arabia', *Journal of American Science*, vol. 8, no. 4, pp. 369-79.

Al-Saggaf, Yeslam 2011, 'Saudi females on facebook: An ethnographic study', *International Journal of Emerging Technologies and Society*, vol. 9, no. 1, p. 1.

Al Wakeel, Jamal S, Mitwalli, Ahmed H, Tarif, Nauman, Hammad, Durdana, Abu-Aisha, Hassan, Memon, Nawaz, Alam, Awatif, Suliman, Fathia, Askar, Akram & Qudsi, Abdo 2005, 'Complications of capd: A single center experience', *Saudi Journal of Kidney Diseases and Transplantation*, vol. 16, no. 1, p. 29.

Albinger, Heather Schmidt & Freeman, Sarah J 2000, 'Corporate social performance and attractiveness as an employer to different job seeking populations', *Journal of Business Ethics*, vol. 28, no. 3, pp. 243-53.

Aldosari, Abdullah & Atkins, Jill 2015, 'A study of corporate social responsibility disclosure practices in saudi arabia', paper presented to British Accounting and Finance Association Conference, Manchester, 23-25 March, <<http://centaur.reading.ac.uk/40093/>>.

Alhamad, Hammad S 2014, 'The high cost of living in saudi arabia: Growth and inflation in a macroeconomic perspective', *Inquiries Journal*, vol. 6, no. 09.

Alhejji, Hussain, Ng, Eddy S, Garavan, Thomas & Carbery, Ronan 2018, 'The impact of formal and informal distance on gender equality approaches: The case of a british mnc in saudi arabia', *Thunderbird International Business Review*, vol. 60, no. 2, pp. 147-59.

Alló, Maria & Loureiro, Maria L 2014, 'The role of social norms on preferences towards climate change policies: A meta-analysis', *Energy Policy*, vol. 73, pp. 563-74.

Almalki, Mohammed, Fitzgerald, Gerard & Clark, Michele 2011, 'Health care system in saudi arabia: An overview/aperçu du système de santé en arabie saoudite', *Eastern Mediterranean health journal*, vol. 17, no. 10, p. 784.

Almunajjed, Mona 2010, 'Women's employment in saudi arabia: A major challenge', *Booz & CO*, pp. 2-13.

Alotaibi, Khaleed Omair & Hussainey, Khaled 2016, 'Quantity versus quality: The value relevance of csr disclosure of saudi companies', *Alotaibi, K. and Hussainey, K.(2016). Quantity versus quality: The value relevance of CSR disclosure of Saudi companies. Corporate Ownership and Control*, vol. 13, no. 2.

Alpman, Anil 2013, 'The relevance of social norms for economic efficiency: Theory and its empirical test'.

Alsaif, Talal 2015, 'An investigation into the relationship and integration between strategic quality management and corporate social', University of Portsmouth.

Alsharbri, Nawaf, Khalfan, Malik & Maqsood, Tayab 2014, 'Nitaqat program in saudi arabia', *International Journal of Innovative Research in Advanced Engineering*, vol. 1, no. 10, pp. 357-66.

Altman, Barbara W 1997, 'Defining 'community as stakeholder'and community stakeholder management: A theory elaboration study', *Research in stakeholder theory*, vol. 1998, pp. 55-69.

Anderson, Lisa 2011, 'Democracy, authoritarianism and regime change in the arab world', *Middle East Centre public lecture. London School of Economics and Political Science, London. Retrieved from <http://www2.lse.ac.uk/publicEvents/pdf/20110713%20Lisa%20AndersonTranscript.pdf>.*

Arabi, Khalafalla Ahmed Mohamed 2018, 'The impact of human capital on saudi economic growth: Emphasis on female human capital', *Archives of Business Research*, vol. 6, no. 12.

Aronson, Jodi 1995, 'A pragmatic view of thematic analysis', *The qualitative report*, vol. 2, no. 1, pp. 1-3.

Arrington, C Edward, Jensen, Robert E & Tokutani, Masao 1982, 'Scaling of corporate multivariate performance criteria subjective composition versus the analytic hierarchy process', *Journal of Accounting and Public Policy*, vol. 1, no. 2, pp. 95-123.

Arrow, Kenneth 1970, 'Political and economic evaluation of social effects and externalities', in *The analysis of public output*, NBER, pp. 1-30.

Arvidsson, Susanne 2010, 'Communication of corporate social responsibility: A study of the views of management teams in large companies', *Journal of Business Ethics*, vol. 96, no. 3, pp. 339-54.

Ashforth, Blake E, Gioia, Dennis A, Robinson, Sandra L & Trevino, Linda K 2008, 'Reviewing organizational corruption', *Academy of Management review*, vol. 33, no. 3, pp. 670-84.

Asif, Muhammad, Searcy, Cory, Zutshi, Ambika & Fisscher, Olaf Am 2013, 'An integrated management systems approach to corporate social responsibility', *Journal of cleaner production*, vol. 56, pp. 7-17.

Athanassopoulos, Antreas D 2000, 'Customer satisfaction cues to support market segmentation and explain switching behavior', *Journal of business research*, vol. 47, no. 3, pp. 191-207.

Aupperle, Kenneth E, Carroll, Archie B & Hatfield, John D 1985, 'An empirical examination of the relationship between corporate social responsibility and profitability', *Academy of management Journal*, vol. 28, no. 2, pp. 446-63.

Awadallah, Bassem & Malik, Adeel 2011, 'The economics of the arab spring', *Center for the Study of African Economies (CSAE) Working Paper WPS/2011*, vol. 23.

Ayres, Lioness, Kavanaugh, Karen & Knafl, Kathleen A 2003, 'Within-case and across-case approaches to qualitative data analysis', *Qualitative health research*, vol. 13, no. 6, pp. 871-83.

Azapagic, Adisa 2004, 'Developing a framework for sustainable development indicators for the mining and minerals industry', *Journal of cleaner production*, vol. 12, no. 6, pp. 639-62.

Azmat, Fara & Coghill, Ken 2005, 'Good governance and market-based reforms: A study of bangladesh', *International Review of Administrative Sciences*, vol. 71, no. 4, pp. 625-38.

Azmat, Fara & Zutshi, Ambika 2012, 'Influence of home-country culture and regulatory environment on corporate social responsibility perceptions: The case of sri lankan immigrant entrepreneurs', *Thunderbird International Business Review*, vol. 54, no. 1, pp. 15-27.

Azzone, Giovanni, Manzini, Raffaella & Noci, Giuliano 1996, 'Evolutionary trends in environmental reporting', *Business strategy and the environment*, vol. 5, no. 4, pp. 219-30.

Baden, Denise & Harwood, Ian A 2013, 'Terminology matters: A critical exploration of corporate social responsibility terms', *Journal of Business Ethics*, vol. 116, no. 3, pp. 615-27.

Bagozzi, Richard P, Wong, Nancy, Abe, Shuzo & Bergami, Massimo 2000, 'Cultural and situational contingencies and the theory of reasoned action: Application to fast food restaurant consumption', *Journal of Consumer Psychology*, vol. 9, no. 2, pp. 97-106.

Balmer, John Mt, Mukherjee, Avinandan, Greyser, Stephen A, Jenster, Per, Balmer, John Mt & Greyser, Stephen A 2006, 'Corporate marketing: Integrating corporate identity, corporate

branding, corporate communications, corporate image and corporate reputation', *European Journal of Marketing*, vol. 40, no. 7/8, pp. 730-41.

Banerjee, Subhabrata Bobby 2008, 'Corporate social responsibility: The good, the bad and the ugly', *Critical sociology*, vol. 34, no. 1, pp. 51-79.

Baqadir, Abdullah, Patrick, Fiona & Burns, George 2011, 'Addressing the skills gap in Saudi Arabia: Does vocational education address the needs of private sector employers?', *Journal of Vocational Education & Training*, vol. 63, no. 4, pp. 551-61.

Barnett, M.L. 2019, 'The business case for corporate social responsibility: A critique and an indirect path forward', *Business & Society*, vol. 58, no. 1, pp. 167-90.

Barnett, Michael L, Jermier, John M & Lafferty, Barbara A 2006, 'Corporate reputation: The definitional landscape', *Corporate reputation review*, vol. 9, no. 1, pp. 26-38.

Bassi, Julie 2017, 'Vision 2030 and the opportunities it represents in healthcare in Saudi Arabia', <<https://www.tamimi.com/law-update-articles/vision-2030-and-the-opportunities-it-represents-in-healthcare-in-saudi-arabia/>>.

Baumgartner, Rupert J 2014, 'Managing corporate sustainability and CSR: A conceptual framework combining values, strategies and instruments contributing to sustainable development', *Corporate Social Responsibility and Environmental Management*, vol. 21, no. 5, pp. 258-71.

Beck, Cornelia, Frost, Geoffrey & Jones, Stewart 2018, 'CSR disclosure and financial performance revisited: A cross-country analysis', *Australian Journal of Management*, vol. 43, no. 4, pp. 517-37.

Beck, Ulrich 2015, *What is globalization?*, John Wiley & Sons.

Beekun, Rafik I & Badawi, Jamal A 2005, 'Balancing ethical responsibility among multiple organizational stakeholders: The Islamic perspective', *Journal of Business Ethics*, vol. 60, no. 2, pp. 131-45.

Belal, Aatur Rahman 2008, *Corporate social responsibility reporting in developing countries: The case of Bangladesh*, Ashgate Publishing, Ltd.

Bellin, Eva 2004, 'The robustness of authoritarianism in the Middle East: Exceptionalism in comparative perspective', *Comparative Politics*, pp. 139-57.

Bellin, Eva 2012, 'Reconsidering the robustness of authoritarianism in the Middle East: Lessons from the Arab Spring', *Comparative Politics*, vol. 44, no. 2, pp. 127-49.

Benbeniste, Sandra, Pueyo, Ramón & Llaría, Jesús 2004, *Responsabilidad social corporativa y políticas públicas: Informe 2004*, Fundación Ecología y Desarrollo.

Bendell, Jem 2010, 'World review: July-September 2010', *The Journal of Corporate Citizenship*, no. 40, p. 6.

Berliner, Daniel & Prakash, Aseem 2015, "“Bluewashing” the firm? Voluntary regulations, program design, and member compliance with the united nations global compact', *Policy Studies Journal*, vol. 43, no. 1, pp. 115-38.

Bhaduri, Saumitra N & Selarka, Ekta 2016, 'Corporate social responsibility around the world— an overview of theoretical framework, and evolution', in *Corporate governance and corporate social responsibility of indian companies*, Springer, pp. 11-32.

Bhattacharya, Chitrabhan B & Sen, Sankar 2003, 'Consumer-company identification: A framework for understanding consumers' relationships with companies', *Journal of marketing*, vol. 67, no. 2, pp. 76-88.

Bhuiyan, Shahid N, Abdul-Muhmin, Alhassan G & Kim, David 2001, 'International perspective: Business education and its influence on attitudes to business, consumerism, and government in saudi arabia', *Journal of Education for Business*, vol. 76, no. 4, pp. 226-30.

Bicchieri, Cristina 2005, *The grammar of society: The nature and dynamics of social norms*, Cambridge University Press.

Bishop, John Douglas 2008, 'For-profit corporations in a just society: A social contract argument concerning the rights and responsibilities of corporations', *Business Ethics Quarterly*, vol. 18, no. 02, pp. 191-212.

Bjerke, Bjorn & Al-Meer, Abdulrahim 1993, 'Culture' s consequences: Management in saudi arabia', *Leadership & Organization Development Journal*, vol. 14, no. 2, pp. 30-5.

Blacconiere, Walter G & Patten, Dennis M 1994, 'Environmental disclosures, regulatory costs, and changes in firm value', *Journal of accounting and economics*, vol. 18, no. 3, pp. 357-77.

Blaikie, Piers, Cannon, Terry, Davis, Ian & Wisner, Ben 2014, *At risk: Natural hazards, people's vulnerability and disasters*, Routledge.

Blowfield, Michael 2004, 'Csr and development: Is business appropriating global justice?', *Development*, vol. 47, no. 3, pp. 61-8.

Blowfield, Michael 2005, 'Corporate social responsibility: Reinventing the meaning of development?', *International Affairs*, vol. 81, no. 3, pp. 515-24.

Blowfield, Michael & Murray, Alan 2014, *Corporate responsibility*, Oxford University Press.

Bocken, N., Short, S., Rana, P. & Evans, S. 2013, 'A value mapping tool for sustainable business modelling', *Corporate Governance*, vol. 13, no. 15, pp. 482-97.

Boddewyn, Jj & Lundan, Sm 2010, 'The internalization of societal institutions', *Unpublished Manuscript, New York*.

Bolton, Lisa E & Mattila, Anna S 2015, 'How does corporate social responsibility affect consumer response to service failure in buyer–seller relationships?', *Journal of Retailing*, vol. 91, no. 1, pp. 140-53.

Bondy, Krista, Moon, Jeremy & Matten, Dirk 2012, 'An institution of corporate social responsibility (csr) in multi-national corporations (mncs): Form and implications', *Journal of business ethics*, vol. 111, no. 2, pp. 281-99.

Bowen, Howard Rothmann 1953, *Social responsibilities of the businessman*, Harper.

Boyle, Mary-Ellen 2004, 'Walking our talk: Business schools, legitimacy, and citizenship', *Business & Society*, vol. 43, no. 1, pp. 37-68.

Bradley, John R 2015, *Saudi arabia exposed: Inside a kingdom in crisis*, St. Martin's Press.

Braithwaite, John & Drahos, Peter 2000, *Global business regulation*, Cambridge university press.

Branco, Manuel Castelo & Rodrigues, Lúcia Lima 2006, 'Corporate social responsibility and resource-based perspectives', *Journal of business Ethics*, vol. 69, no. 2, pp. 111-32.

Brekke, Kjell Arne & Nyborg, Karine 2008, 'Attracting responsible employees: Green production as labor market screening', *Resource and Energy Economics*, vol. 30, no. 4, pp. 509-26.

Bremmers, Harry, Omta, Onno, Kemp, Ron & Haverkamp, Derk-Jan 2007, 'Do stakeholder groups influence environmental management system development in the dutch agri-food sector?', *Business Strategy and the Environment*, vol. 16, no. 3, pp. 214-31.

Bromley, Patricia & Powell, Walter W 2012, 'From smoke and mirrors to walking the talk: Decoupling in the contemporary world', *Academy of Management annals*, vol. 6, no. 1, pp. 483-530.

Brønn, Peggy Simcic & Vrioni, Albana Belliu 2001, 'Corporate social responsibility and cause-related marketing: An overview', *International journal of Advertising*, vol. 20, no. 2, pp. 207-22.

Brown, Tom J & Dacin, Peter A 1997, 'The company and the product: Corporate associations and consumer product responses', *The Journal of Marketing*, pp. 68-84.

Brunton, Margaret, Eweje, Gabriel & Taskin, Nazim 2017, 'Communicating corporate social responsibility to internal stakeholders: Walking the walk or just talking the talk?', *Business Strategy and the Environment*, vol. 26, no. 1, pp. 31-48.

Bryman, Alan 2006, 'Integrating quantitative and qualitative research: How is it done?', *Qualitative research*, vol. 6, no. 1, pp. 97-113.

Bryman, Alan 2016, *Social research methods*, Oxford university press.

Bsr & Asq 2011, *Executive brief, csr and quality: A powerful and untapped connection*, BSR, ASQ, viewed 23 June 2019, <https://www.bsr.org/reports/BSR_ASQ_CSR_and_Quality.final.pdf>.

Bursztyn, Leonardo, González, Alessandra L & Yanagizawa-Drott, David 2018, 'Misperceived social norms: Female labor force participation in Saudi Arabia', *National Bureau of Economic Research*.

Busco, Cristiano, Frigo, Mark L, Quattrone, Paolo & Riccaboni, Angelo 2013, 'Towards integrated reporting: Concepts, elements and principles', in *Integrated reporting*, Springer, pp. 3-18.

Busenitz, Lowell W, Gomez, Carolina & Spencer, Jennifer W 2000, 'Country institutional profiles: Unlocking entrepreneurial phenomena', *Academy of Management Journal*, vol. 43, no. 5, pp. 994-1003.

Cahan, Steven F, Chen, Chen & Chen, Li 2013, *Social norms and CSR performance: An examination of positive screening and activism by norm-constrained institutional investors*, Working paper, University of Auckland.

Cahan, Steven F, Chen, Chen, Chen, Li & Nguyen, N 2014, 'The business press and corporate social responsibility: Reputation, cost of capital, and firm value', in *American Accounting Association Annual Meeting Session, Atlanta, GA*, vol. 5.

Calabrese, Armondo, Costa, Roberta, Menichini, Tamara, Rosati, Francesco & Sanfelice, Gatetano 2013, 'Turning corporate social responsibility-driven opportunities in competitive advantages: A two-dimensional model', *Knowledge and Process Management*, vol. 20, no. 1, pp. 50-8.

Campbell, John L 2007, 'Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility', *Academy of Management Review*, vol. 32, no. 3, pp. 946-67.

Cannon, Tom 1994, 'Corporate responsibility a textbook on business ethics, governance, environment: Roles and responsibilities', *Philosophy Documentation Centre* pp. 112-6.

Carroll & B., A. 2000, 'A commentary and an overview of key questions on corporate social performance measurement', *Business & Society*, vol. 39, no. 4, pp. 466-78.

Carroll, Archie B 1991, 'The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders', *Business Horizons*, vol. 34, no. 4, pp. 39-48.

Carroll, Archie B 1999, 'Corporate social responsibility: Evolution of a definitional construct', *Business & Society*, vol. 38, no. 3, pp. 268-95.

Carroll, Archie B 2008, 'A history of corporate social responsibility', in *The Oxford handbook of corporate social responsibility*.

Carroll, Archie B & Shabana, Kareem M 2010, 'The business case for corporate social responsibility: A review of concepts, research and practice', *International Journal of Management Reviews*, vol. 12, no. 1, pp. 85-105.

Carroll, Archie B. 1979, 'A three-dimensional conceptual model of corporate performance', *Academy of Management Review*, vol. 4, no. 4, pp. 497-505.

Carroll, Robert J, Primo, David M & Richter, Brian K 2016, 'Using item response theory to improve measurement in strategic management research: An application to corporate social responsibility', *Strategic Management Journal*, vol. 37, no. 1, pp. 66-85.

Carter, Craig R & Jennings, Marianne M 2004, 'The role of purchasing in corporate social responsibility: A structural equation analysis', *Journal of business Logistics*, vol. 25, no. 1, pp. 145-86.

Cassel, Douglass 2001, 'Human rights and business responsibilities in the global marketplace', *Business Ethics Quarterly*, pp. 261-74.

Cassell, Catherine, Beuhring, A, Symon, Gillian, Johnson, Phil, Cassell, Catherine, Buehring, Anna, Symon, Gillian & Johnson, Phil 2006, 'Qualitative methods in management research: An introduction to the themed issue', *Management decision*, vol. 44, no. 2, pp. 161-6.

Cassells, Sue & Lewis, Kate 2011, 'Smes and environmental responsibility: Do actions reflect attitudes?', *Corporate Social Responsibility and Environmental Management*, vol. 18, no. 3, pp. 186-99.

Castka, Pavel, Bamber, Christopher J, Bamber, David J & Sharp, John M 2004, 'Integrating corporate social responsibility (csr) into iso management systems—in search of a feasible csr management system framework', *The TQM Magazine*, vol. 16, no. 3, pp. 216-24.

Cavatorta, Francesco 2016, 'A clash of civilizations inside the mena countries? Islamist versus secular civil society and the failure of pro-democracy policies', in *Clash or cooperation of civilizations?*, Routledge, pp. 41-56.

Chan, Muiching Carina, Watson, John & Woodliff, David 2014, 'Corporate governance quality and csr disclosures', *Journal of Business Ethics*, vol. 125, no. 1, pp. 59-73.

Charl De Villiers, Professor Jeffrey Unerman, Dr Leonardo Rinaldi, Professor, De Villiers, Charl, Rinaldi, Leonardo & Unerman, Jeffrey 2014, 'Integrated reporting: Insights, gaps and an agenda for future research', *Accounting, Auditing & Accountability Journal*, vol. 27, no. 7, pp. 1042-67.

Cheng, Beiting, Ioannou, Ioannis & Serafeim, George 2014, 'Corporate social responsibility and access to finance', *Strategic Management Journal*, vol. 35, no. 1, pp. 1-23.

Cho, Charles H & Patten, Dennis M 2007, 'The role of environmental disclosures as tools of legitimacy: A research note', *Accounting, organizations and society*, vol. 32, no. 7, pp. 639-47.

Clark, Gordon L & Viehs, Michael 2014, 'The implications of corporate social responsibility for investors: An overview and evaluation of the existing csr literature', *Available at SSRN 2481877*.

Clarke, Julia & Gibson-Sweet, Monica 1999, 'The use of corporate social disclosures in the management of reputation and legitimacy: A cross sectoral analysis of uk top 100 companies', *Business Ethics: A European Review*, vol. 8, no. 1, pp. 5-13.

Clarkson, Peter M, Li, Yue, Richardson, Gordon D & Vasvari, Florin P 2008, 'Revisiting the relation between environmental performance and environmental disclosure: An empirical analysis', *Accounting, organizations and society*, vol. 33, no. 4, pp. 303-27.

Clarkson, Peter M, Li, Yue, Richardson, Gordon & Tsang, Albert 2015, 'Voluntary external assurance of corporate social responsibility reports and the dow jones sustainability index membership: International evidence', *Unpublished working paper, UQ Business School*.

Clough, Peter & Nutbrown, Cathy 2012, *A student's guide to methodology*, Sage.

Cochran, Philip L 2007, 'The evolution of corporate social responsibility', *Business Horizons*, vol. 50, no. 6, pp. 449-54.

Cohen, Jeffrey R & Simnett, Roger 2014, 'Csr and assurance services: A research agenda', *Auditing: A Journal of Practice and Theory*, vol. 34, no. 1, pp. 59-74.

Cohen, Robin & Kennedy, Paul 2012, *Global sociology*, Palgrave Macmillan.

Collier, Jane & Esteban, Rafael 2007, 'Corporate social responsibility and employee commitment', *Business ethics: A European review*, vol. 16, no. 1, pp. 19-33.

Collis, J, Hussey, R, Crowther, D, Lancaster, G, Saunders, M, Lewis, P, Thornhill, A, Bryman, A, Bell, E & Gill, J 2003, 'Business research methods', *Chongqing, China: University Press*.
Cosier, RA and Harvey, M.(1998), *The hidden strengths in family business: functional conflict*, *Family Business Review*, vol. 11, no. 1, pp. 75-9.

Collis, Jill & Hussey, Roger 2013, *Business research: A practical guide for undergraduate and postgraduate students*, Macmillan International Higher Education.

Collison, David, Cobb, George, Power, David & Stevenson, Lorna 2009, 'Ftse4good: Exploring its implications for corporate conduct', *Accounting, Auditing & Accountability Journal*, vol. 22, no. 1, pp. 35-58.

Collison, David J, Cobb, George, Power, David M & Stevenson, Lorna A 2008, 'The financial performance of the ftse4good indices', *Corporate Social Responsibility and Environmental Management*, vol. 15, no. 1, pp. 14-28.

Comoglio, Claudio & Botta, Serena 2012, 'The use of indicators and the role of environmental management systems for environmental performances improvement: A survey on iso 14001 certified companies in the automotive sector', *Journal of Cleaner Production*, vol. 20, no. 1, pp. 92-102.

Consolandi, Costanza, Jaiswal-Dale, Ameeta, Poggiani, Elisa & Vercelli, Alessandro 2009, 'Global standards and ethical stock indexes: The case of the dow jones sustainability stoxx index', *Journal of Business Ethics*, vol. 87, pp. 185-97.

Cooper, Donald R, Schindler, Pamela S & Sun, Jianmin 2006, *Business research methods*, vol. 9, McGraw-Hill Irwin New York.

- Cowen, Scott S, Ferreri, Linda B & Parker, Lee D 1987, 'The impact of corporate characteristics on social responsibility disclosure: A typology and frequency-based analysis', *Accounting, organizations and society*, vol. 12, no. 2, pp. 111-22.
- Cramer, Jacqueline 2005, 'Company learning about corporate social responsibility', *Business Strategy and the Environment*, vol. 14, no. 4, pp. 255-66.
- Crane, Andrew, Matten, Dirk & Spence, Laura 2019, *Corporate social responsibility: Readings and cases in a global context*, Routledge.
- Crane, Andrew, Matten, Dirk & Spence, Laura J 2013, 'Corporate social responsibility in a global context', *Oxon and New York: Routledge*.
- Crawford, Gb 1987, 'The geometric mean procedure for estimating the scale of a judgement matrix', *Mathematical Modelling*, vol. 9, no. 3-5, pp. 327-34.
- Creswell, John W & Creswell, J David 2017, *Research design: Qualitative, quantitative, and mixed methods approaches*, Sage publications.
- Creswell, John W, Plano Clark, Vicki L, Gutmann, Michelle L & Hanson, William E 2003, 'Advanced mixed methods research designs', *Handbook of mixed methods in social and behavioral research*, vol. 209, p. 240.
- Creswell, Jw, Clark, Vlp, Gutmann, Ml & Hanson, We 2003, 'An expanded typology for classifying mixed methods research info design', *Handbook of Mixed Methods in Social and Behavioural Research*.
- Crifo, Patricia & Mottis, Nicolas 2016, 'Socially responsible investment in france', *Business & Society*, vol. 55, no. 4, pp. 576-93.
- Crossan, Frank 2003, 'Research philosophy: Towards an understanding', *Nurse Researcher (through 2013)*, vol. 11, no. 1, p. 46.
- Crouch, Colin 2006, 'Modelling the firm in its market and organizational environment: Methodologies for studying corporate social responsibility', *Organization Studies*, vol. 27, no. 10, pp. 1533-51.
- Crowther, David & Aras, Güler 2008, *Corporate social responsibility*, Bookboon.
- D'amato, Anthony 1982, 'The concept of human rights in international law', *Columbia Law Review*, vol. 82, no. 6, pp. 1110-59.
- Daboub, Anthony J & Calton, Jerry M 2002, 'Stakeholder learning dialogues: How to preserve ethical responsibility in networks', *Journal of Business Ethics*, vol. 41, no. 1-2, pp. 85-98.
- Daizy, Niladri Das 2014, 'Sustainability reporting framework: Comparative analysis of global reporting initiatives and dow jones sustainability index', *nternational Journal of Science, Environment and Technology*, vol. 3, no. 1, pp. 55-66.

Davis, Keith 1960, 'Can business afford to ignore social responsibilities?', *California management review*, vol. 2, no. 3, pp. 70-6.

Dawkins, Cedric E, Jamali, Dima, Karam, Charlotte, Lin, Lianlian & Zhao, Jixin 2016, 'Corporate social responsibility and job choice intentions: A cross-cultural analysis', *Business & Society*, vol. 55, no. 6, pp. 854-88.

Dawkins, Jenny & Lewis, Stewart 2003, 'Csr in stakeholder expectations: And their implication for company strategy', *Journal of Business Ethics*, vol. 44, no. 2-3, pp. 185-93.

De Bakker, Frank Ga, Groenewegen, Peter & Den Hond, Frank 2005, 'A bibliometric analysis of 30 years of research and theory on corporate social responsibility and corporate social performance', *Business & Society*, vol. 44, no. 3, pp. 283-317.

De Villiers, Charl, Naiker, Vic & Van Staden, Chris J 2011, 'The effect of board characteristics on firm environmental performance', *Journal of Management*, vol. 37, no. 6, pp. 1636-63.

De Villiers, Charl & Van Staden, Chris J 2006, 'Can less environmental disclosure have a legitimising effect? Evidence from africa', *Accounting, Organizations and Society*, vol. 31, no. 8, pp. 763-81.

Dechant, Kathleen & Altman, Barbara 1994, 'Environmental leadership: From compliance to competitive advantage', *The Academy of Management Executive*, vol. 8, no. 3, pp. 7-20.

Decker, Michael D 1992, 'Continuous quality improvement', *Infection Control & Hospital Epidemiology*, vol. 13, no. 3, pp. 165-9.

Deegan, Craig Michael & Samkin, Grant 2008, *New zealand financial accounting*, McGraw-Hill Higher Education.

Deegan, Craig & Rankin, Michaela 1997, 'The materiality of environmental information to users of annual reports', *Accounting, Auditing & Accountability Journal*, vol. 10, no. 4, pp. 562-83.

Delmas, Magali & Toffel, Michael W 2004, 'Stakeholders and environmental management practices: An institutional framework', *Business strategy and the Environment*, vol. 13, no. 4, pp. 209-22.

Detomasi, David Antony 2007, 'The multinational corporation and global governance: Modelling global public policy networks', *Journal of Business Ethics*, vol. 71, no. 3, pp. 321-34.

Devinney, Timothy M 2009, *Is the socially responsible corporation a myth? The good, the bad, and the ugly of corporate social responsibility*, Academy of Management Briarcliff Manor, NY, 1558-9080.

Di Giuli, Alberta & Kostovetsky, Leonard 2014, 'Are red or blue companies more likely to go green? Politics and corporate social responsibility', *Journal of Financial Economics*, vol. 111, no. 1, pp. 158-80.

Dierkes, Meinolf 1979, 'Corporate social reporting in germany: Conceptual developments and practical experience', *Accounting, organizations and society*, vol. 4, no. 1-2, pp. 87-107.

Dietz, A Steven & Porter, Constance 2012, 'Making sense of social value creation: Three organizational case studies', *Emergence: Complexity & Organization*, vol. 14, no. 3.

Dion, Karen K & Dion, Kenneth L 1993, 'Individualistic and collectivistic perspectives on gender and the cultural context of love and intimacy', *Journal of Social Issues*, vol. 49, no. 3, pp. 53-69.

Djsi 2003, 'Criteria and weightings', *Dow Jones Sustainability Index*.

Doh, Jonathan P & Tashman, Peter 2014, 'Half a world away: The integration and assimilation of corporate social responsibility, sustainability, and sustainable development in business school curricula', *Corporate social responsibility and environmental management*, vol. 21, no. 3, pp. 131-42.

Donadson, T & Preston, Le 1995, 'The stakeholders theory of corporation: Concepts, evidence and implication', *Academy of Management Review*, vol. 20, no. 1, pp. 65-9.

Du, Shuili, Bhattacharya, Chitrabhan B & Sen, Sankar 2010, 'Maximizing business returns to corporate social responsibility (csr): The role of csr communication', *International Journal of Management Reviews*, vol. 12, no. 1, pp. 8-19.

Eccles, Robert G & Saltzman, Daniela 2011, 'Achieving sustainability through integrated reporting', *Stanf Soc Innov Rev Summer*, vol. 59.

Eckstein, Harry 2000, 'Case study and theory in political science', *Case study method*, pp. 119-64.

Edgar, David, Azhar, Areej & Duncan, Peter 2016, 'The impact of the saudization policy on recruitment and retention: A case study of the banking sector in saudi arabia', *Journal of Business*, vol. 1, no. 5, pp. 01-14.

Eisenhardt, Kathleen M 1989, 'Building theories from case study research', *Academy of Management Review*, vol. 14, no. 4, pp. 532-50.

Eisingerich, Andreas B, Rubera, Gaia, Seifert, Matthias & Bhardwaj, Gunjan 2011, 'Doing good and doing better despite negative information?: The role of corporate social responsibility in consumer resistance to negative information', *Journal of Service Research*, vol. 14, no. 1, pp. 60-75.

El-Garaihy, Wael Hassan 2013, 'Developing and validating a hospitality service quality scale in saudi arabia (hosp-sq): A structural equation model', *International Journal of Business and Social Science*, vol. 4, no. 14.

El-Garaihy, Wael Hassan, Mobarak, Abdel-Kader Mohamed & Albahussain, Sami Abdullah 2014, 'Measuring the impact of corporate social responsibility practices on competitive advantage: A mediation role of reputation and customer satisfaction', *International Journal of Business and Management*, vol. 9, no. 5, p. 109.

El Bcheraoui, Charbel, Tuffaha, Marwa, Daoud, Farah, Kravitz, Hannah, Almazroa, Mohammad A, Al Saeedi, Mohammad, Memish, Ziad A, Basulaiman, Mohammed, Al Rabeeah, Abdullah A & Mokdad, Ali H 2015, 'Access and barriers to healthcare in the kingdom of saudi arabia, 2013: Findings from a national multistage survey', *BMJ open*, vol. 5, no. 6, p. e007801.

El Demerdash, N 2014, 'Securitizing unemployment and migration in saudi arabia', *Unpublished doctoral dissertation*). University of Massachusetts, Boston, MA.

El Ghouli, Sadok, Guedhami, Omrane, Kwok, Chuck Cy & Mishra, Dev R 2011, 'Does corporate social responsibility affect the cost of capital?', *Journal of Banking & Finance*, vol. 35, no. 9, pp. 2388-406.

Elachola, Habida & Memish, Ziad A 2016, 'Oil prices, climate change—health challenges in saudi arabia', *The Lancet*, vol. 387, no. 10021, pp. 827-9.

Elkington, John & Rowlands, Ian H 1999, 'Cannibals with forks: The triple bottom line of 21st century business', *Alternatives Journal*, vol. 25, no. 4, p. 42.

Ellerup Nielsen, Anne & Thomsen, Christa 2007, 'Reporting csr—what and how to say it?', *Corporate Communications: An International Journal*, vol. 12, no. 1, pp. 25-40.

Elsheikh, Adil Salim, Alqurashi, Abdulrahman Mohamed, Wahba, Mohamed Ali & Hodhod, Tarek Elmorsy 2018, 'Healthcare workforce in saudi arabia under saudi vision 2030', *Journal of Health Informatics in Developing Countries*, vol. 12, no. 1.

Emshoff, James R & Freeman, R Edward 1978, *Stakeholder management*, Wharton Applied Research Center.

Epstein, Marc J & Roy, Marie-Josée 2001, 'Sustainability in action: Identifying and measuring the key performance drivers', *Long range planning*, vol. 34, no. 5, pp. 585-604.

Erf 2019, *Women, work and social norms in saudi arabia*, The Economic Research Forum, viewed 14 October 2019, <<https://theforum.erf.org.eg/2019/05/07/women-work-social-norms-saudi-arabia/>>.

Escrig-Olmedo, Elena, Muñoz-Torres, María Jesús & Fernandez-Izquierdo, Maria Angeles 2010, 'Socially responsible investing: Sustainability indices, esg rating and information provider agencies', *International journal of sustainable economy*, vol. 2, no. 4, pp. 442-61.

Etikan, Ilker, Alkassim, Rukayya & Abubakar, Sulaiman 2016, 'Comparison of snowball sampling and sequential sampling technique', *Biometrics and Biostatistics International Journal*, vol. 3, no. 1, p. 55.

Fakeeh, Manal S 2009, 'Saudiization as a solution for unemployment: The case of jeddah western region', University of Glasgow.

Farache, Francisca & Perks, Keith J 2010, 'Csr advertisements: A legitimacy tool?', *Corporate Communications: An International Journal*, vol. 15, no. 3, pp. 235-48.

Farhan, Basel, Brevetti, Melissa & Laditan, Detola 2016, 'Unemployment in Saudi Arabia: The ethical and economic impact of foreign workers on the Middle East market', *Middle East Journal of Business*, vol. 11, no. 4.

Fayad, Ghada & Rasmussen, Tobias 2012, 'Realizing growth objectives: Transitioning from factor accumulation to productivity improvement', *Saudi Arabia: Selected Issues*.

Fernandez-Feijoo, Belen, Romero, Silvia & Ruiz, Silvia 2014, 'Effect of stakeholders' pressure on transparency of sustainability reports within the GRI framework', *Journal of Business Ethics*, vol. 122, no. 1, pp. 53-63.

Fernández, Ma & Muñoz, Mj 2009, 'Inversión socialmente responsable: Estrategias, instrumentos, medición y factores de impulso', *Spain: Documento AECA*.

Fernando, Susith & Lawrence, Stewart 2014, 'A theoretical framework for CSR practices: Integrating legitimacy theory, stakeholder theory and institutional theory', *Journal of Theoretical Accounting Research*, vol. 10, no. 1.

Ferri, Giovanni & Liu, Li-Gang 2005, 'Assessing the effort of rating agencies in emerging economies: Some empirical evidence', *European Journal of Finance*, vol. 11, no. 3, pp. 283-95.

Fifka, Matthias S 2013, 'Corporate responsibility reporting and its determinants in comparative perspective—a review of the empirical literature and a meta-analysis', *Business Strategy and the Environment*, vol. 22, no. 1, pp. 1-35.

Finch, Nigel 2004, 'International rating agencies and sustainability', *Available at SSRN 658082*.

Fleischhaker, Cornelius, Malin, H, Khandelwal, Padmaja, Mchugh, Jimmy, Haonan, Q & Westelius, Niklas 2013, 'Saudi Arabia: Selected issues', *International Monetary Fund Country Report*, vol. 15.

Fleming, Peter, Roberts, John, Garsten, Christina, Christensen, Lars Thøger, Morsing, Mette & Thyssen, Ole 2013, 'CSR as aspirational talk', *Organization*, vol. 20, no. 3, pp. 372-93.

Fnais, Naif, Al-Nasser, Muhammad, Zamakhshary, Mohammad, Abuznadah, Wesam, Al-Dhukair, Shahla, Saadeh, Mayssa, Al-Qarni, Ali, Bokhari, Bayan, Alshaeri, Taqreed & Aboalsamh, Nouf 2013, 'Prevalence of harassment and discrimination among residents in three training hospitals in Saudi Arabia', *Annals of Saudi Medicine*, vol. 33, no. 2, pp. 134-9.

Fowler, Stephen J & Hope, Chris 2007, 'A critical review of sustainable business indices and their impact', *Journal of Business Ethics*, vol. 76, no. 3, pp. 243-52.

Frankfort-Nachmias, Chava & Nachmias, David 2007, *Study guide for research methods in the social sciences*, Macmillan.

Freeman, R Edward 2010, *Strategic management: A stakeholder approach*, Cambridge University Press.

Freeman, R Edward & Liedtka, Jeanne 1991, 'Corporate social responsibility: A critical approach', *Business Horizons*, vol. 34, no. 4, pp. 92-8.

Friedman, Jonathan & Randeria, Shalini 2004, *Worlds on the move: Globalisation, migration and cultural security*, vol. 6, IB Tauris.

Friedman, Milton 1970, 'A friedman doctrine: The social responsibility of business is to increase its profits', *The New York Times Magazine*, vol. 13, no. 1970, pp. 32-3.

Friedman, Milton 2009, *Capitalism and freedom*, University of Chicago press.

Ftserussell 2016, 'Index inclusion rules for the ftse4good index series', vol. 8.1.

Ftserussell 2020, *Ftse equity country classification march 2020 interim update* <https://research.ftserussell.com/products/downloads/FTSE-Country-Classification-Update_latest.pdf>.

Gallardo-Vazquez, Dolores & Sanchez-Herandez, M. Isabel 2014, 'Measuring corporate social responsibility for competitive success at a regional level', *Journal of Cleaner Production* vol. 27, pp. 14-22.

Gardiner, Stephen M 2006, 'A perfect moral storm: Climate change, intergenerational ethics and the problem of moral corruption', *Environmental values*, pp. 397-413.

Garriga, Elisabet & Melé, Domènec 2004, 'Corporate social responsibility theories: Mapping the territory', *Journal of business ethics*, vol. 53, no. 1-2, pp. 51-71.

Garrod, Brian & Chadwick, Peter 1996, 'Environmental management and business strategy: Towards a new strategic paradigm', *Futures*, vol. 28, no. 1, pp. 37-50.

S Arabia 2016, *General authority for statistic* by Gassa.

Giese, Guido, Lee, Linda-Eling, Melas, Dimitris, Nagy, Zoltan & Nishikawa, L 2017, 'Foundations of esg investing. Part 1: How esg affects equity valuation, risk and performance', *Msci. com*.

Gill, Graeme J 2017, *Dynamics of democratization: Elites, civil society and the transition process*, Macmillan International Higher Education.

Gjørlberg, Maria 2009, 'Measuring the immeasurable?: Constructing an index of csr practices and csr performance in 20 countries', *Scandinavian journal of management*, vol. 25, no. 1, pp. 10-22.

Gladwin, Thomas N, Kennelly, James J & Krause, Tara-Shelomith 1995, p. 876, 'Shifting paradigms for sustainable development: Implications for management theory and research', *Academy of management Review*, vol. 20, no. 4, pp. 874-907.

Godfrey, Paul C 2005, 'The relationship between corporate philanthropy and shareholder wealth: A risk management perspective', *Academy of management review*, vol. 30, no. 4, pp. 777-98.

Goetsch, David L & Davis, Stanley B 2014, *Quality management for organizational excellence*, pearson Upper Saddle River, NJ.

Gond, Jean-Pascal, Kang, Nahee & Moon, Jeremy 2011, 'The government of self-regulation: On the comparative dynamics of corporate social responsibility', *Economy and society*, vol. 40, no. 4, pp. 640-71.

González-Benito, Javier & González-Benito, Óscar 2010, 'A study of determinant factors of stakeholder environmental pressure perceived by industrial companies', *Business Strategy and the Environment*, vol. 19, no. 3, pp. 164-81.

Goyal, Mm 2014, 'Esg index is good for socially responsible investor in india', *Asian Journal of Multidisciplinary Studies*, vol. 2, no. 11.

Graafland, Johan & Smid, Hugo 2019, 'Decoupling among csr policies, programs, and impacts: An empirical study', *Business & Society*, vol. 58, no. 2, pp. 231-67.

Grainge, Z 2007, 'The human touch', *Utility Week*, vol. 27 (15), no. Jul 6, p. 27.

Gravem, M 2010, 'Csr in saudi arabia', *Un-published master dissertation in religion and society, University of Oslo, Oslo. Retrieved December*, vol. 25, p. 2012.

Gray, Rob & Bebbington, Jan 2000, 'Environmental accounting, managerialism and sustainability: Is the planet safe in the hands of business and accounting?', in *Advances in environmental accounting & management*, Emerald Group Publishing Limited, pp. 1-44.

Gray, Rob, Owen, Dave & Adams, Carol 2009, 'Some theories for social accounting?: A review essay and a tentative pedagogic categorisation of theorisations around social accounting', in *Sustainability, environmental performance and disclosures*, Emerald Group Publishing Limited, pp. 1-54.

Graziano, Anthony M & Raulin, Michael L 1993, *Research methods: A process of inquiry*, HarperCollins College Publishers.

Greening, Daniel W & Turban, Daniel B 2000, 'Corporate social performance as a competitive advantage in attracting a quality workforce', *Business & Society*, vol. 39, no. 3, pp. 254-80.

Greenwood, Michelle R 2001, 'Community as a stakeholder: Focusing on corporate social and environmental reporting', *The Journal of Corporate Citizenship*, pp. 31-46.

Gupta, Abhinav, Briscoe, Forrest & Hambrick, Donald C 2017, 'Red, blue, and purple firms: Organizational political ideology and corporate social responsibility', *Strategic Management Journal*, vol. 38, no. 5, pp. 1018-40.

H. Cho, Charles, Michelon, Giovanna, M. Patten, Dennis & W. Roberts, Robin 2014, 'Csr report assurance in the USA: An empirical investigation of determinants and effects', *Sustainability Accounting, Management and Policy Journal*, vol. 5, no. 2, pp. 130-48.

Haack, Patrick, Schoeneborn, Dennis & Wickert, Christopher 2012, 'Talking the talk, moral entrapment, creeping commitment? Exploring narrative dynamics in corporate responsibility standardization', *Organization Studies*, vol. 33, no. 5-6, pp. 815-45.

Hąbek, Patrycja & Wolniak, Radosław 2016, 'Assessing the quality of corporate social responsibility reports: The case of reporting practices in selected european union member states', *Quality & quantity*, vol. 50, no. 1, pp. 399-420.

Hafeez, Khalid, Zhang, Yanbing & Malak, Naila 2002, 'Determining key capabilities of a firm using analytic hierarchy process', *International journal of production economics*, vol. 76, no. 1, pp. 39-51.

Hammersley, Martyn 1993, *Social research: Philosophy, politics and practice*, Sage.

Hancock, John 2004, *Investing in corporate social responsibility: A guide to best practice, business planning & the uk's leading companies*, Kogan Page Publishers.

Hanlon, Gerard 2008, 'Rethinking corporate social responsibility and the role of the firm—on the denial of politics', in *The oxford handbook of corporate social responsibility*.

Harker, Patrick T & Vargas, Luis G 1990, 'Reply to “remarks on the analytic hierarchy process” by js dyer', *Management Science*, vol. 36, no. 3, pp. 269-73.

Harris, Philip Robert, Moran, Robert T & Andrews, Joan 1991, *Managing cultural differences*, vol. 3, Gulf Publishing Company Houston, TX.

Hart, Stuart 2011, 'Taking the green leap to the base of the pyramid', *Next generation business strategies for the base of the pyramid. New approaches for building mutual value*, pp. 79-101.

Hart, Stuart L 2007, *Capitalism at the crossroads: Aligning business, earth, and humanity*, Pearson Prentice Hall.

Hasan, Maruf 2006, 'Green supply chain management practices and operational performance in australian companies', *Management, Pragmatism, Philosophy, Priorities*.

Heidenheimer, Arnold J & Johnston, Michael 2011, *Political corruption: Concepts and contexts*, vol. 1, Transaction Publishers.

Hilal, Alyahmady Hamed & Alabri, Saleh Said 2013, 'Using nvivo for data analysis in qualitative research', *International interdisciplinary journal of education*, vol. 2, no. 2, pp. 181-6.

Ho, Mary 2009, 'Alternate socially responsible investment indices in asian financial markets: The involvement of stakeholder dialogue', *Oikos PRI Young Scholars Academy*.

Hobson, Jessen L & Kachelmeier, Steven J 2005, 'Strategic disclosure of risky prospects: A laboratory experiment', *The accounting review*, vol. 80, no. 3, pp. 825-46.

Hofstede, Geert 1984, *Culture's consequences: International differences in work-related values*, vol. 5, sage.

Hofstede, Geert & Bond, Michael H 1984, 'Hofstede's culture dimensions: An independent validation using rokeach's value survey', *Journal of cross-cultural psychology*, vol. 15, no. 4, pp. 417-33.

Holden, Mary T & Lynch, Patrick 2004, 'Choosing the appropriate methodology: Understanding research philosophy', *The marketing review*, vol. 4, no. 4, pp. 397-409.

Holder-Webb, Lori, Cohen, Jeffrey R, Nath, Leda & Wood, David 2009, 'The supply of corporate social responsibility disclosures among us firms', *Journal of Business Ethics*, vol. 84, no. 4, pp. 497-527.

Holme, R & Watts, P 2000, 'World business council for sustainable development.(2000)', *Corporate social responsibility: Making good business sense. Conches-Geneva, Switzerland: World Business Council for Sustainable Development.*

Hopkins, Michael 2005, 'Measurement of corporate social responsibility', *International Journal of Management and Decision Making*, vol. 6, no. 3-4, pp. 213-31.

Hsu, Jui-Ling & Cheng, Meng-Cheng 2012, 'What prompts small and medium enterprises to engage in corporate social responsibility? A study from taiwan', *Corporate Social Responsibility and Environmental Management*, vol. 19, no. 5, pp. 288-305.

<https://www.expertchoice.com/comparison>.

Hudson, Sarah & Claasen, Cyrlene 2017, 'Nepotism and cronyism as a cultural phenomenon?', in *The handbook of business and corruption: Cross-sectoral experiences*, Emerald Publishing Limited, pp. 95-118.

Idowu, Samuel O, Dragu, Ioana-Maria, Tiron-Tudor, Adriana & Farcas, Teodora Viorica 2016, 'From csr and sustainability to integrated reporting', *International Journal of Social Entrepreneurship and Innovation*, vol. 4, no. 2, pp. 134-51.

Ieng Chu, Choi, Chatterjee, Bikram & Brown, Alistair 2012, 'The current status of greenhouse gas reporting by chinese companies: A test of legitimacy theory', *Managerial Auditing Journal*, vol. 28, no. 2, pp. 114-39.

Iivonen, Kirsti & Moisander, Johanna 2015, 'Rhetorical construction of narcissistic csr orientation', *Journal of Business Ethics*, vol. 131, no. 3, pp. 649-64.

Imf 2019, *International monetary fund, saudi arabia*, viewed 23 April 2019, <<https://www.imf.org/en/Countries/SAU#>>.

Indices, Sp 2012, *S&p egx esg index methodology*, From S&P Dow Jones indices: <http://us.spindices.com/documents/methodologies/methodology-sp-egx-esg-index.pdf>.

Inglehart, Ronald, Norris, Pippa & Ronald, Inglehart 2003, *Rising tide: Gender equality and cultural change around the world*, Cambridge University Press.

Ingram, Robert W & Frazier, Katherine Beal 1980, 'Environmental performance and corporate disclosure', *Journal of accounting research*, pp. 614-22.

Isa, Salmi Mohd & Kitt, Lee Kok 2015, 'Influence of corporate social responsibility on loyalty: Perceptions of medical doctors', *Journal of Evaluating in Clinical Practice*, pp. 63-9.

Isenmann, Ralf & Lenz, Christian 2001, 'Customized corporate environmental reporting by internet-based push and pull technologies', *Corporate social responsibility and environmental management*, vol. 8, no. 2, pp. 100-10.

Ishizaka, Alessio & Labib, Ashraf 2009, 'Analytic hierarchy process and expert choice: Benefits and limitations', *Operational Research Society*, vol. 22, no. 4, pp. 201-20.

Jack, William 2001, 'Social investment funds: An organizational approach to improved development assistance', *The World Bank Research Observer*, vol. 16, no. 1, pp. 109-24.

Jackson, Gregory & Deeg, Richard 2007, '„towards a more dynamic theory of capitalist variety“', *Socio-Economic Review*, vol. 5, no. 1, pp. 149-79.

Jacobs, Garry & Asokan, N 1999, 'Towards a comprehensive theory of social development', *Human Choice*, p. 152.

Jacobsen, S-E 2011, 'The situation for quinoa and its production in southern bolivia: From economic success to environmental disaster', *Journal of Agronomy and Crop Science*, vol. 197, no. 5, pp. 390-9.

Jamali, Dima 2011, 'Corporate social responsibility (csr) for social development in arab states', *MOST Policy Brief*.

Jamali, Dima & Karam, Charlotte 2016, 'Corporate social responsibility in developing countries as an emerging field of study', *International Journal of Management Reviews*.

Jamali, Dima & Mirshak, Ramez 2007, 'Corporate social responsibility (csr): Theory and practice in a developing country context', *Journal of business ethics*, vol. 72, no. 3, pp. 243-62.

Jannadi, B, Alshammari, H, Khan, A & Hussain, R 2008, 'Current structure and future challenges for the healthcare system in saudi arabia', *Asia Pacific Journal of Health Management*, vol. 3, no. 1, p. 43.

Jasch, Christine 2000, 'Environmental performance evaluation and indicators', *Journal of Cleaner Production*, vol. 8, no. 1, pp. 79-88.

Johnson, Homer H 2003, 'Does it pay to be good? Social responsibility and financial performance', *Business Horizons*, vol. 46, no. 6, pp. 34-40.

Jones, Thomas M 1980, 'Corporate social responsibility revisited, redefined', *California management review*, vol. 22, no. 3, pp. 59-67.

Kaplan, Robert S & Norton, David P 2001, *The strategy-focused organization: How balanced scorecard companies thrive in the new business environment*, Harvard Business Press.

Kapoulas, Alexandros & Mitic, Miljana 2012, 'Understanding challenges of qualitative research: Rhetorical issues and reality traps', *Qualitative Market Research: An International Journal*, vol. 15, no. 4, pp. 354-68.

Kaptein, Muel & Van Tulder, Rob 2003, 'Toward effective stakeholder dialogue', *Business and society review*, vol. 108, no. 2, pp. 203-24.

Kaul, Inge, Conceicao, Pedro, Le Goulven, Katell & Mendoza, Ronald U 2003, *Providing global public goods: Managing globalization*, Oxford University Press.

Keeble, Justin J, Topiol, Sophie & Berkeley, Simon 2003, 'Using indicators to measure sustainability performance at a corporate and project level', *Journal of Business Ethics*, vol. 44, no. 2-3, pp. 149-58.

Khan, Sami A., Al-Maimani, Khalid & Al-Yafi, Wafa A. 2013, 'Exploring corporate social responsibility in Saudi Arabia: The challenges ahead', *Journal of Leadership, Accountability and Ethics*, vol. 10, no. 3.

Kiessling, Timothy, Isaksson, Lars & Yasar, Burze 2016, 'Market orientation and CSR: Performance implications', *Journal of Business Ethics*, vol. 137, no. 2, pp. 269-84.

Kim, Donghoon, Pan, Yigang & Park, Heung Soo 1998, 'High-versus low-context culture: A comparison of Chinese, Korean, and American cultures', *Psychology & Marketing*, vol. 15, no. 6, pp. 507-21.

Kim, Hae-Ryong, Lee, Moonkyu, Lee, Hyoung-Tark & Kim, Na-Min 2010, 'Corporate social responsibility and employee-company identification', *Journal of Business Ethics*, vol. 95, no. 4, pp. 557-69.

King, Andrew 1995, 'Avoiding ecological surprise: Lessons from long-standing communities', *Academy of Management Review*, vol. 20, no. 4, pp. 961-85.

Kingston, George 2007, 'Quality management system handbook for product development companies by Vivek Nanda', *Journal of Product Innovation Management*, vol. 24, no. 2, pp. 190-.

Kirchner, Joann E, Parker, Louise E, Bonner, Laura M, Fickel, Jacqueline J, Yano, Elizabeth M & Ritchie, Mona J 2012, 'Roles of managers, frontline staff and local champions, in implementing quality improvement: Stakeholders' perspectives', *Journal of Evaluation in Clinical Practice*, vol. 18, no. 1, pp. 63-9.

Kkf.Org.Sa 2019, *King Khalid Foundation*, viewed 23 April 2019, <<https://www.kkf.org.sa/ar/Pages/default.aspx>>.

Klein, Richard Jt, Nicholls, Robert J & Thomalla, Frank 2003, 'Resilience to natural hazards: How useful is this concept?', *Global Environmental Change Part B: Environmental Hazards*, vol. 5, no. 1, pp. 35-45.

- Knoepfel, Ivo 2001, 'Dow Jones Sustainability Group Index: A global benchmark for corporate sustainability', *Corporate Environmental Strategy*, vol. 8, no. 1, pp. 6-15.
- Knupfer, Nancy Nelson & McLellan, Hilary 1996, 'Descriptive research methodologies', *Handbook of research for educational communications and technology*, pp. 1196-212.
- Koh, Ping-Sheng, Qian, Cuili & Wang, Heli 2014, 'Firm litigation risk and the insurance value of corporate social performance', *Strategic Management Journal*, vol. 35, no. 10, pp. 1464-82.
- Kolk, Ans 2016, 'The social responsibility of international business: From ethics and the environment to CSR and sustainable development', *Journal of World Business*, vol. 51, no. 1, pp. 23-34.
- Kolk, Ans & Van Tulder, Rob 2010, 'International business, corporate social responsibility and sustainable development', *International Business Review*, vol. 19, no. 2, pp. 119-25.
- Korotayev, Andrey V, Issaev, Leonid M & Shishkina, Alisa R 2015, 'Female labor force participation rate, Islam, and Arab culture in cross-cultural perspective', *Cross-Cultural Research*, vol. 49, no. 1, pp. 3-19.
- Korschun, Daniel, Bhattacharya, Chitra B & Swain, Scott D 2014, 'Corporate social responsibility, customer orientation, and the job performance of frontline employees', *Journal of Marketing*, vol. 78, no. 3, pp. 20-37.
- Kosgei, Judith J 2019, 'Service quality and customer satisfaction in registered private security firms in Kenya', University of Nairobi.
- Kothari, Chakravanti Rajagopalachari 2004, *Research methodology: Methods and techniques*, New Age International.
- Kotler, Philip & Lee, Nancy 2006, *Corporate social responsibility: Doing the most good for your company and your cause*, JSTOR, 1558-9080.
- Kotler, Philip & Lee, Nancy 2008, *Corporate social responsibility: Doing the most good for your company and your cause*, John Wiley & Sons.
- Kraft, Kenneth L. & Jauch, Lawrence R. 1992, 'The organizational effectiveness menu: A device for stakeholder assessment', *MidAmerican Journal of Business*, vol. 7, no. 1, pp. 18-23.
- Kreuger, Larry W & Neuman, W Lawrence 2006, 'Social work research methods: Qualitative and quantitative applications', *Boston and New York: Pearson & Allyn Bacon*.
- Kroeger, Arne & Weber, Christiana 2014, 'Developing a conceptual framework for comparing social value creation', *Academy of Management Review*, vol. 39, no. 4, pp. 513-40.
- Kurttila, Mikko, Pesonen, Mauno, Kangas, Jyrki & Kajanus, Miika 2000, 'Utilizing the analytic hierarchy process (AHP) in SWOT analysis—a hybrid method and its application to a forest-certification case', *Forest Policy and Economics*, vol. 1, no. 1, pp. 41-52.

Kytle, Beth & Ruggie, John Gerard 2005, 'Corporate social responsibility as risk management: A model for multinationals'.

Lambarraa, Fatima & Riener, Gerhard 2012, *On the norms of charitable giving in islam: A field experiment*, DICE Discussion Paper.

Lambert, Vickie A & Lambert, Clinton E 2012, 'Qualitative descriptive research: An acceptable design', *Pacific Rim International Journal of Nursing Research*, vol. 16, no. 4, pp. 255-6.

Lament, Marzanna 2018, 'Impact of non-financial reporting on return on equity of insurance companies in the polish market', in.

Lanjewar, P, Rao, R, Kale, A, Taler, J & Ocloń, P 2016, 'Evaluation and selection of energy technologies using an integrated graph theory and analytic hierarchy process methods', *Decision Science Letters*, vol. 5, no. 2, pp. 237-348.

Layungasri, Granita R 2010, 'Challenges for sustainability index: Is being 'green' economically viable for indonesian mining companies?', *Centre for Energy, Petroleum and Mineral Law and Policy*.

Lee, Darren D, Faff, Robert W & Langfield-Smith, Kim 2009, 'Revisiting the vexing question: Does superior corporate social performance lead to improved financial performance?', *Australian Journal of Management*, vol. 34, no. 1, pp. 21-49.

Lee, Eun-Mi, Lee, Eun-Mi, Lee, Hyun Jung, Lee, Hyun Jung, Pae, Jae-Hyeon, Pae, Jae-Hyeon, Park, Seong-Yeon & Park, Seong-Yeon 2016, 'The important role of corporate social responsibility capabilities in improving sustainable competitive advantage', *Social Responsibility Journal*, vol. 12, no. 4, pp. 642-53.

Lenssen, Gilbert, Gasparski, Wojciech, Rok, Bolesaw, Lacy, Peter & Zadek, Simon 2006, 'Responsible competitiveness: Reshaping global markets through responsible business practices', *Corporate Governance: The international journal of business in society*, vol. 6, no. 4, pp. 334-48.

Leventhal, Richard C, Donio', Jean, Massari, Paola & Passiante, Giuseppina 2006, 'Customer satisfaction and loyalty in a digital environment: An empirical test', *Journal of Consumer Marketing*, vol. 23, no. 7, pp. 445-57.

Li, Pengcheng, Zhang, Li, Dai, Licao, Zou, Yanhua & Li, Xiaofang 2019, 'An assessment method of operator's situation awareness reliability based on fuzzy logic-ahp', *Safety Science*, vol. 119, pp. 330-43.

Lippman, Thomas W 2012, *Saudi arabia on the edge: The uncertain future of an american ally*, Potomac Books, Inc.

Locke, Richard M 2013, *The promise and limits of private power: Promoting labor standards in a global economy*, Cambridge University Press.

London, Manuel 2010, 'Understanding social advocacy: An integrative model of motivation, strategy, and persistence in support of corporate social responsibility and social entrepreneurship', *Journal of Management Development*, vol. 29, no. 3, pp. 224-45.

London, Ted, Anupindi, Ravi & Sheth, Sateen 2010, 'Creating mutual value: Lessons learned from ventures serving base of the pyramid producers', *Journal of Business Research*, vol. 63, no. 6, pp. 582-94.

London, Ted & Hart, Stuart L 2004, 'Reinventing strategies for emerging markets: Beyond the transnational model', *Journal of international business studies*, vol. 35, no. 5, pp. 350-70.

Looney, Robert 2004, *Saudization and sound economic reforms: Are the two compatible?*, NAVAL POSTGRADUATE SCHOOL MONTEREY CA CENTER FOR CONTEMPORARY CONFLICT.

Luo, Xueming & Bhattacharya, Chitra Bhanu 2006, 'Corporate social responsibility, customer satisfaction, and market value', *Journal of marketing*, vol. 70, no. 4, pp. 1-18.

Luo, Xueming & Bhattacharya, Chitra Bhanu 2009, 'The debate over doing good: Corporate social performance, strategic marketing levers, and firm-idiosyncratic risk', *Journal of Marketing*, vol. 73, no. 6, pp. 198-213.

Ma'Rquez, Antonio & Fombrun, Charles J. 2005, 'Measuring corporate social responsibility', *Corporate Reputation Review*, vol. 7, no. 4, pp. 304-8.

Mackenzie, Craig, Rees, William & Rodionova, Tatiana 2013, 'Do responsible investment indices improve corporate social responsibility? Ftse4good's impact on environmental management', *Corporate Governance: An International Review*, vol. 21, no. 5, pp. 495-512.

Maignan, Isabelle & Ferrell, O. C. 2000, 'Measuring corporate citizenship in two countries: The case of the united states and france ', *Journal of Business Ethics*, vol. 23, no. 3, pp. 283-97.

Maignan, Isabelle & Ferrell, Oc 2004, 'Corporate social responsibility and marketing: An integrative framework', *Journal of the Academy of Marketing science*, vol. 32, no. 1, pp. 3-19.

Maignan, Isabelle, Ferrell, Odies Collins & Hult, G Tomas M 1999, 'Corporate citizenship: Cultural antecedents and business benefits', *Journal of the Academy of Marketing Science*, vol. 27, no. 4, pp. 455-69.

Mandura, Saud, Khatib, Jamal & Al-Sabaan, Saleh 2012, 'Corporate social responsibility among saudi arabian firms: An empirical investigation', *The Journal of Applied Business Research*, vol. 28, no. 5.

Mani, Venkatesh & Gunasekaran, Angappa 2018, 'Four forces of supply chain social sustainability adoption in emerging economies', *International Journal of Production Economics*, vol. 199, pp. 150-61.

Margolis, Joshua D & Walsh, James P 2003, 'Misery loves companies: Rethinking social initiatives by business', *Administrative science quarterly*, vol. 48, no. 2, pp. 268-305.

Maricic, Milica & Kostic-Stankovic, Milica 2016, 'Towards an impartial responsible competitiveness index: A twofold multivariate i-distance approach', *Quality & Quantity*, vol. 50, no. 1, pp. 103-20.

Marín, Longinos, Cuestas, Pedro J. & Román, Sergio 2015, 'Determinants of consumer attributions of corporate social responsibility', *Journal of Business Ethics*.

Marsat, Sylvain & Williams, Benjamin 2011, 'Csr and market valuation: International evidence', in *International Conference of the French Finance Association (AFFI)*.

Marshall, Catherine & Rossman, Gretchen B 2014, *Designing qualitative research*, Sage publications.

Martínez-Ferrero, Jennifer & García-Sánchez, Isabel-María 2018, 'The level of sustainability assurance: The effects of brand reputation and industry specialisation of assurance providers', *Journal of Business Ethics*, vol. 150, no. 4, pp. 971-90.

Mason, Peter & McBride, Peter K 2014, *Researching tourism, leisure and hospitality for your dissertation*, Goodfellow Publishers.

Matsumura, Ella Mae, Prakash, Rachna & Vera-Muñoz, Sandra C 2013, 'Firm-value effects of carbon emissions and carbon disclosures', *The Accounting Review*, vol. 89, no. 2, pp. 695-724.

Matten, Dirk & Crane, Andrew 2005, 'Corporate citizenship: Toward an extended theoretical conceptualization', *Academy of Management review*, vol. 30, no. 1, pp. 166-79.

Matten, Dirk & Moon, Jeremy 2008, "“Implicit” and “explicit” csr: A conceptual framework for a comparative understanding of corporate social responsibility', *Academy of management review*, vol. 33, no. 2, pp. 404-24.

Mcguire, Jean B, Sundgren, Alison & Schneeweis, Thomas 1988, 'Corporate social responsibility and firm financial performance', *Academy of management Journal*, vol. 31, no. 4, pp. 854-72.

Mcwilliams, Abigail & Siegel, Donald 2001, 'Corporate social responsibility: A theory of the firm perspective', *Academy of management review*, vol. 26, no. 1, pp. 117-27.

Mcwilliams, Abigail, Siegel, Donald S & Wright, Patrick M 2006, 'Corporate social responsibility: Strategic implications', *Journal of management studies*, vol. 43, no. 1, pp. 1-18.

Meeks, Deborah, Trapp, Patti & Bickley, Barry 2017, 'Improving your organization's use of the international team excellence program', *The Journal for Quality and Participation*, vol. 40, no. 3, pp. 4-12.

Méon, Pierre-Guillaume & Sekkat, Khalid 2005, 'Does corruption grease or sand the wheels of growth?', *Public choice*, vol. 122, no. 1-2, pp. 69-97.

Meyer, Gregg S, Nelson, Eugene C, Pryor, David B, James, Brent, Swensen, Stephen J, Kaplan, Gary S, Weissberg, Jed I, Bisognano, Maureen, Yates, Gary R & Hunt, Gordon C 2012, 'More

quality measures versus measuring what matters: A call for balance and parsimony', *BMJ Qual Saf*, vol. 21, no. 11, pp. 964-8.

Michailides, Theophilos P & Lipsett, Michael G 2013, 'Surveying employee attitudes on corporate social responsibility at the frontline level of an energy transportation company', *Corporate Social Responsibility and Environmental Management*, vol. 20, no. 5, pp. 296-320.

Migration, Australia. Parliament. Joint Standing Committee On & Vamvakinou, Maria 2013, *Inquiry into migration and multiculturalism in australia*, Commonwealth of Australia.

Miles, Morgan P & Covin, Jeffrey G 2000, 'Environmental marketing: A source of reputational, competitive, and financial advantage', *Journal of business ethics*, vol. 23, no. 3, pp. 299-311.

Miller-Rosser, Kolleen, Chapman, Ysanne & Francis, Karen 2006, 'Historical, cultural, and contemporary influences on the status of women in nursing in saudi arabia', *Online journal of issues in nursing*, vol. 11, no. 3.

Miller, Katherine 2005, 'Communication theories: Perspectives, processes, and contexts'.

Mintzberg, Henry 1983, 'The case for corporate social responsibility', *Journal of Business Strategy*, vol. 4, no. 2, pp. 3-15.

Mir-Hosseini, Ziba 2006, 'Muslim women's quest for equality: Between islamic law and feminism', *Critical inquiry*, vol. 32, no. 4, pp. 629-45.

Mishra, Saurabh & Modi, Sachin B. 2016, 'Corporate social responsibility and shareholder wealth: The role of marketing capability', *Journal of Marketing*, vol. 80, no. 1, pp. 26-46.

Mlsd 2019, *Nitaqat, the saudization program*, viewed 25 April 2019, <<https://mlsd.gov.sa/ar/search/site/نطاقات>>.

Mof 2019, *Ministry of finance in the kingdom of saudi arabia: Statement of the state budget of 2019*, viewed 3 April 2019, <<https://www.mof.gov.sa/financialreport/budget2019/Documents>>.

Mohr, Lois A, Webb, Deborah J & Harris, Katherine E 2001, 'Do consumers expect companies to be socially responsible? The impact of corporate social responsibility on buying behavior', *Journal of Consumer affairs*, vol. 35, no. 1, pp. 45-72.

Mooij, Stephanie 2017, 'The esg rating and ranking industry; vice or virtue in the adoption of responsible investment?', *Vice or Virtue in the Adoption of Responsible Investment*.

Moon, Jeremy & Vogel, David 2008, 'Corporate social responsibility, government, and civil society', in *The oxford handbook of corporate social responsibility*.

Morgera, Elisa 2011, 'Oecd guidelines for multinational enterprises', *The Handbook of Transnational Governance: Institutions and Innovations*, p. 314.

Muna, Farid A & Simmonds, Kr 1980, *The arab executive*, Springer.

Naderifar, Mahin, Goli, Hamideh & Ghaljaie, Fereshteh 2017, 'Snowball sampling: A purposeful method of sampling in qualitative research', *Strides in Development of Medical Education*, vol. 14, no. 3.

Nasrullah, Nakib Muhammad & Rahim, Mia Mahmudur 2014, 'Trends in csr practices in developed and developing countries', in *Csr in private enterprises in developing countries*, Springer, pp. 41-74.

Nee, Victor 2005, 'The new institutionalisms in economics and sociology', *The handbook of economic sociology*, vol. 2, pp. 49-74.

Newell, Peter 2008, 'Csr and the limits of capital', *Development and Change*, vol. 39, no. 6, pp. 1063-78.

Newell, Peter & Frynas, Jedrzej George 2007, 'Beyond csr? Business, poverty and social justice: An introduction', *Third world quarterly*, vol. 28, no. 4, pp. 669-81.

Nielsen, Ac 2012, 'The global, socially-conscious consumer', *Nielsen Report*.

Nordheim, Eirik & Barrasso, Grace 2007, 'Sustainable development indicators of the european aluminium industry', *Journal of Cleaner Production*, vol. 15, no. 3, pp. 275-9.

Noronha, Carlos, Tou, Si, Cynthia, Mi & Guan, Jenny J 2013, 'Corporate social responsibility reporting in china: An overview and comparison with major trends', *Corporate Social Responsibility and Environmental Management*, vol. 20, no. 1, pp. 29-42.

O'dwyer, Brendan 2002, 'Managerial perceptions of corporate social disclosure: An irish story', *Accounting, Auditing & Accountability Journal*, vol. 15, no. 3, pp. 406-36.

O'halloran, Lisa, Littlewood, Martin, Richardson, David, Tod, David & Nesti, Mark 2018, 'Doing descriptive phenomenological data collection in sport psychology research', *Sport in Society*, vol. 21, no. 2, pp. 302-13.

Oecd 2019, *The organisation for economic co-operation and development (oecd)*, viewed 3 April 2019, <<http://www.oecd.org/about/>>.

Okruhlik, Gwenn 2009, 'State power, religious privilege, and myths about political reform', *Religion and politics in Saudi Arabia: Wahhabism and the state*, pp. 91-107.

Onwuegbuzie, Anthony J & Leech, Nancy L 2005, 'On becoming a pragmatic researcher: The importance of combining quantitative and qualitative research methodologies', *International Journal of Social Research Methodology*, vol. 8, no. 5, pp. 375-87.

Orlitzky, Marc, Schmidt, Frank L & Rynes, Sara L 2003, 'Corporate social and financial performance: A meta-analysis', *Organization studies*, vol. 24, no. 3, pp. 403-41.

Ourfali, Ebba 2015, 'Comparison between western and middle eastern cultures: Research on why american expatriates struggle in the middle east', *Otago Management Graduate Review*, vol. 13, pp. 33-43.

Palazzo, Guido & Scherer, Andreas Georg 2006, 'Corporate legitimacy as deliberation: A communicative framework', *Journal of business ethics*, vol. 66, no. 1, pp. 71-88.

Palmer, Brian 1999, 'Click here for decisions', *Fortune*, vol. 139, no. 9, pp. 153-5.

Partovi, Fariborz Y 1994, 'Determining what to benchmark: An analytic hierarchy process approach', *International Journal of Operations & Production Management*, vol. 14, no. 6, pp. 25-39.

Patton, Michael Quinn 1990, *Qualitative evaluation and research methods*, SAGE Publications, inc.

Pettit, Philip 2007, 'Responsibility incorporated', *Ethics*, vol. 117, no. 2, pp. 171-201.

Pirson, M., Martin, K. & Parmar, B. 2019, 'Public trust in business and its determinants', *Business & Society*, vol. 58, no. 1, pp. 132-66.

Pojasek, Robert B 2011, 'Iso 26000 guidance on social responsibility', *Environmental Quality Management*, vol. 20, no. 3, pp. 85-93.

Porter, Michael E & Kramer, Mark R 2006, 'The link between competitive advantage and corporate social responsibility', *Harvard business review*, vol. 84, no. 12, pp. 78-92.

Poussenkova, Nina, Nikitina, Elena, Loe, Julia Sp, Rowe, Elana Wilson, Wilson, Emma & Fjaertoft, Daniel 2016, 'Corporate social responsibility'.

Prahalad, Coimbatore K & Hammond, Allen 2002, 'Serving the world's poor, profitably', *Harvard business review*, vol. 80, no. 9, pp. 48-59.

Preston, Lee E & Post, James E 1981, 'Private management and public policy', *California Management Review*, vol. 23, no. 3, pp. 56-62.

Quazi, Ali M. & O'brien, Dennis 2000, 'An empirical test of a cross-national model of corporate social responsibility', *Journal of Business Ethics*, vol. 25, pp. 33-51.

Rahman Belal, Aatur & Momin, Mahmood 2009, 'Corporate social reporting (csr) in emerging economies: A review and future direction', in *Accounting in emerging economies*, Emerald Group Publishing Limited, pp. 119-43.

Rahman Belal, Aatur & Owen, David L 2007, 'The views of corporate managers on the current state of, and future prospects for, social reporting in bangladesh: An engagement-based study', *Accounting, Auditing & Accountability Journal*, vol. 20, no. 3, pp. 472-94.

Rajkhan, Safaa 2014, 'Women in saudi arabia: Status, rights, and limitations', *University of Washington Bothell*.

Rapoport, Yossef 2009, 'Charity in islamic societies', *The Middle East Journal*, vol. 63, no. 2, pp. 342-3.

Reports.Weforum.Org 2018, *Global competitiveness index, competitiveness ranking*, viewed 19 April 2019, <http://reports.weforum.org/global-competitiveness-index-2017-2018/competitiveness-rankings/?doing_wp_cron=1555640905.2796070575714111328125>.

Rexhepi, Gadaf, Kurtishi, Selma & Bexheti, Gjlinaipe 2013, 'Corporate social responsibility (csr) and innovation—the drivers of business growth?', *Procedia-Social and Behavioral Sciences*, vol. 75, pp. 532-41.

Richardson, Bill, Nwankwo, Sonny & Richardson, Susan 1994, 'Understanding the causes of business failure crises: Generic failure types: Boiled frogs, drowned frogs, bullfrogs and tadpoles', *Management Decision*, vol. 32, no. 4, pp. 9-22.

Robecosam, Ag 2015, *Measuring intangibles robecosam's corporate sustainability assessment methodology*, <https://www.robecosam.com/media/e/3/0/e3094425bd9bcf0e56ccc31e32499055_measuring-intangibles-csa-methodology_tcm1011-15720.pdf>.

Roberts, Peter 1992, 'Business and the environment: An initial review of the recent literature', *Business strategy and the environment*, vol. 1, no. 2, pp. 41-50.

Robinson, Pamela K 2010, 'Responsible retailing: The practice of csr in banana plantations in costa rica', *Journal of Business Ethics*, vol. 91, no. 2, pp. 279-89.

Robson, Colin 2002, *Real world research: A resource for social scientists and practitioner-researchers*, Oxford: Blackwell.

Robson, Colin & McCartan, Kieran 2016, *Real world research*, John Wiley & Sons.

Rodriguez, Peter, Siegel, Donald S, Hillman, Amy & Eden, Lorraine 2006, *Three lenses on the multinational enterprise: Politics, corruption, and corporate social responsibility*, Springer, 0047-2506.

Rohatynskyj, Marta 2011, 'Development discourse and selling soap in madhya pradesh, india', *Human Organization*, pp. 63-73.

Rossi, Adriana 2017, 'The association between sustainability governance characteristics and the assurance of corporate sustainability reports', *Social and Environmental Accountability Journal*, vol. 37, no. 1, pp. 79-80.

Rossmann, Gretchen B & Wilson, Bruce L 1985, 'Numbers and words: Combining quantitative and qualitative methods in a single large-scale evaluation study', *Evaluation review*, vol. 9, no. 5, pp. 627-43.

Ruf, Benadette M., Muralidhar, Krishnamurthy & Paul, Karen 1998, 'The development of a systematic, aggregate measure of corporate social performance', *Journal of Management*, vol. 24, no. 1, pp. 119-33.

Ruggie, John Gerard 2017, 'The theory and practice of learning networks: Corporate social responsibility and the global compact', in *Learning to talk*, Routledge, pp. 32-42.

S&P, Standard and Poor's 2011, 'S&p esg india index'.

Saaty, Thomas L 1980, *The analytic hierarchy process: Planning, priority setting, resource allocation*, McGraw-Hill International Book Company.

Saaty, Thomas L 1990a, *Decision making for leaders: The analytic hierarchy process for decisions in a complex world*, RWS publications.

Saaty, Thomas L 1990b, 'An exposition of the ahp in reply to the paper "remarks on the analytic hierarchy process"', *Management science*, vol. 36, no. 3, pp. 259-68.

Saaty, Thomas L. 1988, *What is the analytic hierarchy process?*, vol. 48 *Mathematical models for decision support*, Springer Berlin Heidelberg.

Sadler-Smith, Eugene, Gardiner, Penny, Badger, Beryl, Chaston, Ian & Stubberfield, Jane 2000, 'Using collaborative learning to develop small firms', *Human Resource Development International*, vol. 3, no. 3, pp. 285-306.

Sagia 2008, *The saudi responsible competitiveness index - accountability*, <<https://www.yumpu.com/en/document/read/49567106/the-saudi-responsible-competitiveness-index-accountability>>.

Sagia 2019, *The saudi arabian general investment authority* viewed 23 April 2019, <<https://sagia.gov.sa/en/>>.

Salem, Paul 2006, 'The impact of corruption on human development in the arab world: A concept paper', *The Lebanese Transparency Association, The Farres Foundation*.

Sama 2019, *The saudi arabian monetary authority*, viewed 23 April 2019, <http://www.sama.gov.sa/en-us/_layouts/15/osssearchresults.aspx?k=private%20sector#k=private%20sector#s=11>.

Sancha, Cristina, Longoni, Annachiara & Giménez, Cristina 2015, 'Sustainable supplier development practices: Drivers and enablers in a global context', *Journal of Purchasing and Supply Management*, vol. 21, no. 2, pp. 95-102.

Sapru, Raj & Schuchard, Ryan 2011, 'Csr and quality: A powerful and untapped connection'.

Saunders, M, Lewis, P & Thornhill, A 2009a, 'Understanding research philosophies and approaches', *Research methods for business students*, vol. 4, pp. 106-35.

Saunders, Mark, Lewis, Philip & Thornhill, Adrian 2009b, *Research methods for business students*, Pearson education.

Scherer, Andreas Georg & Palazzo, Guido 2007, 'Toward a political conception of corporate responsibility: Business and society seen from a habermasian perspective', *Academy of management review*, vol. 32, no. 4, pp. 1096-120.

Scherer, Andreas Georg & Palazzo, Guido 2011, 'The new political role of business in a globalized world: A review of a new perspective on csr and its implications for the firm, governance, and democracy', *Journal of management studies*, vol. 48, no. 4, pp. 899-931.

Scherer, Andreas Georg, Palazzo, Guido & Seidl, David 2013, 'Managing legitimacy in complex and heterogeneous environments: Sustainable development in a globalized world', *Journal of Management Studies*, vol. 50, no. 2, pp. 259-84.

Schmiedeknecht, Maud H 2013, 'Dow jones sustainability indices', *Encyclopedia of Corporate Social Responsibility*, pp. 832-8.

Scholte, Jan Aart 2005, *Globalization: A critical introduction*, Palgrave Macmillan.

Schueth, Steve 2003, 'Socially responsible investing in the united states', *Journal of business ethics*, vol. 43, no. 3, pp. 189-94.

Schwartz, Mark S & Saiia, David 2012, 'Should firms go “beyond profits”? Milton friedman versus broad csr', *Business and Society Review*, vol. 117, no. 1, pp. 1-31.

Scully, Gerald W 1988, 'The institutional framework and economic development', *Journal of Political Economy*, vol. 96, no. 3, pp. 652-62.

Seixas, Noah S, Robins, Thomas G & Moulton, Lawrence H 1988, 'The use of geometric and arithmetic mean exposures in occupational epidemiology', *American journal of industrial medicine*, vol. 14, no. 4, pp. 465-77.

Selznick, Philip 2011, *Leadership in administration: A sociological interpretation*, Quid Pro Books.

Sen, Sankar & Bhattacharya, Chitra Bhanu 2001, 'Does doing good always lead to doing better? Consumer reactions to corporate social responsibility', *Journal of marketing Research*, vol. 38, no. 2, pp. 225-43.

Sen, Sankar, Bhattacharya, Chitra Bhanu & Korschun, Daniel 2006, 'The role of corporate social responsibility in strengthening multiple stakeholder relationships: A field experiment', *Journal of the Academy of Marketing science*, vol. 34, no. 2, pp. 158-66.

Senturk, Omer Faruk 2007, *Charity in islam: A comprehensive guide to zakat*, Tughra Books.

Servaes, Henri & Tamayo, Ane 2013, 'The impact of corporate social responsibility on firm value: The role of customer awareness', *Management Science*, vol. 59, no. 5, pp. 1045-61.

Sethi, S Prakash 1975, 'Dimensions of corporate social performance: An analytical framework', *California management review*, vol. 17, no. 3, pp. 58-64.

Shamir, Ronen 2005, 'Mind the gap: The commodification of corporate social responsibility', *Symbolic Interaction*, vol. 28, no. 2, pp. 229-53.

Shehadi, Ramez, Ghazaly, Salim, Jamali, Dima, Jamjoom, Mounira & Insight, Ideation Center 2013, 'The rise of corporate social responsibility a tool for sustainable development in the middle east', *Booz & Company. Jamil Wyne*, vol. 177.

Shen, Kathy Ning & Khalifa, Mohamed 2010, 'Facebook usage among arabic college students: Preliminary findings on gender differences', *International Journal of e-Business Management*, vol. 4, no. 1, pp. 53-65.

Siew, Renard Yj 2015, 'A review of corporate sustainability reporting tools (srts)', *Journal of environmental management*, vol. 164, pp. 180-95.

Simnett, Roger, Vanstraelen, Ann & Chua, Wai Fong 2009, 'Assurance on sustainability reports: An international comparison', *The accounting review*, vol. 84, no. 3, pp. 937-67.

Singh, Bk Jha Rini 2016, 'Corporate social responsibility in india', *International Journal of Higher Education Research & Development*, vol. 1, no. 1.

Singh, Ruhee 2013, 'Standard & poor's environmental, social and governance (esg) india index during and post global financial crisis', *Global Journal of Management and Business Studies*, vol. 3, no. 10, pp. 1205-12.

Singhapakdi, Anuson, Vitell, Scott J., Rallapli, Kumar C. & Kraft, Kenneth L. 1996, 'The perceived role of ethics and social responsibility: A scale development', *J. Bus. Ethics*, vol. 15, pp. 1131-40.

Sinha, Sunil 2010, 'Mainstreaming transparency and disclosure-s&p esg india index', *proceedings of the national conference, crisil ltd*, viewed.

Sinkovics, Noemi, Sinkovics, Rudolf R, Hoque, Samia Ferdous & Czaban, Laszlo 2015, 'A reconceptualisation of social value creation as social constraint alleviation', *critical perspectives on international business*, vol. 11, no. 3/4, pp. 340-63.

Sites.Google 2019, *Saudi arabia*, viewed 10 July 2019, <<https://sites.google.com/a/richland2.org/saudi-arabia---hicks---foti-6/>>.

Solomon, J. 2010, *Corporate governance and accountability*, Chichester: wiley.

Stake, Robert E 1978, 'The case study method in social inquiry', *Educational researcher*, vol. 7, no. 2, pp. 5-8.

Steurer, Reinhard, Langer, Markus E, Konrad, Astrid & Martinuzzi, Andre 2005, 'Corporations, stakeholders and sustainable development i: A theoretical exploration of business–society relations', *Journal of Business Ethics*, vol. 61, no. 3, pp. 263-81.

Stuart, Toby E, Hoang, Ha & Hybels, Ralph C 1999, 'Interorganizational endorsements and the performance of entrepreneurial ventures', *Administrative science quarterly*, vol. 44, no. 2, pp. 315-49.

Sturdivant, Frederick D 1979, 'Executives and activists: Test of stakeholder management', *California Management Review*, vol. 22, no. 1, pp. 53-9.

Sullivan, K 2012, *In saudi arabia, unemployment and booming population drive growing poverty. The washington post*, 3 december.

Sun, Mei, Nagata, Katsuya & Onoda, Hiroshi 2011, 'The investigation of the current status of socially responsible investment indices', *Journal of Economics and International Finance*, vol. 3, no. 13, p. 676.

Szekely, Francisco & Knirsch, Marianna 2005, 'Responsible leadership and corporate social responsibility:: Metrics for sustainable performance', *European Management Journal*, vol. 23, no. 6, pp. 628-47.

Tahir, A Chee & Darton, Rc 2010, 'The process analysis method of selecting indicators to quantify the sustainability performance of a business operation', *Journal of Cleaner Production*, vol. 18, no. 16, pp. 1598-607.

Tang, Zhi, Hull, Clyde Eiríkur & Rothenberg, Sandra 2012, 'How corporate social responsibility engagement strategy moderates the csr–financial performance relationship', *Journal of Management Studies*, vol. 49, no. 7, pp. 1274-303.

Tashakkori, Abbas, Teddlie, Charles & Teddlie, Charles B 1998, *Mixed methodology: Combining qualitative and quantitative approaches*, vol. 46, Sage.

Taylor, S & Edgar, D 1999, 'Lacuna or lost cause? Some reflections on hospitality management research', *The handbook of contemporary hospitality management research*, pp. 19-38.

Teddlie, Charles & Tashakkori, Abbas 2009, *Foundations of mixed methods research: Integrating quantitative and qualitative approaches in the social and behavioral sciences*, Sage.

The Global Report Initiative, Gri 2013, 'The external assurance of sustainability reporting', *Research and Development Series. Retrieved May*, vol. 1, p. 2014.

Thomson, Ian 2007, 'Mapping the terrain of sustainability accounting', *Sustainability accounting and accountability*, pp. 19-37.

Todaro, Michael P & Smith, Stephen C 2011, 'Economic development 11', *Addison-Wesley, Pearson, ISBN*, vol. 10, pp. 0-13.

Torofdar, Yusuf Abdul-Jobbar 2011, 'Human resource management (hrm) in saudi arabia: A closer look at saudization', *Riyadh, Saudi Arabia: Institute of Public Administration*.

Triandis, Harry C 1996, 'The psychological measurement of cultural syndromes', *American psychologist*, vol. 51, no. 4, p. 407.

Trochim, William Mk & Donnelly, Jp 2005, *Research methods: The concise knowledge base*, Atomic Dog Publishing Cincinnati, OH.

Tsamenyi, Mathew, Enniful-Adu, Elsie & Onumah, Joseph 2007, 'Disclosure and corporate governance in developing countries: Evidence from ghana', *Managerial Auditing Journal*, vol. 22, no. 3, pp. 319-34.

Tumulty, Gail 2001, 'Professional development of nursing in saudi arabia', *Journal of Nursing Scholarship*, vol. 33, no. 3, pp. 285-90.

Turban, Daniel B & Greening, Daniel W 1997, 'Corporate social performance and organizational attractiveness to prospective employees', *Academy of management journal*, vol. 40, no. 3, pp. 658-72.

Turker, Duygu 2009, 'Measuring corporate social responsibility: A scale development study', *Journal of business ethics*, vol. 85, no. 4, pp. 411-27.

Ullmann, Arie A 1985, 'Data in search of a theory: A critical examination of the relationships among social performance, social disclosure, and economic performance of us firms', *Academy of management review*, vol. 10, no. 3, pp. 540-57.

Unglobalcompact 2013, *The ten principles of un global compact*, viewed 3 April 2019, <<https://www.unglobalcompact.org/what-is-gc/mission/principles>>.

Vaidya, Omkarprasad S. & Kumar, Sushil 2006, 'Analytic hierarchy process: An overview of applications', *European Journal of Operational Research*, vol. 169, no. 1, pp. 1-29.

Van Der Vegt, Gerben S, Essens, Peter, Wahlström, Margareta & George, Gerard 2015, *Managing risk and resilience*, Academy of Management Briarcliff Manor, NY, 0001-4273.

Van Geel, Annemarie 2014, 'A most masculine state: Gender, politics, and religion in saudi arabia by madawi al-rasheed (review)', *Journal of Middle East Women's Studies*, vol. 10, no. 3, pp. 131-3.

Van Marrewijk, Marcel & Werre, Marco 2003, 'Multiple levels of corporate sustainability', *Journal of Business ethics*, vol. 44, no. 2, pp. 107-19.

Van Tulder, Rob & Van Der Zwart, Alex 2005, *International business-society management: Linking corporate responsibility and globalization*, Routledge.

Vancheswaran, Annapurna & Gautam, Vinayshil 2011, 'Csr in smes: Exploring a marketing correlation in indian smes', *Journal of Small Business & Entrepreneurship*, vol. 24, no. 1, pp. 85-98.

Vartiak, Lukas 2016, 'Csr reporting of companies on a global scale', *Procedia Economics and Finance*, vol. 39, pp. 176-83.

Veisi, Hadi, Liaghati, Houman & Alipour, Ali 2016, 'Developing an ethics-based approach to indicators of sustainable agriculture using analytic hierarchy process (ahp)', *Ecological Indicators*, vol. 60, pp. 644-54.

Veleva, Vesela & Ellenbecker, Michael 2001, 'Indicators of sustainable production: Framework and methodology', *Journal of cleaner production*, vol. 9, no. 6, pp. 519-49.

- Vigepaspi 2013, 'Vigep aspi eurozone index', *Accessed April*, vol. 11.
- Virvilaitė, Regina & Daubaraitė, Ugnė 2011, 'Corporate social responsibility in forming corporate image', *Inžinerinė ekonomika*, pp. 534-43.
- Vision2030 2016, *The saudi arabian vision 2030*, viewed 25 April 2019, <<https://vision2030.gov.sa/>>.
- Vision2030 2018, *Ambitious society with sense of responsibility and loyalty*, viewed 25 April 2019, <<https://vision2030.gov.sa/ar/node/12>>.
- Visser, Wayne 2009, 'Corporate social responsibility in developing countries', *The Oxford Handbook of Corporate Social Responsibility*.
- Vogel, David 2007, *The market for virtue: The potential and limits of corporate social responsibility*, Brookings Institution Press.
- Wang, Heli, Tong, Li, Takeuchi, Riki & George, Gerard 2016, *Corporate social responsibility: An overview and new research directions: Thematic issue on corporate social responsibility*, Academy of Management Briarcliff Manor, NY, 0001-4273.
- Wang, Peng 2013, 'The rise of the red mafia in china: A case study of organised crime and corruption in chongqing', *Trends in Organized crime*, vol. 16, no. 1, pp. 49-73.
- Wang, Zhihong, Hsieh, Tien-Shih & Sarkis, Joseph 2018, 'Csr performance and the readability of csr reports: Too good to be true?', *Corporate Social Responsibility and Environmental Management*, vol. 25, no. 1, pp. 66-79.
- Werther Jr, William B & Chandler, David 2010, *Strategic corporate social responsibility: Stakeholders in a global environment*, Sage.
- Wettstein, Florian 2010, 'The duty to protect: Corporate complicity, political responsibility, and human rights advocacy', *Journal of Business Ethics*, vol. 96, no. 1, pp. 33-47.
- Wettstein, Florian 2012, 'Csr and the debate on business and human rights: Bridging the great divide', *Business Ethics Quarterly*, vol. 22, no. 4, pp. 739-70.
- Wheeler, David, Colbert, Barry & Freeman, R Edward 2003, p. 17, 'Focusing on value: Reconciling corporate social responsibility, sustainability and a stakeholder approach in a network world', *Journal of general management*, vol. 28, no. 3, pp. 1-28.
- White, Allen L 2008, 'Culture matters: The soul of csr in emerging economies', *Business for Social Responsibility*.
- Wickert, Christopher, Scherer, Andreas Georg & Spence, Laura J 2016, 'Walking and talking corporate social responsibility: Implications of firm size and organizational cost', *Journal of Management Studies*.

Wilkerson, Taylor 2005, 'Best practices in implementing green supply chains', in *North America Supply Chain World, Conference and Exposition*, vol. 5.

Wind, Yoram 1987, 'An analytic hierarchy process based approach to the design and evaluation of a marketing driven business and corporate strategy', *Mathematical Modelling*, vol. 9, no. 3-5, pp. 285-91.

Wind, Yoram & Saaty, Thomas L 1980, 'Marketing applications of the analytic hierarchy process', *Management science*, vol. 26, no. 7, pp. 641-58.

Windolph, Sarah Elena 2011, 'Assessing corporate sustainability through ratings: Challenges and their causes', *Journal of Environmental sustainability*, vol. 1, no. 1, p. 5.

Wokutch, Richard E & Fahey, Liam 1986, 'A value explicit approach for evaluating corporate social performance', *Journal of Accounting and Public Policy*, vol. 5, no. 3, pp. 191-214.

Wolf, Julia 2014, 'The relationship between sustainable supply chain management, stakeholder pressure and corporate sustainability performance', *Journal of business ethics*, vol. 119, no. 3, pp. 317-28.

Wood, Donna J 1991, 'Corporate social performance revisited', *Academy of management review*, vol. 16, no. 4, pp. 691-718.

World Economic Forum 2015, *The global gender gap report Switzerland*, <<http://www3.weforum.org/docs/GGGR2015/cover.pdf>>.

Yilmaz, Kaya 2013, 'Comparison of quantitative and qualitative research traditions: Epistemological, theoretical, and methodological differences', *European Journal of Education*, vol. 48, no. 2, pp. 311-25.

Yin, Robert K 1998, *The abridged version of case study research: Design and method*, Handbook of applied social research methods, Sage Publications.

Yoon, Yeosun, Gürhan-Canli, Zeynep & Schwarz, Norbert 2006, 'The effect of corporate social responsibility (csr) activities on companies with bad reputations', *Journal of consumer psychology*, vol. 16, no. 4, pp. 377-90.

Yusuf, Nadia 2014, 'Private and public healthcare in saudi arabia: Future challenges', *International Journal of Business and Economic Development (IJBED)*, vol. 2, no. 1.

Zahedi, Fatemeh 1986, 'The analytic hierarchy process—a survey of the method and its applications', *interfaces*, vol. 16, no. 4, pp. 96-108.

Zamawe, F Collins 2015, 'The implication of using nvivo software in qualitative data analysis: Evidence-based reflections', *Malawi Medical Journal*, vol. 27, no. 1, pp. 13-5.

Zeghal, Daniel & Ahmed, Sadrudin A 1990, 'Comparison of social responsibility information disclosure media used by canadian firms', *Accounting, Auditing & Accountability Journal*, vol. 3, no. 1.

Zhu, Qinghua, Sarkis, Joseph & Geng, Yong 2005, 'Green supply chain management in china: Pressures, practices and performance', *International Journal of Operations & Production Management*, vol. 25, no. 5, pp. 449-68.

APPENDICES

Appendix 1 (Overview of the selected Indices)

Index	Dimensions	Indicators
DJSI (DJSI 2003; RobecoSAM 2015)	1. Economic dimension	<ul style="list-style-type: none"> • Corporate governance • Risk and crisis management • Codes of conduct/compliance/anticorruption and bribery
	2. Environment dimension	<ul style="list-style-type: none"> • Environmental reporting
	3. Social dimension	<ul style="list-style-type: none"> • Human capital development • Talent attraction and retention • Labour practice indicators • Corporate citizenship/philanthropy • Social reporting
ASPI Eurozone (VigepASPI 2013)	<ol style="list-style-type: none"> 1. Environment 2. Human rights 3. Human resources 4. Community involvement 5. Business behaviour 6. Corporate governance 	<hr/>
FTSE4Good (FTSERussell 2016)	1. Governance	<ul style="list-style-type: none"> • Corporate governance • Risk management • Tax transparency • Anticorruption
	2. Environment	<ul style="list-style-type: none"> • Climate change

		<ul style="list-style-type: none"> • Water use • Biodiversity • Pollution and recourses
	3. Social	<ul style="list-style-type: none"> • Customer responsibility • Human rights and community • Labour standards • Health and safety
ESG India Index (S&P 2011)	1. Corporate governance	<ul style="list-style-type: none"> • Ownership structure • Shareholders' right • Transparency, disclosure and audit • Board structure and effectiveness
	2. Environment	<ul style="list-style-type: none"> • Environmental pollution • Use of natural resources • Management policy and performance indicators
	3. Employee	<ul style="list-style-type: none"> • Labour rights • Employee health and safety • Equal opportunity • Employee relations
	4. Community	<ul style="list-style-type: none"> • Human rights • Community engagement/investment
	5. Customer/ Products	<ul style="list-style-type: none"> • Product safety and quality • Monopolistic practices • Customer relations
	6. Business ethics	<ul style="list-style-type: none"> • Business ethics • Corruption

SARCI (SAGIA 2008)	1. Responsible business climate	1. _____
	2. Corporate philanthropy	2. _____
	3. Attracting and developing talent	<ul style="list-style-type: none"> • Employee benefits • Creating local jobs (Saudisation) • Employing women
	4. Business standards and compliance	<ul style="list-style-type: none"> • Ethics • Health and safety • Environment
	5. Responsible supply chain	<ul style="list-style-type: none"> • Developing local economic opportunities • Improving the supply chain
	6. Public communication	_____

Study questionnaire

The relative importance of Corporate Social Responsibility (CSR) practices in the private healthcare sector in Saudi Arabia.

The aim of our study is to devise a framework to help the government and other stakeholders to apply, manage, and evaluate CSR practices in the private health sector in Saudi Arabia. We aim to take a medical staff stakeholders' perspective. This will include doctors, nurses, and medical administrative staff.

In this questionnaire, we use what is known as Analytic Hierarchy Process (AHP). The AHP approach allows respondents to express their preferred alternative as well as the degree of the relative importance of each alternative. Therefore, using AHP in survey research questionnaire can be determined as a superior method to identify precisely the respondents' perceptions way more than any other traditional methods.

In this questionnaire you will be asked a question in which elements are more important A or B. In this case, you can choose A, B or equal (1). If you chose A for example you will be asked how much more element A is important in comparison with element B (See Tables below).

A - Importance – or B				Equal	How much more?									
1	<input type="radio"/>	Economic	or	<input type="radio"/>	Environment	1	2	3	4	5	6	7	8	9
2	<input type="radio"/>	Economic	or	<input type="radio"/>	Social	1	2	3	4	5	6	7	8	9

The Fundamental Scale for Pairwise Comparisons		
Intensity of importance	Definition	Explanation
1	Equal importance	Two elements contribute equally to the objective
3	Moderate importance	Experience and judgment slightly favour one element over another
5	Strong importance	Experience and judgment strongly favour one element over another
7	Very strong importance	One element is favoured very strongly over another; its dominance is demonstrated in practice
9	Extreme importance	The evidence favouring one element over another is of highest possible order of affirmation
Intensities of 2, 4, 6, and 8 can be used to express intermediate values.		

Note: Definitions are attached with this questionnaire if any element of CSR is not clear or not understandable.

First: General Information

Name (optional)	
Current position	<input type="checkbox"/> Doctor <input type="checkbox"/> Nurse <input type="checkbox"/> Medical administrative
Employer	
Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female

Second: the pair comparison of CSR pillars

A - Importance – or B				Equal	How much more?								
1	<input type="radio"/> Economic	or	<input type="radio"/> Environment	1	2	3	4	5	6	7	8	9	
2	<input type="radio"/> Economic	or	<input type="radio"/> Social	1	2	3	4	5	6	7	8	9	
3	<input type="radio"/> Environment	or	<input type="radio"/> Social	1	2	3	4	5	6	7	8	9	

Third: the pair comparison for CSR dimensions of each pillar

3.1. Economic

A - Importance – or B				Equal	How much more?								
1	<input type="radio"/> Corporate governance	or	<input type="radio"/> Risk and crisis management	1	2	3	4	5	6	7	8	9	
2	<input type="radio"/> Corporate governance	or	<input type="radio"/> Anti-corruptions	1	2	3	4	5	6	7	8	9	
3	<input type="radio"/> Risk and crisis management	or	<input type="radio"/> Anti-corruptions	1	2	3	4	5	6	7	8	9	

3.2. Environmental

A - Importance – or B				Equal	How much more?								
1	<input type="radio"/> Environmental Management system	or	<input type="radio"/> Green Supply Chain Management	1	2	3	4	5	6	7	8	9	

3.3. Social

A - Importance – or B				Equal	How much more?								
1	<input type="radio"/> Employee	or	<input type="radio"/> Community	1	2	3	4	5	6	7	8	9	
2	<input type="radio"/> Employee	or	<input type="radio"/> Customer/product	1	2	3	4	5	6	7	8	9	
3	<input type="radio"/> Community	or	<input type="radio"/> Customer/product	1	2	3	4	5	6	7	8	9	

Fourth: the pair comparison for CSR practices of each dimension

4.1 Economic:

4.1.1. Corporate governance

A - Importance – or B				Equal	How much more?								
1	<input type="radio"/> Ownership structure	or	<input type="radio"/> Shareholders right	1	2	3	4	5	6	7	8	9	
2	<input type="radio"/> Ownership structure	or	<input type="radio"/> Transparency, disclosure and audit	1	2	3	4	5	6	7	8	9	
3	<input type="radio"/> Ownership structure	or	<input type="radio"/> Board structure and effectiveness	1	2	3	4	5	6	7	8	9	
4	<input type="radio"/> Shareholders right	or	<input type="radio"/> Transparency, disclosure and audit	1	2	3	4	5	6	7	8	9	
5	<input type="radio"/> Shareholders right	or	<input type="radio"/> Board structure and effectiveness	1	2	3	4	5	6	7	8	9	

6	○ Transparency, disclosure and audit	or	○ Board structure and effectiveness	1	2	3	4	5	6	7	8	9
---	--------------------------------------	----	-------------------------------------	---	---	---	---	---	---	---	---	---

4.1.2. Risk and crisis management

A - Importance – or B				Equal	How much more?								
1	○ Natural hazard management	or	○ Economic crisis and risk management	1	2	3	4	5	6	7	8	9	

4.1.3. Anti-corruption

A - Importance – or B				Equal	How much more?								
1	○ Financial corruption	or	○ Moral corruption	1	2	3	4	5	6	7	8	9	

4.2 Environment:

4.2.1. Environmental Management system

A - Importance – or B				Equal	How much more?								
1	○ Raw material consumption	or	○ Energy consumption	1	2	3	4	5	6	7	8	9	
2	○ Raw material consumption	or	○ Water consumption	1	2	3	4	5	6	7	8	9	
3	○ Raw material consumption	or	○ Total waste/waste management	1	2	3	4	5	6	7	8	9	
4	○ Raw material consumption	or	○ Environmental pollution	1	2	3	4	5	6	7	8	9	
5	○ Energy consumption	or	○ Water consumption	1	2	3	4	5	6	7	8	9	
6	○ Energy consumption	or	○ Total waste/waste management	1	2	3	4	5	6	7	8	9	
7	○ Energy consumption	or	○ Environmental pollution	1	2	3	4	5	6	7	8	9	
8	○ Water consumption	or	○ Total waste/waste management	1	2	3	4	5	6	7	8	9	
9	○ Water consumption	or	○ Environmental pollution	1	2	3	4	5	6	7	8	9	
10	○ Total waste/waste management	or	○ Environmental pollution	1	2	3	4	5	6	7	8	9	

4.2.2. Green Supply Chain Management

A - Importance – or B				Equal	How much more?								
1	○ Green purchasing	or	○ Asset recovery	1	2	3	4	5	6	7	8	9	
2	○ Green purchasing	or	○ Eco-design practices	1	2	3	4	5	6	7	8	9	
3	○ Asset recovery	or	○ Eco-design practices	1	2	3	4	5	6	7	8	9	

4.3 Social:

4.3.1. Employee

A - Importance – or B				Equal	How much more?								
1	○ Human-capital development	or	○ Talent attraction and attention	1	2	3	4	5	6	7	8	9	
2	○ Human-capital development	or	○ Labour rights	1	2	3	4	5	6	7	8	9	
3	○ Human-capital development	or	○ Equal opportunity	1	2	3	4	5	6	7	8	9	
4	○ Human-capital development	or	○ Gender Equality/Employing women	1	2	3	4	5	6	7	8	9	
5	○ Human-capital development	or	○ Employee benefits	1	2	3	4	5	6	7	8	9	
6	○ Human-capital development	or	○ Occupational health and safety	1	2	3	4	5	6	7	8	9	
7	○ Talent attraction and attention	or	○ Labour rights	1	2	3	4	5	6	7	8	9	
8	○ Talent attraction and attention	or	○ Equal opportunity	1	2	3	4	5	6	7	8	9	
9	○ Talent attraction and attention	or	○ Gender Equality/Employing women	1	2	3	4	5	6	7	8	9	
10	○ Talent attraction and attention	or	○ Employee benefits	1	2	3	4	5	6	7	8	9	
11	○ Talent attraction and attention	or	○ Occupational health and safety	1	2	3	4	5	6	7	8	9	
12	○ Labour rights	or	○ Equal opportunity	1	2	3	4	5	6	7	8	9	
13	○ Labour rights	or	○ Gender Equality/Employing women	1	2	3	4	5	6	7	8	9	
14	○ Labour rights	or	○ Employee benefits	1	2	3	4	5	6	7	8	9	
15	○ Labour rights	or	○ Occupational health and safety	1	2	3	4	5	6	7	8	9	

16	o Equal opportunity	or	o Gender Equality/Employing women	1	2	3	4	5	6	7	8	9
17	o Equal opportunity	or	o Employee benefits	1	2	3	4	5	6	7	8	9
18	o Equal opportunity	or	o Occupational health and safety	1	2	3	4	5	6	7	8	9
19	o Gender Equality/Employing women	or	o Employee benefits	1	2	3	4	5	6	7	8	9
20	o Gender Equality/Employing women	or	o Occupational health and safety	1	2	3	4	5	6	7	8	9
21	o Employee benefits	or	o Occupational health and safety									

4.3.2. Community

A - Importance – or B				Equal		How much more?						
1	o Corporate citizenship (Saudization)	or	o Corporate Philanthropy	1	2	3	4	5	6	7	8	9
2	o Corporate citizenship	or	o Human and community rights	1	2	3	4	5	6	7	8	9
3	o Corporate citizenship	or	o Social communication	1	2	3	4	5	6	7	8	9
4	o Corporate citizenship	or	o Social investment	1	2	3	4	5	6	7	8	9
5	o Corporate Philanthropy	or	o Human and community rights	1	2	3	4	5	6	7	8	9
6	o Corporate Philanthropy	or	o Social communication	1	2	3	4	5	6	7	8	9
7	o Corporate Philanthropy	or	o Social investment	1	2	3	4	5	6	7	8	9
8	o Human and community rights	or	o Social communication	1	2	3	4	5	6	7	8	9
9	o Human and community rights	or	o Social investment	1	2	3	4	5	6	7	8	9
10	o Social communication	or	o Social investment	1	2	3	4	5	6	7	8	9

4.3.3. Customer/Product/Services

A - Importance – or B				Equal		How much more?						
1	o Customer rights and relations	or	o Product/Service safety and quality	1	2	3	4	5	6	7	8	9
2	o Customer rights and relations	or	o Monopolistic practices	1	2	3	4	5	6	7	8	9
3	o Customer rights and relations	or	o Improving the supply chain	1	2	3	4	5	6	7	8	9
4	o Customer rights and relations	or	o Innovation/development strategies	1	2	3	4	5	6	7	8	9
5	o Product/Service safety and quality	or	o Monopolistic practices	1	2	3	4	5	6	7	8	9
6	o Product/Service safety and quality	or	o Improving the supply chain	1	2	3	4	5	6	7	8	9
7	o Product/Service safety and quality	or	o Innovation/development strategies	1	2	3	4	5	6	7	8	9
8	o Monopolistic practices	or	o Improving the supply chain	1	2	3	4	5	6	7	8	9
9	o Monopolistic practices	or	o Innovation/development strategies	1	2	3	4	5	6	7	8	9
10	o Improving the supply chain	or	o Innovation/development strategies	1	2	3	4	5	6	7	8	9

Fifth: the pair comparison for CSR indicators of each practice

5.1 Economic:

5.1.1. Risk and crisis management

5.1.1.1. Natural hazard management

A - Importance – or B				Equal		How much more?						
1	o Emergency operation	or	o Warning system	1	2	3	4	5	6	7	8	9
2	o Emergency operation	or	o Safety equipment and tools	1	2	3	4	5	6	7	8	9
3	o Emergency operation	or	o Staff preparedness and training	1	2	3	4	5	6	7	8	9
4	o Emergency operation	or	o Rehabilitation/reconstruction planning	1	2	3	4	5	6	7	8	9
5	o Warning system	or	o Safety equipment and tools	1	2	3	4	5	6	7	8	9
6	o Warning system	or	o Staff preparedness and training	1	2	3	4	5	6	7	8	9
7	o Warning system	or	o Rehabilitation/reconstruction planning	1	2	3	4	5	6	7	8	9
8	o Safety equipment and tools	or	o Staff preparedness and training	1	2	3	4	5	6	7	8	9
9	o Safety equipment and tools	or	o Rehabilitation/reconstruction planning	1	2	3	4	5	6	7	8	9
10	o Staff preparedness and training	or	o Rehabilitation/reconstruction planning	1	2	3	4	5	6	7	8	9

5.1.2. Anti-corruptions

5.1.2.1. Financial corruption

A - Importance – or B			Equal	How much more?								
1	<input type="radio"/> Anti- Bribery	or	<input type="radio"/> Anti-Embezzlement, theft and fraud	1	2	3	4	5	6	7	8	9
2	<input type="radio"/> Anti- Bribery	or	<input type="radio"/> Anti- Extortion and blackmail	1	2	3	4	5	6	7	8	9
3	<input type="radio"/> Anti-Embezzlement, theft and fraud	or	<input type="radio"/> Anti- Extortion and blackmail	1	2	3	4	5	6	7	8	9

5.1.2.2. Moral corruption

A - Importance – or B			Equal	How much more?								
1	<input type="radio"/> Anti-Abuse of discretion	or	<input type="radio"/> Favouritism, nepotism and clientelism	1	2	3	4	5	6	7	8	9

5.2 Environment:

5.2.1. Environmental Management system

5.2.1.1. Environmental pollution

A - Importance – or B			Equal	How much more?								
1	<input type="radio"/> Air emission	or	<input type="radio"/> Local issues	1	2	3	4	5	6	7	8	9

5.3 Social:

5.3.1. Community

5.3.1.2. Corporate citizenship

A - Importance – or B			Equal	How much more?								
1	<input type="radio"/> Creating local jobs/ Saudization	or	<input type="radio"/> Local economic opportunities	1	2	3	4	5	6	7	8	9
2	<input type="radio"/> Creating local jobs/ Saudization	or	<input type="radio"/> Custom and traditions considerations	1	2	3	4	5	6	7	8	9
3	<input type="radio"/> Local economic opportunities	or	<input type="radio"/> Custom and traditions considerations	1	2	3	4	5	6	7	8	9

5.3.1.2. Social communication

A - Importance – or B			Equal	How much more?								
1	<input type="radio"/> Public awareness	or	<input type="radio"/> Community/stakeholders involvement	1	2	3	4	5	6	7	8	9

5.3.1.2. Social investment

A - Importance – or B			Equal	How much more?								
1	<input type="radio"/> Intelligent giving	or	<input type="radio"/> Special needs	1	2	3	4	5	6	7	8	9
2	<input type="radio"/> Intelligent giving	or	<input type="radio"/> Talent sponsorship	1	2	3	4	5	6	7	8	9
3	<input type="radio"/> Special needs	or	<input type="radio"/> Talent sponsorship	1	2	3	4	5	6	7	8	9

Thank you for your patience and cooperation....



CONSENT FORM FOR PARTICIPANTS INVOLVED IN RESEARCH INFORMATION TO PARTICIPANTS:

We would like to invite you to be a part of a study into...

The research project entitled 'a sector-specific CSR policy framework for quality practice in emerging economies. The aim of our study is to devise a framework for evaluating Corporate Social Responsibility (CSR) practices in the private health sector in Saudi Arabia focusing on the perspectives of medical staff that represent the primary stakeholders of any health sector.

The CSR concept is very important and essential for private hospitals as it has enormous potential for strengthening society especially in the current stage.

This research project is based on reading and collecting data from a selected sample of stakeholders by the researcher themselves. This research will be managed carefully, so there is no chance for any health or safety risk.

CERTIFICATION BY PARTICIPANT

I,

Certify that I am at least 18 years old* and that I am voluntarily giving my consent to participate in the study: 'Evaluating Corporate Social Responsibility practices in the private health sector: A medical Staff Stakeholder's Perspective in Saudi Arabia' being conducted at Victoria University by Bayan Banten. I certify that the objectives of the study, together with any risks and safeguards associated with the procedures listed hereunder to be carried out in the research, have been fully explained to me by the researcher and that I freely consent to participation involving the below mentioned procedures:

- Fill out the giving questionnaire

I certify that I have had the opportunity to have any questions answered and that I understand that I can withdraw from this study at any time and that this withdrawal will not jeopardise me in any way.

I have been informed that the information I provide will be kept confidential.

Signed:

Date:

Any queries about your participation in this project may be directed to the researcher

Bayan Banten

Phone: +61 413246386, Email: bayanbantan@gmail.com

If you have any queries or complaints about the way you have been treated, you may contact the Ethics Secretary, Victoria University Human Research Ethics Committee, Office for Research, Victoria University, PO Box 14428, Melbourne, VIC, 8001, email Researchethics@vu.edu.au or phone (03) 9919 4781 or 4461.

Appendix 4 (Qualitative Interview)

The semi-structured qualitative interview

Name of interviewee	
Current position	
Place of interview	
Date of interview	
Length in min	

Questions:

1. What is your role in the hospital?
2. What do you understand are CSR practices? Do you think that applying CSR practices is important? Using a scale from 0 to 5, how much CSR is important?
3. Why CSR is important within the Saudi health community context?
4. If Economic, Environment, and Social dimensions represent the main pillars of CSR, which do you think is the most important pillar? Why?
5. Do you encounter any difficulties, problems, or barriers that affect the quality of your work? Can you tell me about them?
6. How do you feel about support from your managers and co-workers? What is missing? Why?
7. Could you comment on the impact of corporate governance, corruption, fraud, and extortion on the quality of your work?
8. Does the social/political environment affect your work?
9. How involved are you in planning CSR related work? Can you explain?
10. From the index in your hands, what practices enable you to achieve your goals? What inhibit you?
11. Last question, of all the things we have talked, tell me more about what is most important factor? Who are the key players?
12. Is there anything else?

Thank you for your time ...

Appendix 5 (VU Ethics application number)



Application for Ethical Review of Research Involving Human Participants

Application ID: HRE17-098

Application Title: A Sector-Specific CSR Policy Framework for Quality Practice in
Emerging Economies

Date of Submission: 22/05/2017

Primary Investigator: DR Keith Thomas

Other Investigators: DR Romana Garma
MRS Bayan Sameer H Banten

Appendix 6 (Scholars definition of CSR)

Scholars	CSR definition
(McWilliams & Siegel 2001)	CSR is the actions that appear to further some social good, beyond the interests of the firm and that which is required by law
(Mohr et al. 2001)	CSR can be defined as a company's obligation for decreasing or minimizing any harmful impacts and increasing its long-run impacts on a community
(EU Commission 2002)	CSR refers to the way companies "integrate social and environmental concerns in business operations and their interactions with their stakeholders on a voluntary basis
(Szekely & Knirsch 2005)	CSR is about creating a society that lives with a balance between economic, environmental and social goals
(Crowther & Aras 2008)	CSR relates to the business relationships between global corporations, national governments and individual citizens
(Aguinis & Glavas 2012)	CSR can be defined as company actions or policies that take into account stakeholders' expectations and the triple bottom line of environmental, social and economic performance
(El-Garaihy et al. 2014)	CSR is a commitment to the community and to those who are affected by company strategy and business actions
(Korschun et al. 2014)	CSR is business actions that aim to provide benefits to a community, as well as to improve societal well-being