

**CAPTURING A GENDERED TRANSFORMATION IN
SOCIETY THROUGH CORPORATE DISCLOSURES**

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Dedication

I dedicate this work to my three beautiful children; Yusuf, Jude and Rayan, and my wonderful husband Omar.

You are the wind beneath my wings and the reason for my success.

I love you

Declaration

“I, Wafa Alnasrallah, declare that the PhD thesis entitled CAPTURING A GENDERED TRANSFORMATION IN SOCIETY THROUGH CORPORATE DISCLOSURES is no more than 80,000 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 *Wafa AlNasrallah*

Date *23/10/2018*

Abstract

This thesis explores Corporate Social Responsibility disclosures related to gender equality and female empowerment in a developing country context. The study identifies Saudi Arabia as a country undergoing a State driven gendered transformation in its society, in which laws and regulations positively targeting females are embedded within its National plans and country visions.

The investigation used Nvivo pro 11 to follow voluntary corporate disclosures of eleven (11) national organisations for a period of ten years (2005-2015) to determine the extent of textual and visual disclosures related to gender equality and female empowerment communicated to the public within that time frame. An index card was developed based on the literature and best practice in reporting on gender from international and local frameworks to analyse 140 corporate reports. Findings from the content analysis fed the exploration of the drivers behind this reporting practice. Twenty-nine (29) semi - structured interviews were conducted with 4 participant groups (Companies, Governing bodies, Financial analysts and CSR consultants) in addition to one focus group with female job seekers to determine the factors that influence reporting on gender in the Saudi context.

Three theoretical frameworks led the analysis; Stakeholder theory (Freeman, 2010), Institutional Theory (Meyer and Rowan, 1977) and Resource Dependency Theory (Pfeffer and Salancik, 1978).

By adopting triangulation in both theory and methodology, findings indicate that workplace gender equality disclosures dominate within the reports, followed by disclosures empowering females within the community. Gender equality organisational

practices are led by State legislations and National plans, while reporting on gender is driven by institutional factors rooted in the culture and norms of the region.

Keywords: Gender, Female Empowerment, Equality, Corporate Disclosures, CSR, Saudi Arabia, Pictures, Drivers, Social Accounting

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List of Acronyms

- CDPNE – College Degree Programme for Non-Employees
- CEO – Chief Executive Officer
- CFO – Chief Financial Officer
- CMA – Capital Market Authority
- CSR – Corporate Social Responsibility
- ESOP – Employee Share Ownership Scheme
- EU – European Union
- GCC – Gulf Cooperation Council
- GM – General Motors
- GOSI – General Organisation for Social Insurance
- GRI – Global Reporting Initiative
- HR – Human Resources
- ICAEW – Institute of Chartered Accountants of England and Wales
- IFC – International Finance Corporation
- IFRS – International Financial Reporting Standards
- IT – Institutional Theory
- KKF – King Khalid Foundation
- KPC – Kaltim Prima Coal
- KPI – Key Performance Indicator
- KSA – Kingdom of Saudi Arabia
- MDGs Millennium Development Goals
- MOF – Ministry of Finance
- MOL – Ministry of Labour
- NCB – National Commercial Bank
- NGOs – Non- Governmental Organisations

RDT – Resource Dependency Theory

SAGIA – Saudi Arabian General Investment Authority

SAIB – Saudi Arabian Investment Bank

SAMA – Saudi Arabian Monetary Agency

SDG – Sustainable Development Goals

SHURA – The Consultative Council

SOCPA – Saudi Arabian Organisation for Certified Public Accountants

ST – Stakeholder Theory

UNGI – United Nations Global Impact

WDP – Women Development Programme

WEPGRI – Women’s Empowerment Principles Global Reporting Initiative

CHAPTER 1: INTRODUCTION

1.0 Introduction

This thesis explores gender equality and female empowerment disclosures and practices in the Saudi Arabian context. It situates itself within the Social Accounting literature - especially its Corporate Social Responsibility (CSR) strand - in an attempt to expand current knowledge on this organisational practice to include empirical and theoretical explanations derived from primary and secondary data.

The purpose of this introductory chapter is to provide a general background to the current research study and to present its main objectives and contributions. The chapter proceeds by discussing the research background, followed by the study's aims and questions. Then, the thesis's conceptual framework and methodology are briefly summarised, after which the chapter is concluded with its main contributions and structure.

1.2 Research Background

Corporate Social Responsibility (CSR) is defined by the European Commission (2011, p.6) as “the responsibility of enterprises for their impacts on society... to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders”. Reporting these impacts is a way firms demonstrate their commitment to CSR.

Corporate Social Responsibility (CSR) reporting has gained international recognition in recent years (Aguinis and Glavas, 2012). It is used as a tool to shed light on organisational responsibilities towards society, therefore demonstrating a broader objective beyond maximising shareholders' wealth (Carroll and Shabana, 2010). Economic events such as the global financial crises, and irresponsible business practices, as was the case of the

Nike child labour scandal and the Deepwater Horizon oil spill, had an immediate impact on society, there has been an increased interest in CSR practice (Mostovicz et al., 2009). To decrease ambiguity in practice and enhance transparency and accountability in reporting, a number of international initiatives have been put forward to standardize social and environmental reporting guidelines (Gray et al., 1996). Among these initiatives are the United Nations Global Compact, the Women's Empowerment Principles Global Reporting Initiative, the United Nations for Responsible Investments, the Accountability's AA 1000 series of standards, and the most eminent, the Global Reporting Initiative and its International Finance Corporation (IFC) "Embedding Gender in Sustainability Reporting Practitioner's" Guide.

In a developed country context, CSR disclosures are adopted to serve multiple organisational aims. These voluntary reports are used as a mechanism to communicate a positive image to stakeholders (Fields et al., 2001), to reduce the cost of litigation when faced with the threat of prosecution due to inadequate disclosures (Cho et al., 2012a), a tool to attract investor interest (McKnight and Tomkins, 1999) and an instrument to legitimise organisational practices (Deegan et al., 2002). Many of the studies that investigated CSR disclosures explored this phenomenon through a broad spectrum. Compiling CSR disclosures under one umbrella, with a lack of focus on specific components and categories, therefore there has been limited attention given to CSR disclosures related to gender equality and female empowerment, especially in a developing country context (Haynes, 2017).

The role females play has evolved. The transition from home carer to bread winner can be traced back to the 18th century. Political movements and World Wars played an active role pushing forward the female empowerment and gender equality agenda on a national and an international scale. The reflection of this change -as communicated by businesses-

has been under investigation in the accounting literature. The drivers behind gender disclosures -which are a subcategory within the CSR reports- slightly differ. The market, civil society and governmental factors are examples of aspects that influence the firms decision to reveal their gender equality practices (Grosser, 2011). The quantity and quality of gender equality disclosures changes per region and period, but a shared finding across many investigations within this domain point to how gender-related corporate disclosures are used as a tool to maintain an ideology of female oppression that cancel empowering processes (Tinker and Neimark, 1987). These disclosures could lead to reproducing gender inequality as a social norm (Macintosh, 1990).

Within global CSR reporting, the Middle East is ranked the lowest (KPMG, 2017). Although this captures the quantity of reports, this does not necessarily reflect social and environmental responsibility practices adopted by organisations. This region has witnessed political and social reforms within the last decade that had an impact on businesses operating within these countries. In the wake of the Arab Spring, Saudi Arabia- among other Gulf Cooperation Council (GCC) countries- developed initiatives to adapt to this new era. One of the most prominent reforms targeted the gender transformation in the Saudi society. What started as an economic initiative in the 8th national plan aiming to reduce unemployment among females, soon developed into a full-scale strategy to empower females politicly, financially and socially.

The literature indicates that companies adopting a business case for gender equality reap positive benefits on many employee-related commitments (Kingsmill, 2001b). Securing equal opportunities in the workplace could lead to fulfilling national economic goals, justice and utilising all human resources (Adams and Harte, 2000). Hence, this thesis is attempting to investigate whether firms in Saudi Arabia are fulfilling these national plans and communicating these practices in the public domain. Other studies within the

emerging economy context found that companies adopting international guidelines (World bank, Oxfam) could not achieve the desired gender equality aims due to the guidelines failing to recognise political and gendered limitations within that context (Mahy, 2012, Barrientos et al., 2003)

As a Saudi female, observing this positive change indicates an immense transformation within this important Islamic country, that will have a ripple effect on a regional and global scale. This thesis aims to capture this gendered transformation while it unfolds within corporate reports. The term gendered transformation is an approach that focuses on transforming the gendered aspects of society, rather than committing to individual organisational change. This is a large-scale, long-term plan aiming at achieving gender equality in addition to economic efficiency within a country (Martin, 2003) while the term “female empowerment “ per the UN guidelines is defined as five components: women's sense of self-worth; their right to have and to determine choices; their right to have access to opportunities and resources; their right to have the power to control their own lives, both within and outside the home; and their ability to influence the direction of social change to create a more just social and economic order, nationally and internationally (Stromquist, 1999)This thesis will contribute to the social accounting literature by indicating whether accounting reflects this social change. This study answers the call for more in-depth investigation on gender equality and female empowerment in corporate disclosures in a developing country context (Grosser, 2011, Grosser et al., 2017).

1.3 Research Aims and Questions

The aim of this research is to investigate gender equality and female empowerment corporate disclosures in Saudi Arabia by addressing the following objectives:

- To investigate the extent of gender equality disclosures in a sample of national companies for the period 2005-2015.
- To investigate whether company size, location and type influence the number of gender-related disclosures.
- To investigate whether gender equality disclosures are led by state legislation or corporate policies and strategies.
- To investigate whether gender disclosures reflect organisational gender equality practices.
- To investigate the drivers behind gender disclosures, and how these disclosures are used.

Two (2) main research questions and seven (7) secondary questions were developed to achieve this study's aims and objectives.

Main Research Questions	Secondary Research Questions
1. What are organisations disclosing in relation to gender equality and female empowerment in Saudi Arabia from the period 2005-2015?	1. Based on number of disclosures, which female stakeholder group is represented the most within the sample reports? 2. Is there a connection between timing of legislation on gender and disclosed issues? 3. Are gender disclosures -text or visual affected by organisational industry, size or regional location?
2. What are the driving forces behind reporting on gender equality in Saudi Arabia?	1. Who are the targeted users for gender equity disclosures? 2. How are gender equality disclosures used? 3. What is the relationship behind gender equality practices and reporting? 4. Are gender equality practices reflected within the disclosures?

1.4 Research Methodology

This study will explore the reality of gendered transformation in the Saudi society as reflected in public disclosures, and explained by semi-structured interviews with corporations, governing bodies, NGOs and financial analysts, in addition to focus groups with female jobseekers. Knowledge will come from subjective analysis of publicly available documents and interviews. Consequently, the methodology used in this study will be ideographic.

One key objective of this thesis is to determine whether voluntary corporate disclosures in the Saudi context could capture the gendered transformation of its society within the period 2005-2015. Given this objective, qualitative content analysis is applied on two main forms of corporate disclosures, followed by semi-structured interviews with key participants from multiple stakeholder groups.

Given the underlying philosophical assumptions of this researcher and the broad, exploratory objectives of this research, with its emphasis on description and understanding the drivers for gender equality based on multiple stakeholder groups, multiple methods are used in this study to fulfil these objectives:

- I. The content analysis of corporate annual reports and CSR disclosures.
- II. Semi-structured interviews with multiple stakeholder groups.

Combining content analysis with semi-structured interviewing enables the researcher to satisfy the quest for discovery, description and understanding of gender equality disclosures in the Saudi context.

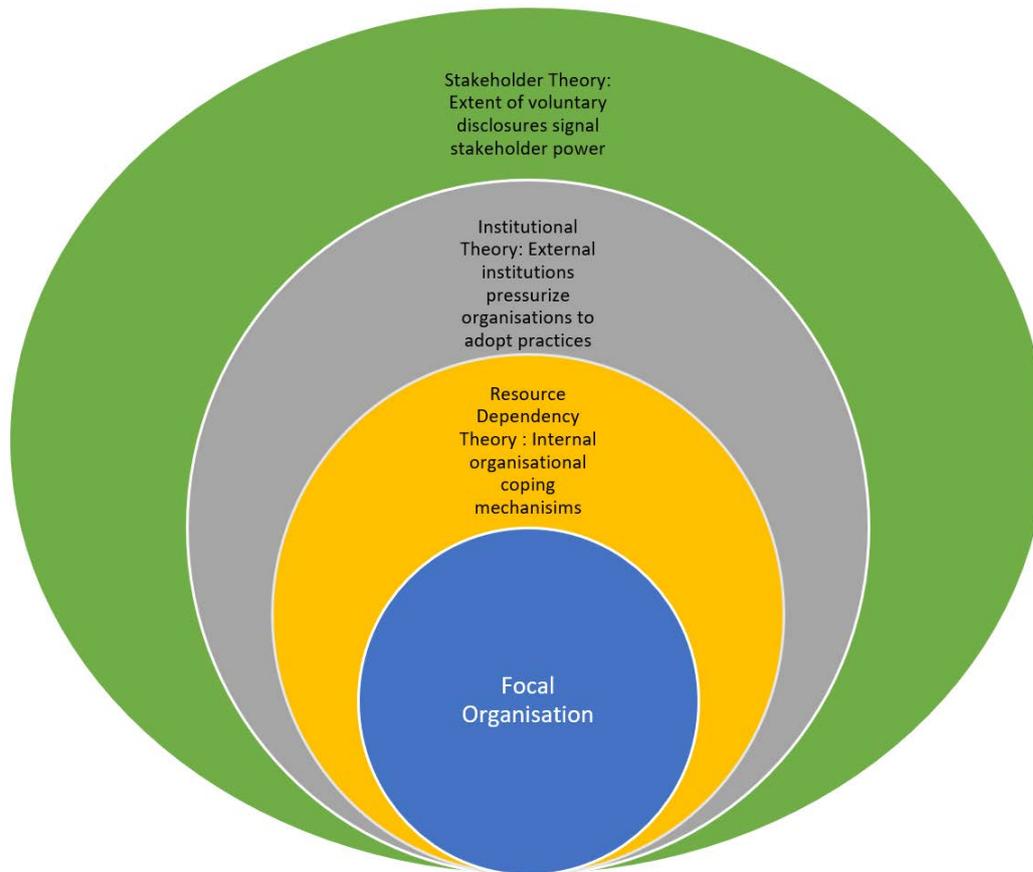
The rationale behind using multiple sources of information is because no single source can be trusted to provide a comprehensive perspective on gender reporting. By using

interviews, content analysis and focus group data, the researcher can validate and cross-check findings. Each type and source of data has strengths and weaknesses, but through triangulation, there will be an increase in the validity of the data, as the strengths of one approach can compensate for the weakness of another (Marshall and Rossman, 1989). By utilizing these different methods together, the researcher aims at explaining the gendered transformation in the Saudi society as told by corporate disclosures.

1.5 Research Theoretical Framework

This study deviates from the predominately feminist/critical school of thought associated with the existing gender/accounting studies to apply an interpretivist/exploratory approach to investigate the gender reporting practice in Saudi Arabia. To fulfil the thesis main objective on finding the extent of reporting on gender and the drivers behind this practice, three system-based theories are utilised: Stakeholder Theory, Resource Dependency Theory and Institutional Theory. One of the thesis's main contributions is its application of this three-lens conceptual framework (see figure 1.1) to expand our understanding of reporting on gender in a developing country. To answer the study's main research questions, there was a need to incorporate the three theories to investigate this phenomenon from multiple dimensions to increase our understanding of reporting on gender in Saudi Arabia.

Figure 1.1 The three conceptual frameworks



1.6 Research context and timeframe

To justify choosing Saudi Arabia as a case study, it is important to explain the role of women in the formation of this institution, and how their roles changed to accommodate political agendas. Chapter 3 will demonstrate how Saudi Arabia is undergoing a gendered transformation within its society throughout the period under investigation.

The time frame chosen 2005-2015 due to the fact that policies targeting this social change emerged within this window. Please refer to figure 3.3

1.7 Research Findings

In the context of gender equality practices and reporting, Institutional Theory and Resource Dependency Theory suggest that reporting and organisational practices need not be the outcome of a rational process of decision-making by organisations acting independently. Rather, they could become institutionalised, driven by the need for a resource the organisation is seeking, determining to some extent the choice of organisations in terms of whether or not to adopt gender equality practices within the business and whether to communicate these practices to the public. Data analysed in this study revealed that gender equality practices and reports consist of coercive, mimetic and normative structures and activities which would describe what type of reporting is produced, for who, by whom and for what purpose. While disclosures emphasis that workplace data dominates within the reports.

1.8 Research Implications and Contributions

This study contributes to the literature in several ways, First, there is very little known about CSR practices promoting gender equality and female empowerment in an Islamic country. Islam is unique in the sense that it has an influence on businesses in a way that differs from other religions (Hamid et al., 1993). Some Islamic teachings contradict the western version of gender equality, and Saudi Arabia, a country that has the Holy Qur'an as its constitution, developed legal, economic and societal systems heavily influenced by the religion. This will have an immediate impact on the implementation of any gender equality and female empowerment legislation. The current research study provides evidence about CSR disclosures related to gender in the Saudi context, which will enrich the Saudi Arabian government's understanding of how organisations communicate and

reflect their adoption of national plans related to gender and, hence, improve policy formation.

Second, despite the increasing interest in CSR reporting on a global scale, there is limited literature on corporate disclosures related to gender equality, see (Grosser, 2011, Grosser, 2006, Grosser and Moon, 2008b, Grosser et al., 2008b, Adams and Harte, 2000, Tinker and Neimark, 1987, Adams et al., 1995a, Adams and Harte, 1998), and none of the research conducted has attempted to investigate this phenomenon in an Islamic institutional setting, which may have implications for CSR. Accordingly, this study will add to the limited empirical research on CSR disclosures related to gender in general, and in an Islamic country in particular, therefore answering the call for additional research in a developing country context using qualitative methods (Grosser et al., 2017).

Finally, the current research study contributes to the literature by extending the work of Grosser (2011). On a theoretical level, the current research study employs a different theoretical framework, including Stakeholder Theory, Institutional Theory and Resource Dependency Theory. On a methodological level, the current study used an interpretivist approach with a longer observation window of ten years and developed an index card unique to the contextual setting.

1.9 Research Structure and Outline

This thesis consists of eight (8) chapters as shown in Figure 1.2. Below is a summary of each chapter:

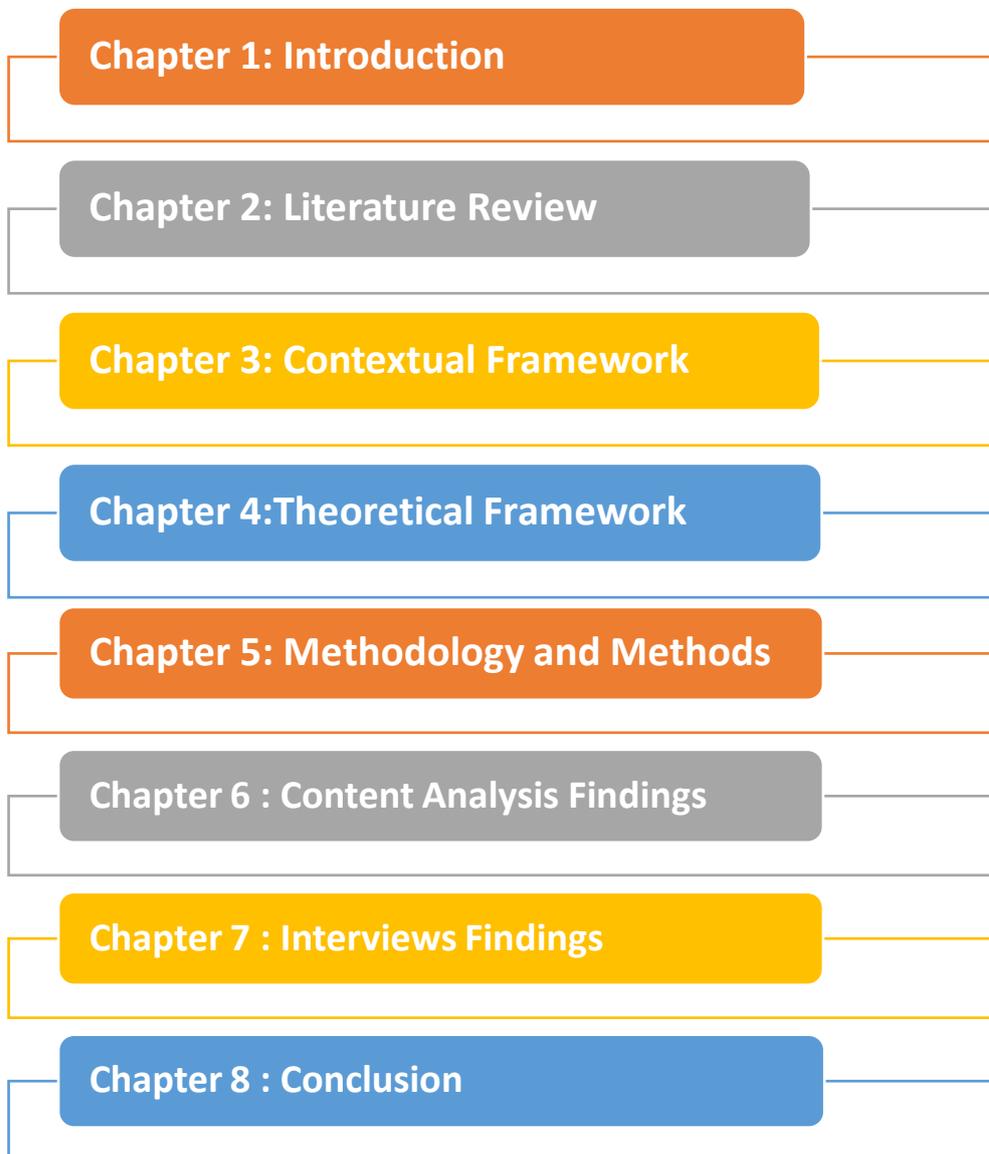


Figure 1.2: Structure of the Thesis

Chapter 1: Introduction

This chapter introduces the research and its general context. It identifies the main aims and objectives, research questions, methodology and methods, theoretical framework and its contribution to knowledge.

Chapter 2: Literature Review

This chapter reviews previous studies pertaining to CSR disclosures related to gender. The first part focuses on CSR disclosures in general followed by gender-related disclosures in a developed country context. The second part of the chapter reviews studies under the same theme but in developing countries. This review highlights gender disclosures in textual and visual forms.

Chapter 3: Contextual Framework

This chapter presents the context of the study: Saudi Arabia. It presents details about the general geographical and socio-cultural characteristics of the country followed by details from national plans and visions targeting the gendered transformation in the Saudi society.

Chapter 4: Theoretical Framework

This chapter discusses the three conceptual frameworks utilised in this study, to explore the relationship between the focus organisations and their stakeholders and to determine the institutional drivers behind disclosing their gendered practices. The chapter starts with Stakeholder Theory, followed by Institutional Theory, concluding with a brief review of Resource Dependency Theory. Each theory is defined and its relationship with the thesis's main aim is explained.

Chapter 5: Methodology and Methods

This chapter discusses the research methodology adopted. It is divided into three main sections. The first focuses on the philosophical assumptions in which this thesis positions itself, leading to the rationale behind the chosen methodology and methods. The second part explains how the content analysis method was used. The chapter concludes with the importance of interviews to the study.

Chapter 6: Content Analysis Findings

This chapter presents the main findings and discussion related to the content analysis. Data was analysed using stakeholder Theory. The empirical results determined that disclosures associated with the workforce are the most frequent followed by community disclosures. The visual representation of females in the reports differ per geographical location and industry.

Chapter 7: Interviews Findings This chapter highlights the main findings and discussions that emerged from the semi-structured interviews/focus group data. The results show that females are regarded as a main resource to organisations operating in Saudi Arabia, and that institutional structures drive reporting on gender within the country.

Chapter 8: Conclusion

This chapter concludes the thesis. It summarises the salient findings of the study and its contribution to knowledge. It identifies the limitations of this research and highlights areas for future study.

1.10 Summary

This chapter maps the investigation. It summarises the key pillars of this thesis. The background, aims and questions, methodology, theory, and contribution were all briefly presented to pave the way for the construction of the study. The following chapter will discuss the literature review associated with gender equality and female empowerment disclosures from a developed and a developing market perspective to identify the gap within the literature in which this thesis makes its contribution.

CHAPTER 2: LITERATURE REVIEW

“Gender equality is smart economics... for an economy to be functioning at its potential, women’s skills and talents should be engaged in activities that make the best use of those abilities” World Bank: Gender Equality and Development (2012) p.3

2.0 Introduction

This thesis will study the case of female employment and gender equality in the Saudi market by investigating public disclosures associated with the role of females as multiple stakeholder groups (Workforce, Community and Customers). Two forms of corporate disclosures are considered in this investigation - textual and visual. A conservative Islamic country was chosen to examine the impact of equality, which conflicts with some Islamic teachings on female empowerment and economic productivity. Because the previous 15 years witnessed dramatic social, political, and economic changes within the region, a longitudinal study is proposed covering that period to investigate changes in gender equality disclosures and practices within the Saudi market.

This literature review will cover broad corporate social responsibility disclosures within developed and developing settings, followed by gender-related disclosures within the same context. This review will attempt to highlight the position of this research within the existing literature.

2.1 Corporate Social Responsibility in a Developed Country Context

A business model merely targeted at the needs of shareholders would be rejected by many firms today. To compete and ensure continuity in a globalized market, corporations need to fulfil obligations and responsibilities towards multiple stakeholders. The key lies in satisfying these needs without jeopardizing any of the company’s resources. Hence

companies engage in social and environmental activities to pacify users' demands, thus using their disclosures to 'ideally' reflect and communicate this 'reality' to the public. Research has shown that these disclosures contain a wealth of information beyond financial results and firms use this tool to communicate actions and ideologies embraced by the company. Consequently, corporate social responsibility disclosures (CSR/D) provide an important political space where tools for accountability are being developed. In developed economies, females make up half of the labour market. Although these figures do not necessarily represent gender equality and female empowerment in the workplace, by utilizing this resource, economies gained substantial strength enabling them to prosper in many fields. By contrast, some of their developing and emerging counterparts have high female unemployment rates, which is a resource they failed to tap into. Firms operating within these communities are socially and economically responsible for their people, thus they are accountable for their actions. It is beneficial for corporations to align their strategies to their communities' social needs.

The change in global governance structures altered the role of private corporations to become more involved in the administration of various components of citizenship rights (e.g., community development and education) (Matten and Crane, 2005), hence the focus shifted away from the government to address social needs. This change puts corporate accountability at the top of the agenda, which made disclosures more important to communicate political and social practices. For economic prosperity and gender equality to be promoted, female participation is essential (Grosser and Moon, 2005).

Corporate Social Responsibility (CSR) reporting is a relatively new phenomenon within the context of developing countries. Although its roots stem from western corporate practice, CSR disclosures are still voluntary. Academics and practitioners both agree that organisations need to fulfil many objectives -besides their purely economic goals-to

maintain sustainability and be granted the use of resources within a community. Therefore, organisations are applying strategies to meet their society's expectations, and are communicating additional information to the general public to guarantee the elimination of ambiguity and uncertainty regarding their operations.

Ambrose Bierce defined a corporation in his Devil's Dictionary (Bierce, 1996) as "a device to obtain profits without any responsibilities." We have come a long way since this definition, and firm structures and obligations have changed dramatically. Although organisations are competing for shareholder wealth, empirical studies indicate that in this complex global market, the key to sustained success lies in communicating value-relevant data in a timely manner to all concerned stakeholders, even if it goes beyond the scope of the financial disclosures dictated by traditional accounting standards (Iatridis, 2008)

Research has found that voluntary disclosures are used as a mechanism to communicate a positive image to stakeholders and to attract investor interest (Fields et al., 2001). It is also a tool to drive firms' stock returns and compensation plans (McKnight and Tomkins, 1999). Furthermore, (Skinner, 1994) found that managers make voluntary disclosures to reduce the cost of litigation when faced with the threat of prosecution due to inadequate disclosures. These are just a few of the many justifications for corporations voluntarily disclosing their environmental and social activities.

Developed countries such as the US, UK, and Australia have been very active in this field of research. One of the first papers published on the topic (Dierkes and Preston, 1977) proposed a framework that can be implemented to disclose and measure CSR activities in a systematic and organised manner. Building on that framework, Ernst and Ernst (1978) measured CSR disclosures in annual reports of *Fortune 500* companies

between 1972 and 1978 and concluded that seven themes appeared within the annual reports: Environment, Energy, Community Involvement, Product Safety, Human Resources and Fair Business Practices. Equal career opportunities and female empowerment were explored under fair business practices. In this investigation, Environment-related disclosures were ranked as the most accruing while social responsibility disclosures were the least. .

Another investigation conducted in the US was by Hogner, who researched CSR disclosures in steel companies for the years 1901 to 1980 (Hogner, 1982). Unlike the Ernst and Ernst (1978) study, Hogner's findings reported a concentration on community involvement and human resources. This illustrates that CSR disclosures differ depending on the sector and period in which a company operates. In support of this statement, Guthrie and Parker compared CSR disclosures in three developed countries: the US, UK, and Australia (Guthrie and Parker, 1989). They found that UK companies lead because 98 percent of all companies investigated disclosed their CSR in their annual reports, while 65 percent of their Australian counterparts made such disclosures. In addition to quantifying CSR disclosures in these countries, Guthrie and Parker distinguished between monetary and non-monetary disclosures and found that Australia is the only country that favours declarative CSR disclosures. In another paper building on Guthrie and Parker's findings, Deegan, Rankin and Tobin studied BHP –one of the largest corporations in the country– from 1885 to 1985 and found out that environmental disclosures peaked when the company was targeted by conservationists in the 1970s (Deegan et al., 2002). This paper demonstrated an implicit link between organisational strategies and seeking legitimacy from the community. The same conclusion can be found in Patten's (1992) research concerning Exxon, the North American oil company (Patten, 1992).

Since all CSR disclosures are voluntary in nature, researchers have proposed a unified framework for which its principle intention is to provide a database for CSR disclosures over time. Gray, Kouhy, and Lavers built upon Guthrie and Parker (1989, 1990), (Guthrie and Mathews, 1985) and Ernst and Ernst (1978) to establish a structure to simplify CSR disclosures. Their final comprehensive model consisted of 21 themes that distinguished between monetary and non-monetary disclosures (Gray et al., 1995a) This framework was later applied by the researchers to conduct a longitudinal study of UK disclosures (Gray et al., 1995b) . Their framework consisted of dividing disclosures into two main themes: voluntary and required. Required items included charitable donations, employment data, pensions data, consultations with employees, South Africa, employment of disabled and Employee Share Ownership Scheme (ESOPs). Voluntary items included environment, energy, consumers, community, health and safety, and equal opportunity disclosures. After analysing annual reports of top 100 British companies from 1978 to 1991, the researchers found that employee-related disclosures dominate, especially information regarding employee data and pensions. It was noted that disclosures related to equal opportunities increased by the mid-1980s, which was attributed to the change in government. During this period, the Conservatives had a political agenda that sought explicitly to redefine the employee-employer relationship (reducing the influence of trade unions and encouraging workforce participation in the running and ownership of the business). The influences of institutional, political and social factors contribute heavily in the interpretation of the findings (Gray et al., 1995b). Their model was later applied in multiple studies. Hackston and Milne (1996) investigated New Zealand companies and found that CSR disclosures are positively correlated with firm size , while Yamagami and Kokubu (1991) found that Japanese

companies are slower in developing CSR disclosures compared to their western counterparts .

In another study focusing on developed countries, Adams, Hill, and Roberts (1998) reviewed the annual reports of six European nations: the UK, Germany, France, Netherlands, Sweden, and Switzerland. The outcome of this evaluation was an increased amount of disclosure among all of the countries, especially Germany and the United Kingdom, but their findings cannot be generalised in a different context . Earlier studies also reveal that information in relation to human resources rather than community involvement and environmental issues was the most common data available in the annual reports (Guthrie and Parker, 1990); (Roberts, 1990); (Adams et al., 1998). Despite this notion, there has been an increase in corporations' awareness of the effect of disclosing environmental issues or information in their annual reports. This reveals that there is variation in the type of information disclosed by corporations in different countries.

Roberts (1990) notes that European, South African, and Australian corporations are more likely than other companies across the globe to disclose employment policies and health and safety data, with a dedicated section for these voluntary disclosures, but their study did not highlight the embedded cultural and institutional motivations for these disclosures. Roberts' investigation also offers evidence to indicate that the disclosure level in Germany is higher than any other European country at that time.

According to this information, 80 percent of the German corporations studied provide at least one item of environmental information within their annual reports. According to Araya (2006), multinational enterprises from developed nations were the leading producers in relation to environmental reports. Between 1900 and 2003, approximately 58 percent of all separate environmental reports published across the globe emanated

from Europe, 20 percent had their roots in America (66 percent from the US and 33 percent from Canada and Brazil), 20 percent came from Asia and Australia, and the remaining 2 percent came from Africa and the Middle East (Araya, 2006). In KPMG's 2013 survey on global CSR reporting, European companies led by the quality of their reports, while US firms scored highest in the number of reports published. Sadly, corporations operating in the Middle East and Africa ranked the lowest (KPMG, 2013). This finding is reflected in the academic literature (Thomson, 2007).

Gray, Owen, and Maunders (1988), found that similar trends drive companies; when organisations are driven to disclose their CSR activities by the need to bolster their own image, they often do a much better job (Gray et al., 1988). Cho, Freedman and Patten (2012) also found that certain firms listed within the US *Fortune 500* are willing to disclose their CSR findings for specific strategic purposes. They are seeking, with these disclosures, to limit the regulatory pressures that they face. These findings support some of the underpinning aspects of legitimacy Theory (Cho et al., 2012b). Cho, Patten, Michelon, and Roberts (2015) conducted a comparison study to investigate CSR disclosures in 1977 and 2010 for 280 companies listed in the *Fortune 500*. The purpose of their study was to explore the difference in CSR disclosures in term of breadth between these two periods, in addition to discovering whether legitimacy is a driving factor in such corporate reports. The disclosure scale of CSR information items was adopted from the Ernst and Ernst (1978) survey. These items are: environment, energy, community involvement, products, human resources and fair business practices. Although their research did not elaborate in terms of changes in gender-related CSR disclosures within these periods; employment of women and advancement of women are sub-categories that were under investigation. The overall findings support Legitimacy Theory as a driving force for disclosures, and regarding breadth of CSR disclosures, it has increased

significantly. The findings also indicate that CSR disclosures are not positively valued by investors (Cho et al., 2015).

This highlights the need to investigate this undeveloped area in the CSR literature. While most empirical studies focus on either environmentally sensitive sectors or a comprehensive analysis of all companies' operations in different sectors, there have been a few that have investigated specific sectors in the private market. An example can be found in Ireland, where Douglas, Doris, and Johnson found that banks primarily disclose their human resources activities (Douglas et al., 2004). In a study exploring how different industries report on CSR in line with their key stakeholders, Sweeney and Coughlan (2008) investigated annual and CSR reports of 28 companies on the FTSE4GOOD covering 6 sectors; financial services, pharmaceutical-medical, pharmaceutical-health and beauty, telecommunications, automobiles, oil and gas and retail. Their findings support Stakeholder Theory, which revealed that three out of the six (financial services, pharmaceuticals-medical, pharmaceuticals-health and beauty) all perceive their employees as their primary stakeholders, hence they use their CSR reports as a marketing tool (Sweeney and Coughlan, 2008).

As seen by Cho et al. (2015), most of the CSR disclosure literature either briefly includes female empowerment and gender equality as subcategories in their analysis without an elaboration or disregards them completely. Further exploration is needed in this under-researched domain.

This literature indicates that studies within the purposed timeframe 2005-2015 within a developed country context focusing on gender is absent in the literature.

2.2 The Representation of Women in Corporate Disclosures

Regardless of the type of reporting, research has revealed that companies adopting a business case for gender equality and diversity reap positive benefits on many employee-related commitments (e.g., retention, attraction, motivation, and absenteeism) (Investors, 2002, Kingsmill, 2001a). An example can be seen in the equal opportunity commission in Britain (EOC), which view securing equal opportunities in the workplace satisfies three objectives: justice, utilizing all human resources, and fulfilling national economic goals (Adams and Harte, 2000). Public disclosures are used as a medium to reveal corporate philosophies. As seen in previous sections, most of the research conducted on CSR disclosures is attempting to reveal the extent of the disclosures and the drivers behind it. Gender-related features are embedded under the human resource theme, with a limited number of papers exploring gender equality in CSR disclosures for the purpose to identify impacts and practices. Gender-related disclosures appear in textual and visual forms. In the following sections, literature on these portrayals will be highlighted.

2.3 Female Representation in Textual Form

Tinker and Neimark published one of the earliest papers on the roles of women as portrayed in the annual reports by investigating General Motors (GM) disclosures for a period of 60 years (1917-1976) from the perspective of multiple agents (consumers, mothers, employees, wives.), their findings indicate that women's exploitation varies in degrees, and their roles-as portrayed in the reports- are constantly changing to fit the needs of capitalism at its different development phases. They concluded that reporting was used as a tool to maintain an ideology of oppression (Tinker and Neimark, 1987). In another longitudinal study, Adams and Harte examined corporations operating in the banking and retail sectors in the United Kingdom. They examined gender and

employment in corporate annual reports for six distinct periods (1935-1993) and found that disclosures are primarily voluntary in nature, unsystematic, and could be explained by patriarchal attitudes of management. The authors found that in regards to female employment, it was more important what they did *not* reveal, as opposed to what was disclosed (Adams and Harte, 1998). While investigating equal opportunity reporting in the top 100 British companies after various legislation (e.g., The Disabled Persons [Employment] Acts of 1944 and 1958 and sex discrimination and Race Relations Acts), research has shown that companies rarely voluntarily disclose employment data, and although legislation dictates that they provide reporting on disability, many fail to do so. This indicates that legislation is not a driving force for reporting, and non-disclosure is triggered by lack of demand and a fear of misuse of data (Adams et al., 1995a). Questioning whether equality perceptions are supported by organisational practices, Benschop and Doorewaard (1998) conducted an empirical study on five departments in the Dutch Banking sector. They explored gender subtext in three organisational settings; *show pieces* (women in top management positions are regarded as tokens or trophies in the firm), *the mommy track* (positions within the firm that are less demanding and lack potential for promotion that are usually reserved for mothers with young children) and *the importance of being asked* (the gendered practice of career making). The researchers explored the organisational process that reproduced gender distinctions within the firm by using subtext analysis. This method analysed text collected through gathering documents, conducting interviews and engaging in observations. The findings confirmed that there is a divergence between equality perceptions and inequality practices within the organisation (Benschop and Doorewaard, 1998).

Using Critical Theory, Macintosh studied the role of women in a computer company (IBM) from 1957-1982 and confirmed Tinker and Neimark's conclusion. Females are

reflected in inferior roles, hence accounting is used as a mechanism to make discrimination visible to the public (Macintosh, 1990). The gender inequality discovered in Tinker and Neimark's analysis, is still found 20 years later by Benschop and Meihuizen (2002). Benschop and Meihuizen (2002) analysed the representation of gender in the annual reports of 30 companies listed on the Stockholm Stock Exchange in 1996. By viewing annual reports as social constructs, they investigated textual, statistical, and visual representation of gendering within the organisation. Using critical organisation Theory (Alvesson and Willmott, 1992), a critical accounting perspective (Baker and Bettner, 1997) and social feminist Theory (Acker, 1992), the researchers discovered that corporate disclosures are cancelling gender power processes that reproduce gender inequality as a social norm, embedded in organisational routine. By building on old corporate norms that lag behind new developments on equality within organisations, the companies risk losing women's talents and expertise (Benschop and Meihuizen, 2002). In reply to Adam and Harte's 1998 paper on a need to understand non-disclosures, a three-driver analytical framework was developed by Grosser and Moon after analysing this phenomenon in 20 British companies over a period of 10 years. Similar to previous literature, they found that reporting on gender impacts and performance is generally low, but there is a widespread reporting of gender/diversity policies and programmes. Companies in the study explained that they are driven by three sorts of drivers: market, civil society and governmental factors, while non-disclosure is attributed to lack of demand and risk of data misuse (Grosser, 2006, Grosser and Moon, 2008a).

A major limitation to this study is its small sample. Moving away from annual reports as the main resource for the analysis, Singh and Point (2006) explored diversity statements in 241 European company websites to investigate gender and ethical diversity

philosophies communicated to the public. They argue that diversity statement discourses play a key role in indicating corporate values to external stakeholders. Taking a social constructionist perspective, the researchers used critical discourse analysis to focus on the relation between adopting gender and diversity statements and discourses that are shaped by it. They identified four different discourses promoting gender and ethnicity on websites. These were: problematisation, rationalisation, reframing, and neutralizing. The analysis revealed that 174 company websites contained such gender and diversity statements, while only 6% referred to gender diversity as a competitive advantage (Singh and Point, 2006). It is noted when analysing annual reports of 108 non-financial companies listed on the Helsinki Stock Exchange in Finland, that firms that had a female Chief Financial Officer (CFO) voluntarily disclosed more corporate information than companies with a male officer. This was not apparent in companies that have female Chief Executive Officers (CEOs). This finding may indicate that company CEOs, as compared to CFOs, are more involved in corporate strategic planning matters than they are with preparation of company disclosures and therefore have less influence on the information disclosed in the reports (Nalikka, 2009).

The previous studies focused on gender textual disclosures in an individual country context. But when comparing different settings, findings reveal a different outcome. A study by Gray in 1987 compared social disclosures in the US with their counterparts in the UK. Findings indicate that US companies reported on advancement of women more extensively than in the UK (Gray et al., 1987). In another study, Grosser, Moon, and Adams (2008) examined gender equality reporting in the largest companies in three countries (US, UK, and Australia). By analysing all written public disclosures and engaging in semi-structured interviews with directors, they concluded that the initial three-driver analytical framework previously developed is applicable across countries,

but public reporting in all three countries is unsystematic, which limits accountability. There is an urgent need for guidance on reporting categories and developing widely accepted key performance indicators to enable meaningful comparisons between companies (Grosser et al., 2008a). While Miles (2011), in a conceptual paper emphasised the importance of corporate disclosure on gender issues, the author mentioned that there is a growing awareness on gender issues and that gender diversity can strengthen the financial performance of the company. Consequently, Miles (2011) argued that gender is an important issue and should be highlighted in the corporate reports. Hossain, Ahmad and Siraj (2016) studied gender disclosures on selected *Fortune 500* companies using a Marxist Feminist perspective. They found that even though Global Reporting Initiative (GRI) had proposed gender disclosure guidelines in 2009, still the sample companies are not disclosing many of these suggested issue (Hossain et al., 2016).

In one of the most significant studies relating to gender disclosures, Grosser (2011) investigated how gender equality issues are addressed within CSR practice, and how CSR might help advance organisational change on this agenda. Through content analysis and interviews with corporate managers, her findings indicated that CSR practices -in the form of new governance systems- can contribute to the gender organisational change agenda (Grosser, 2011).

This study shed light on a part of the narrative related to gender disclosures. A more comprehensive study is needed to identify how accounting can reflect a social change.

2.4 Female Representation in Pictures and Images

In addition to textual analysis, some studies investigated the portrayal of females in annual reports in graphic form. Pictures are powerful tools used to communicate a point of view of the agencies that construct them (Gamson et al., 1992). For companies that

practice diversity and equality, images displayed in their annual reports will transcend their philosophy and personality to their stakeholders more clearly than if embedded within textual disclosures. Therefore, avoidance of stereotyping images is a must. Anderson and Imperia (1992) analysed the photographs of females in 119 annual reports for 25 airline companies from 1983-1998 and found that females are portrayed as subservient and in a less serious role than men. Sex-role stereotyping images and practices should be prevented (Anderson and Imperia, 1992). Female labour force images are disclosed in other forms of documents besides firms' annual reports. Kuiper, Booth, and Bodkin (1998) found that in IBM's employee newsletter *THINK*, the percentage of female leaders in the organisation is equally represented in the number of pictures communicating that image, while the female labour force is under-represented in the newsletter when compared with its picture representation.

Due to the fact that IBM was considered a women-friendly organisation at the time of the study by *Business Week magazine* (1985-86 and 1991-92), that philosophy was not supported by the findings (Kuiper et al., 1998). In 1998, ten years after the International Association for Business Communication issued its stylebook on eliminating all types of bias from publications, Doug Newson (1988) investigated whether companies are producing annual reports that are sensitive to women's issues and are clear of any sexism, hence applying guidelines mentioned above. He measured sexism by the company's use of nouns and pronouns, titles, frequency of the representation of women and the ways women are represented in photos and art. After analysing 26 organisations (not-for-profit and publicly listed), language scan revealed only one isolated use of 'he' in a not-for-profit organisation's annual report; however, pictures displayed in 14 companies revealed stereotypical images of women-women in service or using small equipment or in training functions- while men were associated with heavy equipment or in a position

of responsibility. Thirteen reports had a picture of an all-male top management team. Because no additional information concerning the structure of these organisations was available, the representation may reflect reality. When there are women of authority and power within the organisation, they need to be shown. The view of the organisations from their annual reports is that these are white male territories (Newsom, 1988). The race and gender of the board of directors could be a sign for diversity within the organisation. In 2000, Bernardi, Bean, and Weippert analysed annual reports for 472 companies listed in the *Fortune 500*, and found that companies that have women on their boards tend to display pictures of their members in the annual reports (Bernardi et al., 2002); therefore, the lack of pictures could signal inequality within the organisation.

Exploring the Canadian context, Bujaki and McConomy found while investigating the TSX100 annual reports in search of photographs and board of directors' structure, that corporations that depicted women in their reports have higher return on equity (ROE), although there was no observed association between women sitting on the company's board of directors and their ROE (Bujaki and McConomy, 2010b). Building the same data set, the researchers analysed the photographs that disclosed both genders in the image and found that less than half (46%) of companies convey such 'mixed images', while most of these photographs are in high-visibility industries (financial, retail, telecommunication), hence this could be a strategy to enhance public image to customers. The only company that does not fall under this category -but nonetheless displayed multiple images of females in a mixed environment-was a steel company recognised for its equal opportunity agenda. Although gender stereotyping is visible in some of the photographs where women are portrayed as less serious, therefore less likely to be dependable managers, 80% of the mixed sex photographs did not have an obvious authority figure, but portrayed women and men on an equal hierarchical level. Overall,

the findings confirm Benschop and Meihuizen's (2002) and Anderson and Imperia's (1992) findings (Bujaki and McConomy, 2010a).

A quick glance at an annual report could communicate false pretences. Ernest and Young's 2005 UK annual review cover displayed images portraying a diverse and 'fun' workplace, where equality and diversity as per the pictures seems to be embedded within the organisation. Agnes Duff (2011) questioned this representation; therefore investigated 19 annual reviews of the top UK accounting firms for the period 2003-2007. Using content analysis and an instrument adopted by Benschop and Meihuizen (2002), Duff analysed the pictures in the reviews by categorizing and grouping them per gender, race, attire and location. The findings revealed that first impressions are false, and that the dominance of white male 'power' figures and the reinforcement of stereotyping are abundant in the reviews (Duff, 2011). This reinforcement of stereotyping and the creation of new ones is also found in diversity statements of European company websites, where pictures revealed that white men hold higher positions within the organisation, while a new stereotype of the young Asian female climbing the corporate ladder is introduced in multiple websites, suggesting the formation of new social perceptions in the workplace (Singh and Point, 2006). This is also found in the accounting profession in the Greek context, in which females are depicted in listening roles, support roles or in the role of 'other', while men are perceived as the dominant structures of the profession (Kyriacou, 2016).

Benschop and Meihuizen's (2002) framework was replicated again in the literature. Shen and Samkin (2008) analysed the pictures appearing in annual reports of companies listed on the New Zealand Stock Exchange and found that the negative portrayal of women raises the concern that gender biases reinforced through representations in annual reports may contribute to the gendering of organisations (Shen and Samkin, 2008).

All the previous findings may not be supported in the different context; therefore, there is a need to investigate this phenomenon in a different setting. The following section attempts to highlight female representations in a developing country context.

These studies failed to identify the changing role of females in a conservative /developing country context.

2.5 Corporate Social Responsibility Disclosures in Developing Countries

The investigation of CSR disclosures cannot be limited to developed parts of the world. In fact, the data is just as telling in non-developed markets. Thomson (2007) found that developing countries still suffer from minimal resource studies in the field of CSR within corporations, especially in the Middle East (Al-Khater and Naser, 2003) (Eljayash et al., 2012). Despite this revelation, there have been advancements in the last few decades to fill this gap in the literature.

One of the earliest papers that focused on CSR disclosures in a developing country context was conducted on Indian companies (Singh and Ahura, 1983), which highlighted that companies operating in India disclose their social and environmental activities at a higher rate when compared to other developing countries. While investigating a public-sector company (Steel Authority of India), Hegde, Bloom, and Fuglister (1997) found that this public firm publishes social balance sheets and income statements in addition to a human resource accounts section. Although these disclosures are voluntary and are not audited, they serve a purpose in enhancing state image to the public (Hegde et al., 1997). A substantial number of studies have been conducted on CSR disclosures in Bangladesh such as (Imam, 2000) and (Rahman Belal, 2001) who found that government interventions play a role in increasing employee-related activities and labour welfare in an organisation's annual report. In a study by Khan, Azizul, Kayeser, and Ahmad (2011)

targeting 12 commercial banks listed in the Dhaka Stock Exchange, researchers found while analysing annual reports for the year 2008/09 that voluntary information on society appeared extensively in the disclosures, followed by labour practices and decent work. Also, out of the 16 key performance indicators listed in the GRI 3 framework, all banks disclosed seven out of the 16 (Khan et al., 2011).

Many of the studies that focused on developing countries measured the extent and nature of CSR disclosures within those contexts by examining the reoccurring themes in the annual reports. Researchers have found that firms primarily focus on disclosing two dominant themes: human resources disclosures and community involvement. This was found in Malaysia (Teoh and Thong, 1984), South Africa (Savage, 1994), Singapore (Tsang, 1998), Nigeria (Disu and Gray, 1998), Jordan (Abu-Baker and Naser, 2000), Bangladesh (Rahman Belal, 2001), and Thailand (Ratanajongkol et al., 2006). Although empirical evidence shows CSR disclosures in developing countries to be relatively low compared to developed countries, an increased awareness of CSR can be seen (Adams et al., 2007) To explain this phenomenon, multiple theories have been applied.

De Villiers and Van Staden (2006) investigated the CSR disclosures of 140 South African companies over a period of nine years, and concluded that the top 100 industrial companies in addition to the mining companies increased or decreased their environmental disclosures to serve a legitimizing objective; these trends were therefore consistent with Legitimacy Theory (De Villiers and Van Staden, 2006). In another study conducted in Malaysia, Ahmad, Sulaiman, and Siswantoro (2003) focused on using Legitimacy Theory to explain CSR disclosures in 98 listed companies. Their findings suggest that disclosures have a public relations bias, with most of the news categorised as 'good'. This lack of 'bad news' disclosure is consistent with other studies of CSR in a developing country context (Ahmad et al., 2003). In another study, Hamid (2004) found

that regional banks tend to disclose their service/client activities while disregarding other CSR themes (Hamid, 2004). These findings change over time. In a more recent longitudinal study, Darus, Mad, and Nejati (2015) analysed annual and sustainability reports of 20 Malaysian financial institutions for the period 2008-2011 and found that due to external pressure, these firms increased their CSR disclosures, especially their community related activities, followed by workplace disclosures (Darus et al., 2015)

Mohadeo, Oogarah-Hanuman, and Soobaroyan (2011) conducted a longitudinal study on listed companies in Mauritius, a developing African economy, from 2004 - 2007. They hypothesized that the extent and variety of CSR themes (environmental, social, ethics, and health and safety) would be enhanced post-2004 and be influenced by profitability, size, leverage, and industry affiliation. Their findings confirmed the improved disclosures post-2004, with social activities being the most prominent form of disclosure, affirming that legitimacy is the driving force behind the advancement of CSR in Mauritius (Mahadeo et al., 2011) .

Al Khater and Nasser (2003), Eljayash, James, and Kong (2012), and Thomson (2007) found that countries in the Arab region still suffer from minimal resource studies in the field of CSR within corporations. There have, however, been some advancement over the past decade to fill this gap in the literature. Al Khater and Nasser (2003) were among the first researchers to investigate CSR disclosures in a Gulf Cooperation Council (GCC) country that witnessed economic development. Their study focused on Qatar, where they tried to establish the importance of CSR performance data for the users of financial statements. Their findings indicated that although users would like to see CSR information either in the annual statements or as a separate report, it is believed that to achieve this objective, regulating bodies would need to enforce a new policy. In another study tailored to reveal the extent of CSR disclosure in Qatari listed companies, Al

Naimi, Hossain, and Momin (2012) confirmed previous studies that had looked at developing countries by highlighting that human resources activity is the most prominent theme disclosed; this study also revealed that environmental disclosures are non-existent in the Qatari context. Both studies were cross-sectional and further longitudinal analysis is needed in the area to formulate concrete evidence regarding the specific CSR trends and practices in Qatar (Abdulla AlNaimi et al., 2012). Furthermore, Menassa (2010) observed the dominance of the human resources theme in CSR disclosures in 24 Lebanese commercial banks. While there is a positive correlation between bank size/performance and CSR disclosure, there is no evidence to support a relationship with size in other Middle Eastern countries (Menassa, 2010).

In the United Arab Emirates, governmental attempts were made to develop the first globally competitive renewable energy sector in the region—the Masdar Initiative. Ndzibah, Mezher, Tabbara, and Al Hosani (2010) found Masdar to be a leader in CSR in the region, demonstrating that oil-producing countries can actively protect their environment and become more sustainable (Ndzibah et al., 2010). In Dubai, Rettab, Ben Brik, and Mellahi (2009) concluded that firms' financial performance, employee commitment, and corporate reputation all responded positively to additional CSR disclosure (Rettab et al., 2009).

Due to the unique socio-economic landscape of the Middle East (Ndzibah et al., 2010), the traditional CSR model developed and adopted in Anglo-Saxon markets cannot be applied to this region. Therefore, Vinke and El-Khatib (2012) developed a Middle Eastern CSR model based on the market-based approach model to sustainability (2004) of the Institute of Chartered Accountants in England and Wales (ICAEW), which they tested by interviewing CSR professionals in the UAE. They concluded that there are CSR drivers and obstacles unique to the region. Drivers include international supply chain

pressure, growing awareness, religious and cultural traditions, safeguarding their image, expatriates' awareness of the necessity of CSR, and the effects of financial crises. In contrast, the obstacles include the recruitment of labourers with a language or culture barrier, transient or short-term attitudes, the region's 'discreet' culture and religious traditions, taboo topics, less educated labourers who are struggling to survive, and unskilled expatriates. Vinke and El-Khatib's study (2012) was therefore one of the earliest attempts to establish a unique model for the Middle East (Vinke and El-Khatib, 2012).

Although Saudi Arabia is making steps towards promoting CSR culture among businesses, the academic literature has not empirically investigated this phenomenon yet from a gender perspective. One of the first studies conducted on Saudi CSR was carried out by At-Twajri in 1988. At-Twajri (1988) conducted a survey of 110 Saudi companies and found environmental disclosures to be image enhancers, with the main goal of these organisations being maximizing shareholder wealth (At-Twajri, 1988). While Alsaeed (2006) found a positive correlation between the size of Saudi firms listed on the Tadawul Stock Exchange and voluntary disclosures, one of which is social and environmental activities (Alsaeed, 2006), Alsaeed's study, however, did not focus on CSR; therefore, his findings cannot be used to form generalised views on this issue. There is empirical evidence that Saudi firms are driven by unique socio-cultural drivers that stem from the country's traditions and religious beliefs, which could limit the CSR strategic agenda (Emtairah et al., 2009); therefore, the key to any CSR development in the country lies within its cultural elements (Ali and Al-Aali, 2012). CSR practices in the region are more philanthropic and less tied to strategic frameworks (Khan et al., 2013). These findings were confirmed by Nalband and Al-Amri (2013), who investigated 21 listed Saudi companies for CSR perceptions and practices. As per 210 respondents working in private

corporations, the empirical findings support Carroll's CSR pyramid (Economic, Legal, Ethical and Philanthropic responsibilities) (Carroll, 1979) and Lawrence, Weber, and Post's (2008) charity and stewardship principles. Where charity refers to the organisations voluntarily contributing to the less fortunate, in contrast, the stewardship principle is regarded as the companies playing the role of keepers of the public interest (Weber and Lawrence, 2008). This study did not engage in gender-related practices and perceptions (Ahamad Nalband and Al-Amri, 2013).

In one of the few studies examining Saudi banks and CSR disclosures, Zubairu, Sakariyau and Dauda (2011) investigated the degree of extensive CSR disclosures in four Saudi banks compared to their conventional counterparts, and concluded that the theoretically positive effect of Islamic ethics was not clearly shown in the annual disclosures (Zubairu et al., 2011). Their findings are aligned with the studies conducted by Maali, Casson, and Napier (2006) and (Haniffa and Hudaib, 2007). In a longitudinal study conducted by Haniffa and Hudaib (2007), the researchers used an Ethics Identity Index to measure any discrepancies between the Islamic image as portrayed by eight pre-assigned themes, and what was communicated in the annual reports of seven Islamic banks operating in the GCC region. One of the themes focused on developmental and social goals, and this is where employee training, rewards, and equal opportunities were examined. Findings revealed that all banks have some degree of discrepancies, although AlRajhi Bank (the only Saudi bank in the sample) scored the lowest in all three years under investigation. This could indicate that banks need to either change their strategies or communicate their philosophies more clearly in their annual reports (Haniffa and Hudaib, 2007). While Aribi and Goa (2012) studied 21 financial institutions in the Arab Gulf region and found CSR disclosures to be heavily influenced by Islamic ethics and beliefs, especially regarding banks' philanthropic activities and interest-free loans, they

failed to investigate all of the listed financial institutions (Aribi and Gao, 2012). Their findings cannot, therefore, be extrapolated to make general assumptions concerning all the other countries in the Middle East. While in an attempt to investigate a relationship between CSR disclosures in eight Islamic banks' annual reports in the Arab Gulf region and their performance indices, El Mosaid and Boutti (2012) ran regression models that showed that there is no statistically significant relationship between performance indices and CSR disclosures (El Mosaid and Boutti, 2012). In a study exploring the Jordanian banking sector, Radaideh and Al-Azam (2015) attempted to measure employee perceptions regarding their employers CSR activities in relation to nine predetermined dimensions (community, environment, customers, employees, shareholders, government, suppliers, competitors, minorities and people with special needs) and their impacts on the bank's competitive advantage. The results indicate that employee-related CSR activities, which revolved around training and equality, ranking fourth as a driving force to the banks competitive advantage. Although this study did not explore external corporate disclosures, this study tapped into the source of the activities, which are the employees of the bank and the main recipients (Radaideh and Al Azam, 2015). In a more recent study exploring annual sustainability disclosures in Islamic and conventional banks in the UAE for the period 2003-2013, Nobanee and Ellili (2016) stated that Islamic banks lagged behind their conventional counterparts in regards to CSR reporting, this may be due to the lack of empirical evidence supporting the positive effects of such disclosures on the banks' performance, contrary to the findings related to conventional banks (Nobanee and Ellili, 2016a).

In the past few years, Saudi Arabia has been the focus of multiple studies in CSR literature. Al-Janadi et al. (2013) found that corporate governance has an impact on voluntary disclosures in the years 2002/2003. While Al-Turki (2014) investigated

voluntary disclosures in general between 2012 and 2013. Habbash et al. (2015) studied the determining factors behind voluntary disclosures between 2007 and 2011. Al-Otaibi (2016) investigated the market disclosures in the years 2013/2014, while Al-Dosari (2017) (Aldosari, 2017) studied the awareness of CSR by stakeholders and the extent of CSR reporting practices among Saudi listed companies. Finally, Al-Hazmi (2017) investigated whether corporate governance and firm-specific factors would influence CSR disclosure practices in Saudi Arabia, and whether they have effects on firms' market value.

None of the previous studies investigated gender equality and female empowerment specifically. The following sections elaborate on this category.

2.6 Gender Disclosures in a Developing Country Context

There is a lack of in-depth investigation on gender equality and female empowerment in corporate *disclosures* in a developing country context. Nonetheless, corporations striving towards gender equality *practice* can be found in the literature. In Indonesia (Mahy, 2012), an ethnographic study of Kaltim Prima Coal Company (KPC) researched how a mining corporation engages in gender equality practices by using CSR as a tool, as per the guidelines by the World Bank, Rio Tinto, and Oxfam Australia. Her findings confirm Grosser and Moon's (2005) conclusions, which state that gender equality cannot be achieved without female engagement and participation. This lack of female engagement is mainly due to male dominance in the Indonesian community. It was also noted that the guidelines fail to recognise political and gendered limitations within this emerging economy context. Therefore, re-evaluation is needed to produce a more effective tool for change. While trying to understand the role of women in society, and more specifically as stakeholders in corporations, a study conducted in Turkey (Oruc, 2015), attempted to

research the role of females as stakeholder in the top 50 industrial organisations, Oruc found that disclosures on websites and sustainability reports reveal that efforts are made to perceive women as stakeholders, but these efforts are limited. Even when gender-related corporate disclosures do not appear in the public domain, accounting professionals may deem it appropriate to include additional information in the reports. A study conducted in Thailand gauged the development of social and environmental accounting by assessing accounting professionals in the region. Kuasirikun (2005) found that social accounting reports are deemed important by practitioners, especially in that they aid in the resolution of gender issues, specially related to female job opportunities, equal treatment between men and women workers and to assist in increasing maternity and child care facilities (Kuasirikun, 2005). Also, drawing on work by H el ene Cixous, Lauwo (2018) argues that CSR in Tanzania is entangled with tensions, class conflicts and struggles which need to be unpacked and acknowledged (Lauwo, 2018).

Meanwhile, when analysing CSR reports in Thai listed companies in 1993 and 1997, Kuasirikun and Sherer (2004) found that disclosures disable communication to stakeholders rather than enhance it (Kuasirikun and Sherer, 2004). Using the same sample in addition to more recent reports for 2007, Kuasirikun (2011) used Habermas's Theory of communicative rationalisation and contemporary photography theory to qualitatively and quantitatively analyse the portrayal of females in these annual reports. Her findings argue that the image of females reflect social prejudice, and do not accurately represent women's participation in the development of Thailand's economy. Quantitatively, men appear in more than 80% of the pictures, while women are usually displayed in subordinate images. Across the years, only less than 20% of the pictures showcase females in a managerial role, which is an inaccurate representation of females in the Thai workplace. These pictures are reinforcing female stereotypes, hence there is

a need to use accounting reports as a tool for change rather than reproduction of setbacks (Kuasirikun, 2011).

Images in the annual reports are under-researched domains, especially in the Arab Gulf States. Kamla and Roberts (2010) critically analysed photographs appearing in the 2005 annual reports of companies listed on Bahrain's, Kuwait's, and the United Arab Emirate's Stock Exchange, to find the purpose of imagery in an environment heavily influenced by Islamic and social beliefs. Their findings revealed that imagery is non-existent in 37% of reports analysed, while the remaining disclosed images showing interplay between globalization and Islamic traditions. Pictures of people are usually depicted wearing traditional attire, while many of the reports were accessorized with traditional Islamic doors, tiles, and mosaics feature throughout the reports. Pictures of young locals in traditional clothes can be seen in training facilities, symbolizing a new generation of employees. This portrayal could be a message indicating localisation strategies and a lack of diversity agendas. Arab Gulf companies that chose to use visual imagery in their annual reports are giving the impression that modernization and globalization does not contradict tradition and religion, but enhance it (Kamla and Roberts, 2010). Their research failed to include Saudi Arabia in their analysis, in addition to disregarding gender in their analysis.

In a study conducted in India, Tewari and Thomas (2012) explored female representation in the 30 top Indian companies listed on the Bombay Stock Exchange, and confirmed previous findings applicable in the Anglo-American context, where females are portrayed as inferior and in subordinate roles. There is a need to use accounting reports as tools for fundamental social change, ultimately providing development opportunities for women in emerging economies (Tewari and Thomas, 2012). Finally, in a rare study conducted in Saudi Arabia, Alsalloom (2015) used Feminist Theory to investigate the

challenges and experiences of females within the accounting profession, indicating that women have a “desire for change” and that gender equality in this contextual setting is conceptualised through culture, socio-cultural values and selective interpretations of Islamic teachings. Although this study investigated gender in the Saudi context, it failed to provide evidence from corporate disclosures.

The previous studies failed to identify the narrative related to females within a country undergoing a state driven social change.

2.7 Conclusion

Based on the literature discussed in previous sections, corporate disclosures, whether in textual or visual forms related to gender equality and females in the workplace, is an area under- researched. Although investigations conducted in a developed country context predominantly reveal that pictures of women appear in subordinate roles in corporations dominated by white male superiority, statistical and textual data contradict this image. Hence these findings reveal that corporate disclosures can be used as tools to reinforce stereotypes in addition to a mechanism to change social perceptions. Ideally society dictates corporate activities, but disclosures reveal otherwise.

Because studies engaged in developing countries are scarce and cover regions that differ socially, economically, and politically, generalizing their findings would be inaccurate. This thesis is attempting to research gender disclosures (textual and visual forms) in Saudi Arabia. This country is chosen because it is undergoing political, economic and social changes that contradict many Islamic teachings, especially in female emancipation. None of the western studies captured female emancipation at its initiation at the beginning of the twentieth century, and here is the main contribution of this thesis.

The following chapter will discuss the contextual framework of the thesis: Saudi Arabia, with a focus on state plans and legislations developed to promote gender equality and female empowerment in the country.

CHAPTER 3: CONTEXTUAL FRAMEWORK

3.0 Introduction

This thesis attempts to capture a social change through the lens of public disclosures. The form of social change, its locations and its timeframe are essential to this investigation. The study identifies *gendered transformation of the Saudi society* as the main social change under exploration. The term 'gendered transformation' is defined as approach focusing on transforming the gendered aspects of society, rather than committing to individual organisational change. This is a large-scale, long-term plan aiming at achieving gender equality in addition to economic efficiency within a country (Martin, 2003). One of the aims of this chapter is to provide support that Saudi Arabia is undergoing this transformation at the turn of the 21st century. This chapter is divided into segments to explain in chronological order how institutional policies, whether from international or national agents, helped shape the plans put in place to push forward the movement for gender equality and female empowerment in Saudi Arabia. The chapter will start with a brief history of the nation, followed by the influence of religion and culture on the position of women in the country. The main body of the chapter is a sequential exploration of national plans and labour laws that target this study's main objective within the indicated timeframe. This chapter demonstrates that Saudi Arabia is undergoing a gendered transformation.

3.1 The Birth of a Young Nation

Saudi Arabia occupies most of the Arabian Peninsula, with the Red Sea and the Gulf of Aqaba to the west and the Persian Gulf to the east. Neighbouring countries are Jordan, Iraq, Kuwait, Qatar, the United Arab Emirates, the Sultanate of Oman, Yemen, and Bahrain, connected to the Saudi mainland by a causeway. Saudi Arabia contains the world's largest continuous sand desert, the Rub Al-Khali, or Empty Quarter. Its oil region lies primarily in the eastern province along the Persian Gulf (Sharquia).

Figure 3. 1: Map of Saudi Arabia



The Arabian Peninsula is the homeland of Islam, the second largest religion in the world. The holy cities of Mecca and Madinah are in the western province- also known as *Hejaz*- hence many invaders fought to control the peninsula since the initiation of the religion in 622 AD. Control of the western province of the region exchanged multiple times since the prophet Mohammad's (PBUH) pilgrimage to Madinah in 622. Four empires- Rashidiah Caliphate 632-661; Umayyah Caliphate 661-750; Abbasid Caliphate 750-762 and the Ottoman empire 750 - 1883) controlled the land of the birth of Islam from 632 AD until the initiation of the first Saudi state.

Due to the religious significance of the land, the first movement to gain control from the Ottoman empire was based on an Islamic ideology led by Mohammad Ibn Abdul Wahab. In 1744 AD, Imam Mohammad ibn Saud (a direct ancestor of founder of the kingdom of Saudi Arabia, King Abdul-Aziz AL Saud) joined forces with Imam Mohammad ibn Abdul Wahab to reform Islam in the Arabian Peninsula.

The official formation of the state developed when King Abdul-Aziz ibn Saud led the nationalist movement in 1901 and seized Riyadh, the capital of the central state *Najd*, and merged it with *Hejaz* (the western province) to form the kingdom of Saudi Arabia in 1932.

The ruler of the nation is titled ‘Custodian of the two holy mosques’ in reference to his responsibility for Islam’s two holiest sites in Mecca and Medina. Consequently, the government bases its legitimacy on its interpretation of Sharia (Islamic law) and the 1992 basic law. The basic law is a set of 83 articles establishing the powers and duties of the government and the rights of the citizens. The constitution of the country is built on the Quran (the holy book) and the Sunna (Prophet Mohammad’s sayings and traditions). As a result, the religious institution plays a critical role in the kingdom’s governance and has widespread influence over numerous prospects of the citizen’s everyday lives

The Influence of Religion, the State and Oil on the position of Women in Saudi Arabia

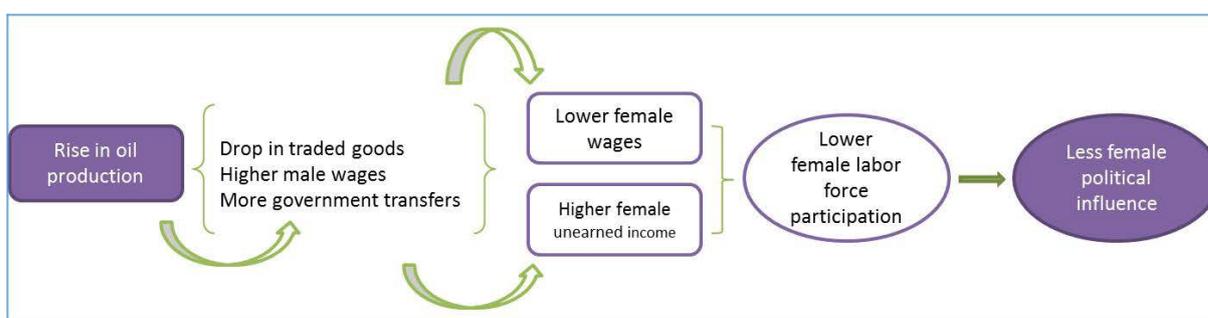
To justify choosing Saudi Arabia as a case study, it is important to explain the role of women in the formation of this institution, and how their roles changed to accommodate political agendas. This will demonstrate how Saudi Arabia is undergoing a gendered transformation within its society throughout the period under investigation.

Three main factors influenced the position of women and their rights in Saudi Arabia; religion, the state and the extraction of oil in the region. The following paragraphs briefly explain how each influenced female empowerment in the country.

It is within King Abdullah's reign that fundamental change occurred in relation to empowering women politically, socially and financially. Detailed plans and policies are illustrated in segments below.

In addition to religion and political power of the state, the discovery of the largest supply of crude oil in the world on the 3rd of March 1938 altered the role of women in the country. Before this discovery, in a nation dependent on receipts from pilgrimages to Mecca as its main source of income, women were an essential part of agriculture production as unskilled labour, therefore contributing to the national economy. After this discovery, women were opted out of the labour force, while the families were supported by men holding high paying public jobs funded by the country's oil production industry. This phenomenon is not unique to the Saudi context. There is an inverse relationship between oil and women's social and political opportunities, as demonstrated by the Dutch disease model (Ross, 2008) (Figure 3.2)

Figure 3. 2: How Oil Production May Reduce Female Political Influence (Ross, 2008)

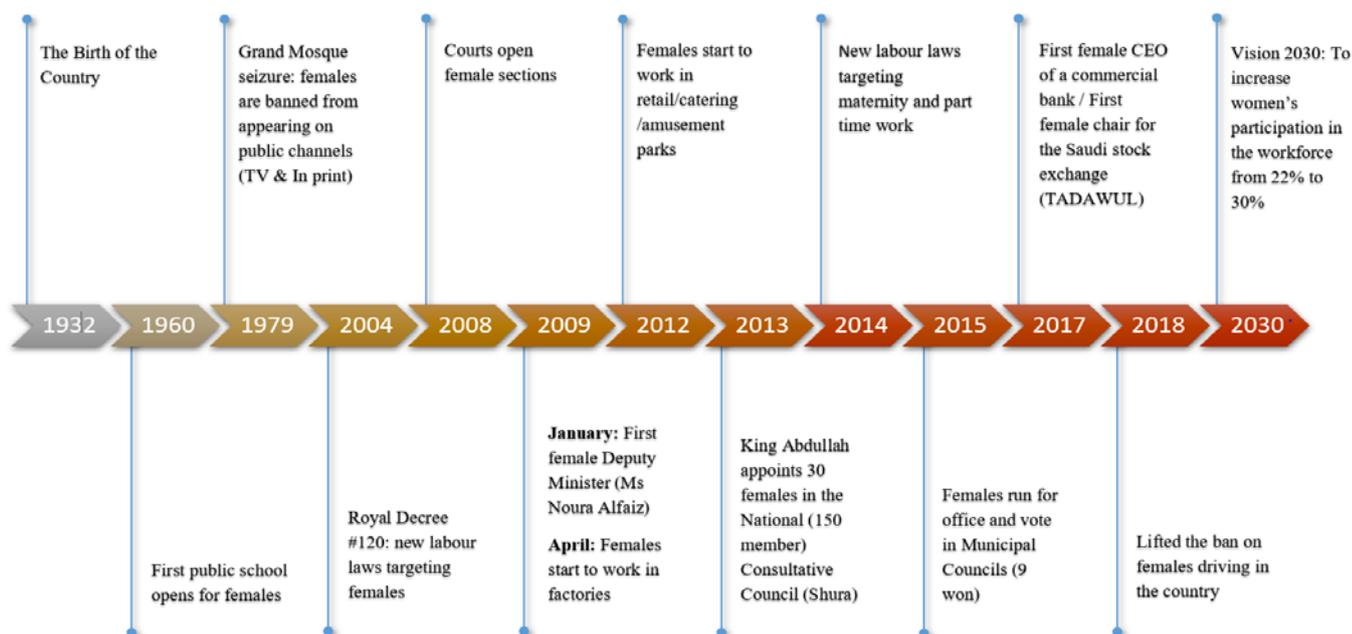


This large influx of national income served as an indirect enabler in gender inequality. Families could depend on one income to survive, thus driving women out of the labour force. This oil wealth provided the financial means to enforce sex segregation in schools and in the workplace, therefore enabling the country to comply to its religious nationalisation image. This oil wealth also provided the financial means to build separate educational institutions and invest in expensive technology to enforce this separation (distance learning and video conference lectures).

International Goals and National plans and their role in guiding change

As mentioned previously, to seek international legitimacy and enhance its global reputation in the twenty-first century, the state underwent a comprehensive transformation in its national plans and policies. Fundamental changes occurred in relation to empowering women politically, socially and financially. Figure 3 is a timeline illustrating important events in the journey towards gender equality and female empowerment in Saudi Arabia, highlighting that the female empowerment movement started officially after 2004, hence the study's observation window of 2005-2015. The following segments explain the national plans and initiatives that enabled a gendered transformation in the Saudi society.

Figure 3.3: Female empowerment in Saudi Arabia: Main events (1932-2030)



Source: Figure 3 Developed by the researcher

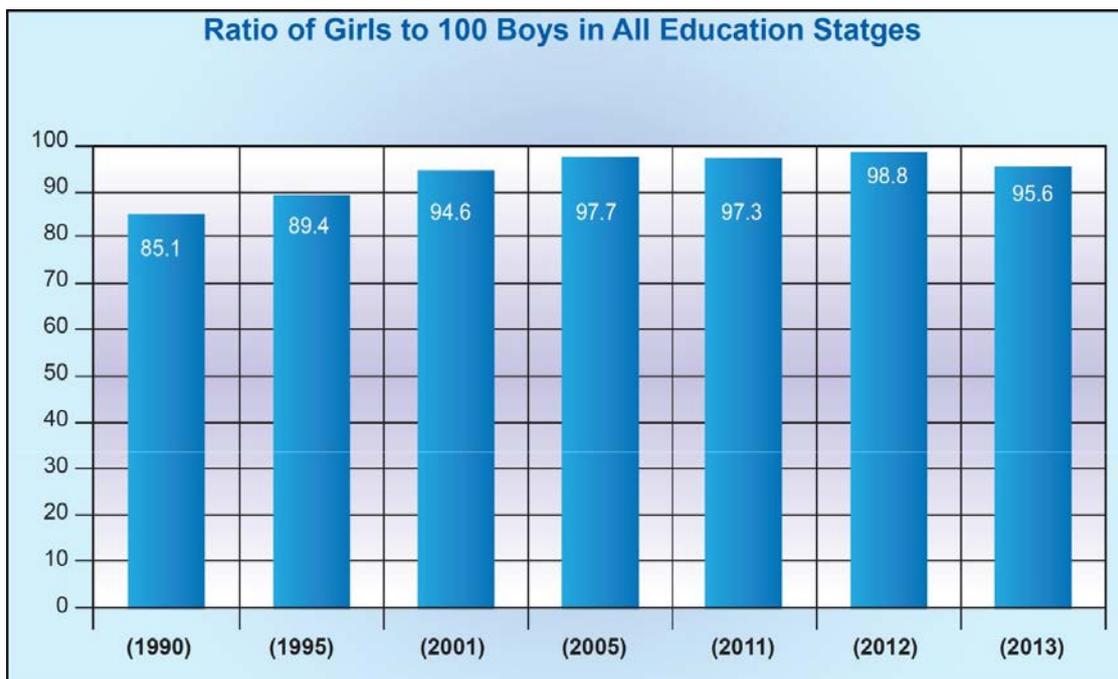
3.2 United Nations Millennium Development Goals (MDG) (2000-2015)

On September 2000, Saudi Arabia met with 146 nations for the UN's Millennium Declaration to discuss a comprehensive vision for the development of peace and security. A number of the topics addressed included: population, social development, *women and gender equality*, human settlements, children, old age, education, human rights, information and communication technology and sustainable development. Subsequently, a system was developed to monitor the implementation progress to achieve a set of 8 general goals known as the Millennium Development Goals (MDGs). These goals are: eradicate extreme poverty and hunger, achieve universal primary education, *promote gender equality and empower women*, reduce child mortality rate, improve reproductive health (maternal health), combat HIV/AIDS, malaria and other diseases, ensure

environmental sustainability and develop a global partnership for development. Twenty-one targets, derived from the general goals, were to be achieved by 2015, and 60 indicators have been developed to monitor implementation and measure achieved progress. These goals were monitored at the national and the international levels. Saudi Arabia was required to prepare national reports that reflect progress towards achievement of the MDGs. The objective of the national reports was to inform decision-makers on the developments that took place in this area, and to gain their support, and ultimately reach the formulation of adequate policies featured in national plans.

Targets and indicators were set to monitor the third goal on the agenda: promoting gender equality and empowering women. These targets revolved around 4 main areas: education (all levels), participation in the labour force, health services and life expectancy, and economic and political activities.

By incorporating these targets within the national plans, Saudi Arabia was able to achieve their goals in all areas except participation in the labour force. This lag in progress was due to the inadequate foundation building at the secondary school level (because most female students at secondary schools joined the literary track; they were only able to join arts and humanities specialisations at the university level). and although the number of females in education was close to the number of males (Figure 3.4), female unemployment increased to 35% in 2018.

Figure 3.4: Ratio of Girls to Boys in all educational level

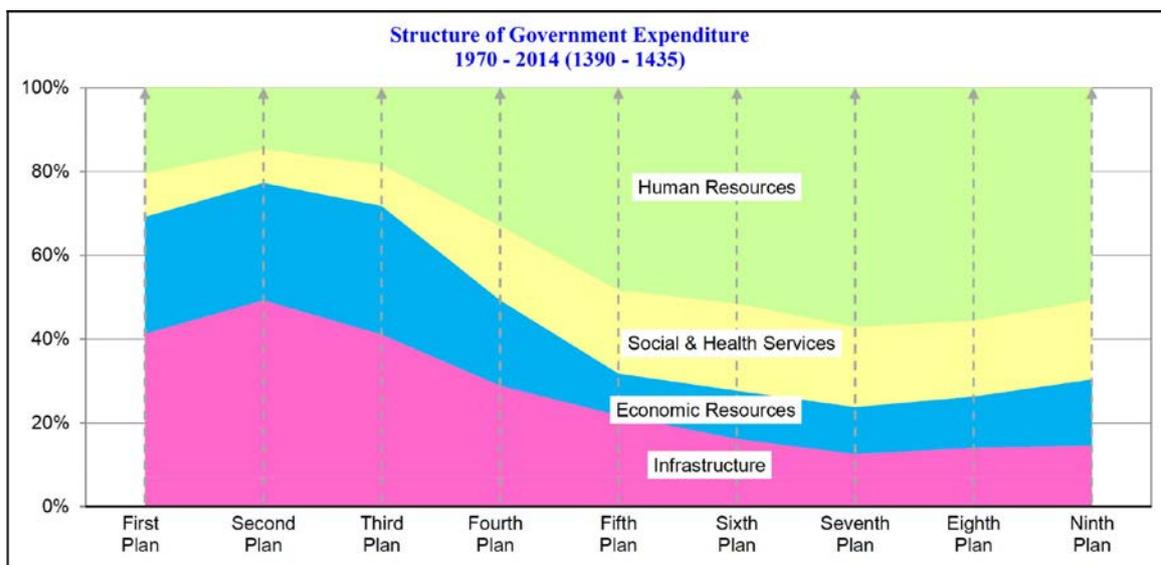
Due to the success of the Millennium Development Goals (MDGs), on the 1st January 2016, the United Nations established the Sustainable Development Goals (SDGs) to achieve the 2030 agenda for sustainable development. This plan contains 17 goals, one of which addresses gender equality and women's empowerment. Saudi Arabia strives to achieve these international goals on a national scale, and has embedded plans to succeed in its 2030 Vision (details below)

3.3 The National plans (1970-2005)

In 1969, The Kingdom of Saudi Arabia developed its national plans based on its long-term socio-economic directions and strategic priorities. These plans focus on developing the country's human and natural resources and utilizing them to achieve the country's objectives. These objectives are represented in raising the standard of living for its citizens, completion of the basic infrastructure, diversification of the economic base and

sources of natural income, development of human capacities and encouragement of the private sector to engage in the development process. Each plan consists of 4 main areas for development: infrastructure, economic resources, human resources, and social and health services. Figure 3.5 indicates governmental spending on each category for the first 9 plans. The overall development experience can be divided into three stages. The first stage (1970-1985) (national plans 1-3) focuses on infrastructure, public facilities and services, and provision of support to the private sector. Increased reliance on oil revenues as a major source of financing development projects led to higher levels of crude oil production and exports. During the second stage (1985-2005) (national plans 4-7), intensive efforts were exerted to rationalize public expenditure considering relative decrease of oil revenues due to volatility of world oil prices. The 6th development plan expanded women's opportunities in education and health, while the 7th plan emphasised the development of national human resources as a priority, with a strategic principle devoted to 'expanding fields of employment of women, without contradicting Islamic sharia (law)' (The Ministry of Economy and Planning). It is within the third stage (2005-2014) (national plans 8-9) where the state adopted socio-economic policies to support the female empowerment agenda, which is also a phase that prepares the national economy to move towards a knowledge-based economy and enhance the Kingdom's competitiveness, and its ability to deal in an effective and flexible manner with potential national and international challenges.

Figure 3.5: Structure of government expenditure on national plans (1970-2014)



Source: The Saudi Ministry of Economy and Planning: The Saudi economy in figures 2014

Infrastructure: Transport, telecommunication services, public works, housing, and municipal affairs

Economic resources: Agriculture, water and electricity, petroleum and mineral resources, and industrial services.

Human resources: General education, higher education, technical and vocational training, science and technology.

Social and health services: Health care, social, youth and information services, and cultural activities.

The 8th and the 9th national plans are discussed in detail below.

3.4 The 8th National Plan (2005-2009)

There was a clear message that the Kingdom was proceeding deliberately and firmly towards consolidating improvements in the status of Saudi women. In addition to the Millennium declaration summit mentioned previously which resulted in the Millennium Development Goals (MDGs), agenda targeting female empowerment were witnessed in the annual national meeting for intellectual dialogue, under the auspices of the custodian of the two holy mosques, King Abdullah Bin Abdul-Aziz, in which a dialogue expressing women's rights and responsibilities, in addition to recommendations to enhance their roles in various fields was the main topic in the 2003 and 2004 meetings. Consequently,

the attention given by the 8th development plan to further enhance the status of women and ensuring their participation in the economic and social development constitutes a landmark development. The plan has adopted a framework wider than mere participation in the labour force. The second strategic objective of the plan called for 'paying attention to women issues and promoting their capabilities by removing impediments to their participation in development activities, within the framework of Islamic values and teachings' (Ministry of Economy and Planning). The various chapters in the plan, especially chapter 17 titled 'Women and Development', included objectives and policies aimed at improving the status of women in various areas, such as education, health, social care and the labour force.

The main objectives of the Eighth Development Plan in relation to women are: enactment of new regulations and amendment of existing ones in order to facilitate and encourage expansions of women's participation in economic activities, promoting participation of women in economic activity, providing the facilities required to increase participation of women in the labour force and developing supporting services, diversification of sectoral participation of women, enhancing the status of women and their role in family and society, and developing and motivating enrolment of females in scientific, applied and vocational specialisations in secondary and higher education.

The following mechanisms are put into place to achieve the above-mentioned objectives: undertaking comprehensive studies of rules and regulations relating to the participation of women in economic activities to identify amendments that may be needed and proposing new regulations; enhancing participation of women in the above-mentioned studies; launching media campaigns by government agencies and NGOs in order to increase social acceptance of women working; increasing the number of female employees in governmental institutions and ensuring their participation in accomplishing

administrative and technical tasks; adopting specific measures to reduce female unemployment, particularly long-term unemployment; providing consultative services to women at work by government institutions and NGOs; encouraging women to engage in private business by providing them with loans; facilitating savings and credit procedures and reducing investment and production risks; opening special outlets for lending to women to encourage them to invest in small and medium enterprises; extending financial support to financial institutions serving women's small and medium enterprises; providing support services, such as encouraging nurseries to enable married women to benefit from available job opportunities and continue working; extending maternity leave to 10 weeks with full pay; developing supporting mechanisms to motivate women to expand the scope of their sectoral participation in the labour market, particularly in modern-economy areas; supporting the developmental role of women in society and incorporating it in the education curricula; developing media activities aimed at enhancing the developmental role of women; expanding vocational education and training of females, especially in areas appropriate to them; encouraging females (through educational guidance) to join the scientific section in secondary education; adopting vocational education as part of the general education curricula for girls; developing vocational higher education institutions for girls, such as intermediate technological colleges and higher vocational institutions, in line with the needs of the Saudi market; opening more vocational training centres and secondary vocational institutions for girls and introducing new specialisations in line with development requirements and needs of Saudi women; encouraging acceptance of females in higher education specialisations that respond to labour market needs and serve the objectives of development, and finally increasing education opportunities for females in science and mathematics, as well as engineering, information technology and administrative

sciences. It is noteworthy that within this period (2009), Ms. Noura AL Fayeze was the first female Deputy Minister in Education appointed, which made her the first woman to hold a ministerial rank in the Council of Ministers. This political change indicated how the state overrules the religious institution to promote and empower females.

3.5 Royal decree Number 120

To address the importance of enhancing the economic activity of women in Saudi Arabia, the Council of Ministers issued royal decree number 120 on the 30th of June 2004, in which the policies and measures to promote female empowerment were disclosed. This announcement emphasised the plans and mechanisms used, in addition to the importance of promoting women in the private and public sectors.

The Ministries of Labour, Commerce and Industry as well as the Council of Saudi Chamber of Commerce and Industry and the Human Resource Development Fund were appointed to oversee the implementations of the policies mentioned above. It is noteworthy to highlight that the Council of Saudi Chamber of Commerce and Industry needed to form a committee of experienced professional women to coordinate with relevant agencies and to oversee the development of this project.

3.6 The 9th National Plan (2010-2014)

Building upon the nation's 8th plan and the UN's MDGs in developing the country's socio-economic growth strategy, the 9th national plan delivered main objectives that targeted gender equality and women empowerment. This plan strived to increase women's' participation in economic activities by providing support services. Another main objective to this plan states: 'to build a united family, where man and woman collaborate to raise family, economic, social and cultural standing, develop knowledge

and skills among family members, promote a sense of responsibility and initiative towards their community as well as integration in society within a framework of values that draw inspiration from Arab and Islamic heritage' (Ministry of Economy and Planning: 9th plan p.14) The statement clearly identifies women as equal participants in social and economic reforms.

Within this national plan's timeframe, the country was able to increase female participation rates in the labour force to 20.2% (nationals and expatriates), and on September 25, 2012 the King Abdullah bin Abdul Aziz, issued a decree that allowed Saudi women to enter the Consultative Council (*Majlis Ashura*) and be nominated for candidacy in municipal elections. This decision was consistent with a series of transformative royal decrees issued since King Abdullah's ascendancy to the throne in 2005 (Rajkhan, 2014).

3.7 10 X 10 Initiative (2004-2010) and Vision 2030 (2016-2030)

To attract international investors and global trade and improve the competitiveness of Saudi Arabia's economy, the state introduced the 10 X 10 initiative, which was a plan aiming at improving the country's economy, with a goal to enable the nation to rank among the top 10 economies in relation to two indices by 2010. The World Bank and the International Finance Corporation (IFC) Ease of Doing Business Index, and the World Economic Forum's global competitiveness index.

Based on the Ease of Doing Business Index, updated data indicate that Saudi Arabia ranked 94 out of 190. The items measured are clustered around 11 areas of business regulation, 4 of which contain gender components; starting a business, registering property, enforcing contracts and labour market regulations. Although detailed measures are not available in the public domain, Saudi Arabia's ranking in the second index (the

competitiveness index) could shed some light on this low ranking. The competitiveness index uses 12 pillars to measure participants. The 7th pillar (labour market efficiency) uses Key Performance Indicators (KPIs) related to gender equality. Within these KPIs, Saudi Arabia ranked 137 out of 140. This is evidence indicating that Saudi Arabia is still decades away from reaching international gender equality standards. Although it should be noted that the country ranked 25 out of 140 as an overall score in the global competitiveness index, indicating the partial success of the 10 X 10 initiative.

Building on all the national plans and global initiatives previously addressed, the Saudi government, led by King Salman Bin Abdul-Aziz Al-Saud issued Vision 2030. A comprehensive long-term national plan based on three themes: a vibrant society, a thriving economy and an ambitious nation. Although the policies and mechanisms to achieving this Vision are not available to the public in the time being, based on available discourse, the nation is aiming at rewarding opportunities by investing in education and training for both genders; it was also acknowledged that women are a great asset to the country, therefore, they should be utilised to strengthen their production capabilities, thus contributing to the development of the society and the economy (one of the targets is to increase women participation in the workforce to reach 30% by 2030). Due to the lack of details on Vision 2030 plans and policies, the thesis will include information as it unfolds.

3.8 Conclusion

Saudi Arabia is gradually changing, and Saudi women are changing with it. The image of females as portrayed in the media as repressed second-class citizens is fading. National and international initiatives and targets push forward this empowerment movement to reach gender equality goals that will enable the country to compete in the global arena. This thesis will aim at capturing this revolution as told by corporations to identify whether accounting was able to reflect this social phenomenon.

The following chapter discusses the three-lens conceptual framework used to explore the phenomenon of gender disclosures in the Saudi Arabian context.

CHAPTER 4: THEORETICAL FRAMEWORK

4.0 Introduction

This chapter illustrates the theoretical foundation in which this investigation positions itself. Three system orientated theories guide the analysis. Stakeholder Theory (ST) (Freeman, 2010), Resource Dependency Theory (RDT) (Pfeffer and Salancik, 2003, Pfeffer and Salancik, 1978) and Institutional Theory (IT) (Meyer and Rowan, 1977, DiMaggio and Powell, 1983).

Previous theories in the literature

Previous studies investigating gender in the realm of accounting and CSR predominantly came from the critical paradigm with an objective to contest the status quo of females, whether within the profession, in the workplace or as a member of society. With an emphasis on the role accounting plays in shaping change, Tinker and Neimark (1987) drew on a political economy framework to highlight that annual reports ‘mediate, suppress, mystify and transfer social conflict’ (Tinker and Neimark 1987, p.72), while Macintosh (1990) offers a Critical Theory analysis of the ‘construction and reconstruction of an ideology of an inferior role for women in the computer workplace’ (Macintosh, 1990 p.153). Adams and Harte (1998) and Adams and McPhail (2004) applied the same conceptual framework to examine disclosures and non-disclosures in the light of different social, political and economic contexts. They were seeking to understand managerial disclosure policy and the influence of patriarchy. Crompton (1987) was critical of Tinker and Neimark’s work, and supports Adams and Harte’s finding that stresses the importance of recognizing patriarchy in understanding the employment of women. In a more recent study, Hossain, Ahmad and Siraj (2016) studied gender disclosures on selected *Fortune 500* companies using a Marxist Feminist

perspective. They found out that even though GRI had proposed gender disclosure guidelines in 2009, still the sample companies are not disclosing many of these suggested issues (Hossain et al., 2016) While Lauwo (2018) drew on the work of H el ene Cixous, a post-structuralist/radical feminist scholar, to raise awareness of the silencing of women's voices in CSR reports produced by mining companies in Tanzania.

This study deviates from the predominately feminist/critical school of thought associated with the existing gender/accounting studies to apply an interpretivist/exploratory approach to investigate the gender reporting practice in Saudi Arabia. To fulfil the thesis main objective on finding the extent of reporting on gender and the drivers behind this practice, three system-based theories are utilised: Stakeholder Theory, Resource Dependency Theory and Institutional Theory. One of the thesis's main contributions is its application of this three-lens conceptual framework to expand our understanding of reporting on gender in a developing country.

The researcher chose the current gender transformation in the Saudi Arabian society as the social change under investigation. The term gendered transformation in society is an approach that focuses on transforming the gendered aspects of society, rather than committing to individual organisational change. This is a large-scale, long-term plan aiming at achieving gender equality in addition to economic efficiency within a country (Martin, 2003). Institutional factors (e.g. legal and financial support from the state, social acceptance to gender equality) are essential to the success of this strategy. Due to the large amount of funding and planning required by the government, examples of the application of this strategy are rare. To a smaller extent, Cisco, the networking enterprise, funded the training of men and women in 42 countries, some of the least economically developed areas of the world is an example of the implementation of this type of social plan (Monge-Gonz alez and Gonz alez-Alvarado, 2007).

The Saudi Arabian government has prioritized females within the last decade. Examples can be observed in the funding allocated to educate and absorb women within the labour force. In addition to this financial support, political power has gradually been given to women in society. Female voting rights and elections are examples of such power witnessed for the first time in the country. This case study illustrates a form of transformation that is rarely observed. Capturing this transformation as it is revealed in corporate disclosures is a contribution to the social accounting literature.

How women are portrayed and which practices are applied by organisations within this time of transformation could lead to a better understanding of the purpose of corporate reports. It has not come to the attention of this researcher of any investigation related to this topic in the Saudi Arabian context.

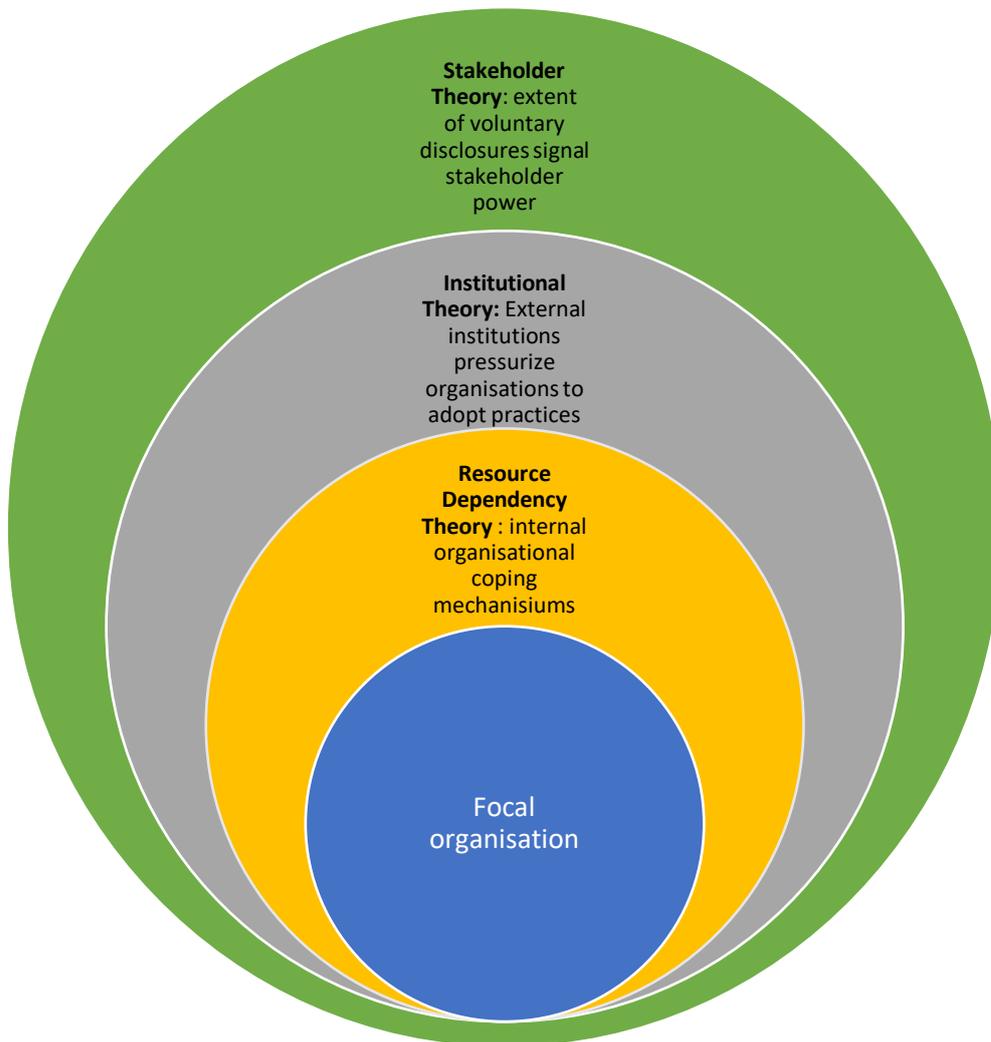
Before exploring main themes that are fundamental to this thesis, it is important to clearly state the meaning of 'gender equality' in the context of this investigation. Gender equality from a liberal feminist approach is essentially about sameness while radical feminism values the difference approach (Simpson and Lewis, 2005). This thesis adopts the latter definition, which is the European Union's view on gender equality. Gender equality as per the Council of Europe is defined as empowerment and participation of both sexes in all spheres of public and private life, while accepting and valuing equally the differences between women and men and the diverse roles they play in society (Council of Europe, 1998). The researcher was unable to find a similar definition on gender equality in the Saudi context; therefore, the European definition is applied due to its reflection of the researcher's personal philosophy.

4.1 Three-lens conceptual framework

Females have been at the centre of studies related to three main themes in the accounting literature: female board representation, females within the accounting profession and the portrayal of women in corporate disclosures. These phenomena have been explained through the lens of multiple theories commonly used in the corporate social responsibility field. Garriga and Mele (2004) classify CSR theories and related approaches into four groups: '(1) instrumental theories, , in which the corporation is seen as only an instrument for wealth creation , and its social activities are only a means to achieve economic results; (2) political theories, which concern themselves with the power of corporations in society and responsible use of this power in the political arena; (3) integrative theories, in which the corporation is focused on the satisfaction of social demands and (4) ethical theories, based on ethical responsibilities of corporations to society which include normative stakeholder Theory, and theories based on universal human rights, and the 'common good'.

Figure 1.1 is a diagram of the three-lens theoretical foundation in which this investigation positions itself, with an illustration of the dynamics embedded within this framework to answer the thesis's main research questions.

Figure 1.1: Three-lens conceptual framework



4.2 The Stakeholder conceptual framework

A long debate is found in the literature on whether organisations are primarily responsible for shareholder wealth maximization or fulfilling the needs for all its stakeholders. Shareholder Theory adopts Friedman's 1970's position, that fulfilling the needs of shareholders will result in increased wealth and will provide a better allocation of resources in society (Quinn and Jones, 1995) . This position became under scrutiny, especially after the markets failed to operate efficiently, contrary to the efficient market theory, giving way to questions on expanding the responsibilities of organisations to

include social objectives in addition to their main economic responsibilities, hence the development of Stakeholder Theory (ST) (Clarkson, 1995).

A theory based on Freeman's model that identified organisational stakeholders as 'any group or individual who can affect or is affected by the achievement of the organisation's objectives' Freeman (2010, p.52). This conceptual framework relies on the concept that organisations operate within an environment in which a focal organisation is in constant interaction with multiple stakeholders. This relationship has two elements: stakeholders affecting organisations and organisations affecting stakeholders. The extent of this affect lies on the strand of ST (Barnett, 2007). Normative Ethical Stakeholder Theory is based on the assumption that firms are accountable to all stakeholders, and that social reports are seen as communitive tools to display the organisation's transparency and accountability towards its society (Tilt, 2007). On the other hand, instrumental stakeholder Theory suggests that organisations cater for the needs and expectations of key stakeholders, and social reports are a mechanism to managing powerful stakeholders by delivering information that affect the financial returns either by improving the reputation or gaining a competitive advantage in the market (Deegan et al., 2002). Both strands provide insights in to the presence of some sort of pressure from external factors, and predict how firms react under these circumstances (Rodrigue et al., 2013).

Freeman's original work (1984) underwent fundamental change. Freeman and Gilbert (1989,1992) evolved the stakeholder framework to a point where three distinguished thoughts about business and the stakeholder concept emerged. 1) the notion that corporations should be thought of primarily as an "autonomous" entity, bounded off from its external environment; 2) that corporations can and should enact or control their external environment; 3) that the language of competition and conflict best describes the character of managing a firm. (Freeman and Gillbert Jr, 1992, Freeman and Gilbert, 1989)

The conceptual model adopted in this investigation deviated from the original framework assumptions mentioned above and supports a feminist reinterpretation of the stakeholder concept developed by Wicks, Gilbert and Freeman (1994). In this model corporations are webs of relations among stakeholders instead of entities independent from their external environment. In the context of this investigation, Saudi companies are interdependent and cannot control their environment, but are embedded in a network of relationships with their employees, customers, suppliers, the community and governing bodies (Ministry of Labour, Ministry of Finance, Chamber of Commerce, Capital Market Authority, Saudi Arabian Monetary Agency, Saudi Arabian Organisation for Certified Public Accountants). Another argument adopted in this study is that the social change observed by companies operating in Saudi Arabia (the female empowerment movement) is not a threat or a conflict in the firms' strategic agenda, but as an important vehicle for creating diversity, offering new opportunities, and reflecting the natural process of change. Hence the researcher takes the position that organisations that do not embrace this social change will ultimately lose competitive advantage which could threaten the future success of the organisation. An important assumption in this 'feminist' stakeholder model touches upon an important dimension in this thesis, which is 'communication'. This framework replaces conflict and competition among stakeholders with communication and collective action. In the context of this research, the gendered transformation in the Saudi society is driven by public labour policy grounded in an economic long-term national plan. This agenda conflicts with existing recruitment strategies adopted by local organisations. This conflict between these stakeholders is at the centre of the investigation. Based on this model, managers and executives should be able to generate effective communication to resolve conflicts. The corporate reports under study in this thesis are portrayed as tools that pacify stakeholder needs and deliver

information to external bodies. A potential purpose of these reports is for firms to disclose their organisational change in the face of the new policies being enforced.

This conceptual framework has been widely used within the literature, especially in the field of CSR reporting (Roberts, 1992, Russo and Perrini, 2010, Sweeney and Coughlan, 2008, Ullmann, 1985). Although gender equality is a relatively new field in the scope of the CSR literature, some scholars attempted to expand the discipline with investigations interpreted through the lens of the stakeholder model. Grosser (2009) explored the possibility of further developing the gender equality agenda in the European union sustainability strategy by recognizing women as main stakeholders. While Wickes et al (1994) argued for the importance of employee involvement in firms and the legitimacy of different stakeholder viewpoints within the organisation in order to 'draw more fully on the latent abilities and creativity of all' (Wicks et al, 1994, p.493). Also, the World Bank and International Finance Corporation (IFC) have developed guidance for companies on gender equality in social reporting, with emphasis on community impacts. The IFC's (2007) guidance on stakeholder engagement for companies doing business in emerging markets specifically recommends engagement with women in community consultation processes (IFC, 2007). While Hale and Opondo (2005) and Hale and Wills (2007) explored how the recognition of females as important stakeholders with a global supply is important to the implementation of a new local multi-stakeholder approach in their code of conduct. On the other hand, Kennan et al. 2016 demonstrated that females are essential stakeholders as community members when organisations engage in projects that potentially could harm the community, and have an immediate impact on the fibres of society (in this case, the mining industry). While Ilke (2015) indicated that there have been efforts in Turkey to consider women as stakeholders in CSR activities, however, these efforts are limited.

One of this investigation's main objectives is to identify the extent of corporate disclosures related to gender equality within Saudi Arabia. Therefore, an index card was developed based on this conceptual framework (Gray et al., 1995b, Guthrie and Parker, 1990, Adams and Harte, 1998). Three main female stakeholder groups are identified to determine the extent of power each group had on the focal organisation by measuring the extent of disclosures revealed within the reports, hence this researcher is adopting a position similar to the instrumental strand of this theory.

4.3 Institutional Theory

Moving away from *what* is being disclosed to *why*, this investigation applies the institutional framework initially developed by Meyer and Rowan (1977). Sociological institutionalism adopts the position in which organisations are embedded within an environment dictated by institutions that shape their behaviour. This perspective evolved from the initial model developed by Meyer and Rowan (1977).

'Many formal organisational structures arise as reflections of rationalized institutional rules. The elaboration of such rules in modern states and societies accounts in part for the expansion and increased complexity of formal organisational structures. Institutional rules function as myths which organisations incorporate, gaining legitimacy, resources, stability, and enhanced survival prospect' Meyer and Rowan (1977), p.340

From within this conceptual framework, neo-institutionalism (Powell and DiMaggio, 2012) and contemporary institutional Theory (Scott, 2005) emerged. Three main elements distinguish this theory; the institutional environment (referred to as organisational fields), the institutionalization process and the institutional mechanisms

and structures. The following segments explore these concepts in relation to the reporting on gender within an emerging economy.

A principal query in neo-institutional theory revolves around how 'social choices are shaped, mediated, and channeled by the institutional environment' (Hoffman, 1999, p. 351). This institutional environment is composed of organisational fields. An organisational field is formed by those organisations that collectively constitute a recognised area of institutional life (DiMaggio and Powell, 1983) 'that partake of a common meaning system and whose participants interact more frequently and fatefully with one another than with actors outside the field' (Scott, 1995, p. 56)(Larrinaga, 2007).

Taking a similar position as Kolk's (2005) work which relates to social reporting within three different countries (organisational fields), which resulted in demonstrating how different contexts translate into different reporting practices, this thesis adopts the geographical location of Saudi Arabia as its organisational field. To satisfy the definition of organisational field, the chosen environment should meet the following conditions: Organisation fields 'should be analytically detected ... through observing: (1) an increase in the extent to which certain organisations interact; (2) an increase in the information load that they share, and (3) the development of a mutual awareness that they are involved in a common debate' (Hoffman, 1999, p. 352, quoting DiMaggio, 1983). Saudi Arabia is witnessing a gendered transformation led by legislation and national vision, therefore interaction is growing between governmental agencies, companies, NGO and international bodies to fulfill an agenda targeting economic and social change. The organisational field of gender equality and reporting within Saudi Arabia is established, and corporate reports developed based on international (GRI framework) and local benchmarks (The King Khalid sustainability award) confirm its validity.

Organisations respond to environmental expectations due to an internal need to survive and prosper. Due to this institutionalised pressure, a homogenization of organisations (a process they call isomorphism) is developed (DiMaggio and Powell, 1983). These organisations seek legitimacy 'not as a commodity to be possessed or exchanged but a condition reflecting cultural alignment, normative support, or consonance with relevant rules or laws' (Scott, 1995, p. 45).

Isomorphism emerges through three different mechanisms: coercive, normative and mimetic (DiMaggio and Powell, 1983). Scott (1995) phrases this differently, arguing that legitimacy is based on three pillars (regulative, normative and cognitive). In this visualisation, institutions 'consist of cognitive, normative, and regulative structures and activities that provide stability and meaning to social behaviour. Institutions are transported by various carriers – cultures, structures and routines – and they operate at multiple levels of jurisdiction' (Scott, 1995, p. 33).

First, the regulative pillar of institutions in Scott is based on rule-setting, monitoring, recompense and punishment. It corresponds with the coercive isomorphic mechanism of DiMaggio and Powell. In this case, the environment (in this instance, environment does not refer to the natural environment) acts over the organisational structure through the imposition of structures (DiMaggio and Powell, 1983; Scott, 1987). Examples of coercive mechanisms are the enforcement of regulation, the discipline of markets or the exercise of power. Those coercive mechanisms lead the organisation, to gain legitimacy and survive, to comply and align its structures with the dominant rules.

Secondly, the normative pillar of institutional theory focuses on values and norms that could be applicable to all members of the collective or to specific actors (in which case those values and norms are termed 'roles' (Scott, 1995). To understand the difference

between the regulative and the normative pillars, the logic of each, instrumentalism and appropriateness (March and Olsen, 1989), respectively, should be distinguished. While self-interest is compatible with a regulative conception of institutions, a normative conception leads to the belief that individuals act routinely following coded expectations rooted in their roles in organisations.

Third and finally, institutions are also considered to be founded on a cognitive dimension. Sociology has long acknowledged the importance of symbols and meanings in social action, but (according to Scott, 1995) the change introduced in neo-institutional theory is the treatment of symbolic systems and cultural rules as objective and external to individuals. That is, symbols, meanings and rules are social constructions that are created, sustained and changed by social interaction. Thus, the social construction of roles and organisations varies over time and space and contributes to stability through compliance because other types of behaviour are inconceivable (Scott, 1995). Cognitive structures ‘form a culturally supported and conceptually correct support of legitimacy that becomes unquestioned’ (Hoffman, 1999).

Neo-institutional theory focuses on the broader social structures on social action, therefore limiting themselves to the macro institutional environment, hence, portray organisations as conformists to external pressure. This argument is limiting, because to understand the full dynamics within an environment, it is essential to understand internal organisational responses. As stated by Bebbington, Higgins and Frame (2009, p. 616), “what goes on inside organisations is as important as what goes on outside organisations to the institutional process”. This highlights the need for institutional studies to attach importance to the role of social actors (organisations and individuals) in the process of institutionalization. Although institutional entrepreneurship focusses on the agent perspective, they put too much power on individuals and ignore the role of social

structures (Hardy and Maguire, 2008). A more balanced institutional analysis is missing in the literature in which substantial consideration is given to both structural forces and social actors. Nonetheless, scholars have touched on gender from an institutional perspective within the literature. Martin (2004) identified gender as an institution because it meets the many attributes commonly associated with social institutions (endurance, power, conflict, identity and change). She argues that by recognizing gender as an institution, we are making gender visible in complex organisational interactions. This could bridge the gap between theoretical and empirical work, which could lead to more critical analysis and change. While Pearson (2007) argues that the labour markets are gendered institutions, therefore to improve the working environment for females in the global supply chain, organisations should adopt new CSR codes and policies targeting this demographic. McCarthy (2015) investigated this in her study on the cocoa supply chain in Africa and found that whilst engendered CSR programmes are successful in securing some women positions of power, they do little to challenge pervasive inequality. In the context of the Middle East, Karam and Jamali (2013) is another example supporting gender as an institution. In their study, they investigate how gender as an institution can change when accompanied by CSR activities. They concluded that the Middle East in the Arab spring era is a fertile ground for shaping change processes within the gender institution because of the existing turbulence between various institutions (political, social and economic).

In the context of gender equality practices and reporting these ideas suggest that reporting and organisational practices need not be the outcome of a rational process of decision-making by organisations acting independently. Rather, they could become institutionalised, determining to some extent the choice of organisations in terms of whether or not to adopt gender equality practices within the business and whether to

communicate these practices to the public. As an institution, gender equality practices and reports would consist of regulative, normative and cognitive structures and activities which would describe what type of reporting is produced, for who, by whom and for what purpose. By exploring this phenomenon (this social change and its reporting by-product) using an institutional lens, grounded by its main arguments, this thesis will be able to answer the questions related to why organisations are adopting a unique set of practices (whether related to gendered organisational practices or disclosures). This may lead to a better understanding of the role disclosures play in facilitating social change. This research aims to provide an empirically-grounded narrative of institutional change and unintended consequences through CSR practices, which is a contribution to the institutional theory and CSR literature.

4.4 Resource Dependency Theory

Referring to the thesis's main research questions, Stakeholder Theory and Institutional Theory guide the analysis regarding what is reported and why, which cover two dimensions in the examination: the end result of what was reported on gender in Saudi Arabian companies, and the external driving factors behind this practice. For a more comprehensive study of the institution of gender disclosures in Saudi Arabia, it is essential to acknowledge the existence of internal organisational practices related to gender equality that are directly related to the organisation's strategy to cope with the state's gender transformation national plan but may not appear in the published reports. By examining the 'visible' and the 'invisible' gender practices, we will reach a better understanding of the purpose of public disclosures. Resource Dependency Theory guides this part of the analysis.

“To survive, organisations require resources, and to achieve this, the organisations must interact with others who control those resources. In that sense organisations depend on

their environments. Because the organisation does not control the resources it needs, resources acquisition may be problematic and uncertain” Pfeffer and Salancik (1978, 2003, p. 258).

This thesis adopts the same assumption as stated above. Organisations operating within an environment are dependent on others within their sphere to acquire resources to enable them to operate efficiently and effectively, and when such interdependence is skewed, focal organisations attempt to fulfil this need by resorting to multiple strategies that decrease this dependence or fill that resource need. This study considers females as salient resources to organisations operating in Saudi Arabia, especially that new regulation stemming from the national plans (8th plan and onwards) and the country 2030 vision, are striving to empower females and is seeking to fundamentally change the face of society by enabling a gendered transformation from within. Many labour laws targeting females were developed recently to implement the state’s new vision (chapter 3: Contextual Framework), therefore this study will attempt to explore organisational reactions to this resource deficiency and how this is translated into the corporate reports, hence answering the main research question on whether corporate disclosures reflect all organisational practices on gender adopted internally.

These new laws are constraints placed in front of the organisations, which they must conform to or lose legitimacy. Most organisations based on this theory explore certain strategies that enable them to conform to or restrain from compliance (Aldrich and Pfeffer, 1976). Pfeffer and Salancik (1978,2003) propose five strategies that minimise environmental dependence: mergers/vertical integration, joint ventures and other interorganisational relationships, boards of directors, political action and executive succession. Similar to institutional Theory, RDT recognises the influence of external factors on organisational behaviour and, although constrained by their context, managers

can act to reduce environmental uncertainty and dependence, therefore control, power, interdependence and uncertainty are central components in this conceptual framework (Ulrich and Barney, 1984) .

The five basic arguments that guide this conceptual framework are: (Pfeffer, 1987, p.26-27)

- 1) the fundamental units for understanding intercorporate relations and society are organisations;
- 2) these organisations are not autonomous, but rather are constrained by a network of interdependencies with other organisations;
- 3) interdependence, when coupled with uncertainty about what the actions will be of those with which the organisations are interdependent, leads to a situation in which survival and continued success are uncertain; therefore
- 4) organisations take actions to manage external interdependencies, although such actions are inevitably never completely successful and produce new patterns of dependence and interdependence; and
- 5) these patterns of interdependence produce interorganisational as well as interorganisational power, where such power has some effect on organisational behaviour.

Below is the application of one of RDT's mechanisms that organisations develop to minimise interdependence and uncertainty within the context of this investigation supported by literature on the role of gender.

Board of Directors

Although Agency Theory is the predominant theory used in the research on boards of directors (Dalton et al., 2007), this is the area of RDT's greatest research influence. Pfeffer (1972) asserts that boards enable firms to minimise dependence or gain resources. Although RDT is less commonly used to study boards than Agency Theory, empirical evidence to date suggests that it is a more successful lens for understanding boards (Hillman et al., 2009). Early studies using RDT to examine boards focus on board size and composition as indicators of the board's ability to provide critical resources to the firm. For example, Pfeffer (1972) finds that board size relates to the firm's environmental needs and those with greater interdependence require a higher ratio of outsider directors. He concludes "that board size and composition are not random or independent factors, but are, rather, rational organisational responses to the conditions of the external environment" (Pfeffer, 1972, p.226)

Pfeffer and Salancik (1978) suggest that directors bring four benefits to organisations: (a) information in the form of advice and counsel, (b) access to channels of information between the firm and environmental contingencies, (c) preferential access to resources, and (d) legitimacy. Significant empirical evidence supports these proposed benefits.

In the context of this investigation, RDT is utilised to highlight potential internal organisational practices adopted to reduce uncertainty and gain power and control over resources. Therefore, illustrating whether disclosures reflect all organisational practices adopted internally, is one of the thesis's main research questions.

The board's function as a link to the external environment is an important one, and that firms respond to significant changes in their external environment by altering board composition. Studies supporting this argument are found in the CSR literature. Firms

choose to assign females on their board due to several individual, firm, industry and country specific characteristics. Under the scope of country specific drivers, Seierstad et al. (2017) discussed various public policies as potential drivers of an increase in the percentage of female directors. The authors provide insights into the spread of national public policies to increase the percentage of women on boards by focusing on the role of civil society actors (e.g., trade unions, politicians, journalists), business actors (e.g., women on boards, associations, business networks), state actors (e.g., political leaders, political parties, civil servants) and international actors (e.g., international women's network, international research). While at the firm level, Rao and Tilt (2016), Bear et al (2007) and Seto-Pamines (2015) found that there is a positive relationship between firm strategic commitment to CSR activity and female representation on the board. Nonetheless, this is observed much less so in family firms than in non-family firms. In family firms, CSR) commitment does not vary significantly with the presence of female directors, as the latter tend to behave in accordance with the family orientation toward CSR (Cuadrado-Ballesteros et al., 2017).The previous findings are not unique to firms operating in developed markets . Yasser et al (2017) found a positive link between board gender diversity and enhanced corporate social performance of firms across three Asia Pacific emerging economies (Malaysia, Pakistan, and Thailand). Rao and Tilt (2016) also examined the relationship between corporate governance, in particular board diversity, and CSR reporting among the top 150 listed companies in Australia over a three-year period. The results based on the regression analysis reveal that three of the board diversity attributes (gender, tenure and multiple directorships) and the overall diversity measure have the potential to influence CSR reporting. While Fernandez-Feijoo et al (2014) found that in countries with a higher proportion of boards of directors with at least three women, the levels of CSR reporting are higher. They also found that

countries with higher gender equality have more companies with boards of directors with at least three women. Also, Larrieta-Rubín de Celis *et al* (2015) found that the presence of females on the board has a positive effect on gender equality practices in the firm.

4.5 Summary and conclusion

This investigation has a main objective that will explore the extent of reporting on gender in Saudi Arabia and the drivers behind this practice, therefore it deviates from the predominantly critical/radical studies that explored this phenomenon from a developing country context. The study does not contest the status quo of females within the country and is not seeking radical change, therefore the three chosen theories provide a solid foundation in answering the main research questions

The following chapter will illustrate the methodology and methods used to answer these questions.

CHAPTER 5: METHODOLOGY AND METHODS

5.0 Introduction

This study's philosophical assumptions will be based on the subjectivity in interpreting the social world, where it is viewed that individuals socially construct the human realm (Burrell and Morgan, 1979). This interpretive school of thought uses qualitative methods to reach an explanation and an understanding of social observations based on subjective interpretations. For that reason, this study will explore the reality of gendered transformation in the Saudi society as reflected in public disclosures, and explained by semi-structured interviews with corporations, governing bodies, NGOs and financial analysts, in addition to focus groups with female jobseekers. Knowledge will come from subjective analysis of publicly available documents and interviews. Consequently, the methodology used in this study will be ideographic. As Burrell and Morgan (1979, p.6) state it "is based on the view that one can only understand the social world by obtaining first-hand knowledge of the subject under investigation", therefore the subjective analysis will not produce generalised knowledge and the conclusions will be tentative.

Answering a need identified in the accounting literature in exploring human rights in relation to reporting (Gray and Gray, 2011), especially in regard to a country that initially did not sign the universal declaration on human rights due to a clause on equality, this thesis will attempt to shed light on practices within organisations to support this social change. The key objective of this thesis is to determine whether voluntary corporate disclosures in the Saudi context could capture the gendered transformation of its society within the period 2005-2015. Given this objective, qualitative content analysis is applied on two main forms of corporate disclosures, followed by semi-structured interviews with key participants from multiple stakeholder groups.

Because methods may be defined as ‘the techniques or procedures used to gather and analyze data related to some research question or hypothesis’ (Crotty, 2003, p.3), it is important to connect this chapter with the main research questions on which this investigation lies upon. Table 1 below lays out the research questions of the thesis, in addition to the source of data and theoretical framework utilised in the analysis.

This chapter will illustrate the methods used in this investigation, and the rationale behind choosing these techniques. It is divided into four sections: philosophical assumptions, content analysis, interviews and finally, the conclusion.

Main Research Questions	Secondary Research Questions	Source of data	Theoretical framework	Research Method
1. What are organisations disclosing in relation to gender equality and female empowerment in Saudi Arabia from the period 2005-2015?	<p>1. Based on number of disclosures, which female stakeholder group is represented the most within the sample reports?</p> <p>2. Is there a connection between timing of legislation on gender and disclosed issues?</p> <p>3. Are gender disclosures -text or visual- affected by organisational industry, size or regional location?</p>	Annual reports and CSR disclosures	Stakeholder model (Freeman, 2010)	Qualitative content analysis (deductive)
2. What are the driving forces behind reporting on gender equality in Saudi Arabia?	<p>1. Who are the targeted users for gender equality disclosures?</p> <p>2. How are gender equality disclosures used?</p> <p>3. What is the relationship behind gender equality practices and reporting?</p> <p>4. Are gender equality practices reflected within the disclosures?</p>	Semi-structured interviews with organisations, NGOs, financial analysts, the community and governmental officials	<p>Institutional Theory - primary (DiMaggio and Powell, 1983, Meyer and Rowan, 1977)</p> <p>Resource Dependency Theory- secondary (Pfeffer and Salancik, 1978)</p>	Semi-structured interviews Focus group

5.1 Philosophical assumptions

While conducting research, researchers make assumptions regarding the nature of the world that could either be explicit or implicit (Burrell and Morgan, 1979; Chua, 1986; Laughlin,1995). These assumptions stem from the researcher's personal beliefs and experiences. And although some assumptions are untenable, some are plausible (Unerman, 2000). This study positions itself within the subjective school of thought. This subjective interpretation assumes that the world is socially constructed individually, contrary to objectivists who believe that there is an objective material world that exists independent of the researcher (Burrell and Morgan ,1979).

Within the three main schools adopted in accounting research (radical, functionalist and interpretive) (Chua, 1986), this study aligns itself with the interpretive school.

Because of the researcher's belief that the world is socially constructed, she plays a role in constructing the reality observed. Therefore, the study explores 'reality' as constructed by individuals and institutions. Consistent with this ontological assumption, the constitution of knowledge is based on two sources; subjective analysis of voluntary gender disclosures and, subjective examination and interpretation of interviews with multiple stakeholders on the driving forces for gender disclosures in Saudi Arabia through the lens of three chosen theoretical frameworks (Stakeholder Theory, Institutional Theory and Resource Dependency Theory). The researcher believes that the reports analyzed to answer the first research question -What are organisations disclosing in relation to gender equality and female empowerment in Saudi Arabia from the period 2005-2015? - are socially constructed documents, developed by organisations to communicate an image to the public. The fact that the reports used in this study are voluntary in nature and lack verification and authentication from external bodies, data extracted are subjective in nature and are not seen as an objective reality outside the realm

of the researcher. Because of this assumption, findings emerging from this source are perceived as subjective and socially constructed. Consequently, there is no search for any form of objective "truth" relating to gender equality disclosures, merely an attempt at understanding and describing drivers considering the reported practice of CSR in Saudi Arabia.

An ideographic methodology seeks to understand how individuals interpret the social world they live in. As previously stated, people cannot understand the social world before obtaining first-hand knowledge on the subject matter (Burrell and Morgan ,1979). A similar ontological assumption has been taken by Momin (2006) and O'Dwyer (1999) to explore CSR disclosures in a developing and developed context. Using the ideographic approach, this thesis attempts to explore and understand gender equality disclosures and practices in Saudi Arabia in a subjective manner through an analysis of corporate disclosures (annual and CSR reports) in addition to examining the drivers behind this practice by interviewing multiple stakeholders (organisations, regulating bodies, jobseekers, financial analysts and CSR consultants). Because of its subjective nature, this approach calls for the use of qualitative research methods.

The next section describes the qualitative research methods used in this study.

5.2 Research Methods

Qualitative methodology, based on the ideographic approach to social science refers broadly to "research that produces descriptive data: people's own written or spoken words and observable behavior" (Taylor and Bogdan, 1984,p.7). Qualitative research has a long history with descriptive observation, interviewing and other qualitative methods being as old as recorded history (Taylor and Bogdan, 1984). Van Maanen (1979) claims that the label "qualitative methods" does not have an exact meaning and is an umbrella term applied to a number of interpretive techniques aimed at describing, decoding, translating,

and otherwise inferring the meanings of events or phenomena occurring naturally in the social world. These lead to qualitative researchers studying things in their natural environments and striving to make sense of or interpret phenomena in terms of the meanings people bring to them (Denzin and Lincoln, 1994). In qualitative research, each perspective is treated as important and capable of being explored further, and the focus is on providing depth in any particular study.

There are several methods that can be used in qualitative research involving this interpretive, naturalistic approach to exploring gender equality practices and disclosures in the Saudi context.

Qualitative research is perceived as possessing many distinctive characteristics. It is deemed inductive in that researchers develop concepts, insights, and understandings by tracing and understanding patterns and consistencies in data. This involves a form of detective work involving a flexible research design, followed by what Mintzberg (1979, p. 584) terms a "creative leap". It has also been termed "exploratory" research (Mintzberg, 1979). There is no search for a form of "truth" but more for an understanding of other people's perspectives. Validity is a crucial aspect in the use of qualitative methods as they must be designed to ensure a "close fit between the data and what people actually say and do" (Taylor and Bogdan, 1984, p. 7). Qualitative methods will never achieve perfect reliability, nor should they be expected to if valid studies of the real world are to be produced. Qualitative researchers are flexible in how to attempt to undertake their studies and although there are guidelines to be followed, there are never distinct rules. The methods used should serve the researcher, "never is the researcher a slave to procedure and technique" (Taylor and Bogdan, 1984, p. 8) with the process being akin to an intellectual craft (Leavy, 1994).

Given the underlying philosophical assumptions of this researcher and the broad, exploratory objectives of this research, with its emphasis on description and understanding the drivers for gender equality based on multiple stakeholder groups, multiple methods are used in this study to fulfil these objectives. Data collection using qualitative methods can be approached in three ways: (1) interviewing; (2) direct observation; and (3) written documents (Patton, 1990). This research study employs two of these three methods of qualitative data collection in order to satisfy the objectives of the study:

1. The content analysis of corporate annual reports and CSR disclosures
2. Semi-structured depth interviews with multiple stakeholder groups.

These two methods appear to conform with the two techniques of qualitative data collection: artifactual and human-to-human. The first technique refers to such techniques as the analysis and examination of artifacts such as written materials, while the second refers to techniques such as interviewing and observation. Combining content analysis with semi-structured interviewing enables the researcher to satisfy the quest for discovery, description and understanding of gender equality disclosures in the Saudi context.

The relationship between accounting and its surrounding organisational and social environments, shape how public reports influence society (Burchell et al., 1980). To make sense of the gendered transformation in the Saudi context, and whether it is important to its society, this study explores how organisations report on 'gender' at the time of this transitional phase.

The following segments explain the process in detail.

5.2.1 Content analysis

Studies conducted in developed countries argued that companies rarely report on equality and gender issues due to lack of regulatory obligations (Vuontisjärvi, 2006, Grosser and Moon, 2005, Adams and Harte, 2000) . Consequently, this lack of mandatory reporting produces multiple forms of voluntary disclosures difficult to compare. To overcome this difficulty, this investigation uses content analysis to gather data scattered over multiple mediums. Content analysis is defined as ‘a research technique for making replicable and valid inferences from texts -or other meaningful matter- to the contexts of their use’ (Krippendorff,1980,p.21).

While Abbott and Monsen (1979 , p.504 cited in Gray et al,1995b) define content analysis as ‘a technique for gathering data that consists of codifying qualitative information in anecdotal and literary form into categories in order to derive quantitative scales of varying levels of complexity.’

Content analysis has been applied as the main method for data collection in many studies in the CSR literature (Ernst and Ernst , 1976) (Guthrie and Mathews, 1985, Gray et al., 1995a) (Dias et al., 2016) (Chauvey et al., 2015). Because this study aims at addressing two main research questions, one referring to reporting on gender and female empowerment, while the other aims at understanding the drivers behind these corporate disclosures within the period, it was important to use multiple methods. Content analysis was utilised in this study to answer the following secondary research questions:

1. Based on number of disclosures, which female stakeholder group is represented the most within the sample reports?
2. Is there a connection between timing of legislation on gender and disclosed issues?

3. Are gender disclosures -text or visual- affected by organisational industry, size or regional location?

A variety of research methods may be used to assess meaning from text. This study uses context analysis (sometimes referred to as textual analysis or semiotic analysis) as a technique that determines the quantity of gender disclosures in corporate reports. From the count of disclosure, inferences are then made concerning the meaning which one could infer from the text (Gray et al., 1995b). Because this method requires inferring importance and meaning, it has the potential to be relatively functionalistic. The researcher acknowledges this tendency, but also notes that based on the philosophical assumptions in which this study rests upon, and the way in which the data is used, (and the use of other sources of data in conjunction with content analysis), this method could be applied interpretively, which is the case in this investigation. In this study, the content analysis involves analysing not only the number of times a gender equality disclosure is made, but also the context, and hence the nature, of the disclosure. Although the analysis used yields 'counts' of gender disclosures, it should be noted that the qualitative characteristics of the disclosures (such as the timing of the disclosure and institutional factors contributing to the gender equality practice within the organisation) are the focus of interest rather than the quantitative characteristics (such as the number of words). Therefore the analysis makes the assumption that the *extent* of disclosures provide a useful *indication* of the relative importance of the gender equality issues to the reporting organisation that will lead to a more qualitative-based discussion on gender equality disclosures. This assumption (the extent of disclosures provides a useful indication of the relative importance of issues to the reporting organisation) is found in many CSR studies (Deegan and Rankin, 1996, Neu et al., 1998, Grosser, 2011, Gray et al., 1995a)

The advantages of using this type of method are as follows: First, it is conducted on a 'permanent' research object, the annual and CSR reports, which can be accessed independently of the person who created it. Second, the research object, the reports, are not directly affected by the researcher and the research process (Krippendorff, 1980). While the text may have been prepared with "its own narrative structure, designed to persuade the reader" (Silvermann, 1993, p76), once the text is in the public domain it cannot adapt any further in response to the researcher. As such the text then forms a permanent basis for analysis. The final advantage relates to the previous point. Given the texts used are documents which have been produced by a company for external use, they are likely to reflect very carefully constructed pictures of reality, a "favored reading" (Silverman, 1993, p76), which the producer of the report would like the reader to receive. Thus, they provide access to the 'official' picture of reality which is sought to be communicated. The limitations of textual analysis as a way to generate knowledge are the converse of the above points. In particular, a text provides no opportunities for interaction beyond that which arises in the reading and re-reading of the text. Dialogue, conversations, questions and answers are not possible using this method and if the text itself is not clear there is no way to further interrogate it. Further, subjective elements, which have been incorporated in the preparation of the text, may be difficult to ascertain from the text itself. The second research method, the semi-structured interviews compensate for these weaknesses. Using both methods can achieve an element of triangulation (Jick, 1979, Leedy and Ormrod, 1997).

Conducting a content analysis in this study involves at least four important steps: choosing the documents to analyse, selecting the categories or themes of gender equality disclosures, measuring the themes, and testing the reliability of data.

5.2.1.1 *Choosing the documents to analyze:*

Some of the previous literature has recognised that to capture all social disclosures, there is a need to expand the source of data to include more than the annual report in the analysis. It has been highlighted that there is a possibility that an exclusive focus on annual reports may not provide a complete picture of the CSR practices of a company (Unerman, 2000); (Zeghal and Ahmed, 1990); (Roberts, 1991); (Harte and Owen, 1991), (Guthrie and Parker, 1989). Therefore, the main source of data stems from public disclosures in two forms: stand-alone CSR reports, and annual reports. These mediums are chosen because companies use these channels to disseminate information to the public, therefore they are constantly investigated in the CSR literature (Tagesson et al., 2009, Simnett et al., 2009). The organisations were chosen based on two criteria: the availability of data for the timeframe under investigation, and whether females are employed within the organisation, unless the company explicitly supports the empowerment of females within the community.

At the time of this study, Saudi companies, regardless of its legal form, are not required by governing bodies (Saudi organisation for certified public accountants (SOCPA), International Financial reporting Standards IFRS, Capital Market Authority (CMA), Saudi Arabian Monetary Agency (SAMA), Ministry of Labour and social services) to disclose any information related to their gender equality practices in their annual reports. Therefore, only companies that voluntarily disclose gender-related data are studied. Because this is a longitudinal study, companies that only disclose on their websites are excluded from this investigation.

Companies were chosen based on their excellence in CSR practice in Saudi Arabia. The King Khalid corporate social responsibility awards are used as a proxy for CSR excellence in Saudi Arabia. The King Khalid Foundation (KKF) is the initiator of the

Saudi sustainability competitiveness index and the King Khalid corporate social responsibility awards. One of the main criteria in evaluating companies receiving this award directly relate to providing opportunities for females.

The Global Reporting Initiative was also utilised as main sources in choosing the sample. It should be noted that all Saudi organisations that were awarded the King Khalid corporate social responsibility award used to publish a stand-alone GRI report.

The sample consisted of listed companies, private companies, not-for-profit companies and a governmental organisational, all of which voluntarily disclose some form of gender-related data.

The timeframe was chosen due to the fact that this window experienced an abundance of policies targeting this positive social change (please refer to figure 3.3)

Figure 3.3: Female empowerment in Saudi Arabia: Main events (1932-2030)

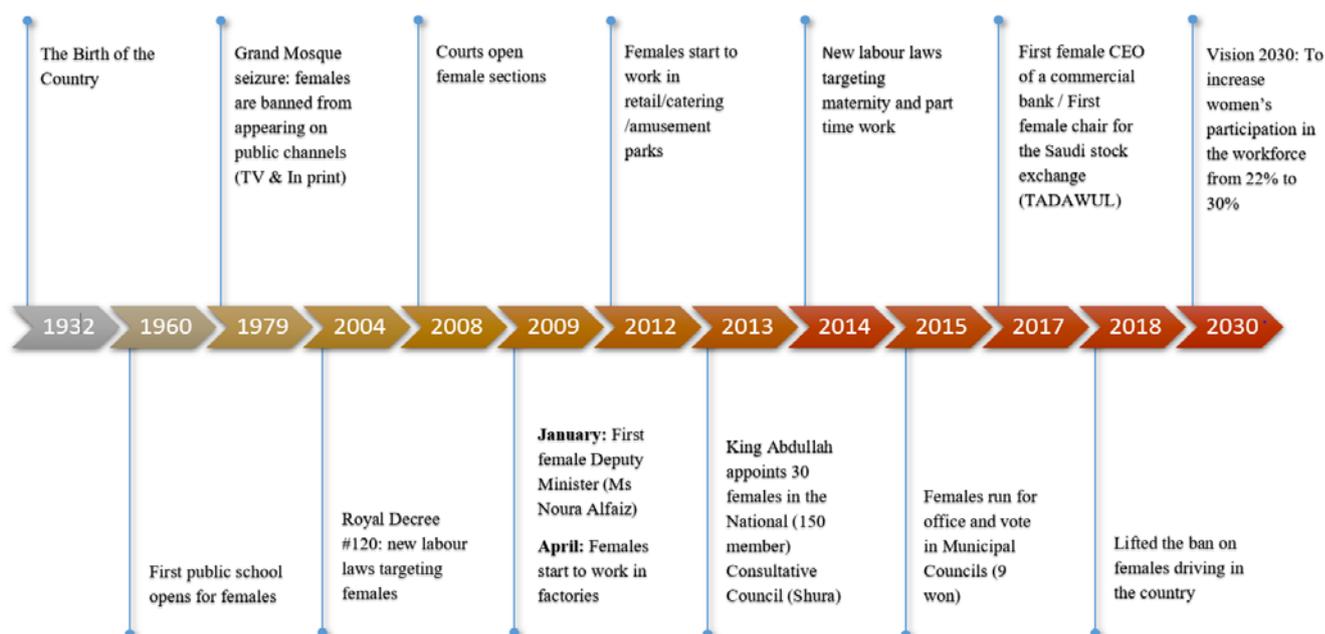


Table 5. 2 illustrates the list of companies investigated in this thesis.

Company name	Type	CSR reports	Annual reports
Saudi National Commercial Bank (NCB)	Publicly listed	2009-2013	2005-2015
Saudi Arabian Investment Bank (SAIB)	Publicly listed	2011-2015	2005-2015
Allnma Bank	Publicly listed	NA	2009-2015
Savola (Food and beverage company)	Publicly listed	2007-2011-2013	2005-2015
Zain Telecommunications	Publicly listed	2010-2015	2008-2015
Dr Sulaimon Fakeeh Hospital	Private hospital	2008-2009 2011-2012	NA
ACWA energy	Private company	2014-2015	2009-2015
Majid Society (NGO)	Not-for profit	2010-2015	2010-2015
Sabic petrochemicals	Publicly listed	2011-2015	2005-2015
Sipchem petrochemicals	Publicly listed	2015	2011-2015
ARAMCO (Petrochemical company)	Governmental entity	2009-2015	NA

5.2.1.2 Selecting the categories or themes of gender equality disclosures

The procedure followed for developing the categories are consistent with the interactive and reflexive process followed for developing categories for sustainability disclosures by Bebbington (1999). Initial categories of gender equality disclosures were developed based on the literature review in chapter two and the researcher's knowledge of the socio-economic context of Saudi Arabia described in chapter three.

Following Gray's (2001) suggestion of using the stakeholder model to define social accounting categories, themes within the index card were informed by the literature, (Adams et al., 1995b, Benschop and Meihuizen, 2002, Grosser et al., 2008b) , and from priorities on gender as expressed by the GRI framework and its IFC guide to reporting on gender, and the Saudi responsible competitive index, which is based on Accountability Global Responsible Competitiveness Framework. Thus, developing a comprehensive scorecard identifying best practice in gender reporting across three

stakeholder groups: workplace, community and consumers. Multiple issues are embedded under each group, for a total of 31 issues the scorecard was aiming to locate within each corporate report:

Workplace	Communities	Consumers
<ol style="list-style-type: none"> 1. Promote diversity among board members 2. Promote diversity and equality in management 3. Women in total workforce 4. Women in management 5. Women at different grades/ job categories 6. Women as part-time workers 7. Attracting local talent (Saudization) 8. Women's recruitment 9. Women's retention 10. Results of employees' survey on gender 11. Litigation related to gender 12. Sexual harassment 13. Gender in management appraisal 14. Maternity and paternity leave 15. Women absenteeism 16. Women's training 17. Women's career development 18. Women's turnover 19. Work-life balance 20. Childcare 21. Equal pay 22. Equality and diversity training 23. Employee opinion surveys on gender 24. Women employees evaluated 25. Women based on age groups 	<p>Contribute to the well-being of women and men in the affected communities through the following initiatives:</p> <ol style="list-style-type: none"> 1. Health and safety 2. Sponsorship and donations 3. Training and Education 4. Entrepreneurship opportunities 	<ol style="list-style-type: none"> 1. Not to discriminate or stereotype against men or women in marketing and advertising 2. Reflect the needs of men and women in customer services and complaint procedures

Similar to the scorecard used in the ACCA study conducted by Grosser, Moon and Adams (2008) on reporting on Gender in the workplace, this scorecard differentiates between qualitative and quantitative data. Findings are recorded for each individual report using Nvivo pro 11, which are later compiled to reflect findings (Milne and Adler,

1999). The full scorecard is illustrated in Appendix 1.

This index card was developed based on the stakeholder conceptual framework (Gray et al., 1995b, Guthrie and Parker, 1990, Grosser et al., 2008a) and the GRI framework, in addition to country specific gender equality practices that emerged from pilot interviews and the King Khalid Foundation sustainability award (criteria in appendix 9). The rationale behind identifying three separate stakeholder groups instead of grouping them together under one umbrella titled “Females” is to recognise the unique and diverse roles females play within the organisational environment, and to identify which stakeholder group is considered “primary” by the focal organisations. 31 sub-issues related to these 3 stakeholder groups were identified in the index card to determine “exposed” and “hidden” issues within the reports. In addition to qualitative data (gender equality in-text qualitative statements), this investigation determined the extent of performance and target data disclosures, whether quantitative data within the text (referred to as mixed data), or purely quantitative data in a separate chart or figure (referred to as quantitative data). Combined, they are considered as performance and target data. The researcher argues that quantitative data communicates information to the readers of the reports faster than mixed data, although essentially, both deliver performance information. The reliance on pure quantitative data vs mixed could indicate the desirability of the organisation to reach readers faster.

Lack of performance and target information related to gender equality was found in previous studies (Adams et al., 1995a, Adams and Harte, 1998), therefore investigating the extent of performance data could give an indication that the companies are seeking an active engagement with their stakeholders and enhancing their transparency (Adams and Harte, 2000). By relying on qualitative data to disclose gender equality practices,

organisations may position themselves in a positive light in regards to discrimination, while continuing to marginalise and discriminate (Grosser, 2011)

5.2.1.3 Measuring the themes:

Another important aspect of content analysis is the measurement of these themes. Previous studies suggest that various types of measurement (i.e. number of words, sentences, pages or page proportion) have both advantages and disadvantages (see, Unerman, 2000). For example, those who use 'word' as a measurement unit argue that it has the advantage of counting a greater amount of detailed description of CSR with more accuracy (Zeghal and Ahmed, 1990). On the other hand, 'sentence' -the chosen unit for this study- has been preferred by many researchers to infer meaning from the themes disclosed rather than counting isolated words (Hackston and Milne, 1996). However, both 'word' and 'sentence' have the disadvantage of ignoring non-narrative CSR disclosure (i.e. photographs and figures) and thus lower the total amount of disclosure (Unerman, 2000). To compensate for this weakness, this investigation analysed pictures and figures associated with gender. (discussed below)

5.2.1.4 Reliability and validity:

The reliability and validity of content analysis is an important issue in this research. Milne and Adler (1999) suggest that the content analysis classification must be reliable in terms of consistency and reproducibility. These are ensured by using specific decision rules in categorization, sub-categorization and measurement processes. In this way any researcher using the same decision rules at a different time should produce the same amount of disclosure, thus ensuring reliability and reproducibility (Gray et al, 1995b). Milne and Adler's study (1999) empirically tested the reliability and validity of content analysis by using different coders and showed that the method is valid and reliable in capturing the volume of total CSR from the text. In the present study data has been

analysed by the researcher using decision rules designed by (Grosser, 2011) . It is expected that any researcher using the same decision rules will obtain similar results to those documented in this study. To confirm this, ten annual reports from the sample were checked at different times. This confirmed that the result is replicable, despite some minor variations.

After recording disclosures for all companies, the data is transferred to a database created through Nvivo pro 11 for further analysis. From the database, total gender equality disclosures were recorded for each organisation and then analysed according to the main categories or issues of reporting: workplace, community and customers, and into sub-categories (please refer to Appendix 1 for a comprehensive list of themes). Also, each disclosure was identified as either quantitative, qualitative or mixed. Hence creating a matrix to explore each theme via multiple quires. Following Gray et al (1995b), simple percentages are then calculated to make data more meaningful.

5.2.1.5 Analysing pictures

To overcome the weakness associated with ignoring non-narrative gender equality disclosures, a second scorecard was utilised to capture how women are portrayed in corporate disclosures by studying the imagery in the reports, focusing on the relative appearance frequency of men and women, and whether the women are adhering to the Islamic headscarf. Appendix 2 is an example of the imagery scorecard. The scorecard was loosely based on Benschop and Meihuizen (2002) index card on gender appearances in annual reports. Due to the unique nature of the Saudi environment regarding gender, which is based on Islamic law, criteria utilised in the literature (job role, location, dress and race), need to be modified to fit the context. Contrary to other studies conducted in non- Islamic countries, the researcher argues that *any* visualising of females within the

public disclosures is a recognition of women as stakeholders. An index card was developed to identify three main criteria:

- In comparison to all pictures within the reports, what is the percentage of pictures that depict females (if any) over the 10-year period?
- Are the females in the pictures an accurate representation of Muslim women (wearing the mandatory headscarf)?
- Which region within the country (Hejaz, Najd and Sharquia) publishes the greatest number of pictures of females?

Pictures were gathered using the content analysis method. Within the complete set of reports spanning a decade (2005-2015), three timeframes were identified (beginning, middle and end), in which reports were analysed for pictures of females. Within each report, all pictures were extracted to determine the total number of pictures published, and from within this group, pictures of females in any context (group, individual, in a mixed gender environment, only with females) were analysed. The percentage was calculated by dividing the number of pictures of females by the total of pictures within the report. The researcher used the percentage instead of total number of pictures of females to easily compare between reports, regardless of the size of the report. Each picture containing a female was analysed as following: wearing the Islamic headdress or without, the region of the report (Najd, Hejaz, Sharquia) and the type of report (GRI vs Annual report).

Each company was assigned a scorecard for each year. Although all 140 reports were analysed for textual disclosures, due to time constraints, a sampling technique was applied on the data. Reports from three separate timeframes (2005/2010/2015) related to each organisation were used to analyse the pictures related to gender using Nvivo pro

Any internal organisational practices on gender equality was noted to guide the follow-up interviews. In addition to using a modified version on a scorecard applied in previous studies to increase accuracy, the researcher analysed the data a second time after completing the data collection phase, hence providing the research with additional stability to enhance its reliability (Krippendorff, 2012).

5.2.2 Semi-structured interviews

Dialogue, conversations, questions and answers are not possible using content analysis. Therefore, to further explore the phenomena of gender disclosures in Saudi Arabia, there was a need to investigate subjective elements that have been incorporated in the preparation of the corporate reports. The second research method, the semi-structured interviews compensate for this. Using both methods can achieve an element of triangulation (Jick, 1979, Leedy and Ormrod, 1997, Glaser and Strauss, 2017)

The content analysis helped to create a descriptive base, and by determining which issues on gender equality have been included, and which excluded, a picture began to emerge (Adams and Harte, 1998, Buhr, 1998). Further understanding of these gender issues has been obtained through interviews with multiple stakeholders. An interview is seen as a suitable technique due to its ability to explore issues in depth (Denzin and Lincoln, 1998). It is especially valuable in exploratory research. However, in line with Laughlin's (1990, p. 94) suggestion that 'research in accountability needs to complement its theoretical work with a greater exposure to a range of empirical case studies', more than one interview was undertaken within each stakeholder group (Yin, 1994). In addition, knowledge gathered from content analysis, previous literature and the adopted conceptual framework all helped to design an interview guide with common questions to ask during interviews.

This research adopted a thematic analysis technique to analyse the interview data. According to Braun and Clarke (2006, p.79), thematic analysis is “a method for identifying, analysing and reporting patterns (themes) within data”. Ritchie and Spencer (2002 , p.316) state that, “the method has mainly been applied to the transcription of individual and group interviews”. This implies that it is mostly applicable to data generated and subsequently transcribed from the interviews, such as those in this study. However, it has also been argued for in terms of its flexibility as a tool to enrich data; for example, Braun and Clarke (2006, p.78) argued that “one of the benefits of thematic analysis is its flexibility..., as it provides a flexible and useful research tool, which can potentially provide a rich and detailed, yet complex account of data”. Furthermore, Cassell (2015 , p.77) posits that: “thematic analysis can be used in a range of epistemological traditions and is a fairly flexible technique”. She contends further that one of the most well-used forms of thematic analysis in the business and management field is template analysis, where the researcher produces a list of codes representing themes identified in their textual data. She concludes that it enables the interviewer to put a clear structure on the analysis of their study. This approach was implemented in this investigation to answer the second main research question -what are the driving forces behind reporting on gender equality in Saudi Arabia? And the following secondary research questions;

1. Who are the targeted users for gender equality disclosures?
2. How are gender equality disclosures used?
3. What is the relationship behind gender equality practices and reporting?
4. Are gender equality practices reflected within the disclosures?

This investigation collected data by conducting semi-structured interviews with corporate and non-corporate actors. Using Institutional Theory and Resource

Dependency Theory to guide the interview schedule, interviews with corporate CSR directors were around the following main themes: reasons for reporting on gender, target audiences and drivers, criteria for what to report, reasons for not reporting, attitudes to reporting bad news, feedback about reporting, views about regulation, and incentives for greater disclosure. To gain insight on organisational practices on gender equality in the workplace- that may or may not have been reported in their public disclosures- interviews with HR directors were conducted to seek information related to the following themes: organisational strategies to promote gender equality, drivers behind corporate practices on female empowerment, future plans on gender equality, internal monitoring systems, and positive discrimination in recruitment, training , pay and work-life balance.

To understand how external readers, use publicly available corporate disclosures, and whether reporting on gender is used as a tool in decision-making, semi-structured interviews were conducted with financial analysts in the big 4 firms and female jobseekers, while governing bodies (Ministry of Labour, Chamber of Commerce, Ministry of Finance, Saudi Organisation for Certified Public Accountants (SOCPA), Saudi stock market (Tadawul), Nahda philanthropic society for women) provided data on institutional drivers leading to the gendered transformation in society, and its reporting consequence.

Due to the small sample size, a plan to conduct interviews with all the corporations was in place. Unfortunately, access was denied in some cases, therefore interviews with corporations that practice female empowerment, but lacked reporting on gender were included. Participants were contacted through personal connections or through their organisation's website. Information sheets and consent forms (Appendix 7) were provided to all participants before arranging for a time and location for the interview. 29 semi-structured interviews were conducted with 4 main stakeholder groups (18

corporations, 7 regulating bodies, 2 financial analysts and 2 national independent CSR consultants) in addition to one focus group with female jobseekers.

Participants from corporations were either CFOs, communications directors or HR managers. Within many organisations, multiple participants from different units agreed to meet with me to gain different perspectives on the case of gender reporting and practices. One petrochemical company and another defense and security company limited my access to the communications and PR department, where I met with the senior directors in-charge of the corporate reports. Access to other departments within these organisations was denied due to security reasons.

The regulating bodies were identified after conducting a pilot study with a couple of companies, in which they revealed that the Ministry of Labour, Chamber of Commerce, the Saudi Organisation for Certified Public accountants (SOCPA), General Organisation for Social Insurance (GOSI), Saudi Arabian General Investment Authority (SAGIA), Capital Market Authority (CMA), Ministry of Finance, the consultative council (SHURA) and the King Khalid Foundation shape and govern the female empowerment and reporting practice in the country. Access was obtained to all but GOSI and SAGIA. Due to the strong partnership between GOSI and the Ministry of Labour and between the King Khalid Foundation and SAGIA, many questions concerning these entities were answered by their counterparts.

Both local CSR consultants are certificated in the field of social responsibility, sustainability and corporate governance from the Centre of Sustainability and Excellence which is the leading international centre in the field of developing programmes for social responsibility and sustainability. Each has over 30 years' experience in the field, which was essential due to the longitudinal nature of the study.

The financial consultants worked at the big 4 firms and oversaw the evaluation of new investments; therefore, they could shed light on the importance of gender-related data in their assessments.

One focus group was conducted with 8 female jobseekers. This group was planned by a local NGO for another study conducted by Harvard Business School and the Saudi Ministry of Labour. The NGO granted me access to conduct the study on these female participants. The focus of the discussion was on whether the females were aware of the existence of the CSR reports. Sample reports from national companies were distributed among the participants to gauge which KPI was the least/most important to them as potential employees/a member of the community. The NGO was unable to arrange for another focus group. The findings for this focus group cannot be generalised and is not a representation of the population. Initial results assisted in shaping the interview schedule with corporations, especially in the realm of the targeted users and the accessibility of corporate reports.

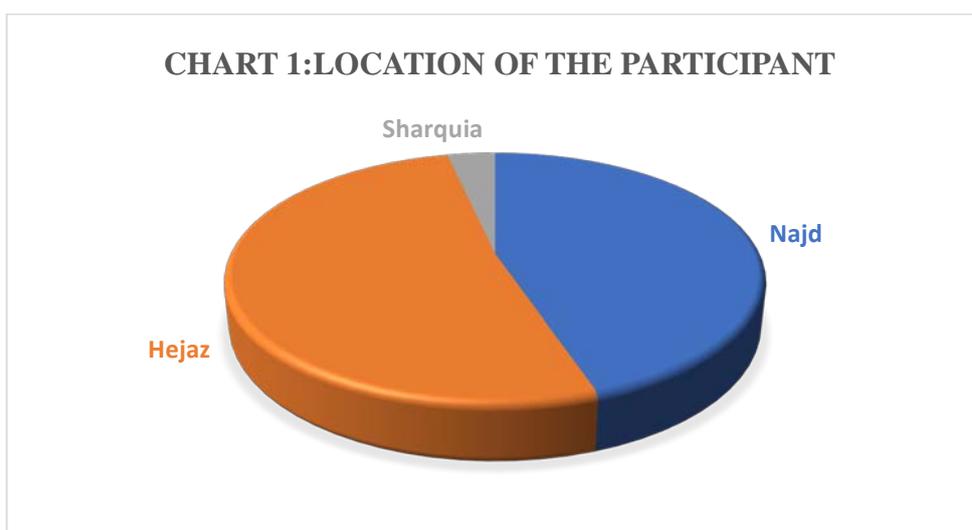
The breakdown in participants characteristics/ demographics is found in Appendix 4.

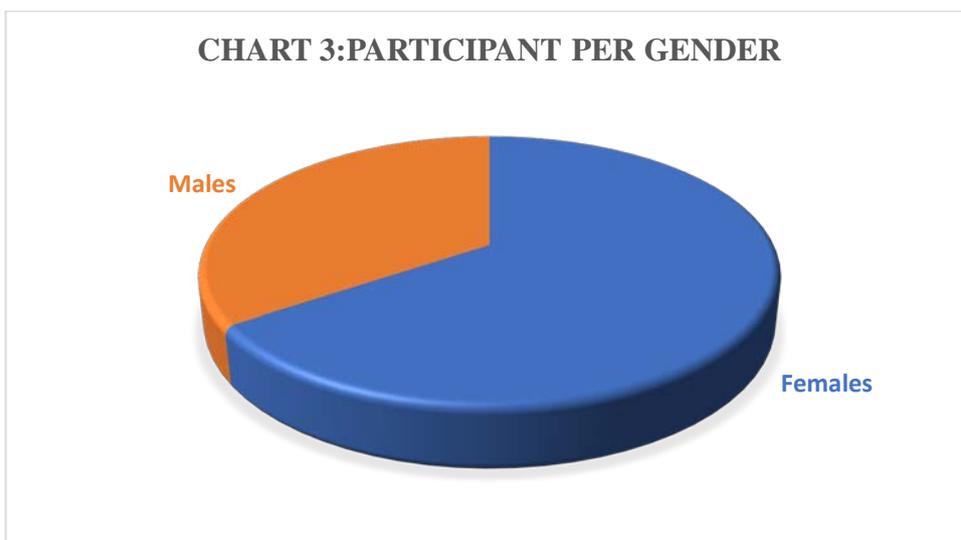
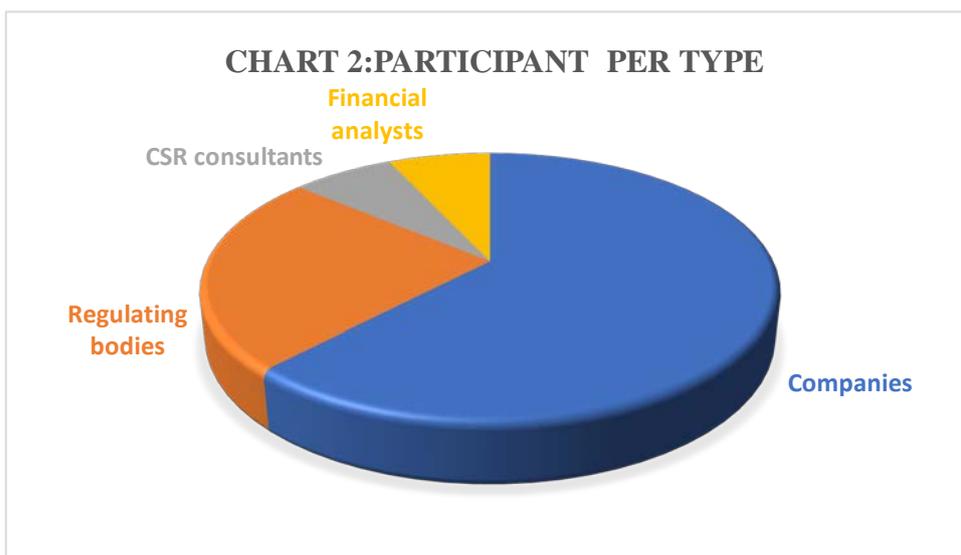
Acronyms contain 3 main features for a participant. The first letter represents the stakeholder group (B=Business, R= Regulator, C =CSR consultant, F= Financial analyst), the second letter represents the gender (M and F) and the third component is their assigned number. (example of a female participant from a business will appear as follows: BF#)

The researcher traveled to Saudi Arabia twice to gather data. (December 2015-February 2016) (July-September 2016). 26 interviews were conducted face to face in the participants' workplace while 2 were conducted via Skype due to the participants' unavailability. While 1 interview was conducted via phone due to restrictions on females entering some governmental building, 28 interviews were tape recorded, while one

refused to consent, therefore the researcher took notes throughout the interview. All interviews were transcribed by the researcher and a copy was sent to the participant to verify the accuracy of the information. Corporate titles and participants' names are anonymous throughout the study, with numbers referring to each participant. The semi-structured interviews were organised around the interview themes mentioned previously, guided by the findings from the content analysis and the theoretical framework (Institutional Theory and Resource Dependency Theory). The focus was on covering these areas during the interview rather than a sequenced script of standardized questions. This ensured flexibility in how, and in what sequence the questions are asked, and whether there is a need to follow-up particular areas with the interviewees without directly guiding the interviewees with preformed findings in the literature (Patton, 1990). The interviews were conducted by the researcher -a bilingual Saudi female- in both Arabic and English:10 in English and 19 in Arabic. Kindly refer to Appendix 3 for sample interview questions.

Charts 1, 2 & 3 illustrate the breakdown of participants per location, gender and type.





5.2.3 Focus groups

One of the secondary research questions this thesis aims to answer is: 'how gender equality disclosures are used?'. Pilot interviews with corporations that publish gender equality data revealed that female jobseekers are recognised as potential users of these reports. To triangulate that information within the data set, it was important to conduct discussions with a sample of female jobseekers (Stewart and Shamdasani, 2014). A focus group is defined as an interview style designed for small groups of unrelated individuals,

formed by an investigator and led in a group discussion on some particular topic (Barbour, 2008).

The purpose of using a focus group to collect data from female jobseekers was because within the context of this study, three main areas are under investigation in relation to these agents: their experience seeking jobs in the private sector, their awareness of corporate disclosures –especially information related to gender equality and female empowerment- and finally, which gender KPIs affect their decision-making process. Accessing these participants in a controlled environment was difficult, therefore the researcher contacted an NGO specialised in empowering Saudi women through financial and social support, training and employment services and advocacy, and requested to meet with their female recipients. Although the researcher requested additional participants, only one focus group could be arranged for this study. The researcher acted as the moderator, while a note taker was assigned for this discussion. Consent was given in writing by all participants, and an information sheet about the research was disseminated before the dialogue commenced. The session was approximately 40 minutes long and was conducted in the Arabic language. The interactions were tape recorded in addition to being documented on notes. The mediator and the note taker met to discuss main themes and areas of focus immediately after the session. A transcription of the session was conducted by the researcher. The template for note taking is found in Appendix 5, while the KPIs disseminated among the focus group participants is in Appendix 6.

5.3 Nvivo pro 11

This investigation examines two types of enquires: ‘what’ types of gender disclosures appear in the public domain, and ‘why’ such practices are adopted by organisations. As discussed in previous segments, to reach a satisfactory explanation on this social phenomenon, data was analysed from two main sources: corporate reports and interview transcripts. Previous studies exploring CSR in general, and gender disclosures in particular (Gray et al., 1995a, Grosser, 2011, Adams et al., 1995a) manually analysed findings. This could have had the potential to miss an extra layer of analysis and triangulation. The researcher attempts to overcome this using a software dedicated to organizing and retrieving data based on the specific needs of the study.

To add strength to the coding and the triangulation process, and to enhance the organisation of the data, this study used Nvivo pro 11, a database that is commonly used in social research studies (Bazeley and Jackson, 2013). Using this database with its multifaced analytical capabilities allowed the researcher to explore the nature of gender practices and disclosures at a more in-depth level by identifying linkage between sources. It is anticipated that the use of this tool would enhance and improve any further studies of this kind.

Appendix 8 is a brief sample of the project the researcher developed in Nvivo pro 11 to collect and analyse the data.

5.4 Conclusion

The rationale behind using multiple sources of information is because no single source can be trusted to provide a comprehensive perspective on gender reporting. By using interviews, content analysis and focus group data, the researcher can validate and cross-check findings. Each type and source of data has strengths and weaknesses, but through

triangulation, there will be an increase in the validity of the data as the strengths of one approach can compensate for the weakness of another (Marshall and Rossman, 1989). Although documents provide a behind the scenes look at corporations and they might lead to appropriate questions on organisational practices and policies on gender, due to their voluntary nature, they may be inaccurate or incomplete. While interviews and focus group, data provide explanations to undocumented information, some responses may be distorted due to personal bias, lack of awareness, religious beliefs and anxiety (especially for male interviewees due to the gender of the researcher). By utilizing these different methods together, the researcher aims at explaining the gendered transformation in the Saudi society as told by corporate disclosures.

The following chapter will demonstrate the application of using the content analysis to answer the research question on what is being reported on gender equality and female empowerment in Saudi Arabia in the period 2005-2015.

CHAPTER 6: EMPIRICAL FINDINGS; CONTENT ANALYSIS

6.0 Introduction

This chapter discusses the findings from analysing 140 reports published by 11 organisations operating in Saudi Arabia for the period 2005 until 2015. An additional empirical chapter follows to triangulate these findings with data gathered from interviews, which will shed light on the drivers and motivations of disclosing such data and engaging in gender equality practices. Thus, the focus in this discussion is on textual and visual disclosures found in the public corporate reports based on the stakeholder conceptual model.

One of the main objectives of this thesis is to identify what organisations are disclosing in relation to gender equality and female empowerment in Saudi Arabia from the period 2005-2015. Under the scope of this broad research question, secondary research queries are explored:

1. Based on number of disclosures, which female stakeholder group is represented the most within the sample reports?
2. Is there a connection between timing of legislation on gender and disclosed issues?
3. Are gender disclosures -text or visual- affected by organisational industry, size or regional location?

This chapter's main findings consist of three main themes: the effect of legislation on gender disclosures, the differential weighting of gender equality disclosures, and finally, the "visualisation" of females. The following segments discuss each theme in detail, followed by a summary and implications.

6.1 Findings and discussion

6.1.1 The effect of legislation on gender disclosures

A detailed narrative of the application of the tool (content analysis) is found in the methodology chapter (chapter 4). Appendices 1 &2 illustrate the index cards used in textual and visual coding

Table 6.1 lists the organisations analysed per characteristics. (sorted by the number of employees)

Title	Industry	Year founded	Type	Capital SR ,000	# Employees	Region	# of Disclosures
ARAMCO	Petrochemicals	1933	Government	700,000,000	65266	Sharqiyah	118
SABIC	Petrochemicals	1976	Publicly listed	30,000,000	40000	Najd	60
SAVOLA	Food and Beverage	1979	Publicly listed	5,339,806	34225	Hijaz	48
NCB	Financial services	1955	Publicly listed	20,000,000	6690	Hijaz	264
ACWA	Energy	2004	Private	5,466,215	3100	Najd	91
DSFH	Health services	1978	Private	NA	2609	Hijaz	40
Allnma	Financial services	2006	Publicly listed	15,000,000	1778	Najd	48
SAIB	Financial services	1976	Publicly listed	7,000,000	1747	Najd	117
Zain	Telecommunications	2007	Publicly listed	5,837,291	1509	Najd	50
Sipchem	Petrochemicals	1999	Publicly listed	3,666,666	1112	Sharqiyah	6
Majid	Non-for profit	1998	NGO	36,673	25	Hijaz	117
Total Disclosures							959

As discussed in the context chapter (chapter 3), the 8th national plan of the Kingdom of Saudi Arabia strived to enhance the status of women and ensure their participation in the economic and social development of the country. New labour laws focusing on females

emerged to facilitate this transformation in the private sector. Quotas were enforced on many industries to recruit nationals, especially females, to reduce the unemployment rate among youths (35%), in addition to work-life legislation related to childcare and maternity leave. Although many of these regulations were mandated by the regulating bodies, communicating these practices to the public was left to the discretion of the organisation. Local and international accounting disclosure standards are at their infancy stage when referring to gender equality data. The local accounting standards developed by SOCPA (Standard 1: Disclosures)(SOCPA, 1994) do not require firms to disclose their CSR information at any level, whether they are classified as either for profit or not-for profit organisations. And although firms listed on the Saudi Stock Exchange (Tadawul) are gradually adopting international financial reporting standards (IFRS), none of the current amendments to the original requirements dictate the inclusion and the reporting of gender-related data IAS 19 (employee benefits)(IFRS, 2011) .The objective of IAS 19 (employee benefits) is to prescribe the accounting and disclosure for employee benefits, requiring an entity to recognise a liability where an employee has provided service and an expense when the entity consumes the economic benefits of employee service [IAS 19(2011)]; the breakdown and the disclosure in gender terms is not a requirement.

The accounting literature attempted to explain why organisations voluntarily disclose additional information outside the scope of the disclosure standards mentioned previously and who are the primary users of these disclosures. Gray, S.J et al (1995c) note that voluntary non-financial disclosures represent the firm's social accountability, and may have an impact on share value, hence are relative for decision-making by economic stakeholders, while Tile (1994) confirms that non-economic stakeholders (e.g. pressure groups) use voluntary disclosures to influence practice within organisations.

Although researchers are constantly investigating CSR motivations, impacts and firm characteristics, a focus on gender-related disclosures and their drivers is missing in the literature. Trotman and Bradley (1981) found that firm size has a positive effect on voluntary disclosures. Based on the sample analysed in this thesis, this conclusion does not hold true in the case of gender equality disclosures. (Table 6. 4)

Within the sample, gender disclosures are positively associated with organisational age and industry. Service companies disclose more gender-related data than their manufacturing counterparts. An example is seen with NCB and Majid. Both have a high number of gender-related disclosures, especially NCB, which has the highest among all other organisations. This could be due to legislation allowing the inclusion of females within the workforce. This is contrary to the manufacturing industry, in which some jobs - especially in the plants – are forbidden to be held by females. These 24 forbidden jobs are listed in the Saudi Labour law (Ministry of Labour, 2014), some are at the core operations of companies analysed in this study. (e.g. working in energy plants and handling dangerous chemicals; mercury and lead). This finding that highlights the abundance of gender-related disclosures in service companies is found in studies conducted in the west. (Tinker and Neimark, 1987)

While in regards to institutional influence, companies may feel the need to submit to governmental, environmental and social pressures to achieve a projected positive image (Guthrie and Parker, 1990). Reporting their social initiative could lead to enhancing their image and reputation, in addition to providing relevant information to their stakeholders (Gray et al., 1988). In the case of gender equality and female empowerment disclosures in Saudi Arabia, the analysis revealed that the implementation of the Saudization policy and the new legislations related to the female workforce (especially after 2010) was accompanied by additional voluntary corporate disclosures related to these issues,

especially regarding women in the workplace. (Table 6.2) Studies have shown that firms are motivated by political systems, followed by labour, educational and cultural systems to disclose their CSR activities (Ioannou and Serafeim, 2012) (Aguilera et al., 2006). The female empowerment movement witnessed in Saudi Arabia (Chapter 3) could be a driving force behind these disclosures. Women are gradually seen as important players to the continuity and profitability of these organisations.

Year	Workplace	Consumers	Community	Total
2005	2	2	3	7
2006	7	0	5	12
2007	8	0	6	14
2008	27	2	16	47
2009	28	2	15	45
2010	65	10	26	102
2011	142	13	24	179
2012	98	14	26	138
2013	81	19	30	130
2014	93	18	48	159
2015	82	15	29	126
Total	633	95	228	959

Due to social constraints and the availability of the skill set among females in the kingdom, the Ministry of Labour imposes different quotas on different sectors. Consequently, service sectors are required to recruit a higher number of females

compared to their manufacturing and mining counterparts. In the case of this thesis, the breakdown of the companies analysed is 5 service companies vs 6 manufacturing and mining firms.

The high number of voluntary disclosures on gender within service companies could be attributed to imposed legislation on these firms, therefore this could be their attempt to reduce their exposure to additional political and regulatory concerns from the state (Cho et al., 2012a), or to legitimise their organisations (Deegan et al., 2002). While by contrast, organisations with few disclosures could be due to lack of resources, fear of bad publicity, or the absence of legal enforcement (Belal and Cooper, 2011, Golob and Bartlett, 2007). As mentioned previously, the lack of local guidelines related to reporting on gender will have an impact on the quality and quantity of these disclosures, and companies who volunteer this information could be using these disclosures as a mechanism to legalise their actions and to build a reputation with their stakeholders (Gray et al., 1995b).

Regardless of the type of reporting, research has revealed that companies adopting a business case for gender equality and diversity reap positive benefits on many employee-related commitments (e.g., retention, attraction, motivation, and absenteeism) (Investors, 2002, Kingsmill, 2001a). An example can be seen in the equal opportunity commission in Britain (EOC), which view securing equal opportunities in the workplace satisfies three objectives: justice, utilizing all human resources, and fulfilling national economic goals (Adams and Harte, 2000). Public disclosures are used as a medium to reveal corporate philosophies. As seen in chapter 2, many of the research conducted on CSR disclosures are attempting to reveal the extent of the disclosures and the drivers behind it. Gender-related features are embedded under the human resource theme, with a limited

number of papers exploring gender equality in CSR disclosures for the purpose to identify impacts and practices.

Similar to Tinker and Neimark's (1987) work, findings in this study reveal that women's roles are gradually changing, which goes hand-in-hand with the political and economic change in the country. The disclosures reveal that within a short timeframe, females have entered the private sector, and are climbing the corporate ladder at an astonishing rate. The Ministry of Labour is encouraging organisations to recruit females to sit on the board of directors, and this is something that appeared in the disclosures. Nonetheless, disclosures are primarily voluntary in nature, unsystematic, and could be explained by patriarchal attitudes of management that is difficult to change in a relatively short time, even with the state promoting this gendered transformation of its society. This unsystematic nature in voluntary disclosures is not unique but is found in other literature. Unfortunately, this limits accountability and comparability. This could indicate that legislation is not a driving force for reporting, and non-disclosure is triggered by lack of demand and a fear of misuse of data. Contrary to findings by Grosser (2006) and Grosser and Moon (2008), many disclosures related to gender equality that appeared in the sample of 140 reports were either quantitative in nature or a mixture of statistical information within the text (mixed data), which is considered by the researcher as an indication of the performance of the organisation, therefore they are accountable for any disclosures revealed to the public, while in comparison, the number of qualitative disclosures (which are a representation of policy statements harder to challenge and discredit) is smaller. This could be due to the legislative requirements enforced by the state to reduce unemployment within the nationals, especially females.

6.1.2 The weighting of gender disclosures

Accounting literature focused on gender issues in the workplace have revealed that companies rarely report on gender equality and female empowerment (Grosser, 2011, Tinker and Neimark, 1987, Adams and Harte, 1998, Adams et al., 1995a, Gray et al., 1987). In addition to investigating disclosures in the workplace, this thesis addressed gender equality disclosures outside this scope, hence present data about reporting on gender relating to other stakeholder groups. Limited research addressed this issue (Grosser, 2011), especially in a country undergoing gender transformation as a national plan .

Literature that focused on general CSR disclosures tend to categorise these disclosures into four main subject areas (employees, customers, communities and the environment). Gray, Kouhy and Lavers's (1995) famous model was developed to assist researchers in compiling a database for social and environmental reporting. They used these subject areas as the base for their data collection on UK listed companies. Their results indicated that employee disclosures are the most prominent within the corporate reports, followed by their community counterparts. Results from this study mimic their findings, but with an emphasis on gender.

By developing a comprehensive index card based on previously used tools in the literature (Grosser, 2011, Grosser et al., 2008a, Adams and Harte, 1998), best practices in reporting (GRI framework 3 and 4), IFC reporting practices, the Saudi sustainability index measures and the King Khalid corporate social responsibility award criteria, this research expands the scope of the gender disclosures, to include 3 main themes (workforce, consumers, and community) in which 31 sub-themes emerged from the analysis (Table 6.1a). A total of 959 disclosures were found in 140 reports (Tables 6.3 illustrates disclosures per organisation and chart 1 highlights disclosures per region)

Table 6.3: Disclosures per organisation

Title	Region	Industry	Workplace	Consumers	Community	Total
ACWA	Najd	Energy	89	0	2	91
SABIC	Najd	Petrochemicals	39	0	21	60
SAIB	Najd	Financial services	82	22	13	117
Zain	Najd	Telecommunications	30	2	17	50
AlInma	Najd	Financial services	15	32	1	48
Sipchem	Sharquia	Petrochemicals	3	0	3	6
ARAMCO	Sharquia	Petrochemicals	50	0	68	118
DSFH	Hejaz	Health services	33	0	7	40
Majid	Hejaz	Non-for profit	85	27	5	117
NCB	Hejaz	Financial services	170	12	80	264
SAVOLA	Hejaz	Food and beverage	37	0	11	48
Total			633	95	228	959

CHART 4: GENDER DISCLOSURES PER REGION

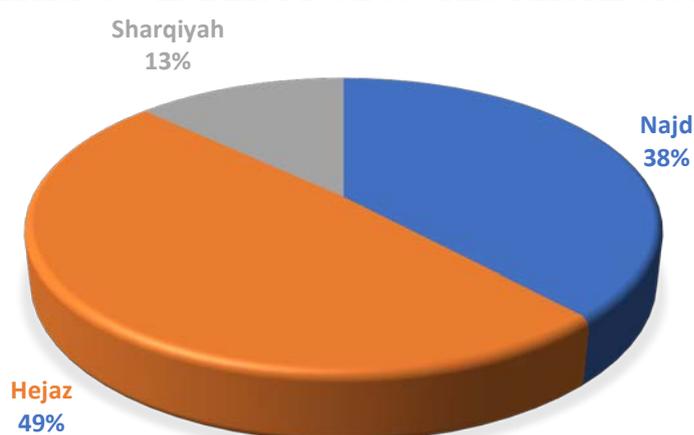


Chart 4 (gender disclosures per region) is based on the following breakdown; 5 companies operating in the Najd region, 4 in the Hejaz and 2 in Sharquia. The %

represents the amount of gender disclosures found in each region compared to the total number of disclosures in this study. Based on the previous data, although the number of companies that operate in the Hejaz region is smaller compared to the Najd counterparts, almost half of the disclosures are found within the scope of their public reports. This could be a reflection on female empowerment and gender equality culture and norms embedded within the community that could be somewhat absent in the other regions.

The workplace issues under investigation within the index card were chosen to represent the context of the thesis. Gender equality issues in Saudi Arabia differ somewhat to issues found in western studies due to the difference in social and cultural factors. Although it may not seem to promote gender equality per se, one of the main issues disclosed (attracting local talent, e.g., Saudization) is an overarching theme that enabled through its legislation and enforced implantation, strategies that empowered females. Through this national human capital development plan, we witness a change in the landscape of the workforce. And this could be identified in the content analysis findings and confirmed by semi-structured interviews with regulating bodies and corporations (chapter 7). A total of 27 individual workplace issues were recognised in the index card prior to gathering data to identify any “missing” issues in the reports. Disclosures are not only about what is present, but also what is hidden. The drivers behind this choice will be discussed in the 7th chapter (empirical findings: interviews). The issues are as follows; description of gender equality policy and plan; promote diversity among board members, promote diversity and equality in management, women in total workforce, women in management, women at different grades/job categories, part-time workers, women as part-time workers, women as casual workers, attracting local talent (Saudization), Women’s recruitment, women absenteeism, women’s retention, women’s training, women’s career development, women’s turnover, women in non-traditional jobs, work-

life balance, maternity and paternity leave, childcare, equal pay ,Equality and diversity training, employee opinion surveys on gender, results of employees survey on gender, litigation related to gender, sexual harassment, gender in management appraisal . Table 6.5 highlights the issues that appeared most frequently.

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Total	%
Attracting local talent (Saudization)	2	4	4	12	9	19	29	40	15	15	18	167	27
Women in total workforce	0	0	0	5	3	7	14	13	10	16	13	81	13.1
Women's recruitment	0	2	0	4	3	8	12	10	9	11	11	70	11.3
Description of gender-equality policy and plan	0	1	0	2	2	6	7	11	11	14	12	66	10.7
Women's training	0	1	0	1	0	3	3	10	8	10	9	45	7.28
Equal pay	0	0	0	2	1	5	7	9	4	4	4	36	5.83

Attracting local talent (Saudization) was the most dominant issue disclosed within the workforce category (27% of workplace disclosures). The Saudization scheme was originally developed in the 4th national plan (1985-1989) with a sole purpose to gradually increase national labour in the private sector, but due to high unemployment rates among youths, a more aggressive spinoff plan (Nitaqat) was developed in June 2011 to expedite the inclusion of nationals in the private sector. Based on a quota system that categorises companies into 4 different ranges, the companies receive incentives or penalties depending on the category they belong to. Although the plan did not directly force firms to recruit females, many initiatives were put in place to encourage companies to follow this path. Work-at-home positions held by females, in addition to female trainees were accounted for as full-time employees when assessing these organisations. Also, to increase the employability of people with disabilities (regardless of gender), companies

under this scheme were appointed 4 points (equivalent to 4 full-time employees) for each disabled employee recruited.

Data found in the content analysis reveal that before Nitaqat (2011), the number and the type of disclosures related to recruitment was scarce. Companies that did disclose before this scheme tend to be older and larger than their competitors, therefore disclosing this type of information could be interpreted to legitimise their actions before additional force is imposed by the state. The Saudi national bank, one of the oldest and largest banks in the country, took pride in winning the Prince Naif bin Abdul-Aziz Saudization award which was highlighted in its 2005 annual report, and once again in its 2008 CSR report, while Savola, the food and beverage giant won this coveted award in 2008 and chose to disclose this information in its corporate reports.

The majority of disclosures related to the localisation plan contained in the performance data (74% of all disclosures). The abundance and consistency of quantitative and mixed data related to this scheme enables readers to monitor this practice within organisations. As expected under these legislative conditions, the percentage of nationals working in these organisations increases with time. As an example: the Saudi Arabian Investment Bank clearly states that the localisation plan is a strategic priority, and this is demonstrated by the figures revealed in its CSR reports (localisation increased from 73% in 2012 to reach 82% in 2015). Although most of the disclosures related to this plan did not specify gender in its breakdown of data, interviews with corporations confirm the influence of the scheme on female recruitment (chapter 7). Based on the sample, organisations that continuously publish GRI reports tend to follow its guidelines, therefore disclose this breakdown per gender. Majid society and SAIB both disclosed their female to total staff ratio. Majid's percentage fluctuated from 37% to drop to 33% and then increased to 68% in the 7-year period. This was fundamentally due to the Saudization

plan forcing organisations to terminate expatriate contacts, which indicates that the female empowerment practice is inherently a nationalist movement that serves economic gain, and not a social empowerment scheme. This is also evident in the Saudi Investment Bank reports, where the turnover for females leaving the organization increased in 2012 to reach 30%, also due to the same rationalisation.

The first disclosure revealing total number of females within the workforce is found in the NCB CSR report of 2008. Female employees were identified as major stakeholders within the report, and quantitative data was available to strengthen their commitment. This bank increased their female staff on a yearly basis, where only 4.5% of the workforce were females in 2008, to reach 10% in 2012, with an objective to reach 20% in 2015. This bank did not publish additional CSR reports after 2012, and this will be explored further in the upcoming chapter.

Due to cultural (e.g. segregation between genders in the workplace) -and in some cases legal restrictions e.g. as per local labour law, females cannot work in mines and in energy plants- the percentage of females that work in these organisations differs depending on the firms' main operations. Organisations confirm that in their reports. Sipchem, a local chemical manufacturing company with plants in the north east of the country (Jubail) acknowledges in its 2015 CSR report the lack of female workforce in its national locations, but chooses to reveal that their overseas offices employed 7 females in the marketing department. This may indicate providing more opportunities for females (locally) is within the horizon once restrictions are taken away. Another petrochemical company (Sabic) has a more extensive history in the field, have 8% females in its workforce since 2012. A breakdown by different job titles and specialisations is unavailable. By contrast, the social services company (Majid) is dominated by female employees (68% per the 2015 CSR report), while firms in the banking industry strive to

reach the 20% mark. As per the disclosures, SAIB has 18% females in its workforce. The 20% mark is a requirement put in place by the Ministry of Labour on banks. From the sample, Allnma bank did not disclose the number of females in the workplace but chose to reveal multiple gender-related disclosures involving their female customers.

Although organisations may attempt to recruit females, the difference between public and private average pay (public 10154 SR vs private 5589 SR- Data from the Saudi General Organisation for Social Insurance 2016) may work against their plans. Females prefer working in public schools, in which pay is above what is offered in the private sector and annual leave is substantially longer. In addition to workplace segregation, which is desired by many female jobseekers due to religious and cultural constraints. Nonetheless, as per the Ministry of Labour, the equal pay for equal work law is quoted multiple times within the sample reports, but quantitative data sheds a different light on the issue. The pay gap between men and women increases whenever females climb the corporate ladder. In Zain telecommunications 2015 CSR report, females holding positions in the 6th level are being paid 9% less than their male counterparts, while females in the 4th level face a 12% discrepancy. This is not unique to the telecommunication reports analysed; banks and hospitals are guilty of the same practice, and have chosen to disclose it in their corporate reports. At the National Commercial Bank, quantitative data show that the bank practiced equality in remuneration among staff categorised as supervisors, but for employees at higher managerial positions, discrepancies in pay was obvious. Females that hold managerial or executive positions are paid substantially less than their male colleagues, and the pay gap increases with time. In 2010 (the first-year females hold executive positions at the bank), there is a 16% pay gap, in which it increases to 20% by 2012 (NCB CSR report 2012). This could be attributed to the difference in years of experience among the executives or the difference

in qualifications (as per the interviews). While in the health services, the Dr. Sulaimon Fakeeh hospital CSR reports paint a different picture of an industry where half the staff are females (50.1% as per their 2012 CSR report). Staff are divided into three categories: consultants, nurses and others. Male to female salary ratio is slightly in favor of men in the consultants and the 'others' category (with a .06% difference), while male nurses are paid 66% less than their females' counterparts. The reports indicate that this is due to male nurses identified as trainees, while female nurses are full-time staff members. The only organisation within the sample that pays females higher wages is found in Majid society (social service NGO). The pay gap was 5.5% in 2015. The pay gap decreased from 26.5% in 2014. It should be noted that this organisation has the highest number of females in the workforce (68%) compared to the other organisations under study. There seems to be a connection between percentage of females in the workforce and gender pay gap. Organisations may justify this discrepancy due to additional expenses they need to endure in relation to their female employees.

The Ministry of Labour acknowledges the unique nature of females, hence have passed laws to enable them to gradually join the labour force (National labour law issued by royal decree # M /51, on the 27th September 2005). Caring duties, maternity leave and early retirement are examples of issues that received special attention when drafting the Saudi Labour laws. The ability to balance between work and home is a critical factor when choosing an employer. As per article 159, organisations with more than 50 female employees are required to provide a suitable place with adequate nannies for any child they may have under the age of 6 (on the condition there are more than 10 children). Disclosures that touch upon this issue are scarce, and although some organisations in the sample may meet the criteria, only the NCB discloses their commitment to providing childcare allowances for their female employees. They use both their annual and CSR

reports for 2013 as a platform to communicate their commitment to their female employees, by stating that they issued a companywide survey titled 'my voice', and based on the feedback from their female employees, childcare allowance was provided to females with pre-school children. The lack of disclosure in previous years or by other organisations does not indicate that the practice was not adopted but could be attributed to its non-inclusion in the GRI framework.

Another law touching on the work-life balance relates to maternity leave. Before the 38 labour law amendments that came into full force on the 18th October 2015 (by Royal Decree No. D/46 dated 25/3/2015), employers were required per articles 151 and 152 to provide full paid maternity leave for the duration of 10 (4 weeks before delivery and 6 weeks after) weeks for all female employees within the organisation for more than 3 years, and half pay if serving less than that period. The reports analysed indicate that although the practice is enforced by law, disclosures rarely expose these internal practices. The first organisation within the sample to report on maternity and paternity leave was Zain. Zain telecommunication reported on the number of its female and male employees returning after maternity/paternity leave in its 2010 sustainability report. The percentage of employees returning from maternity/paternity leave was 100% across the board, with an exception of Iraq, which had a 91% return rate among its female employees. This percentage decreases in Saudi Arabia among females in 2013 to reach 98%, then return to 100% in 2015. The drop in 2013 could be attributed to the number of jobs available in the public sector as advertised by the Ministry of civil services through its new online platform 'Jadara'. It should be noted that the data was communicated as a comparison between all the subsidiaries operating around the world, which could be a mechanism to assist the efficiency and effectiveness of internal

operations more than an attempt to disclose gender equality and female empowerment within the firms.

Zain is not the only organisation that experienced a lower return rate in 2013. SAIB experienced the same phenomenon in the same timeframe. In 2012, 2014 and 2015, the return rate after parental leave was 100%, while in 2013 the rate was 83%. Although the disclosures reveal the performance data and do not provide insight on the reasons behind this common behaviour, follow-up interviews shed light on how the Ministry of civil services and its 'Jadara' program contributed in the high turnover that year.

To enable females to climb the corporate ladder, and get promoted to higher decision-making positions, training plays a critical role to equip them with the required skills they may lack due to major gaps in the Saudi educational system. Where there is a mismatch between skills taught and skills needed in the job market. (HR directors stated that new female recruits achieve higher scores in standardized tests set by employees compared to their male colleagues). To overcome this anticipated problem, some organisations prepare customised training sessions for their potential female employees. Zain telecommunication signed an agreement with the human resource development fund to take female university graduates into a 32-week training programme, in which upon completion, they will be offered jobs at the company (Zain CSR report 2010). While at Savola, current female employees (and males) specialised in engineering, IT, management, marketing, legal, finance and sales; they undergo a 18-24-month management training programme to strengthen their English language and managerial skills (Savola, CSR report, 2011). On a larger-scale, Aramco the governmental petrochemical giant, developed the Women in the Workplace programme in 2010. This programme aimed to help women achieve professional success by training them in a three-day workshop on topics such as assertiveness, managing workplace conflict,

work/life balance, inter-gender communication skills, networking and finding mentors. In addition to the workshops, the programme also facilitates networking and mentorships among its alumni. In 2012, 190 women participated in 12 workshops. In 2015, the programme marked its 5th anniversary and its 50th session by serving 850 of Aramco's female employees since its inception (Aramco, Annual review, 2015).

In 2014, they expanded the team responsible for coordinating the activities of the company entities involved in promoting gender diversity. This resulted in a new organisation called the Women Development Program (WDP). The programme supports the development of their female employees and delivers diversity training for teams across Saudi Aramco. In addition, the WDP arranges outreach programmes in female universities and works with local businesses and government agencies to prepare female students for successful careers, bridging the gap between education and the skills needed in the domestic labour market.

In 2014, the WDP conducted over 100 workshops, seminars, and forums, reaching more than 2,500 female employees, students, and other professionals. The workshops were offered on topics such as transitioning to the workforce, conversational styles, personal branding, and character-building. The programme encourages, empowers, and increases the competencies of women in the workforce within Saudi Aramco and in local communities, part of their long-term vision to create opportunities and inspire ambitious young Saudis (Aramco, Annual review, 2014)

The year 2012 saw the launch of Qudwa; an affinity group that strives to be a catalyst in the development of a diverse and productive corporate environment that capitalises on the unique qualities existing among men and women. Qudwa, which means "role model" in Arabic, is an employee-driven initiative at Saudi Aramco that encourages its members

to network, share knowledge, and mentor, with special consideration for gender issues in the workplace. Qudwa has grown since its launch in April 2012 to include more than 1,200 members – 882 men and 322 women (Aramco, CSR report, 2012)

SABIC, another petrochemical company, launched around the same period their first Women's Executive Development Experience, which brought experienced leaders together for mentorship on personal and professional growth and skills development. As part of this programme, the leaders received one-to-one executive coaching, tools to help them gain better insight into performance, and action-oriented development plans for career development and leadership positions within the company (SABIC, CSR report, 2012)

Quantitative data indicating the precise number of hours females were trained vs their male counterparts is found in some reports. In compliance with its female empowerment philosophy, Majid society female employees receive more training than males. On average 80 hours were dedicated to training females' vs only 49 to males. Training was conducted on multiple subjects e. g., strategic marketing, communication, customer service policies and procedure of human rights. (Majid, CSR report, 2014), while in 2015, the average number of hours of training between genders reduced to 57 hours for females compared to 43 for males (Majid, CSR report, 2015). This large difference could be an indication of lack of skills, contrary to findings from interviews. The Saudi Investment Bank tends to provide more training for its female employees. Its disclosures reveal that in 2012, female employees received on average 10 hours per training compared to 3 for males, and this additional training increases until females receive 18 hours compared to 8 hours per male colleague in 2015 (SAIB, CSR report, 2015).

The second most occurring stakeholder group within the reports is related to females within the community. Building upon the nation's 8th plan and the UN's MDGs in developing the country's socio-economic growth strategy (Chapter 3), the 9th national plan (2010-2014) delivered main objectives that targeted gender equality and women empowerment. This plan strived to increase women's' participation in economic activities by providing support services. Another main objective to this plan states 'to build a united family, where man and woman collaborate to raise family economic, social and cultural standing, develop knowledge and skills among family members, promote a sense of responsibility and initiative towards their community as well as integration in society within a framework of values that draw inspiration from Arab and Islamic heritage'(Ministry of Economy and Planning: 9th plan p.14) The statement clearly identifies women as equal participants in social and economic reforms. The state required the assistance of the private sector to execute this agenda, therefore firms developed community service programmes in line with the national plans.

In the corporate reports analysed in this study, initiatives to serve females within the community were the second most frequent disclosures. This communicates to readers that females within the community are recognised as important stakeholders that are necessary for the success of these businesses. They could also be interpreted as tools to the legitimacy of these businesses. National vision 2020 (later transformed to vision 2030) focused on two main themes regarding the social development of females. First, providing them with proper skill sets to meet the demands of the labour market (strategic objective # 8); provide suitable jobs for citizens; empower women and materialise their potentials by provide them with knowledge and skills to meet the future needs of the labour market) (Vision 2020, p.56), and second, providing them with entrepreneurship opportunities to boost small and medium-sized businesses in the country (strategic

objective # 6); support e-commerce ; boost entrepreneurship / empower women and materialise their potentials) Vision 2020, p.33).

Disclosures targeting the development of females within the community focused on four main initiatives: entrepreneurship opportunities, health and safety, sponsorship and donations and training and educational needs. (Table 6.6 highlights the number of disclosures per initiative type)

	Business and Job opportunities	Health and safety	Sponsorship and Donations	Training and Educational needs	Total
2005	0	0	0	3	3
2006	0	0	1	4	5
2007	0	0	1	6	7
2008	2	2	3	11	18
2009	3	0	1	14	18
2010	12	1	3	12	28
2011	9	2	8	10	29
2012	4	3	10	11	28
2013	7	0	4	15	26
2014	14	1	3	29	47
2015	3	3	4	15	25
Total	54	12	38	130	

The most frequent type of initiative revolved around female training and educational needs. Aramco, the giant governmental petrochemical company operating in Sharquia, published the greatest number of disclosures related to this scheme (39% of disclosures) followed by NCB, the largest commercial bank, operating in Hejaz (36%). The only company in this study that did not disclose any information related to this community service was Sipchem.

Training takes many forms. One example relates to preparing females for the job market, while another is assisting females in gaining admission to universities and enhancing their study skills.

“In July 2008, the second group of female Saudi CDPNE -College Degree Programme for Non-Employees- students completed the College Preparatory Programme, which, in this case, also included an extensive co-curricular programme of sports and physical fitness, club activities, site visits and guest speakers.

This female class of 2008 joined the first group of women sent to out-of-Kingdom universities in 2007, with majors ranging from geology and geophysics to accounting and human resource management. These students are setting new standards for the next group of 71 female CDPNEs who joined the programme in September 2008, as well as for future generations of young Saudi women” (Aramco, Annual Review, 2008 p.32).

Another example from the same organisation:

“We partnered with Princess Nourah Bint Abdulrahman University in Riyadh to develop the concept of a Women’s Business Park located on the university campus. A Memorandum of Understanding was signed to conduct a feasibility study and create a conceptual masterplan for the new business park. The university has allocated a number of dormitory buildings for use in early-stage testing of the concept. The business park is envisioned as a bridge between academia and the workplace. Students and graduates of the university will have first choice to train and work in all-female services-based companies located in the business park. The Tata Consultancy Business Process Service Centre will be relocated to the business park as an anchor tenant. The Women’s Business Park is anticipated to create between 10,000 to 15,000 jobs for Saudi women.” (Aramco, Annul Review, 2014, p.58)

NCB took a different approach to this initiative, by merging it with the national plan to enhance small and medium-sized businesses:

“Entrepreneurial opportunities: Financial and training support is provided to women entrepreneurs through NCB’s corporate social responsibility programmes. During the last four years NCB has provided training to 3,675 women entrepreneurs through the AlAhli Small Business programme and the AlAhli Productive Families programme. Many of these women have successfully started their own businesses, with some supported by the bank. In 2009 the bank procured goods from women-led companies formed out of the AlAhli Productive Families’ (NCB, CSR Report, 2009, p.36)

While under the second most frequent disclosure -entrepreneurship opportunities- three organisations clearly stated their willingness to assist in this national plan; NCB (50% of disclosures) followed by Zain (27%) and Aramco (18%).

“Hadafi programme: One of the major points of emphasis for Zain KSA’s CSR function is support for the inclusion of women in the economy, as this is one of the key proponents for fostering socio-economic development. The Hadafi (meaning “my goal”) Programme provides a forum for Saudi women to present their entrepreneurial ideas. Through the Programme, five judges are presented with entrepreneurial ideas, with the winner being provided with prizes and seed money to carry out their project. Such initiatives that specifically target the facilitation of female inclusion in the economy are essential for developing a sustainable economy. Estimates place the inclusion of female nationals in the economy at around 15%. The exclusion of females from the economy hinders growth, as they undoubtedly have the potential to become productive members of society. Thus, providing aspiring female entrepreneurs with the guidance needed to successfully pursue their ambitions, raises the overall proportion of locals in the economy, creates domestic job opportunities and encourages diversification away from the oil sector. Support for the Hadafi Programme is also in line with Zain’s internal policy of addressing gender disparity and providing equal opportunity to both genders.

In 2013, around 150 women participated in the Hadafi Programme” (Zain, CSR report 2013, p.88).

6.1.3 The “visualisation” of females

Analysing the visual representation of gender in corporate reports is not unique, and has been investigated numerous within the literature. Building on several critical theoretical perspectives, Benschop and Meihuizen (2002) researched gendered representation within public reports and determined that stereotypical images are dominant and that the representational practices reinforce the traditional gendered division of labour. While Duff (2011) applied the same critical model on the 4 big firms and concluded that females and minorities are the least represented, the job functions and locations in which people are portrayed, evidences stereotyping and inequality. Although these studies focused on western organisations, similar findings are found in Thailand (Kuasirikun, 2011) and India (Kyriacou et al., 2010).

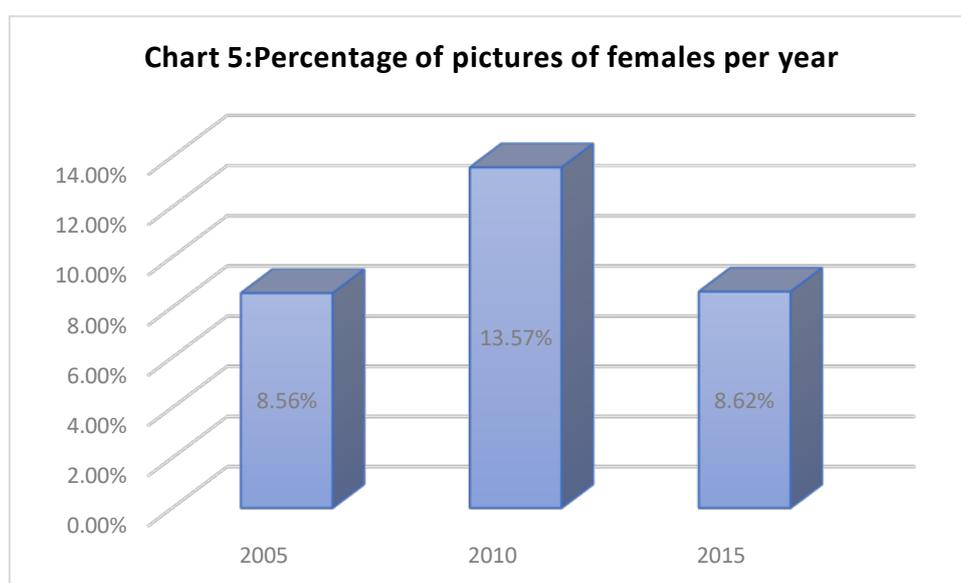
For this study, an index card was developed to identify three main criteria: (please refer to chapter 5 and appendix 2 for details)

- In comparison to all pictures within the reports, what is the percentage of pictures that depict females (if any) over the 10-year period?
- Are the females in the pictures an accurate representation of a Muslim woman (wearing the mandatory headscarf)?
- Which region within the country (Hejaz, Najd and Sharquia) publishes the greatest number of pictures?

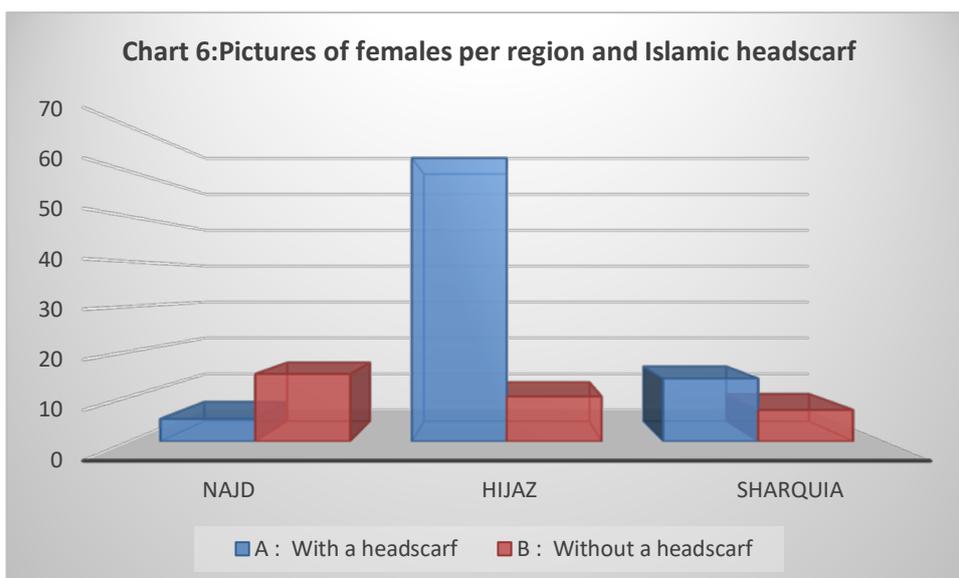
The results support the textual analysis discussed previously in the chapter, in which 2010/2011 witnessed a climax in number of disclosures. This could be attributed to the

enforcement of the Nitaqat programme. Companies started seeking females to employ, hence the increase in their visual presence in the reports.

The percentage of pictures of females was 8.5% the at beginning of the decade, compared to 13.5% at the middle stage. As with textual disclosures, the number of pictures decrease afterwards to reach 8.6% towards the end of the timeframe. Out of 978 pictures of people that appeared in the sample reports, 119 showcased females (12.17%). (chart 5)



Out of the 119 pictures analysed, 34% did not appear wearing the headscarf. The Islamic headscarf is mandated on all females residing in Saudi Arabia regardless of nationality and religion, therefore depicting women outside the socially accepted -and legally mandated- dress code could signal the desirability of the organisation to attract the “non-traditional” females to the organisation. (Chart 6)



Sabic, the petrochemical giant operating in the capital Riyadh (within the Najd region) was the organisation with the greatest number of pictures displaying females without the Islamic headscarf. Out of the 32 pictures that appeared in the sample, 11 belonged to Sabic. Only one picture in Sabic's sample reports revealed females wearing headscarves (Picture 1). Pictures 2,3 & 4 are examples of pictures disclosed within the reports over a series of years.



Picture 1: Sabic CSR report, 2015, p.36



Picture 2: Sabic 2010 Annual report, p.39



Picture 3: Sabic 2015 CSR report, p.30



Picture 4: Sabic 2005 Annual report, p.19

Sabic, one of the largest petrochemical companies in the world, is a public company based in Riyadh, Saudi Arabia (Najd). 70% of the company's shares are owned by the Saudi Arabian government, with the remaining 30% publicly traded on the Saudi Stock Exchange. The company has operations in over 50 countries with a global workforce of

over 35,000 individuals. The breakdown of its workforce based on gender indicates that out of the 7.9% female workforce, only 0.4% work within the country (Sabic, CSR report, p.27). This indicates that although the pictures do not reflect the company's national dress code, they are an accurate representation of its female workforce. This theory holds true for other organisations. NCB, one of the largest and oldest commercial banks in Saudi Arabia, has a national female workforce that consists of 12.44% of its total human capital (NCB, CSR report, 2012, p.33). All pictures of females in these reports appear wearing the Islamic headscarf. Examples are found below:



NCB, Annual report ,2010 p.27



NCB, Annual report, 2005, p.5

Similar findings are found in other reports. This could indicate that the pictures reflect the unique structure of its female workforce, regardless of the Islamic origin of the organisation.

Also, similar to textual disclosures on gender, organisations operating in the Hejaz region disclose more pictures of females within their public reports. Hejaz, a region known for its high number of immigrants (especially settlers after performing the holy pilgrimage (Hajj) (Dabla, 1990), was known as “a cosmopolitan dimension to Saudi communities” (Ibrahim, 1983, p.106) . The westernised Arabs, especially from Egypt, Lebanon and Palestine in addition to Americans and Europeans caused changes in social norms,

behavioural patterns, family relationships and other societal aspects within the Hejaz region (Dabla, 1990). This had an immediate effect on elevating the status of females within the community.

Because these communities do not practice some Islamic teachings -which forbids the 'visualisation' of females and restricts their mobility- females in this region joined the corporate sector before the enforced nationalisation scheme. Hence the initial high number of females in corporate Hejaz compared to their Najd counterparts. And even though many organisations within the Najd region are recruiting females to satisfy legitimacy requirements, they are not represented in the reports in any form. Zain telecommunications, Allnma Bank and Sipchem petrochemicals failed to publish images of females within the sample reports. Sipchem is justified in this relapse due to the lack of females serving the organisations, but Zain and Allnma have a substantial number of females on their payroll. The lack of pictures could be due to social unacceptance rooted in some Islamic teachings and philosophy (additional discussion is available in chapter 7).

Findings related to pictures of females within this context indicate that contrary to studies conducted in other parts of the world, the images portrayed in Saudi reports do not reinforce stereotypes, but are emerging stakeholders. Cultural differences rooted in different Islamic practices dictate the appearance of females in the disclosures. While individual organisations with high international female employees reflect this demographic, organisations that recruit locals and operate within the Najd region tend to minimise the appearance of their employees.

6.2 Summary and implications

This chapter has established that gender disclosures in the Saudi context are driven by legislation, location and international reporting frameworks. And although the number of disclosures increased over time, due to its voluntary nature, they were not adopted consistently and systematically (Gray, 2001). Reoccurring issues disclosed are closely associated with legislation adopted by the state to transform society, whether economically or socially. The timing of these publications mirrors national plans and state visions, hence a close correlation between issues appearing in the 8th and 9th national plans and their occurrence in corporate reports. Disclosures related to the workforce dominate, followed by community initiatives, while performance and target data outweigh qualitative data in the reports. This could indicate that organisations are striving to enhance their transparency and accountability and to open a dialogue for change with their stakeholders.

Another finding unique to this investigation is that disclosures of females reflect local customs and norms adopted by communities residing in different locations within the country. Therefore, location is a factor that influences how females are depicted in the public domain. Organisations operating in the Hejaz region adopt gender equality within the business before enforced legislation from the state, signally an acceptance among the Hejaz community, contrary to organisations operating in the conservative Najd region. While regarding the ‘visualisation’ of females within Saudi reports, pictures of females do not represent the Islamic dress code in the Najd region. This could be due to the large number of females working in subsidiaries outside the country, therefore the pictures are an accurate representation of the workforce, but not a reflection of organisational Islamic culture adopted within its headquarters in Saudi Arabia.

Finally, the social accounting literature has focused on gender issues in the workplace, and shows that historically company reports have revealed little about women's advancements (e.g. Tinker and Neimark, 1987; Adams et al., 1995; Adams and Harte, 1999; Benschop and Meihuizen, 2002; Gray et al., 1987). This thesis contributes to this literature by demonstrating that within the Saudi context, state legislation is the driving force for the gendered transformation in society, and that disclosures reflect organisational practices. Although workplace disclosures dominate, companies are opening dialogues with other stakeholders (especially the community) by disclosing performance data, thus emphasizing their commitment to this social change.

The following chapter provides an insight on the driving forces behind reporting on gender within Saudi Arabia.

CHAPTER 7: EMPIRICAL FINDINGS: INTERVIEWS

7.0 Introduction

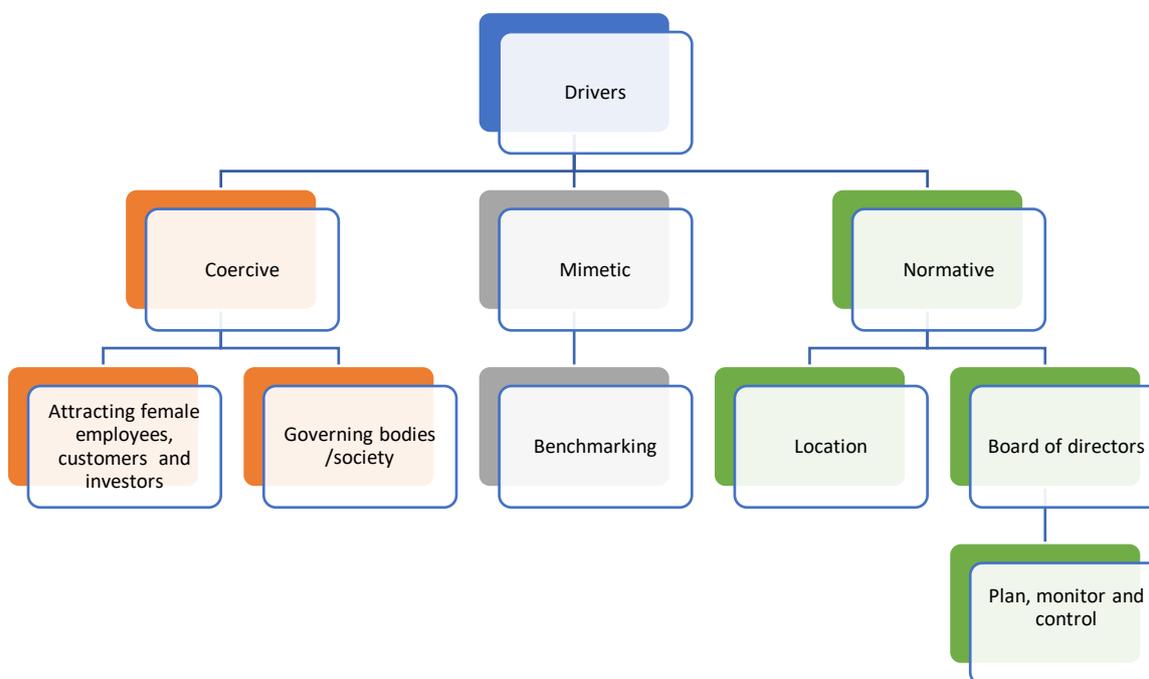
Theorizing in the field of social accounting has been criticised due to the fact that it lacks direct engagement with stakeholders (Adams, 2002). Although research has attempted to fulfill this limitation with studies focusing inside organisations by understanding management perceptions on CSR reporting through interviews ((Adams et al., 2007, Belal and Cooper, 2011, Babiak and Trendafilova, 2011, Aya Pastrana and Sriramesh, 2014), the majority describe what is being reported and fail to understand the motives behind this phenomenon, especially in relation to gender equality. The works of Adams, Grosser and Moon (Grosser, 2011, Grosser and Moon, 2005, Grosser and Moon, 2008b, Grosser et al., 2008b) touched on this issue from some developed country perspective decades after the initial reform acts targeting the rights of women in the west developed, hence they were unable to document this social change as it unfolds.

This chapter builds on its previous counterpart by exploring the main theme of gender equality disclosures. It attempts to fill the gap unable to be answered by solely analysing corporate reports but is necessary to answer this thesis's main research question on whether accounting can capture gendered transformation in society through its corporate disclosures. In this section main research findings related to the interviews are followed by a synthesis for the two sets of data.

7.1 Discussion

In the context of gender equality practices and reporting, Institutional Theory and Resource Dependency Theory suggest that reporting and organisational practices need not be the outcome of a rational process of decision-making by organisations acting independently. Rather, they could become institutionalised, driven by the need for a resource the organisation is seeking, determining to some extent the choice of organisations in terms of whether or not to adopt gender equality practices within the business and whether to communicate these practices to the public. Data analysed in this study revealed that gender equality practices and reports consist of coercive, mimetic and normative structures and activities which would describe what type of reporting is produced, for who, by whom and for what purpose. By exploring this phenomenon (this social change and its reporting by-product) using an institutional and a resource dependency perspective, grounded by their main arguments, this thesis was able to answer the questions related to why organisations are adopting a unique set of practices (whether related to gendered organisational practices or disclosures). Figure 7.1 illustrates key points in the discussion

Figure 7.1: Gender disclosures through the lens of IT and RDT



The focus of this chapter is to answer the following research question; What are the driving forces behind reporting on gender equality? Analysis of the findings reveal that disclosures on gender equality stem from institutional mechanisms that drove this phenomenon at a macro level, and the board of directors on a micro level. The board of directors play a fundamental role in choosing internal practices- in which gender equality disclosures and practices fall under- that reduce uncertainty and gain power and control over resources. Due to the current political and economic situation in Saudi Arabia discussed in chapter 3, females are considered an essential resource for the survival of organisations within the market.

The following discussion will illustrate how the three-isomorphic structures (coercive, mimetic and normative) drove the institutional practice of reporting on gender, followed

by the role the board of directors play in adopting this reporting practice within the organisation. Although the three structures are discussed separately below, it is not easy to differentiate between the three in practice. As Carpenter and Feroz (2001, p.573) state:

“DiMaggio and Powell (1983) point out that it may not always be possible to distinguish between the three forms of isomorphic pressure, and in fact, two or more isomorphic pressures may be operating simultaneously making it nearly impossible to determine which form of institutional pressure was more potent in all classes” Carpenter and Feroz , 2001, p.573

7.1.1 Coercive isomorphism

Survival of companies in the Saudi market has become dependent on adhering to legislation aiming at reducing unemployment, especially among females, which may not necessarily lead to organisational efficiency or effectiveness (Zhao, 2014). National and international development plans (The 7th and 8th national development plans (2000-2009) and the UN 5th Sustainable Development Goals) focused on two dimensions; economic and social development. These plans explicitly state the need to incorporate females within the public and private workforce, in addition to elevate their social status to become more productive citizens by investing in their education and welfare. This pressure forced businesses to make fundamental changes that affected the core of their operations. Although the public reporting component is not a mandated requirement by the governing bodies, the gender equality practices being enforced on organisations, are. Data from this study support the argument that organisations use their voluntary reports to signal to external users their adherence to public policy. Although sustainability reports issued voluntarily by firms highlight their commitment towards multiple stakeholders, the sheer amount of disclosures related to the workforce indicate their importance, hence signalling a unique relationship based on dependence for survival.

Participants indicated that gender equality within the workplace has become a goal that many organisations strive to implement, therefore the need to communicate their new strategies was essential to attracting potential female employees equipped with the proper skillset to prosper in the workplace. Governing bodies dictate the implementation of these new labour laws by establishing official channels of communication between the two parties out of the public sphere. Some Organisations indicated that they chose to publish this data anticipating changing community perceptions and forecasting future reporting requirements by the governing bodies, especially the Ministry of Labour and the Capital Market Authority. By voluntarily publishing data already prepared internally, organisations maintain some control on their disclosures.

“with advanced warning, managers can engage in pre-emptive conformity, selection, or manipulation, keeping the organisation and its environment in close alignment; without such warning, managers will find themselves constantly struggling to gain lost ground “Suchman (1995, p.595)

The control the governing bodies hold on the firms, especially the ones operating in the private sector is strong, which lead to high competition within the market. The penalty for many organisations that failed to implement these new legislations led to either their downsizing or their exit from the market. 11, 000 firms exited the Saudi market within the first 16 months of implementing the Nitaqat programme discussed previously (Peck, 2017), which was seen by many businesses as a real threat to their existence, therefore reports were used to highlight their acceptance and adherence to this public policy that touched the community .

This change in reporting practice and the adaptation of gender disclosures is a result of companies being coerced (informally) by the state, led to the conformity in the reporting

practices being adopted by the organisations. This supports the argument that powerful stakeholder, in this case, the state, will create change in organisational practices. As Tuttle and Dillard state (2007, p.393):

“Change is imposed by an external source such as a powerful constituent (e.g., customer, supplier, competitor), government regulation, certification body, politically powerful referent groups, or a powerful stakeholder. The primary motivator is conformance to the demands of powerful constituents and stems from a desire for legitimacy as reflected in the political influences exerted by other members of the organisational field. These influences may be formal or informal and may include persuasion as well as invitations to collude. If the influencing group has sufficient power, change may be mandated.”

Because females are considered important resources by the organisations, whether in the capacity of employee, investor or customer, firms feel an additional pressure to pacify their needs and attract their business. Participants indicated that organisational survival -in some cases- is dependent on attracting this demographic, hence the importance of “marketing” their gender equality and female empowerment strategies and practices to the public through their corporate reports. This longitudinal study of the corporate reports demonstrated that with additional legislation targeting the welfare of females, the number of disclosures increased accordingly. Participants expressed that this pressure resulted in a need to showcase their willingness to adhere to public policy. This pressure motivated by external stakeholders is not unique to the CSR literature whether in developing or developed country context. Nonetheless, one of the main findings dictate that pressure in this context is driven by local governing entities rather than international bodies. Examples of international influence can be seen in Bangladesh, where organisations are pressurised by international buyers and NGOs (Azizul Islam and

Deegan, 2008), and in China, where social and environmental disclosures in mining companies are a result of pressure from international customers, which are considered their salient stakeholders (Dong et al., 2014).

7.1.2 Memetic isomorphism

One of the main themes that emerged regarding the drivers behind gender disclosures is directly associated with local and international best practices in reporting. Participants indicated that due to the political and social change occurring within the country -which has caused uncertainty regarding the stability of their workforce- organisations tend to model themselves after organisations that are perceived to be successful. DiMaggio and Powell (1983, p.151) state:

“Uncertainty is also a powerful force that encourages imitation. When organisational technologies are poorly understood, when goals are ambiguous, or when the environment creates symbolic uncertainty, organisations may model themselves on other organisations.”

Organisational giants within the market (e.g. Aramco) organised special forums and conferences to shed light on best practices on social responsibility. Published corporate reports by leading firms highlighted how organisations are implementing the new national plans towards females within the workplace and in the community. Firms who later adopted the practice of disclosing their gender equality practices expressed how these disclosures are used to enhance the public’s perception of the legitimacy of their organisation. Because larger and older firms are perceived as facing less uncertainty in these turbulent times, smaller and younger firms attempt to mimic their reporting practices.

Within the context of this study, all organisations chose to adopt the GRI framework for sustainability reporting. Although other models are available for adaptation, they chose this framework due to two main reasons: its international recognition and its successful implementation by pioneering firms in the country.

This systematic uniformity in reports enabled comparability among firms and assisted in the monitoring progress. Unfortunately, it also framed the context of reporting on gender to include specific issues dictated by the Global Reporting Initiative, which are: the reporting of Diversity of governance bodies and employees (standard 405-1), Ratio of basic salary and remuneration of women to men (standard 405-2), Average hours of training per year per employee -by gender (standard 404-1), Percentage of employees receiving regular performance and career development reviews -by gender (standard 404-2) and Incidents of discrimination and corrective actions taken (standard 406). Some organisations indicated some additional gender equality practices within the entity that failed to appear in the reports due to the fact that such practices do not all fall under the 'categories' listed by the GRI. Examples can be seen in the common practice of providing nursing mothers additional break time to care for their offspring, and the labour law that requires organisations to establish in-house daycares to cater for all children of employees under the age of three. Because these practices are not classified under the GRI framework, organisations did not reveal them in the reports. This is an indication that international frameworks need to be customised to accommodate different context for the reports to communicate all gender-related practices (Mahy, 2012).

7.1.3 Normative isomorphism

Unique findings in this study revealed that organisations operating in the west coast of the country (Hejaz) and the east coast (Sharquia) tend to disclose their gender equality practices more than their counterparts in the central region of Najd. Data indicate that

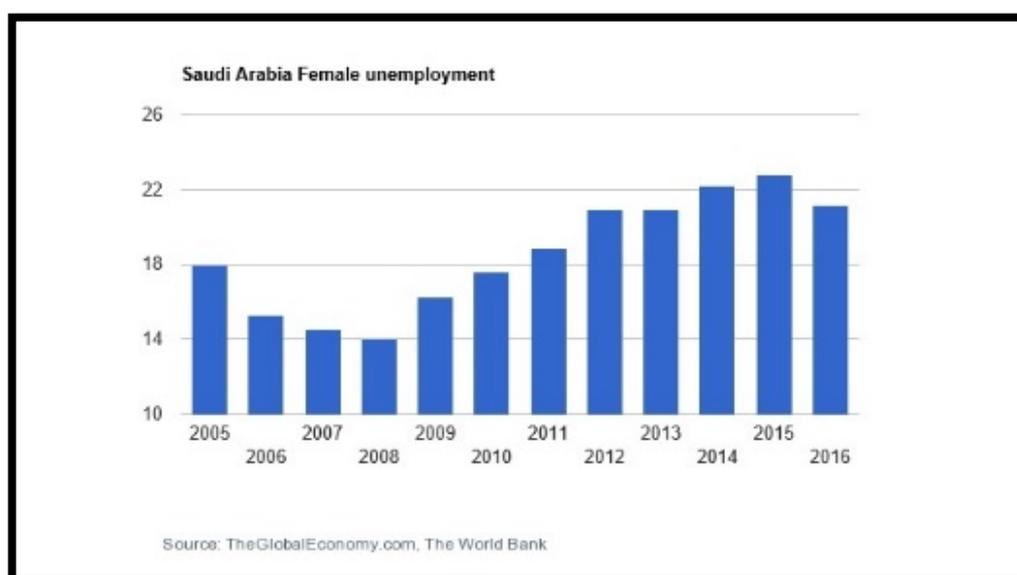
this is due to cultural and acceptable behaviours within each region, one of which relates to the status of females within the community. Although normative isomorphism as per DiMaggio and Powell's (1983) paper explicitly refers to two major hypotheses: the reliance on academic credentials in choosing managerial and staff personnel, and their participation in trade and professional associations, this thesis argues that academic credentials and professional practices are a by-product of the location the member belongs to. In the context of this study, females in Hejaz and Sharquia were introduced to formal education before official public schools opened nationwide in 1960. Schooling for girls in these regions (especially Hejaz) was well-established due to the rich history of the region that dates to the Babylonian era in the 6th century. The status of women in their communities was well-recognised as equal partners and pillars within their society. This led to the adoption of gender equality practices before current legislation was implemented. Participants expressed that organisations operating in the west and east coasts are managed by members of the board of directors that belong to the region it operated in. Cultural norms and behaviours seep into organisational practices. By analysing corporate reports that belong to firms operating in all regions of the country, disclosures revealed that the percentage of females in the workplace in organisations operating in Hejaz and Sharquia was higher than their Najd counterparts, even before the Nitaqat scheme was introduced. Females entering the private sector (outside the realm of education) were more socially acceptable for ladies in these regions, therefore more opportunities were available for them to climb the corporate ladder and hold leading positions that helped shape organisational practices. Because the board of directors' philosophy has a major impact on organisational practices, male members from these regions support gender equality and female empowerment. This study found that individuals that serve on the boards of organisations that publish their gender equality

data tend to implement this practice wherever they serve. Therefore, transferring this practice from one organisation to another. Hence this reporting practice is traced back to individual discretion based on his/her background and not explicit rules mandated by governing bodies. In the context of social reports, especially their gender components, organisations operating within these regions adopted gender equality practices and reported on them years before organisations in Najd.

7.2 Findings

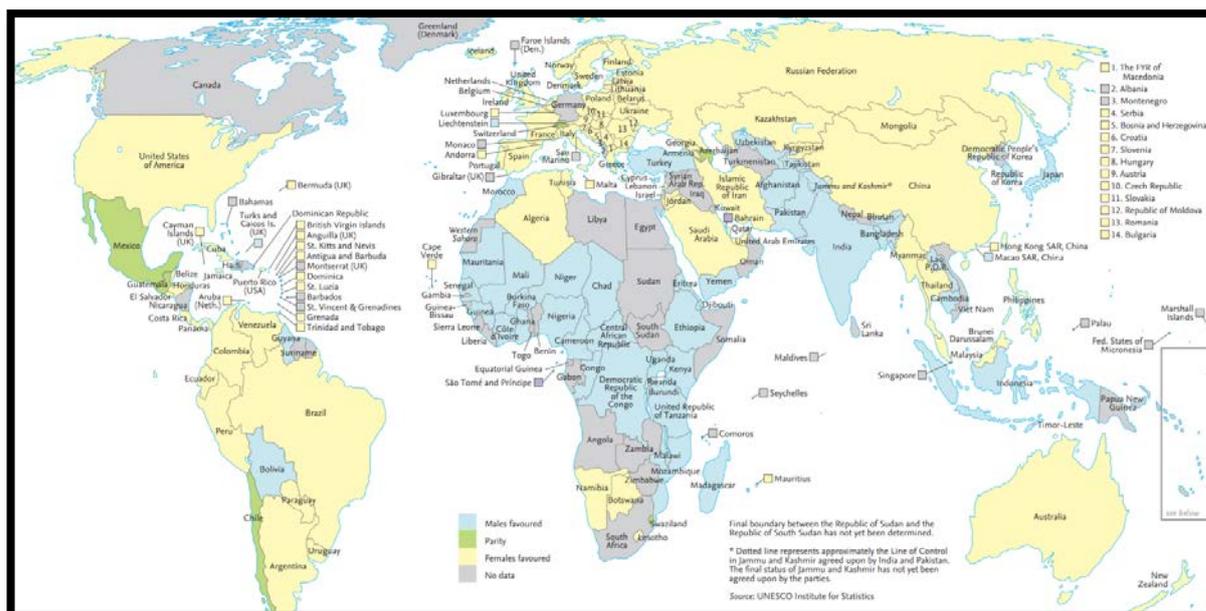
Many factors contributed to empowering females within this nation. Economic, political and educational influences paved the way for this gendered transformation in society. In a national plan to reduce unemployment (chart 7) and decrease the nation's dependency on its oil revenue, the state developed a nationalisation scheme to encourage the private sector in recruiting females.

Chart 7: Female unemployment



For this strategy to succeed, the Ministry of Labour worked closely with the Ministry of education to equip the females with adequate skillsets to enable them to compete in the

private sector. Fundamental changes accrued in the national curriculum, especially after the launch of the US 'Democracy and Partnership initiative' in which it states that according to the Arab National Human Development Report, textbooks used in schools are insufficient in their translations of prominent books of philosophy, literature, sociology and physics, hence ineffectual to educate a modern and young generation. Also, in 2005, King Abdullah established the largest study abroad scholarship programme witnessed in the history of the country. The King Abdullah scholarship programme's mission (later changed to the Custodian of the two holy mosques scholarship programme) is to prepare and qualify Saudi human resources in an effective manner so that they will be able to compete on an international level in the labour market, and thereby become an important source of supply of highly qualified individuals for Saudi universities as well as the government and private sectors. This programme is ongoing and does not discriminate between genders. In 2005, 14% of the total number of students sent abroad were females, compared to 29% in 2016. It should be noted that these percentages are for worldwide. Figures for Europe and North America are 40% and 26% respectively. This had an immediate effect on female tertiary graduates, which led to females outnumbering males in the sciences, social sciences, business and law (Fiske, 2012).



Although 2017 witnessed an unprecedented change regarding the status of females in Saudi Arabia (the lifting of the ban on female driving, nominated and voted in local councils, first female chief for the Saudi Stock Exchange, first female CEO of a listed corporation), plans for this gendered transformation can be traced back to the turn of the century. The United Nations Millennium Development Goals promoted gender equality and empowering women in Saudi Arabia. The Saudi Ministry of economy and planning prepared an agenda to monitor progress in relation to these goals. Targets were set to tackle education (all levels), participation in the labour force, health services and life expectancy, in addition to economic and political activities. The 8th national plan (2005-2009) and the 9th national plan (2010-2014) incorporated these targets to achieve these goals. Hence this change is not a result of the change in monarchy, but due to a long-term vision that recently emerged to the surface. Nonetheless, Crown Prince Mohammad bin Salman is a young visionary aiming to fundamentally change the face of the country

globally with his Vision 2030 agenda. Within this newly adopted model, one of the goals is to empower females and invest in their capabilities.

'2030 vision and female empowerment are directions from the government. It's something that is really mandated. how much are organisations applying it or working by it, the catch is really here. This is the catch.' BF3

Also, in the political sphere, the change in monarchy resulted in weakening the religious party by demolishing their institutional power over society. Females would not have been able to enter the private sector if the previous religious restrictions were in place, especially in retail. Females working in an unsegregated environment is considered a turning point for female employment in Saudi Arabia (2012).

'The culture has also changed and I think one of the things that changed the culture was having women working in retail. I think that had a huge effect on the cultural and the mindsets of people. Now people are more accepting because they've seen it happen, they've seen that nobody has been hurt, nobody has been abused. They go to work, they come home, they have extra money and the family life has improved.... there are always boundaries that come up and they come down. I think we've overcome a lot that has made a lot of good social change. I mean the fact that you walk in the mall and you see women selling, that was unheard of.... People have accepted the visualisation of seeing woman in different positions and in companies. Yes, there's always a model with desire for more things and there's more obstacles that we still chase but, I mean progress has been made.' RF18

And in another statement by a female regulator discussing the emergence of female authority figures:

'The government has supported the conservatives for years and years. This was putting females down, keeping them in the dark, and now because the government has a different position from these fanatics and the conservatives, they are appearing'. RF22

Chapter 6 demonstrated that gender equality disclosures not only reflected this strong female empowerment movement in the Saudi society, but they also constantly increased over the last decade. The visualisation of females -whether in the narratives or as images -confirmed a radical change in the country. And although most of these disclosures targeted female employees -which could be interpreted as a business case by the organisations- many highlighted initiatives targeting females within the community.

To understand hidden drivers, challenges and motivations surrounding these disclosures, interviews were conducted with multiple participants that play a role in shaping the reporting environment. Analysis of the qualitative data revealed the following themes that drive gender reporting in Saudi Arabia : attracting potential customers, employees and investors; a mechanism to control and monitor organisational change; result of benchmarking with local and global best practices in reporting, social pressure and mandatory reports due to regulations .The following sections will try to explain the main findings related to these themes in an attempt to answer the research question; What are the driving forces behind reporting on gender equality?

7.2.1 Drivers for Gender equality disclosures

Based on the findings from the content analysis, the last decade witnessed an increase in the amount of voluntary disclosures published by corporations operating in different segments in the market. This demonstrated that social disclosures are not unique to a specific industry or sector but may be attributed to pressure from institutional sources that drove this practice to the forefront.

The increased amount of disclosures related to gender equality and female empowerment in a country globally recognised by its patriarchal ideology and Islamic practice highlight a social change that contradicts with the country's cultural and social norms. Although this thesis will touch on the social change (gendered transformation) in the Saudi society, the main focus will be on how it manifested itself in its reporting form.

Findings from the interviews drew out four main drivers that led to these social reports:

- Attracting potential customers, employees and investors (especially foreign investors),
- Benchmarking with local and global best practices in reporting,
- As an organisational control and monitoring system
- Mandatory reporting to state regulators (SAMA, CMA, GOSI, MOL, KKF)

Map 3 illustrates these drivers

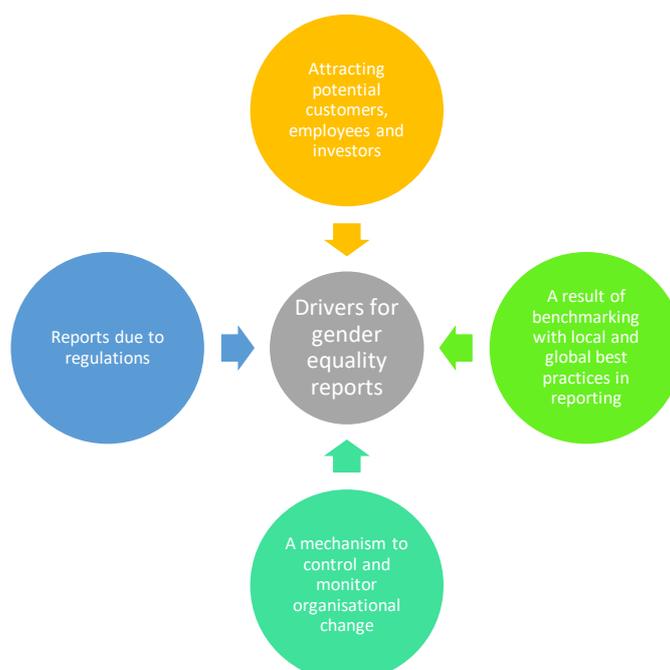


Figure 3: Drivers for Gender equality reporting

1. Attracting potential customers, employees and investors

In an economy undergoing a dramatic transformation due to the government's plans to diversify its income by reducing its dependency on oil revenues, and to strengthen its human capital through training and employment schemes, many organisations compete to survive in the market. Females are seen as potential employees, customers and investors.

Corporations in this study expressed that corporate reports are utilised to attract potential female employees. With a 33% unemployment rate among females -in which 56% hold university degrees- businesses are faced with a challenge to select the best match for the positions available. Although recruiting females is not mandatory, the Ministry of Labour established incentives to encourage the private sector to relieve the state's unemployment crisis. Recruiting females increases the firm's nationalisation rate at an expeditious degree compared to their male counterparts. Corporations that achieved a high nationalisation rate enjoyed benefits such as the right to obtain and renew visas for expatriate workers and a one-year grace period following the expiry of municipal and professional licenses or commercial registration. Therefore, it is within the organisation's best interest to plan on recruiting females.

Within the Corporate reports analysed in this study, the nationalisation scheme and the need to recruit females dominated over all other gender-related workplace data. An example is found in the SAIB 2015 GRI report which states, 'SAIB has issued a formal policy to increase Saudi nationals in its workforce, and Saudization is an integral part of its Human Resources strategy...We seek to recruit more and more women to our workforce. In 2015, 33% of new hires were women. In total, women made up 18% of our team, a 4% increase from 2014' (SAIB sustainability report, 2015, p.49)

Participants that hold HR positions which are involved in the preparation of the corporate reports focused on three main issues of importance to female applicants: equal pay, work-life balance and training. Consequently, corporations disclose this information to attract qualified female recruits. One female HR executive at an NGO uses the salary scale disclosed in their GRI report as evidence to support her organisation's commitment to equality and transparency. She states

'We want to attract the best females to our organisation. Because NGOs have a reputation of paying less than for profit firms, we found it necessary to reveal our pay scale and to emphasize our equal pay for equal work approach' BF29

Although organisations implied that reporting on equal pay, work-life balance and training is a planned internal decision made by the management to captivate highly qualified candidates, it should be noted that the GRI standards encourage the reporting of Diversity of governance bodies and employees (standard 405-1), Ratio of basic salary and remuneration of women to men (standard 405-2), Average hours of training per year per employee -by gender (standard 404-1), Percentage of employees receiving regular performance and career development reviews -by gender (standard 404-2) and Incidents of discrimination and corrective actions taken (standard 406). Thus, adding doubt to the indicated purpose of these disclosures by the companies. As per the 140 reports analysed in this study representing 11 organisations, performance data related to these standards appeared in the reports in one way or another except standard 406 (Incidents of discrimination and corrective actions taken). This indicator appeared in 2 organisations' reports, but only as a policy which was not supported by quantitative data to add credibility to the practice within the organisation. The following paragraph has been repeated in the NCB's sustainability reports from the year 2008 up to their last report in

2012, after which the bank switched to an integrated annual report that failed to include this indicator. 'Harassment (including Electronic Harassment) and Corrective Action NCB employees have the right to work in an environment free from discrimination, harassment and intimidation, whether committed by or against a co-worker, supervisor, customer, vendor, or visitor. Harassment, whether based on a person's *gender*, race, nationality, or citizenship, is repugnant and totally inconsistent with NCB's commitment to provide a respectful and professional workplace. Allegations of harassment are fully investigated by the Staff Relations department and the recommendations are forwarded directly to the Head of Human Resources for his concurrence and approval. Discrimination in any area of employment, including hiring, advancement, compensation, discipline and termination, are not tolerated' (NCB sustainability report, 2008, p.38).

Nonetheless, the report is used as an assessment tool to evaluate future employees. A female HR executive at a social services company renowned for their social reports and their gender equality practices pointed out that potential employees that demonstrated their knowledge in the company's GRI report get shortlisted because this verified their knowledge about the organisation,

'When we find out in an interview that the candidate has read our GRI report, we know that this person wants to work here and will be an added value to our organisation 'BF17

Although companies may seek potential employees by using reporting approaches, female jobseekers in the focus group expressed their ignorance in the availability of this data in the public sphere, therefore did not use the reports as material to shortlist employers. This could be driven by many factors, one of which is related to the language

used in the reports. All the reports analysed in this study were available in the English language and easily accessible online, but Arabic versions were printed out and sent to important stakeholders (major stockholders; individuals and institutions) and governmental officials. This made access to the community non-existent in many cases, especially the non-English speakers. The reason behind this practice is because of the Global Reporting Initiative (GRI) only accepts English reports for assessment, hence Arabic versions are not assessed. This could indicate that the reporting is driven by a need to improve self-image in the global market, rather than communicate data to the local community.

22% of the Saudi labour force consists of female workers earning an average of 9240 SR per month (equivalent to £1856) (men earn an average of 10017 SR (equivalent to £2012)) (minimum wage is 3000 SR= £589); therefore, many organisations stated that women are perceived as potential customers and investors, thus any published data related to empowering females is a marketing strategy to attract their business. Statements within the report explicitly state that services are based on equal opportunity, and in some cases directly targeting women. ‘The service is designed for both genders, but the extensive expertise of this programme has shown that women are the primary target and beneficiary...which prompted the company to change the orientation of this programme to target women only’ (Majid society, sustainability report, 2011, p 46)

While other organisations provided services tailored to females specifically.

‘Zain KSA on its part stated: As an organisation dedicated to promoting inclusivity, Zain KSA provides services targeting the needs of all segments of society. One example is the Enty Service, a unique bundle that provides specific content catering to women. Subscribers to the service have access to specialised content for women,

demonstrating the commitment of Zain KSA to fulfilling the needs of each of its market's major segments.' (Zain, Sustainability report, 2014, p.52)

A male communications and PR director at a local bank perceives their GRI report as a marketing scheme to attract more female clients. Because the bank is relatively smaller than its competitors, gaining this new demographic could elevate the status of the bank in the market.

'You've seen our report and read how we cater to our female clients. Maybe you'll tell five ladies about our Bank and maybe they'll open a bank account. So, we are seeing those benefits' BM14

Regarding publicly listed companies, potential investors are deemed an important stakeholder group. 20% of investors in the Saudi Stock Exchange (Tadawul) are females, with a growth rate of 2.3% annually; it has become a priority for many of the corporations in this study to attract these investors to their businesses by disclosing data related to the organisation's governance and values, especially in relation to ensuring the importance for mainstreaming gender equality within the organisation and adopting it as a core concept within the business. An example is highlighted in the National Commercial Bank's 2008 sustainability report.' At NCB, there is a fundamental belief in the principle of equal opportunity, non-discrimination and diversity. Equal opportunity is gathering pace in the bank's culture and we are determined that the standards we are setting in the Saudi market will retain NCB's leadership position in the employment of women'. (NCB, sustainability report, 2008, p.33)

A male senior executive at a regulating body expressed how female stockholders are becoming an important participant in the Saudi Stock Exchange, in which publicly listed

companies strive to pacify their needs. Corporations publish their commitment to female empowerment to increase the chance of attracting their interest.

'companies need to communicate their female empowerment strategies to the public. This will attract female investors.' RM21

Also, after the Capital Market Authority permitted foreign investors to enter the Saudi Stock Exchange (Tadawul), Saudi corporations strived to improve their international image and reputation hence imitating reputable foreign company practices, which include adopting a gender equality culture within the organisation. Companies use their reports to showcase these new practices, indicating to the world a gendered transformation is underway. This could be interpreted by the west as a positive cultural change, especially after the constant criticism the country faces in the world media regarding female rights and equality within Saudi Arabia. A senior executive at a regulating body that coincidentally served as a member of the board of directors to a local bank said the following:

'the government wants to improve its image globally... we are one of the only countries in the world where females did not receive their basic rights. Education and employment plans are governmental approaches to improve this negative image...the bank discloses these practices to communicate this social change to foreign investors and international regulating bodies.' RM20

2. A mechanism to control and monitor organisational change

Good corporate governance is essential to the sustainability of organisations, therefore some companies expressed how reporting is a vital element to good corporate governance practice. Documenting important key performance indicators (KPIs) enables the board

of directors and senior executives to monitor and control change within the organisation. Due to the state's plans to elevate the status of females socially and economically (previously mentioned in chapter 3), the governing body of the organisation finds themselves in a position where plans concerning females are critical to monitor this organisational change. These plans are translated as internal reports which are later communicated to external regulating bodies.

One of the major plans the board strives to achieve is closely related to the localisation scheme. The Ministry of Labour's spin off, the traditional localisation plan (Saudization) is titled 'weighted Nitaqat'. This new legislation attempts to overcome some shortcomings related to the previous plans, one of which is 'non-productive employment' in which organisations manipulate the system by recruiting housewives, full-time students (both genders) and unqualified nationals to increase their nationalisation rate. These individuals are not required to work and are paid a monthly fee below the minimum wage to list their names on the payroll report sent to the Ministry of Labour.

The new weighted Nitaqat programme requires companies to report on the total number of females within the organisation, their average pay, and whether they are within the top 25% of highest paid employees within the company. This is a direct implementation of the country's 2030 vision to improve the quality of employment in Saudi Arabia.

For companies to increase their female employees and equip them with the appropriate skills to hold senior positions, new workforce strategies are adopted and monitored.

Companies set quotas to achieve these organisational objectives which are communicated to the public in their corporate reports. A male CSR director at a private energy company stated the following:

'Reporting is the final phase of a whole lot of effort... For every data point, there is a lot of effort. I use the end result, the end goal of a good report to pull back through the organisation the need to make changes' *BM1*

While a male senior communications officer at a local bank emphasised the importance of reporting to the control/monitoring cycle within the organisation:

'So, we're seeing a benefit there. We're seeing a reduction in costs. We also are able to say we're seeing benefits in the fact that we can set targets in terms of our head count, our staff makeup. We want to employ more females, we want to employ people with disabilities, we want to employ Saudis. We're following to a certain extent a national agenda, and it allows us to measure and check this. And again, it's filtered down in a KPI. I think also, not just, I think what the sustainability reporting has also allowed us to do, it's benchmarked year on year. So, we probably hadn't started on the sustainability reporting, which acts as a catalyst for the way we measure ourselves each year, again on staffing, on process improvements, on quality, on usage and expenditure of consumables. *BM14*

Within the reports, usually explicit statements indicate these plans, as can be seen in ACWA's CSR report for 2015: 'Diversity and equal opportunity practices include employment of women throughout our organisation as per local customs. The organisation has demonstrated significant progress from 2011, when there were no female employees in KSA to currently providing employment to 14 women of whom 5 are in managerial and/or executive roles.' (ACWA, CSR report 2015, p.14). While in ARAMCO's 2013 citizen's report, the petrochemical giant focused on building a female competitive workforce by empowering them with appropriate training befitting their needs. 'In 2013, Saudi Aramco delivered 10 Women in Business programmes to 157

Saudi Aramco female employees with five years or less of work experience, as well as two Women in Leadership programmes for experienced female leaders in professional and leadership jobs.’ (Aramco, citizenship report, 2013, p. 26).

Publishing quantitative data adds credibility to the reports, in addition to enhancing its transparency, which coincidentally is one of the criteria used to evaluate corporations competing for the prestigious King Khalid Responsible Competitiveness Award. Led by the King Khalid Foundation (KKF) and project partner Accountability, the annual award for Responsible Competitiveness goes beyond philanthropy initiatives and focuses on aligning CSR practices with business imperatives such as promoting growth, improving profitability, enhancing brand and reputation, and deepening engagement with key stakeholders. Five criteria are used to assess companies competing for the award, three of which have a female empowerment dimension. Under equality and diversity in the workplace, companies need to express their involvement in female recruitment, development and equal pay, while under innovating solutions for social and economic development, companies are encouraged to engage in partnerships with local and international organisations to promote female empowerment, e.g. women’s global empowerment fund. Finally, under empowering local suppliers, examples are given on how to build the capacity of local suppliers by providing them training on ethics and discrimination and women’s inclusion in the workplace.

This 28-page questionnaire needs to be submitted to the KKF with all the supporting documents to be eligible for the award (template questionnaire available in appendix 9). To prepare the organisation for this award, many businesses developed plans to incorporate these organisational changes years before submission. A female CSR consultant working with local companies stated that many 3rd and 4th generation family businesses needed to practice good corporate governance to survive in the market, and

the KKF award framework was deemed by some as a guide to adhere to. Due to the importance of communicating this information to the public, the KKF only awards companies that publish social reports, even if the internal reports submitted demonstrate excellence in organisational practice. This is evidence that any plans for organisational change need to appear in the public domain to complete its cycle.

(plan → develop → measure → control).

Organisations that won this award tend to disclose this information in their public reports. “In January 2010, our efforts in the field of corporate social responsibility were recognised through an award for Responsible Competitiveness by the Saudi Arabian General Investment Authority (SAGIA) and the King Khalid Foundation.” (ACWA, annual report, 2009, p.2)

3. A result of benchmarking with local and global best practices in reporting

Based on participants feedback, CSR forums organised by leading companies in the field helped shape the face of social responsibility in the country. Jeddah Chamber of Commerce, Aramco petrochemicals and Majid society are three recognised institutions that organised events that led to bringing together distinguished participants with the objective to build effective and sustainable partnerships that will have an impact on the social and economic development in Saudi Arabia.

One of the first events was titled ‘Social development forum: From charitable to sustainable’, (June 8, 2009) organised by Majid society, a not-for-profit organisation operating in Jeddah (Hejaz), focused on identifying the practice of social responsibility in corporations by exploring success stories from international and local organisations with an emphasis on building a sustainable framework with strong foundations related to quality assurance and accountability. Another forum followed in 2011 under the same

theme, highlighting the importance of transforming global best practices into the local sphere. A female CSR director found this forum very beneficial:

‘the social development forum was a turning point for us...we gained knowledge from internal and global practices, and made plans to implement within the following two years in preparation for the next summit’ (BF17)

Aramco petrochemicals adopted a similar agenda with its two CSR forums (1st Feb 2013 titled ‘Cooperate to Participate’ and 1st April 2014 titled ‘Connect, Collaborate, commit’) which were held in Dhahran (Sharquia). Having Aramco, the largest governmental oil company in the world, sponsor and advocate for CSR could have a positive impact on introducing this culture in the country. Their forum was based on collaborating for social change, communicating the sustainability brand and the importance of good corporate governance. They lead by example, therefore they engaged with social responsibility years before these forums took place. Within this study, Aramco reports dominate in regards to the wealth of voluntary disclosures they reveal to the public. These publications showcase Aramco’s pro female agenda, whether within the organisation or in the community, especially their commitment to educating females, which is a reoccurring commitment disclosed in all their reports from 2006 onwards. ‘Our College Preparatory Programme assists Saudi students in gaining admission to universities and enhances their study skills. In 2006, 300 students successfully completed this programme. For the first time, 60 Saudi females were admitted to the programme.’ (Aramco, annual review, 2006, p.40)

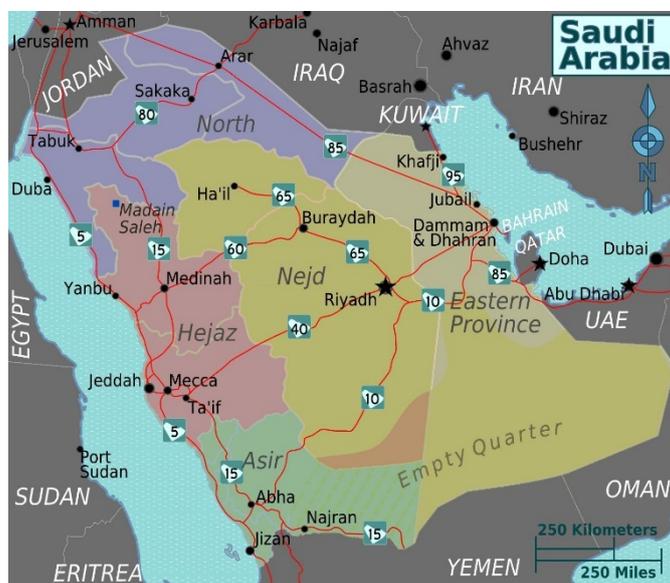
Although the previous events shed light on the CSR culture in Saudi Arabia, with emphasis on good reporting practice and accountability of companies towards their community, the topic of the development of women in the country joined the CSR

discussion as a key component in the 2014 CSR summit supported by the Jeddah Chamber of Commerce. The CSR Saudi Arabia 2014 summit gathered leading representative of corporate organisations, ministries, and other government bodies, NGOs, foundations, universities and SMEs from across the kingdom and around the world to discuss how to embed corporate and social responsibility into CSR programmes to drive community development, in which the development of women held centre stage. This agenda was driven by the country's 2030 vision in empowering youths and females.

Based on the analysis from the previous chapter (the nature of reporting on gender within corporate reports in the period 2005-2015), there seems to be a link between the quantity of gender-related disclosures and two main characteristics; the location of the organisation within the country and the type of services it provides, both of which seem to be a by-product of the current sub-theme (benchmarking). Companies tend to mimic others either within their physical environment or operate within the same industry. The following segment briefly illustrates these findings.

Corporate reports analysed in this thesis show that companies that predominantly operate in either the east or west coast of the country (Sharquia and Hejaz respectively) tend to disclose more gender-related data than their counterparts located in the central region of Najd.(please refer to Map 1) Although these finding are unique to this thesis and contain a subjective component and hence cannot be generalised, by exploring the Global Reporting Initiative database, out of the 18 Saudi organisations that publish their GRI reports, only 3 predominantly operate in Najd (the central region) (Saudi Electrical company, the Saudi Investment Bank (SAIB) and Zain KSA)

Map 1: Kingdom of Saudi Arabia



This could suggest that the practice of voluntarily publishing social data is easier to adopt as a corporate practice in locations that have a rich heritage and are culturally diverse, which is the case here. By looking at the history of the Arab peninsula (in which Saudi Arabia occupied 85% of its land), Najd (central region) consists of a plateau bounded by the sand deserts of the Ruba al-khali, Al-Nafud and Aldahna'. Rival nomadic tribes occupied this region in a politically divided era until the mid-18th century, when Ibn Saud united the region to become the centre of the Wahhabi Islamic movement that dominated the country later on. Tribalism played an important role in shaping this Sunni sect of Islam. Contemporary restrictions on women and the gender ideologies that validate them are fully congruent with the tribal Najd culture that pervades throughout Saudi Arabia. Especially the notion of *tribal honour* that links females honour and virtue directly to the tribe's well-being. Applying this theory on gender reporting practices in

the region, we find that corporations operating in Najd steer away from publicly visualising females in their reports (compared to their Hejazi counterparts). An example is seen in Allnma bank's corporate reports, one of the largest Islamic banks in the country with a capital over 15 billion SR and 2165 employees, failed to display females in any of its annual reports, although 50 of its 119 branches are dedicated to serving female clients. This could be attributed to its compliance to Shariah law, or a reflection of the tribal honor culture practiced in Najd, in which identifying females in the public sphere is considered 'dishonourable' to its members.

A different story shapes the history of Hejaz (the west coast), the true birth place of Islam. Running along the coast of the Red Sea, with Jordan bordering its northern region and Asir bordering its south, parts of this province were occupied as early as the 6th Century BCE by the Chaldean kings of Babylon. Political control over this strategic region exchanged hands numerous times over the centuries. Hejaz became part of the Nabataean kingdom (100 BCE- 200 CE), the control of Baghdad, the Egyptians and finally the Turks of the Ottoman empire until Ibn Saud, the Sultan of Najd, assumed the title King of Hejaz in 1926 and spread the Wahhabi teachings in this region. Although the values of Wahhabism are enforced throughout the kingdom, they are often in conflict with the more open and tolerant customs and the diverse populations found in Hejaz. Many female participants from this region described an environment that supports its female members whether in the workplace or in the home. Explicit declarations distancing themselves from the rest of the country appeared numerous in the study. A female executive with over 40 years serving both the corporate and the public sector stated the following:

'Hejaz has a rich culture due to its long history... we are not 'Najd' ...in our culture men support females ...My father was my first supporter, then my husband and now my sons' CF27.

A lobbying centre in Jeddah, one of the major cities on the west coast -established to empower women, adopted the name 'Kadijah bent Khuwalid', Prophet Mohammad's first wife, and a merchant in her own right, to represent the centre. When inquired about this choice, a female senior regulator said:

'Our strength was in the name of Kadijah bent Khuwalid, and what we tried to do is bring the Islamic values that she held and the business ethics and the business mind and visions that she held such a long time ago to today's world, breaking it down into the 21st century.... Peoples' fears at the time were that you'll be too westernized. that's where the name came in handy' RF18

The National Commercial Bank (NCB) is a large commercial bank operating in this region that -if judged by its corporate reports alone- communicated its gender equality agenda. If compared to the previous example (Allnma bank) we find that in 2005, NCB revealed 9 pictures in its annual reports (out of 49) that displayed females in multiple settings. And although some ladies are not specifically identified (Picture 1), others are, as with Dr. Ashia Nato, one of the bank's business clients (Picture 2). In 2015, this financial group assigned its first female finance head (Lama Ghazaoui), and they did not shy away from communicating this in their annual report. (picture 3)



Picture 1 NCB, Annual report, 2005, p.2
p.21



Picture 2 NCB, Annual report, 2005,



Picture 3 NCB, Annual report, 2015, p.14

Although this is what the disclosures revealed, interviews with participants (both genders) described a different scenario; “conservatism” is a term repeated constantly when inquiring about the visualisation of females in the report. Organisations in Najd steered away from filling their reports with pictures of females.

“Here in our bank we’re very conservative in terms of using female pictures’(BM14), while another stated “the pictures always create a debate, because depending on which country and who is looking at them, we need to be very discreet.

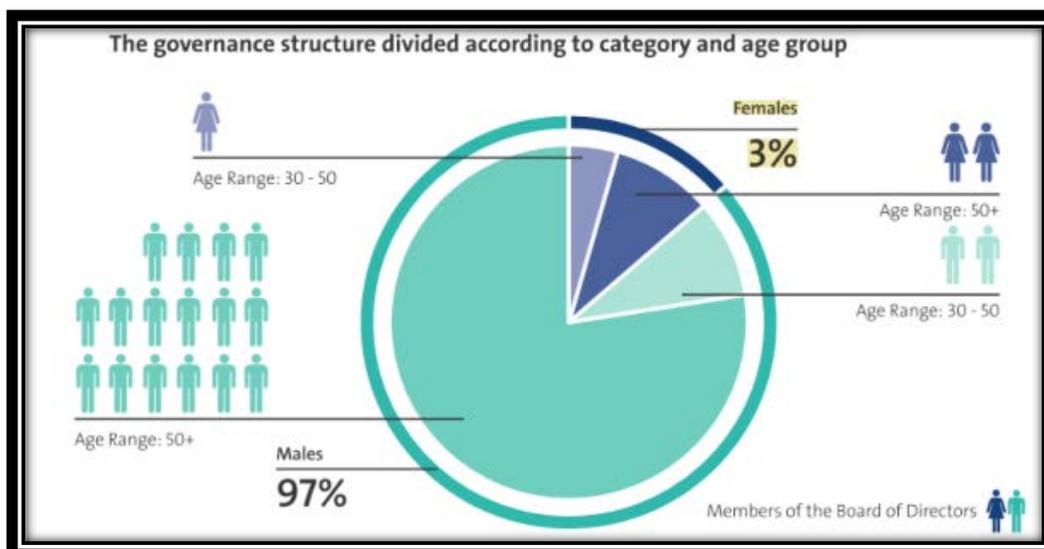
Yes, there are pictures of professional women, but if we go on into the plant, we are not going to find women. They just don't exist on the plant” (BM1).

Both participants are male and non-Arabs, but females in Hejaz indicated that society and not the organisations themselves dictate this practice. Although there are no written rules forbidding females from being showcased in the corporate reports, guardian approval is required to display any pictures. One female CSR director in Hejaz said the following when asked about her pictures in the media:

“It doesn't matter how confident and successful you are, you are still afraid of not gaining society's approval by deviating from a cultural norm (BF6).

This could indicate that although the board of directors may support the inclusion of more female presence in the corporate reports, local female themselves may choose to hide from the public in fear of scrutiny.

In another dimension unique to the reporting data in this thesis, out of the 11 firms analysed, 2 assigned females on their board of directors, while 3 others have started with internal plans to promote diversity and equality in management. The firms that assigned females on their board of directors operate in the Hejaz district and have a high female employment rate. One is a not-for-profit organisation that has nominated their first female members in 2014, one of which is the vice chairman. This information is disclosed in their sustainability report in visual and textual form. (Majid society, sustainability report, 2014, p. 21)



Another organisation operating in the health industry revealed their board structure in all their CSR reports dating from 2009. This could indicate that females within this type of industry, especially in this multicultural location, are supported and included in their professional environment. (Dr Suleiman Fakeeh Hospital, CSR report 2009, p. 38)

Composition and breakdown of the governance body (Hospital Executive Committee) per gender and age group

Gender and Age Group	Number or %
Total members	13
Percentage of male members	70%
Percentage of female members	30%
Members aged 18-30	none
Members aged 30-50	7
Members aged 50+	6

Regarding females in senior positions, based on the reports analysed, plans were put in place years ahead of the current social change. An example can be seen in NCB's 2008 CSR report:

'Management opportunities as with all employees, NCB encourages the promotion of top female talent into managerial positions. While NCB does not yet have women in executive positions, our performance again demonstrates an increasing percentage of our talented female staff achieving managerial positions. As of December 2008, NCB has 127 women in management, which represents 5.58 percent of all managerial positions' (CSR report 2008 p.35).

As indicated in the previous segment, this organisation followed through their plans and assigned their first female executive in 2014. Lama Ghazaoui became the first female in the banks executive team among 8 men.

Aramco the petrochemical giant also indicated plans to incorporate females in leadership positions:

'In 2013, Saudi Aramco delivered 10 Women in Business programmes to 157 Saudi Aramco female employees with five years or less of work experience, as well as two Women in Leadership programmes for experienced female leaders in professional and leadership jobs.' (Aramco CSR report, 2013 p.26)

The three organisations that stated plans to promote gender equality in management are in three different regions: Najd, Hejaz and Sharquia. Two are listed banks (NCB and SAIB) while the third is a governmental petrochemical company (Aramco). The petrochemical company Aramco traces its roots to an American business model in the 1930s and operates in a secluded area in Sharquia (East coast) initially reserved for expatriates working at the plant. Based on the data analysed in this thesis, Aramco did not assign females as executives, although change is coming. In the national 2030 vision, the state is planning to increase female participation in senior positions from 1.27% to 5% by 2020. Participants in this study referred to this plan to anticipate change and plan

accordingly, but due to lack of experience among females to hold senior positions at this stage (which contributed to the recent change in labour laws e.g. females entering the retail labour market), organisations and regulators expressed their willingness to wait until females gain experience to fulfil these positions.

'I don't support quotas. I think when there are regulations in place to support education, the talent pool will become available. People just automatically flow into their positions. I don't see that we need to push one gender over the other. We need to look at fairness. I think as long as opportunities are available for both and there is no discrimination I don't want it to be known we are enforcing women on. We want females to stand out and be fit for the job.' (RF18)

Regarding social pressure, two contradicting views appeared in this study. Organisations that chose to not report their gender equality practices at all or stopped publishing after a change in the board of directors indicate that lack of social pressure and the non-existence of “intelligent readers” is the reason behind their lack of enthusiasm towards publishing their reports. Preparing these reports is a financial burden that they believe is not required and does not reap any materialised benefits for the organisation. An organisation with a high Saudization percentage and a strong gender equality agenda stopped reporting after 2013. When inquiring about this, I received the following answer:

“We, organisations operating in the same sector, are clustered together whether we publish or not.... society demands recruiting their daughters without reading about our Saudization accomplishments in our reports.... we don't have exposed readers similar to the west “(BF6)

On the other hand, companies that chose to continuously engage with voluntary disclosures state that society demands information about how businesses serve their

communities, and these CSR reports demonstrate to the public how companies strive to fulfill that social contract. They believe that the media made the public more aware of the private sector's obligations towards society, hence enflamed people's desire to investigate. A male senior executive at a major accounting regulating body said

“society is steering and the private sector is under indirect pressure to reveal their female empowerment practices” (RM20)

Another male participant that helped establish one of the first sustainability reports in Saudi Arabia in 2008 that won the first King Khalid responsible competitiveness award, and a GRI report with an adherence level of B explained why his organisation stopped publishing after 2011.

‘we conducted a study on the perceptions of the Saudi society of corporate social responsibility, and found that individuals seek this from businesses but not collectively ...this weakens their position...they need a committee to represent them in the Chamber of Commerce ...maybe that will cause their voices to be heard’ (BM 8)

Financial means and allocated budgets could be at the heart of these contradicting behaviours. Social demands and their associated voluntary reports are more easily pacified when the organisations have the resources. The following is a statement from a communications manager working at a bank currently not publishing any social reports:

“we cannot invest in a voluntary process that could be changed by SAMA (Saudi Arabia Momentary agency) they are in the process of dictating a unified

reporting system for all financial institutions.... we cannot waste a year or two on something voluntary. We don't have the budgets or the expertise" (BM 7)

5. Reports due to regulations

Organisations may seek to legitimise their operations by providing internal reports to regulating bodies. Some components within these reports touch on gender-related issues. Because the data is already planned for and compiled, organisations may choose to communicate it to the public.

Local regulating bodies that require internal data from organisations are: The Ministry of Labour (with its weighted Nitaqat scheme required by all companies regardless of size, type or sector), and the King Khalid Foundation (for organisations applying for the King Khalid responsible competitiveness award).

The Ministry of Labour announced the Nitaqat initiative in June 2011. Nitaqat ("band" or "zones") sets targets for all KSA registered entities to meet in terms of the number of Saudi national employees they are mandated to employ. The percentage of Saudi nationals to be employed varies by industry sector and size of entity. Companies are also ranked and placed in colour bands/zones according to how they are performing in terms of Saudi national hiring. Companies rated as Platinum, High Green and Medium Green are performing well and more importantly are compliant with Nitaqat, while companies rated as Red, Yellow and Low Green do not have enough Saudi national employees, are non-compliant and are subject to a number of penalties imposed by the Ministry of Labour. In July 2016, the Ministry of Labour announced that adjustments will be made to the existing Nitaqat model, with additional factors contributing to company's overall Nitaqat rating (weighted Nitaqat). In addition to the total number of Saudi nationals employed by a company, Nitaqat ratings depend on the following factors: the number of

Saudi females employed, the salary amounts paid to Saudi nationals (both genders), the number of Saudi nationals in senior roles (both genders) and the length of service of the Saudi employees. Each organisation enters their data via an online portal that calculates their rating. Hence it is essential for organisations to plan accordingly to fulfil these objectives.

The King Khalid Foundation on the other hand required organisations interested in the prestigious King Khalid responsible competitiveness award to prepare a comprehensive portfolio that includes the following:

1. Does the company employ women?
2. If not, Is the company undertaking any procedure to employ women in the future?
3. What specific policies are in place to recruit females?
4. List 3 actions that the company has taken to support the development of women in its workforce.
5. List the percentage (%) of women working at the following hierarchy levels for the last 4 years (director level and above, managers, and non-managers).
6. Does the company have a policy regarding wage equality between women and men for similar work?

In addition to acknowledging the importance of practicing gender equality and female empowerment within the organisation as an important key performance indicator, the KKF emphasises the importance of good corporate governance in which publishing plays a key role in enhancing transparency and accountability. Organisations are scored based on their reporting practices whether in their annual report, dedicated sustainability report or on their website. It should be noted that the KKF encourages following an international reporting framework, such as those established by the Global Reporting Initiative (GRI).

One of the local banks (that does not publish) indicated that the local governing body (SAMA -the Saudi Arabian Monetary Agency) is in the process of mandating a CSR report on local banks, and the GRI framework is a proposed guide for these publications. As indicated previously, the GRI standards focus on similar KPIs as the KKF, hence the findings in this study showcase that gender equality disclosures are a result of following a dedicated framework and not based on corporate discretion. Gender-related disclosures outside the realm of the GRI/KKF framework is based on whether the organisation perceives their female empowerment practices (internally or externally) as a social responsibility or not, hence have a place in the social reports. Disclosures related to the workplace mimic the requirements stated above, while community related disclosures differ depending on corporate agenda. Due to the fact that the government established plans to empower females within its vision 2030 and its national plans, the private sector is required to assist in this social transformation and many organisations stated their social plans were based on governmental guidelines.

‘Our social agenda is based on the public plans...we live in a society where females outnumber men and youths outnumber the seniors...our CSR agenda will reflect this need.... when our community changes, then we will change our agenda’ (BF 6)

This could explain why organisations in this study all chose to use this framework as a guide. Although interviews revealed that many organisations adopted gender equality practices within the workplace, many chose to not disclose that information because of the lack of pressure from governing bodies. Others indicated that lack of financial means and required expertise lead to them opting out of this practice. In this study, older organisations tend to publish more than newly established ones.

This pressure can be observed on listed companies. The Capital Market Authority requires listed companies to disclose the objectives of the firm's social responsibility to its employees and raise their awareness and knowledge of social responsibility, in addition to disclosing plans for achieving social responsibility in periodical reports disclosed to the public. (Article 87 and 88 in the Saudi code for corporate governance). Although this may not necessarily lead to gender equality disclosures, if organisations categorise their female empowerment practices as part of their social responsibility, it will trickle down into their public reports.

7.3 Synthesis of findings

This section will provide a synthesis of the two sets of data derived from the main research questions.

Data within this investigation revealed that in the context of Saudi Arabia for the period 2005-2015, the sample reports disclosed items related to females within the workforce as the dominating theme throughout the period. This finding is supported in the literature by (Guthrie and Parker, 1990, Roberts, 1990, Adams and Harte, 1998). Stakeholder Theory suggests that organisations cater for the needs and expectations of key stakeholders (in this case the workforce, followed by the community). These reports could be a mechanism to manage these stakeholder groups to either improve the organisation's reputation or gain a competitive advantage (Deegan et al., 2002) (Belal and Cooper, 2011). Service companies tended to disclose more gender-related data than their manufacturing counterparts (Adams and Harte, 1998), especially older organisations. Size of the organisation was not a conclusive factor to support additional public gender disclosures (Ilke, 2015), but firms with a high percentage of females employed tended to disclose more data related to their gender equality practices. Organisations that reported extensively on their gender equality and female

empowerment initiatives towards the community are the largest within their sectors, which could indicate that disclosures are a result of their enhanced exposure and visibility within the market. These organisations have strong partnerships with the state, which had a direct effect on their organisational plans and strategies. Out of the 4 female empowerment community initiatives (business and job opportunities, health and safety, sponsorships and donations and training and educational needs), disclosures related to training and education needs dominated. This could be a result of aligning organisational agendas with national plans and visions that aim to reduce unemployment through targeted training. This demonstrates that females are essential stakeholders as community members (Keenan et al., 2016).

The linkage between state plans and legislations on gender equality and corporate disclosures is strong within the data (Grosser et al., 2008b). The 6 most frequent organisational gendering practices that appeared in the reports (attracting local talent (Saudization), total women in the workforce, women's recruitment, gender policies, women's training and equal pay) are driven by governmental labour laws, therefore the practice is not voluntary in nature and is not adopted based on the discretion of the organisation. Reporting these practices to the public could be an attempt to provide evidence to legitimise their businesses and to use their reports as a marketing tool to attract potential female employees, investors and customers (Sweeney and Coughlan, 2008). This external indirect pressure impacted reporting practices (Darus et al., 2015). Nonetheless, adopting a business case towards gender equality could reap many positive benefits (retention, motivation, attraction and absenteeism) (Kingsmill, 2001b, Sarvaiya, 2014)

Commercial Banks within the sample disclose more workplace-related data (Menassa, 2010), while their shariah compliance competitors focus on reporting their commitment

towards their female clients (Kamla and Roberts, 2010, Nobanee and Ellili, 2016b, Hamid et al., 1993). This could be a result of Islamic teachings related to the role of females within the religion.

Therefore, their lack of appearances within the reports could be attributed to the Islamic banks' interpretation of this practice. This finding is also supported regarding the visualisation of females within the reports. Pictures of females are non-existent in Islamic banks and in some young manufacturing companies that lack female labour force due to restrictions on recruitment, while other organisations, especially larger service companies, are gradually increasing the number of pictures of females in their reports. Also, regional location of the organisation could be a factor in the amount of gender disclosures within the reports. Organisations operating in the west coast of the country (Hejaz) disclose more data than their counterparts in the central region of Najd. This could be due to the different cultural norms and social compositions between these regions. This diversity attributes dates back to the history of the land. This finding is unique to this context.

Contrary to the literature indicating that images of females within public reports maintain an ideology of oppression (Tinker and Neimark, 1987) and that corporate disclosures are cancelling gender power processes (Benschop and Meihuizen, 2002), the researcher adopted a position that due to the conservative practice of the 'veil' required by females residing in the country, any images appearing in the public reports could indicate the rise of females as important stakeholders. The findings indicated that firms are gradually disclosing images of females in their corporate reports, especially firms operating in the Hejaz region. Most pictures disclose females in their mandatory headscarf, unless the organisation operates globally and has a female workforce outside the country, in which case, the women appear without the Islamic headscarf. This indicates that the pictures of

females are a representation of the unique composition of the organisation's female workforce, and not representing the country's code of conduct. As with findings related to textual disclosures, the visualisation of females is more apparent in the reports of firms operating in the Hejaz region. Hence, social norms and culture have an impact on disclosures.

The focus on two dominant stakeholder groups (workforce and community) is not unique to the CSR literature. This was found in Malaysia (Teoh and Thong, 1984), South Africa (Savage, 1994), Singapore (Tsang, 1998), Nigeria (Disu and Gray, 1998), Jordan (Abu-Baker and Naser, 2000), Bangladesh (Rahman Belal, 2001), and Thailand (Ratanajongkol et al., 2006). Although these studies investigated CSR disclosures without a concentration on gender disclosures and practices, the findings are mirrored in this study.

The disclosures in this study were voluntary, unsystematic and difficult to compare due to the lack of mandatory reporting guidelines on gender (Grosser and Moon, 2008b, Grosser et al., 2008b). Contrary to previous findings that revealed that gender disclosures lack performance data (Adams and Harte, 2000, Adams et al., 1995a, Adams and Harte, 1998), gender disclosures in the Saudi context in the period 2005-2015 are predominantly quantitative, hence could be verified and contested to monitor organisational change. Although without third party accreditation these gender disclosures are hard to scrutinize (Marie Lauesen, 2014).

“To survive, organisations require resources, and to achieve this, the organisations must interact with others who control those resources. In that sense organisations depend on their environments. Because the organisation does not control the resources

it needs, resources acquisition may be problematic and uncertain” Pfeffer and Salancik (1978,2003, p. 258).

Another fundamental finding in this investigation reflects the previous statement. Participants in this study consider females as salient resources to organisations operating in Saudi Arabia. New regulation stemming from the national plans (8th plan and onwards) and the country’s 2030 vision are striving to empower females and is seeking to fundamentally change the face of society by enabling a gendered transformation from within. Many labour laws and state-driven community initiatives were developed to support females. Organisations are considering females as a main resource, therefore non-compliance with these new labour laws could result in a ‘resource deficiency’ that could ultimately jeopardise the organisation’s legitimacy and sustainability. The board of directors is the link between the focal organisation and the surrounding environment. These boards and executive managers enable firms to minimise dependency on the state or gain the required resources (Pfeffer,1972).

Organisations report on their gender equality and female empowerment practices due to coercive, memetic and normative drivers (DiMaggio and Powell, 1983).

In the context of this investigation, “coercive isomorphism” is a result of both formal and informal pressures exerted on firms by other organisations upon which they are dependent. Two main coercive pressures appear in this study: first, the need to attract female employees, customers and investors to maintain organisational legitimacy and sustainability in the face of new legislations, especially in relation to state plans to localise the private workforce (Saudization), and second, choosing to voluntarily publish internal reports required by governing bodies to forecast future reporting requirements and anticipating changing community perceptions.

Using the reports to attract the best potential female employees would fulfil the firm's obligation towards national economic goals (Saudization) and utilise all human resources within the country (Adams and Harte, 2000) . Driven by this hidden agenda, they use these reports to enhance their image to the public (Gray et al., 1988, Hegde et al., 1997). Although literature indicated that employees are aware of these disclosures (Radaideh and Al Azam, 2015), data gathered from female jobseekers contradicted this finding. The participants were unaware of the existence of these disclosures, and the medium used in these reports (English) disabled communication with potential female employees rather than enhanced it (Kuasirikun and Sherer, 2004) . In regards to female investors, although firms indicated that the reports are utilised to attract investor interests (Fields et al., 2001) (Arnold et al., 2012, Miles, 2011), financial analysis participating in this study contradicted this finding and indicated that CSR disclosures related to gender equality are not positively valued by investors (Cho et al., 2015) therefore not relevant to investors (Habbash and Ibrahim, 2015) .

Governmental interventions play a role in increasing employee-related activities and labour welfare in an organisation's corporate report (Imam, 2000, Rahman Belal, 2001). Firms are willing to disclose their gender practices to fulfil strategic purposes. This could limit the regulatory pressures that they face (Cho et al., 2012c). Contrary to findings in the west (Grosser, 2011) the Saudi government is playing an adequate role in driving gender equality within companies. This has an impact on organisational practice, accountability and corporate transparency on gender issues. Using the KPIs suggested for use by standardised guidelines for gender reporting such as the Global Reporting Initiatives and the internal performance reports required by the governing bodies (Ministry of Labour, Capital Market Authority, The King Khalid Foundation) could

assist in decision-making, strategic planning and performance management relating to gender equality within Saudi organisations (Adams and Frost, 2008).

One of the main themes that emerged regarding the drivers behind gender disclosures is directly associated with local and international best practices in reporting. Participants indicated that due to the political and social change occurring within the country -which has caused uncertainty regarding the stability of their workforce- organisations tend to model themselves after organisations that are perceived to be successful. DiMaggio and Powell (1983, p.151) state:

“Uncertainty is also a powerful force that encourages imitation. When organisational technologies are poorly understood, when goals are ambiguous, or when the environment creates symbolic uncertainty, organisations may model themselves on other organisations.”

Companies in this investigation used the GRI framework as global reporting templates (de Villiers and Alexander, 2014), but due to the fact that some gender equality practices adopted lie outside the scope of these international guidelines, they did not appear in the reports . This supports the conclusion that reporting on gender needs to be customised to accommodate different cultural and political settings (Mahy, 2012). Firms that adopt reporting on gender are seeking legitimisation of their practices by imitating the organisational practice carried out by leading companies within the market, especially firms that face greater governmental pressures and have a high social and market visibility (Clarkson et al., 2008, Cho and Patten, 2007). This could mitigate the pressures stemming from the State (Patten, 1991, Peters and Romi, 2014). Companies that chose

to not report was due to their lack of expertise in reporting and resource limitations (Gjerdrum et al., 2013).

Normative isomorphism is the third driving force behind gender equality reporting in Saudi Arabia. DiMaggio and Powell (1983) relate this force to how organisations could adopt strategies based on the recommendations of professionals (Beddewela and Fairbrass, 2016). Although normative isomorphism as per DiMaggio and Powell's (1983) paper explicitly refers to two major hypotheses: the reliance on academic credentials in choosing managerial and staff personnel, and their participation in trade and professional associations, this thesis argues that academic credentials and professional practices are a by-product of the location the member belongs to. That national environment influences the company's culture, norms and values which will therefore impact gendering practices (Oliver, 1991). Unique findings in this study revealed that organisations operating in the west coast of the country (Hejaz) and the east coast (Sharqia) tend to disclose their gender equality practices more than their counterparts in the central region of Najd. Data indicate that this is due to cultural and acceptable behaviours within each region, one of which relates to the status of females within the community. Hence companies operating in a more socially and culturally developed region in the same country tend to disclose more gender-related data and embrace equality within organisational practice (Perera and Mathews, 1990, Williams, 1999, Van der Laan Smith et al., 2005, Blasco and Zølner, 2010, Garcia-Sanchez et al., 2016).

Because the board of directors' philosophy has a major impact on organisational practices, male members from these regions support gender equality and female empowerment (Larrieta-Rubín de Celis et al., 2015). This study found that individuals that serve on the boards of organisations that publish their gender equality data tend to

implement this practice wherever they serve, therefore, transferring this practice from one organisation to another. Hence this reporting practice is traced back to individual discretion based on his/her background and not explicit rules mandated by governing bodies. In the context of social reports, especially their gender components, organisations operating within these regions adopted gender equality practices and reported on them years before organisations in Najd. This organisational ‘maturity’ could be the result of their cultural and social development, which led them to adopt the practice of gender reporting as a mechanism to ensure their legitimacy and meet the needs of their most powerful stakeholder, in this case; the state (Xiao et al., 2005).

7.4 Summary and Conclusion

Participants in this study consider females as salient resources to organisations operating in Saudi Arabia. New regulation stemming from the national plans (8th plan and onwards) and the country 2030 vision are striving to empower females and is seeking to fundamentally change the face of society by enabling a gendered transformation from within. Many labour laws and state-driven community initiatives were developed to support females. Organisations are considering females as a main resource, therefore non-compliance with these new labour laws could result in a ‘resource deficiency’ that could ultimately jeopardise the organisation’s legitimacy and sustainability. The board of directors is the link between the focal organisation and the surrounding environment. These boards and executive managers enable firms to minimise dependency on the state or gain the required resources (Pfeffer, 1972).

Organisations report on their gender equality and female empowerment practices due to coercive, memetic and normative drivers (DiMaggio and Powell, 1983). In the context of this investigation, “coercive isomorphism” is a result of both formal and informal pressures exerted on firms by other organisations upon which they are dependent. Two

main coercive pressures appear in this study: first, the need to attract female employees, customers and investors to maintain organisational legitimacy and sustainability in the face of new legislations, especially in relation to state plans to localise the private workforce (Saudization), and second, choosing to voluntarily publish internal reports required by governing bodies to forecast future reporting requirements and anticipating changing community perceptions. One of the main themes that emerged regarding the drivers behind gender disclosures is directly associated with local and international best practices in reporting. Participants indicated that due to the political and social change occurring in the country -which has caused uncertainty regarding the stability of their workforce -organisations tend to model themselves after organisations that are perceived to be successful which is in line with the ‘memetic isomorphism’ discussed by DiMaggio and Powell. While in regards to ‘normative isomorphism’ structures, findings indicated that companies operating in a more socially and culturally developed region within the same country tend to disclose more gender-related data and embrace equality within organisational practice. This study found that individuals that serve on the boards of organisations that publish their gender equality data tend to implement this practice wherever they serve, therefore, transferring this practice from one organisation to another. Hence this reporting practice is traced back to individual discretion based on his/her background and not explicit rules mandated by governing bodies.

This chapter concluded the empirical findings for this investigation. The following chapter will complete the study with a discussion of its key findings and its main contributions and limitations

CHAPTER 8: CONCLUSION

8.0 Introduction

This study attempted to investigate Corporate Social Responsibility disclosures related to gender in a Muslim country undergoing a gendered transformation in its society. Two main research questions led the investigation: What are organisations disclosing in relation to gender equality and female empowerment in Saudi Arabia from the period 2005-2015? and, what are the driving forces behind reporting on gender equality in the country? Seven secondary research questions were developed with the aim to answer the study's main objectives.

An interpretivist methodology was adopted, with multiple methods utilised to gather data. A sample of 11 companies from different industries, age and size were chosen to represent a somewhat comprehensive Saudi sample. Content analysis was used to gather data from 140 annual and social reports, followed by 30 interviews with 5 main stakeholder groups to strengthen and support findings from the archival data.

Three theoretical frameworks led the analysis: Stakeholder Theory (Freeman, 2010), Institutional Theory (DiMaggio and Powell, 1983) and Resource Dependency Theory (Pfeffer and Salancik, 1978).

This thesis builds on the work of (Grosser, 2011) (Adams and Harte, 2000, Adams et al., 1995a, Adams and Harte, 1998, Grosser et al., 2008b) by fulfilling a gap in the literature relating to gender reporting in a developing country context (Haynes, 2017).

This final chapter in the thesis will provide closure for the whole investigation, in which the discussion of key findings will take centre stage, followed by the study's main

contributions and concluding with the research limitations and recommendations for future explorations.

8.1 Discussion of Key Findings

This section will provide a summary of the key findings. It is divided into two segments. First, full discussion on: What are organisations disclosing in relation to gender equality and female empowerment in Saudi Arabia from the period 2005-2015? This is followed by the discussion related to the second research question, what are the driving forces behind reporting on gender equality in the country?

8.1.1 What are organisations disclosing in relation to gender equality and female empowerment in Saudi Arabia from the period 2005-2015?

Data within this investigation revealed that in the context of Saudi Arabia for the period 2005-2015, the sample reports disclosed items related to females within the workforce as the dominating theme throughout the period. This finding is supported in the literature by (Guthrie and Parker, 1990, Roberts, 1990, Adams and Harte, 1998). Stakeholder Theory suggests that organisations cater for the needs and expectations of key stakeholders (in this case the workforce, followed by the community). These reports could be a mechanism to manage these stakeholder groups to either improve the organisation's reputation or gain a competitive advantage (Deegan et al., 2002) (Belal and Cooper, 2011). Service companies tended to disclose more gender-related data than their manufacturing counterparts (Adams and Harte, 1998), especially older organisations. Size of the organisation was not a conclusive factor to support additional public gender disclosures (Ilke, 2015), but firms with a high percentage of females employed tended to disclose more data related to their gender equality practices. Organisations that reported extensively on their gender equality and female empowerment initiatives towards the community are the largest within their sectors,

which could indicate that disclosures are a result of their enhanced exposure and visibility within the market. These organisations have strong partnerships with the state, which had a direct effect on their organisational plans and strategies. Out of the 4 female empowerment community initiatives (business and job opportunities, health and safety, sponsorships and donations and training and educational needs), disclosures related to training and education needs dominated. This could be a result of aligning organisational agendas with national plans and visions that aim to reduce unemployment through targeted training. This demonstrates that females are essential stakeholders as community members (Keenan et al., 2016).

The linkage between state plans and legislations on gender equality and corporate disclosures is strong within the data (Grosser et al., 2008b). The 6 most frequent organisational gendering practices that appeared in the reports (attracting local talent (Saudization), total women in the workforce, women's recruitment, gender policies, women's training and equal pay) are driven by governmental labour laws, therefore the practice is not voluntary in nature and is not adopted based on the discretion of the organisation. Reporting these practices to the public could be an attempt to provide evidence to legitimise their businesses and to use their reports as a marketing tool to attract potential female employees, investors and customers (Sweeney and Coughlan, 2008). This external indirect pressure impacted reporting practices (Darus et al., 2015). Nonetheless, adopting a business case towards gender equality could reap many positive benefits (retention, motivation, attraction and absenteeism) (Kingsmill, 2001b, Sarvaiya, 2014)

Commercial Banks within the sample disclose more workplace-related data (Menassa, 2010), while their shariah compliance competitors focus on reporting their commitment towards their female clients (Kamla and Roberts, 2010, Nobanee and Ellili, 2016b,

Hamid et al., 1993). This could be a result of Islamic teachings related to the role of females within the religion. Women per Islam are the primary carers of the household, the Quran states in chapter Al-Ahzab, verse 33:

'O wives stay in your houses, and do not display yourselves like that of the times of ignorance and perform As-Salat (Iqamat-as-Salat) and give Zakat and obey Allah and His Messenger. Allah wishes only to remove Ar-Rijs (evil deeds and sins, etc.) from you, O members of the family (of the Prophet), and to purify you with a thorough purification'

Therefore, their lack of appearances within the reports could be attributed to the Islamic bank's interpretation of this practice. This finding is also supported regarding the visualisation of females within the reports. Pictures of females are non-existent in Islamic banks and in some young manufacturing companies that lack female labour force due to restrictions on recruitment, while other organisations, especially larger service companies, are gradually increasing the number of pictures of females in their reports. Also, regional location of the organisation could be a factor in the amount of gender disclosures within the reports. Organisations operating in the west coast of the country (Hejaz) disclose more data than their counterparts in the central region of Najd. This could be due to the different cultural norms and social compositions between these regions. This diversity attributes dates back to the history of the land. This finding is unique to this context.

Contrary to the literature indicating that images of females within public reports maintain an ideology of oppression (Tinker and Neimark, 1987) and that corporate disclosures are cancelling gender power processes (Benschop and Meihuizen, 2002) , the researcher adopted a position that due to the conservative practice of the 'veil' required by females

residing in the country, any images appearing in the public reports could indicate the rise of females as important stakeholders. The findings indicated that firms are gradually disclosing images of females in their corporate reports, especially firms operating in the Hejaz region. Most pictures disclose females in their mandatory headscarf, unless the organisation operates globally and has a female workforce outside the country, in which case, the women appear without the Islamic headscarf. This indicates that the pictures of females are a representation of the unique composition of the organisation's female workforce, and not representing the country's code of conduct. As with findings related to textual disclosures, the visualisation of females is more apparent in the reports of firms operating in the Hejaz region. Hence, social norms and culture have an impact on disclosures.

The focus on two dominant stakeholder groups (workforce and community) is not unique to the CSR literature. This was found in Malaysia (Teoh and Thong, 1984), South Africa (Savage, 1994), Singapore (Tsang, 1998), Nigeria (Disu and Gray, 1998), Jordan (Abu-Baker and Naser, 2000), Bangladesh (Rahman Belal, 2001), and Thailand (Ratanajongkol et al., 2006). Although these studies investigated CSR disclosures without a concentration on gender disclosures and practices, the findings are mirrored in this study.

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Although without third party accreditation these gender disclosures are hard to scrutinize (Marie Lauesen, 2014).

8.1.2 What are the driving forces behind reporting on gender equality in the country?

“To survive, organisations require resources, and to achieve this, the organisations must interact with others who control those resources. In that sense organisations depend on their environments. Because the organisation does not control the resources it needs, resources acquisition may be problematic and uncertain” Pfeffer and Salancik (1978,2003, p. 258).

A fundamental finding in this investigation reflects the previous statement. Participants in this study consider females as salient resources to organisations operating in Saudi Arabia. New regulation stemming from the national plans (8th plan and onwards) and the country’s 2030 vision are striving to empower females and is seeking to fundamentally change the face of society by enabling a gendered transformation from within. Many labour laws and state-driven community initiatives were developed to support females. Organisations are considering females as a main resource, therefore non-compliance with these new labour laws could result in a ‘resource deficiency’ that could ultimately jeopardise the organisation’s legitimacy and sustainability. The board of directors is the link between the focal organisation and the surrounding environment. These boards and executive managers enable firms to minimise dependency on the state or gain the required resources (Pfeffer,1972).

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Using the reports to attract the best potential female employees would fulfil the firm's obligation towards national economic goals (Saudization) and utilise all human resources within the country (Adams and Harte, 2000) . Driven by this hidden agenda, they use these reports to enhance their image to the public (Gray et al., 1988, Hegde et al., 1997). Although literature indicated that employees are aware of these disclosures (Radaideh and Al Azam, 2015), data gathered from female jobseekers contradicted this finding. The participants were unaware of the existence of these disclosures, and the medium used in these reports (English) disabled communication with potential female employees rather than enhanced it (Kuasirikun and Sherer, 2004) . In regards to female investors, although firms indicated that the reports are utilised to attract investor interests (Fields et al., 2001) (Arnold et al., 2012, Miles, 2011), financial analysis participating in this study contradicted this finding and indicated that CSR disclosures related to gender equality are not positively valued by investors (Cho et al., 2015) therefore not relevant to investors (Habbash and Ibrahim, 2015) .

Governmental interventions play a role in increasing employee-related activities and labour welfare in an organisation's corporate report (Imam, 2000, Rahman Belal, 2001). Firms are willing to disclose their gender practices to fulfil strategic purposes. This could limit the regulatory pressures that they face (Cho et al., 2012c). Contrary to findings in the west (Grosser, 2011) the Saudi government is playing an adequate role in driving

gender equality within companies. This has an impact on organisational practice, accountability and corporate transparency on gender issues. Using the KPIs suggested for use by standardised guidelines for gender reporting such as the Global Reporting Initiatives and the internal performance reports required by the governing bodies (Ministry of Labour, Capital Market Authority, The King Khalid Foundation) could assist in decision-making, strategic planning and performance management relating to gender equality within Saudi organisations (Adams and Frost, 2008).

One of the main themes that emerged regarding the drivers behind gender disclosures is directly associated with local and international best practices in reporting. Participants indicated that due to the political and social change occurring within the country -which has caused uncertainty regarding the stability of their workforce- organisations tend to model themselves after organisations that are perceived to be successful. DiMaggio and Powell (1983, p.151) state:

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firms that face greater governmental pressures and have a high social and market visibility (Clarkson et al., 2008, Cho and Patten, 2007). This could mitigate the pressures stemming from the State (Patten, 1991, Peters and Romi, 2014). Companies that chose to not report was due to their lack of expertise in reporting and resource limitations (Gjerdrum et al., 2013).

Normative isomorphism is the third driving force behind gender equality reporting in Saudi Arabia. DiMaggio and Powell (1983) relate this force to how organisations could adopt strategies based on the recommendations of professionals (Beddewela and Fairbrass, 2016). Although normative isomorphism as per DiMaggio and Powell's (1983) paper explicitly refers to two major hypotheses: the reliance on academic credentials in choosing managerial and staff personnel, and their participation in trade and professional associations, this thesis argues that academic credentials and professional practices are a by-product of the location the member belongs to. That national environment influences the company's culture, norms and values which will therefore impact gendering practices (Oliver, 1991). Unique findings in this study revealed that organisations operating in the west coast of the country (Hejaz) and the east coast (Sharquia) tend to disclose their gender equality practices more than their counterparts in the central region of Najd. Data indicate that this is due to cultural and acceptable behaviours within each region, one of which relates to the status of females within the community. Hence companies operating in a more socially and culturally developed region in the same country tend to disclose more gender-related data and embrace equality within organisational practice (Perera and Mathews, 1990, Williams, 1999, Van der Laan Smith et al., 2005, Blasco and Zølner, 2010, Garcia-Sanchez et al., 2016).

Because the board of directors' philosophy has a major impact on organisational practices, male members from these regions support gender equality and female empowerment (Larrieta-Rubín de Celis et al., 2015). This study found that individuals that serve on the boards of organisations that publish their gender equality data tend to implement this practice wherever they serve, therefore, transferring this practice from one organisation to another. Hence this reporting practice is traced back to individual discretion based on his/her background and not explicit rules mandated by governing bodies. In the context of social reports, especially their gender components, organisations operating within these regions adopted gender equality practices and reported on them years before organisations in Najd. This organisational 'maturity' could be the result of their cultural and social development, which led them to adopt the practice of gender reporting as a mechanism to ensure their legitimacy and meet the needs of their most powerful stakeholder, in this case; the state (Xiao et al., 2005).

8.2 Thesis Contributions

8.2.1 Empirical Contributions

This investigation adds to the relatively small body of empirical studies focused on reporting on gender and female empowerment (Grosser, 2011, Grosser and Moon, 2005, Grosser and Moon, 2008b, Grosser et al., 2008b, Adams and Harte, 2000, Adams and Harte, 1998, Tinker and Neimark, 1987, Hossain et al., 2016, Lauwo, 2018). Although studies have captured the status for general CSR reporting in a developing and developed country context and the drivers behind this practice (Cho et al., 2015, KPMG, 2017, Gray et al., 1995b, Singh and Kansal, 2011, Alturki, 2014, Nobanee and Ellili, 2016b, Govindasamy and Suresh, 2017), the literature has not shed light on reporting on gender, whether in textual or visual form, in a developing country. Saudi Arabia was chosen because of its unique composition, and due to the current emergence of its female

empowerment legislations. This empirical contribution to the CSR literature will provide rich historical and interpretive data on the emergence of gender transformation in society, and how that is reflected in corporate reports, thus, contributing to our understanding of the purpose of voluntary disclosures. This study contributes to the emerging economies body of literature, which will assist in comparison studies in similar contexts and will help our understanding of the existing work on CSR whether in the Arab context or globally. By analysing textual and visual representation of females in two types of corporate reports (annual and CSR reports), spanning a decade, this study attempts to provide a comprehensive examination of reporting on gender. Such an analysis contributes to the literature by providing empirical insights from an Islamic country perspective which can be used for comparative studies. By exploring this phenomenon using qualitative methods, this study answers the need for additional qualitative work in the field of social reporting (Waris et al., 2017).

8.2.2 Theoretical Contributions

By integrating Stakeholder Theory (ST) and Institutional theory (IT) with Resource dependency theory (RDT) explanations, this thesis offers a theoretical framework for investigating the CSR disclosures related to gender as practiced by Saudi companies in general, and provides empirical evidence on the nature and motivations of this practice.

This investigation had a main objective that explored the extent of reporting on gender in Saudi Arabia and the drivers behind this practice. Therefore, in line with its exploratory/interpretivist approach and objectives, it deviated off the predominantly critical/radial studies that explored this phenomenon from a developing and developed country context, see (Lauwo, 2018, Tinker and Neimark, 1987, Grosser, 2011, Adams and Harte, 1998, Hossain et al., 2016). Three chosen theories provide a solid foundation to answer the main research questions.

This thesis's main theoretical contribution stems from its application of the three theories collectively (Stakeholder Theory, Institutional Theory and Resource Dependency Theory) to explain the driving forces behind gender equality and female empowerment and the leading stakeholders for this practice. This synthesis helped answer the study's main research questions on reporting on gender in the Saudi context.

These three theories have never been used collectively in this context. The study extended our understanding of normative isomorphism (DiMaggio and Powell, 1983) by adding that different regional locations within the same country could adopt different gender equality practices and disclosures because of the unique composition and social and cultural development of the district. The regions ideology, culture and norms on gender equality are reflected in the board of directors and senior managers behaviors within the organisation.

Within Stakeholder Theory (Freeman, 2010), the current investigation emphasised the importance of legislation to facilitate the relationship between organisations and their primary stakeholders, therefore the Saudi state is the enabler of female empowerment and gender equality initiatives. The change in the focus in disclosures is attributed to State plans and visions targeting specific stakeholder groups. Within the data, economic agendas pushed forward gender equality practices and disclosures in the workplace, but due to a shift in State aims and goals linked with its 2030 vision, initiatives targeting the social development of females emerged in the reports.

Within Resource Dependency Theory (Pfeffer and Salancik, 1978), this thesis highlighted that females are an important resource for companies operating in the organisational field of Saudi Arabia, regardless of size, age, industry or location. This is due to State legislation localising the workforce to reduce unemployment among youths,

especially females. Board of directors fulfill State requirements to legitimise their organisations in the face of the current instability and uncertainty within their environment.

8.2.3 Policy Contributions

The current research study provides evidence about CSR disclosures related to gender in the Saudi context, which will enrich the Saudi Arabian government's understanding of how organisations communicate and reflect their adoption of national plans related to gender and, hence, improve policy formation. Specifically, it could assist the Ministry of Labour and the King Khalid Foundation to develop a unique set of standards for each industry that could help in monitoring their gender equality practices. This could also improve gender equality and female empowerment practices and reporting within organisations.

On a global scale, findings on gender disclosures in a developing country context could assist the following agencies in developing customised reporting standards to fit different cultural contexts: The Women's Empowerment Principles Global Reporting Initiative, the United Nations for Responsible Investments, the Accountability's AA 1000 series of standards, and the Global Reporting Initiative and its IFC "Embedding Gender in Sustainability Reporting Practitioner's" Guide.

8.3 Research Limitations and Recommendations for Future Studies

8.3.1 Research Limitations

This research attempted to study gender equality and female empowerment practices and disclosures in a developing country context using Stakeholder Theory, Institutional Theory and Resource Dependency Theory. In exploring gender disclosures, this research relied on the empirical data from eleven organisations that have initiated public reports

within the period 2005-2015. Although the narratives gathered from these eleven firms have provided the extent of public disclosures related to gender, yet there is a possibility that some of the insights may turn out to be deeply localised and specific to that organisation and period. There is a possibility that other Saudi organisations may be driven by a different set of institutional and organisational forces not captured by this research study.

There is a possibility that more in-depth studies instead of the eleven companies would have provided additional or different insights. Also, the use of a different theoretical perspective would have told us different stories about the organisations involved in the initiation and implementation of gender equality disclosures. In exploring the drivers behind gender disclosures, this research study targeted significant participants from 5 main stakeholder groups, which are companies, CSR consultants, Financial analysts, Jobseekers and Governmental officials. Additional stakeholders; e.g. the media, could have given us a comprehensive insight on this case study. Since this study indicated that location and shariah law are factors driving/hindering gender disclosures, different participants from these regions can be interviewed to gain more insights about the impact of these institutional structures on the practice.

8.3.2 Recommendations for future research

Due to the relatively small number of studies on gender equality and female empowerment disclosures in the context of developing countries in general, and in Saudi Arabia in particular, there are many potential avenues for future research. Given the limitations identified in the previous section, one avenue for future research could be a detailed case study for investigating this practice within a single organisation. By adopting an action research and ethnographic approach, future research should aim to

capture the rationale behind organisations adoption of gender reporting through detailed case studies. More research is encouraged to enhance the theoretical understandings of the complexities and dynamics related to reporting on gender and practicing gender equality within organisations. Similar comparative research could be carried out in other contexts to investigate the influence of different institutional forces and organisational responses across contexts to extend the findings of this study. Lastly, future research can extend the findings of this research to include more up to date empirical data focusing on the implementation of the country's vision 2030 relating to gender, therefore enhancing our understanding of how state plans and visions play a role in shaping accounting disclosures.

8.4 Final Remarks

This chapter provides closure to the thesis by highlighting discussions of key findings, outlining the overall contributions of the study, as well as suggestions for future research. Although the investigation is subject to the limitations mentioned previously, the researcher believes that the present study has addressed its objectives and has contributed to the literature by adding rich empirical insights, from a developing country perspective, and theoretical insights from a system-oriented perspective.

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APPENDICES

Appendix 1: Text Index Card

Issue	Qualitative Data	Quantitative Data	Mixed Data	Location
1. Promote diversity among board members				
2. Promote diversity and equality in management				
3. Women in total workforce				
4. Women in management				
5. Women at different grades/job categories				
6. Women as part-time workers				
7. Attracting local talent (Saudization)				
8. Women's recruitment				
9. Women's retention				
10. Women's training				
11. Women's career development				
12. Women's turnover				
13. Work-life balance				
14. Childcare				
15. Equal pay				
16. Equality and diversity training				
17. Employee opinion surveys on gender				
18. Results of employees' survey on gender				
19. Litigation related to gender				
20. Sexual harassment				
21. Gender in management appraisal				

22. Maternity and paternity leave				
23. Women absenteeism				
24. Do business with organisations that respect gender equality				
25. Promote women's entrepreneurship and supplier diversity				
26. Contribute to the well-being of women and men in the affected communities				
27. Not to discriminate or stereotype against men or women in marketing and advertising				
28. Reflect the needs of men and women in customer services and complaint procedures				

Appendix 2: Pictures Index Card

Pictures Index card			
	Type	Description	Location
1	Is the female wearing the headscarf? <i>Yes or No</i>		
2	What region is the report? <i>Hejaz, Najd or Sharquia</i>		
3	What type of report? <i>CSR or Annual report</i>		
4	Which year? <i>2005-2015</i>		

Appendix 3: Interview schedule with multiple participants

CSR Directors

1. What are the reasons for reporting on gender equality and female empowerment within your organisation?
2. Who are your target audiences and drivers?
3. How do you choose the criteria for what to report? Who regulates these disclosures?
4. What are the reasons for not reporting?
5. What are the incentives for greater reporting?
6. Do you receive feedback regarding your gender equality disclosures?
7. General questions about content found in your CSR and annual report (lack of KPIs in some reports in addition to motivations for specific community initiatives)
8. Why publish a stand-alone CSR report?

HR Directors

1. Does your organisation recognise gender equality as part of your social responsibility? Why and why not?
2. Which strategies are implemented within your organisation to achieve gender equality? When did you begin implementation? What are the drivers behind these practices?
3. Are their specific plans in place targeting women in the workforce? (Career development; recruitment, retention and training)
4. 4. How do you monitor these plans? Which internal control systems are in place?
5. Does your organisation acknowledge work-life balance matters? Are their flexible working hours to accommodate these issues?
6. Are their equal pay and equal promotional opportunity schemes in place?

7. Are there any policies to enable faster promotions for females?
8. Are female employees in need of extra training? What skills do they lack in compared to their male counterparts?
9. Did your organisation need to make changes to accommodate for female employees? (examples: female toilets within the main building/ separate entrances/ conference call technology to link with female departments)

Financial Analysts

1. Which disclosures are considered the most important in assessing a company? Is any voluntary in nature?
2. Are voluntary disclosures related to gender equality and female empowerment (example; equal pay, childcare facility, number of females on the board) used as an indicator in evaluating companies?
3. As a female working in the private sector, did you choose your employers based on their gender equality strategies?

Governmental Officials

1. From a governmental perspective, what are the driving forces behind female participation in the workforce?
2. What policies are in place to increase female participation in the workforce?
3. What are the mechanisms used to monitor and report female participation in the private sector?
4. What are the incentives to increase female participation within the private sector?

5. In regards to voluntary reporting, does the Ministry of Labour encourage organisations to disclose their female participation data in their annual reports/CSR reports and websites?

6. Does the Ministry monitor for equality pay?

7. Does the Ministry monitor women in senior management position?

NGOs

1. What are the driving forces behind female empowerment in Saudi Arabia?

2. What policies are in place to increase female participation in the workforce?

3. What are the mechanisms used to monitor and report female participation in the private sector?

4. What are the incentives to increase female participation within the private sector?

5. In regards to voluntary reporting, does your organisation encourage organisations to disclose their female participation data in their annual reports/CSR reports and websites?

Corporations that practice gender equality but do not report on it

1. Does your organisation recognise gender equality as part of your social responsibility? Why and why not?

2. Who are your target audiences and drivers for your social responsibility commitments?

3. How do you choose the criteria for what to report? Who regulates these disclosures?

4. What are the reasons for not reporting?

5. What are the incentives for greater reporting?

Appendix 4: Participants Table

Acronym	Stakeholder group	Gender	Specialization	Degree	Years of experience	Nationality	Location
BM1	Company - energy	Male	Business /accounting	Phd	+10	Non-Saudi	Najd
BF2	Company - energy	Female	Non-business related	Masters	+10	Non-Saudi	Najd
BF3	Company - food and beverage	Female	Non-business related	PhD	+10	Saudi	Hejaz
BF4	Company - Bank	Female	Non-business related	PhD	+10	Saudi	Hejaz
BF5	Company - social services	Female	Business/accounting	Bachelors	+10	Saudi	Najd
BF6	Company- bank	female	Non-business related	Masters	+10	Saudi	Hejaz
BM7	Company- Bank	Male	Non-business related	Bachelors	+10	Saudi	Najd
BM8	Company - defence and security	Male	Business /accounting	Masters	5-10	Saudi	Hejaz
BM9	Company - Bank	Male	Business /accounting	Masters	+10	Saudi	Hejaz
BF10	Company - food and beverage	Female	Non-business related	Masters	+10	Saudi	Hejaz
BF11	Company - social services	Female	Non-business related	Masters	+10	Saudi	Hejaz
BM12	Company - petrochemical	Male	Non-business related	Masters	5-10	Saudi	Sharquia
BF13	Company- medical services	Female	Non-business related	Masters	Less than 5	Saudi	Hejaz
BM14	Company - bank	Male	Non-business related	Bachelors	+10	Non-Saudi	Najd
BM15	Company - social services	Male	Business /accounting	Bachelors	+10	Non-Saudi	Hejaz
BF16	Company- social services	Female	Business/accounting	Bachelors	5-10	Saudi	Hejaz
BF17	Company- social services	Female	Business/accounting	Bachelors	5-10	Saudi	Hejaz
RF18	Regulating body- chambers of commerce	Female	Business	PhD	+10	Saudi	Hejaz
RM19	Regulating body-	Male	Business	Masters	5-10	Saudi	Najd

	ministry of labour						
RM20	Regulating body-SOCPA	Male	Business/accounting	PhD	+10	Saudi	Najd
RM21	Regulating body- Ministry of Finance	Male	Business/accounting	PhD	+10	Saudi	Najd
RF22	Regulating body- Shura (consultative council)	Female	Business /accounting	Masters	+10	Saudi	Najd
RF23	Regulating body-King Khalid foundation	Female	Business/accounting	Masters	+10	Saudi	Najd
FF24	Financial analyst -Big 4	Female	Business /accounting	Masters	5-10	Saudi	Hejaz
FF25	Financial analyst -big 4	Female	Business /accounting	Bachelors	Less than 5	Saudi	Najd
RF26	Regulating body-Capital market authority CMA	Female	Business /accounting	Bachelors	Less than 5	Saudi	Najd
CF27	Local CSR consultant	Female	Business /accounting	Masters	+10	Saudi	Hejaz
CF28	Local CSR consultant	Female	Business/ accounting	Masters	+10	Saudi	Hejaz
BF29	Company - social services	Female	Business/accounting	Bachelors	+10	Saudi	Najd

Appendix 5: Focus group note taking template



FEMALE JOBSEEKERS FOCUS GROUP NOTE-TAKING SUMMARY

Date of Focus Group	<i>August 10th 2016</i>
Location of Focus Group	<i>AlNahda Philanthropic organisation</i>
Number of Participants	8
Category of Group	<i>Female jobseekers-1</i>
Moderator Name	<i>Wafa AlNasrullah</i>
Asst. Moderator Name	

Seating arrangement:

Responses to Questions

Q1. What are your experiences seeking jobs in the private sector?

Brief Summary/Key Points	Notable Quotes

--	--

Q2. Are you aware of gender equality information in corporate reports? Do you use them to assess potential employers?

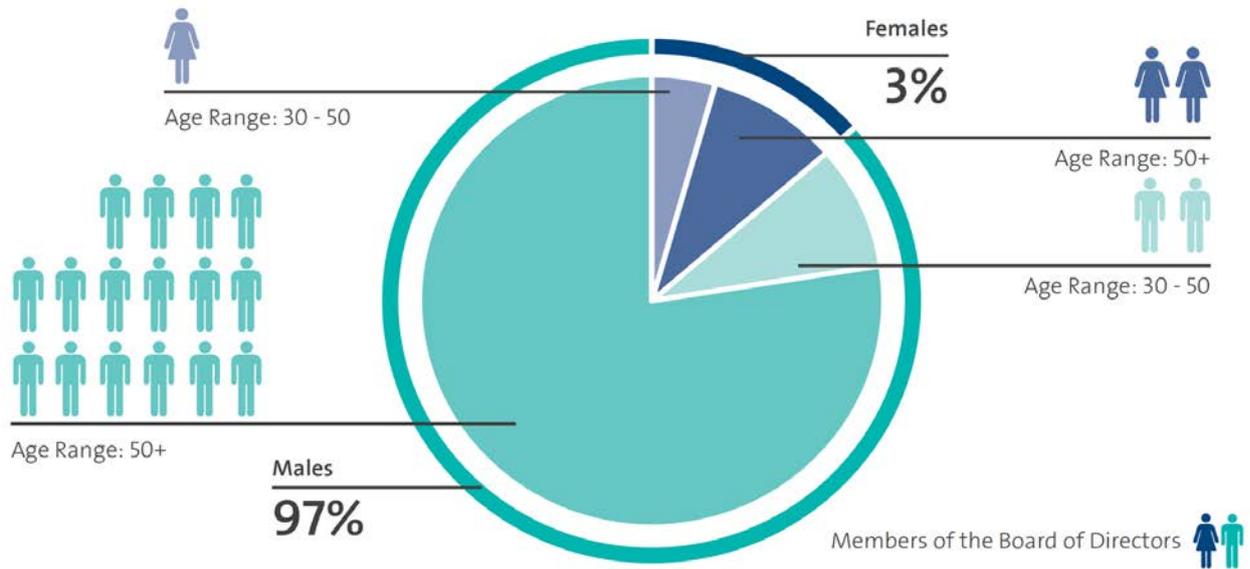
Brief Summary/Key Points	Notable Quotes

Q3. Out of the 7 GE disclosures used in this study, which theme motivates you to apply at these organisations? Why? Is there any additional information you may seek?

Brief Summary/Key Points	Notable Quotes

Appendix 6: Focus group handouts

The governance structure divided according to category and age group



The average training hours in the year for each employee



43

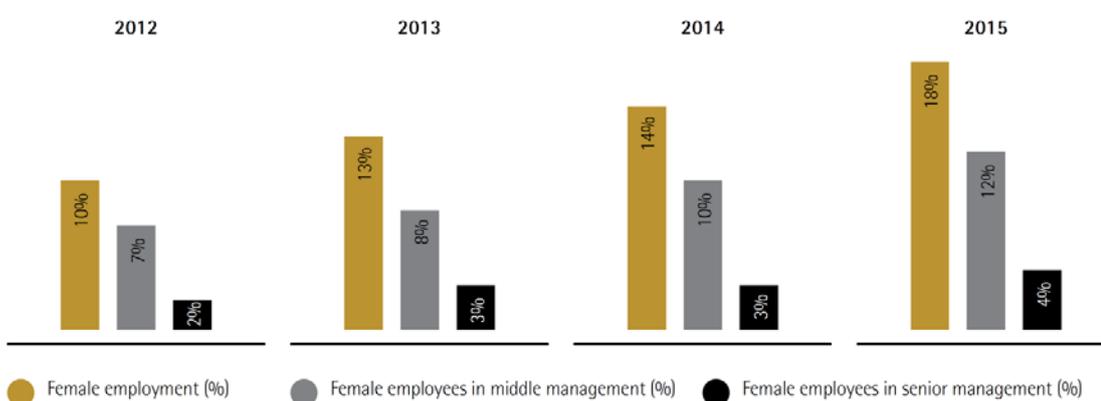
Training Hours



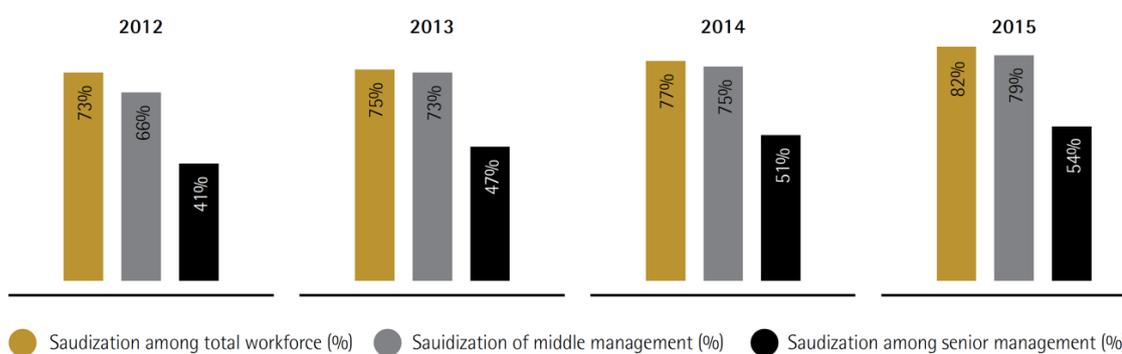
57

Training Hours

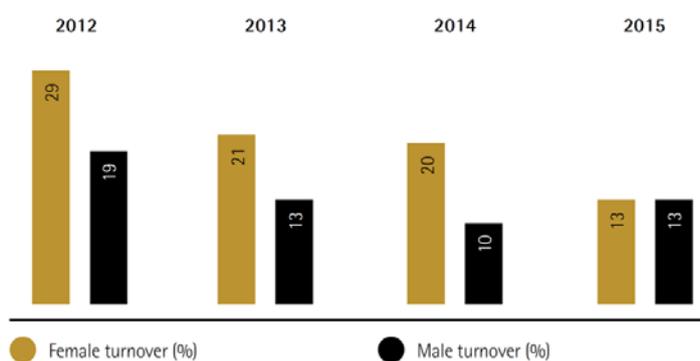
FEMALE EMPLOYMENT



SAUDIZATION

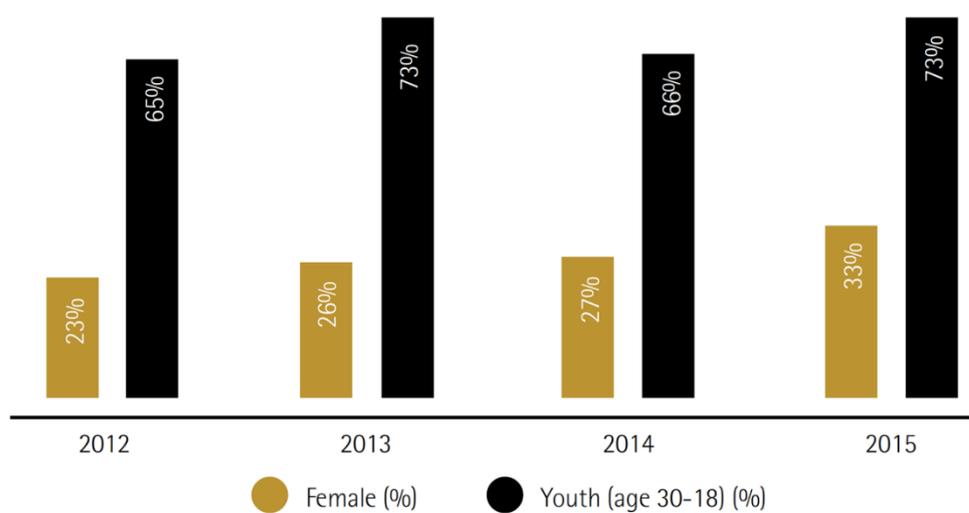


TOTAL TURNOVER BY GENDER*



*Includes employees who leave the organization voluntarily or due to dismissal, retirement, or death in service.

NEW HIRES BY GENDER AND AGE



Appendix 7: Consent forms and participants letter

	<p>University of Essex</p>	<p>ESSEX BUSINESS SCHOOL</p>
<p><u>Participant Information Sheet for Research Project:</u> <u>Capturing gendered transformation in society through corporate disclosures</u></p>		
<p>Dear participant,</p>		
<p>I, Wafa AlNasrullah, am currently carrying out a piece of research entitled, ‘Capturing gendered transformation in society through corporate disclosures’ under the supervision of Professor. Michael Sherer and Dr Magda Abou-Seada.</p>		
<p>The current PhD study is aiming to investigate how companies portray and disclose women within their governed reports (Annual and CSR reports) over the last 10 years. Saudi Arabia has been chosen as a case study due to the fact that its society is undergoing a radical gendered transformation, and one of the thesis’s main objectives is to identify whether this transformation is captured in voluntary public disclosures.</p>		
<p>This study involves:</p>		
<ul style="list-style-type: none"> • Analysing the annual and stand alone CSR reports to identify the disclosure pattern, • Interviewing companies’ managers at selected companies in Saudi Arabia, • Interviewing non-corporate actors including analysts, NGO’s and governmental consultants. 		
<p>The information will be recorded through the interview by means of taking notes and tape recording.</p>		
<p>All information collected will be kept securely and will only be accessible by myself and my supervisors. If you are mentioned individually in any publications or reports then a participant number or pseudonym will be used and identifying details will be removed. A list may be kept linking participant numbers or pseudonyms to names, but this will be kept securely and will only be accessible by myself and my supervisor. A copy of the information which we record about you, but not other participants, will be provided, free of charge, on request. Also, a copy of the final thesis will be provided at the end of the study with appreciation.</p>		
<p>Naturally, there is no obligation to take part in the study. It’s entirely up to you. If you decide to participate in the study and then change your mind in the future, you can withdraw at any point, even after the data has been collected. If publications or reports have already been disseminated, these cannot be withdrawn, however, these will only contain anonymised or aggregated data.</p>		
<p>We would be very grateful for your participation in this study. If you need to contact us in the future, please contact me (waalna@essex.aac.uk) or Professor. Michael Sherer (mikes@essex.ac.uk) or Dr Magda Abou-Seada (magdaas@essex.ac.uk). You can also contact us in writing at:</p>		
<p>Essex Business School University of Essex Colchester CO4 3SQ. United Kingdom</p>		
<p>Best Regards,</p>		
<p>Wafa AlNasrullah</p>		
<p>DocuSigned by:  BFB3723FC314407...</p>		



Consent to participate in academic research

Name of interviewee:

Contact details:

(This information is only needed to obtain consent to the research and will not be used in any discussion arising from this research).

I agree to participate in the research project entitled:

Capturing gendered transformation in society through corporate disclosures

Undertaken by the researcher named: **Wafa AlNasrullah**

By signing below I acknowledge the following:

- I have agreed to voluntary and without coercion to participate in this study
- I have been given full information about this study in the form of participant information sheet and contacts details of the researcher
- I understand that I can withdraw from the study at any time without giving reasons and without penalty
- Details relating to anonymity and confidentiality have been explained and I understand these
- I will have the opportunity to ask any questions
- I have agreed to provide the researcher with the needed documents (if applicable) which are:

.....

Signed: Dat

Appendix 8: Nvivo Project

The researcher attended two official training sessions (beginner and intermediate) on the capabilities of Nvivo in the first 18 months of her studies. These sessions provided the required basic knowledge to develop a customised project suitable for the aims and objectives of this research. Additional one-on-one training was required throughout the data collection/analysis phase for the researcher to familiarize herself with the software's full potential.

The first step in developing the gender reporting project in Nvivo related to the content analysis phase of the investigation. Based on the scorecard identified previously in the chapter, each stakeholder group (workplace, customers, community) were assigned as a 'parent node'. Within each of these 'parent nodes', multiple 'children nodes' were developed to represent each individual reporting theme for that stakeholder group. Screenshot 1 below is an example of the node structure built to capture disclosures relating to the workplace.

Look for <input type="text"/> Search In <input type="text"/> Reports Find Now Clear Advanced Find							
Reports							
Name	Sources	References	Created By	Created On	Modified By	Modified On	
Gender disclosures		122	947	WA	20-Mar-17 8:24 PM	WA	25-Apr-18 2:45 PM
Community		75	240	WA	07-Mar-17 9:14 PM	WA	21-Feb-18 9:13 AM
Consumers		31	98	WA	21-Nov-16 7:34 PM	WA	17-Mar-17 11:12 AM
Supply chain		3	4	WA	21-Nov-16 7:34 PM	WA	17-Mar-17 11:12 AM
Workplace		101	605	WA	21-Nov-16 7:33 PM	WA	21-Feb-18 9:13 AM
Attracting local talent (Saudization)		66	167	WA	21-Nov-16 7:42 PM	WA	18-Sep-17 10:41 AM
Childcare		5	6	WA	21-Nov-16 7:45 PM	WA	15-Aug-17 1:45 PM
Employee opinion surveys on gender		3	11	WA	21-Nov-16 7:46 PM	WA	09-Aug-17 11:54 AM
Equal pay		27	46	WA	21-Nov-16 7:45 PM	WA	16-Aug-17 5:02 PM
Equality and diversity training		6	8	WA	21-Nov-16 7:46 PM	WA	21-Apr-17 8:54 PM
Gender in management appraisal		0	0	WA	21-Nov-16 7:47 PM	WA	21-Apr-17 8:54 PM
Litigation related to gender		8	8	WA	21-Nov-16 7:47 PM	WA	21-Apr-17 8:54 PM
Maternity-paternity leave		9	15	WA	01-Jan-17 6:46 PM	WA	09-Aug-17 11:43 AM
Promote diversity among board members		12	13	WA	16-Feb-18 6:59 PM	WA	21-Feb-18 10:24 AM
Promote diversity and equality in management		18	19	WA	16-Feb-18 6:59 PM	WA	15-Oct-17 1:07 PM
Results of employees survey on gender		1	1	WA	21-Nov-16 7:46 PM	WA	21-Apr-17 8:54 PM
Sexual harassment		6	6	WA	21-Nov-16 7:47 PM	WA	21-Apr-17 8:54 PM
Women as part-time workers		1	1	WA	21-Nov-16 7:39 PM	WA	21-Apr-17 8:54 PM
Women at different grades and job categories		11	14	WA	21-Nov-16 7:38 PM	WA	21-Apr-17 8:54 PM
Women based on age group		5	5	WA	01-Jan-17 6:41 PM	WA	21-Apr-17 8:57 PM
Women employees evaluated		3	5	WA	01-Jan-17 6:50 PM	WA	09-Aug-17 11:38 AM
Women in management		21	37	WA	21-Nov-16 7:40 PM	WA	09-Aug-17 11:56 AM
Women in total workforce		37	81	WA	21-Nov-16 7:37 PM	WA	23-Apr-17 6:46 PM
Women's career development		3	3	WA	21-Nov-16 7:43 PM	WA	21-Apr-17 8:54 PM
Women's recruitment		39	73	WA	21-Nov-16 7:40 PM	WA	08-Aug-17 5:47 PM
Women's retention		2	2	WA	21-Nov-16 7:42 PM	WA	21-Apr-17 8:54 PM
Women's training		29	55	WA	21-Nov-16 7:43 PM	WA	09-Aug-17 11:36 AM
Women's turnover		19	24	WA	21-Nov-16 7:44 PM	WA	09-Aug-17 11:46 AM
Work life balance		1	2	WA	21-Nov-16 7:44 PM	WA	09-Aug-17 11:43 AM
Workplace absenteeism		2	2	WA	23-Feb-17 12:25 PM	WA	21-Apr-17 8:54 PM

Screenshot 1: Workplace (Nvivo)

Another set of “parent nodes” were assigned to represent the three performance characteristics; qualitative, quantitative and mixed data.

After uploading all the corporate reports into the database as a main internal source for data analysis, each document was assigned a ‘case classification sheet’. This enabled the researcher to assign the following classifications for each document; location, year, industry, title, country, type and region. Screenshot 2 illustrates.

	A: location	B: Year	C: Industry	D: Title	E: Country	F: Type	G: Region
1.	Cases\ACWA\2012	CSR	2012	Energy	ACWA	Saudi Arabia	Private
2.	Cases\ACWA\2013	CSR	2013	Energy	ACWA	Saudi Arabia	Private
3.	Cases\ACWA\annual_report_2009	Annual report	2009	Energy	ACWA	Saudi Arabia	Private
4.	Cases\ACWA\annual_report_2010	Annual report	2010	Energy	ACWA	Saudi Arabia	Private
5.	Cases\ACWA\annual_report_2011	Annual report	2011	Energy	ACWA	Saudi Arabia	Private
6.	Cases\ACWA\CSR 2014	CSR	2014	Energy	ACWA	Saudi Arabia	Private
7.	Cases\ACWA\BusinessReport 2014	Annual report	2014	Energy	ACWA	Saudi Arabia	Private
8.	Cases\ACWA\CSR 2016	CSR	2016	Energy	ACWA	Saudi Arabia	Private
9.	Cases\acwa-business-report-2015-pages	Annual report	2015	Energy	ACWA	Saudi Arabia	Private
10.	Cases\Alima\annual_report_2010_eng/mar/22-22.5.11 alima	Annual report	2010	Banking	Alima	Saudi Arabia	Publicly listed
11.	Cases\Alima\Annual+2014-English	Annual report	2014	Banking	Alima	Saudi Arabia	Publicly listed
12.	Cases\Alima\Annual+2015-English+19062016	Annual report	2016	Banking	Alima	Saudi Arabia	Publicly listed
13.	Cases\Alima\Annual+RE_C+02072011-final	Annual report	2012	Banking	Alima	Saudi Arabia	Publicly listed
14.	Cases\Alima+Partners+2013	Annual report	2013	Banking	Alima	Saudi Arabia	Publicly listed
15.	Cases\Annual+Report+2011+En+Sep+12 alima	Annual report	2011	Banking	Alima	Saudi Arabia	Publicly listed
16.	Cases\ANNUAL+REPORT+Final+en+24.7.2010 alima	Annual report	2010	Banking	Alima	Saudi Arabia	Publicly listed
17.	Cases\2012_factsandfigures_AR aramco	Other	2012	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
18.	Cases\2012AnnualReview_EN aramco	Annual report	2012	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
19.	Cases\2013_facts_and_figures aramco	Other	2013	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
20.	Cases\2013AnnualReview_EN aramco	Annual report	2013	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
21.	Cases\2013AnnualReview_EN aramco\searchable	Annual report	2013	Petrochemicals	ARAMCO	Saudi Arabia	Unassigned
22.	Cases\2014-saudi-aramco-facts-figures	Other	2014	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
23.	Cases\Annual review 2011 aramco	Annual report	2011	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
24.	Cases\Annual Review_2010_modified_080511 aramco	Annual report	2010	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
25.	Cases\AnnualReview_2006EN aramco	Annual report	2006	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
26.	Cases\AnnualReview_2007EN aramco	Annual report	2007	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
27.	Cases\AnnualReview_2008EN aramco	Annual report	2008	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
28.	Cases\AnnualReview_2009 aramco	Annual report	2009	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
29.	Cases\AR-2014-SaudiAramco-English-full	Annual report	2014	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
30.	Cases\AR-2015-SaudiAramco-English-full	Annual report	2015	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
31.	Cases\ARAMCO 2009	CSR	2009	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
32.	Cases\ARAMCO 2010	CSR	2010	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
33.	Cases\ARAMCO 2011	CSR	2011	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
34.	Cases\ARAMCO 2012	CSR	2012	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
35.	Cases\ARAMCO 2013	CSR	2013	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
36.	Cases\ARAMCO 2014	CSR	2014	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
37.	Cases\FF_2008_EN aramco	Other	2008	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
38.	Cases\FF_2007_AR aramco	Other	2007	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
39.	Cases\FF_2008EN aramco	Other	2008	Petrochemicals	ARAMCO	Saudi Arabia	Governmental
40.	Cases\FF_2009EN aramco	Other	2009	Petrochemicals	ARAMCO	Saudi Arabia	Governmental

Screenshot 2: Document classifications

A separate set of nodes were developed to analyse pictures. These nodes identified headscarf (with or without) and region (Najd, Hejaz and Sharquia).

For the textual analysis, the researcher read every report and ‘assigned’ all present gender disclosures to their appropriate ‘node’. Below is an example of a ‘childcare’ qualitative disclosure that appeared in the NCB 2013 annual report.

The screenshot shows a software interface with a 'Reports' table on the left and a document preview on the right. The 'Reports' table lists various categories and their associated counts.

Name	Sources	References
Gender disclosures	122	947
Community	75	240
Consumers	31	98
Supply chain	3	4
Workplace	101	605
Attracting local talent (Skolization)	66	167
Childcare	5	6
Employee opinion surveys on gender	3	11
Equal pay	27	46
Equality and diversity training	6	8
Gender in management appraisal	0	0
Litigation related to gender	8	8
Maternity-paternity leave	6	15
Promote diversity among board memb	12	13
Promote diversity and equality in mana	18	19
Results of employees survey on gender	1	1
Sexual harassment	6	6
Women as part-time workers	1	1
Women at different grades and job cat	11	14
Women based on age group	5	5
Women employees evaluated	3	5
Women in management	21	37
Women in total workforce	37	81
Women's career development	3	3
Women's recruitment	39	73
Women's retention	2	2
Women's training	29	55
Women's turnover	19	24
Work life balance	1	2
Workplace absenteeism	2	2
Type of data	111	843

The document preview on the right shows a 'Directors' Report' with text discussing financial strategy and human resources. The text includes phrases like 'In collaboration with the Shariah Group, Retail Banking developed a personal finance product based on trading in local shares; enhanced a supplementary residential finance product; and is at an advanced stage of formulating another residential finance product based on Mubarakah - Ijarah.' and 'Human Resources Group: The Bank succeeded in developing the internal work environment to make it the best of its kind and achieve the strategic goal of being the first choice for employees in the financial services industry.'

After highlighting all gender textual disclosures and assigning them to their appropriate nodes, the researcher selected reports from three years to analyse pictures. Below is an example of a picture in Sabic CSR report for 2005. The following criteria were applied to this picture; without the headscarf, CSR report, 2005, Najd region.

The screenshot shows a software interface with a 'Pictures updated' table on the left and a photograph preview on the right. The 'Pictures updated' table lists various image files and their associated counts.

Name	Nodes	References
ACWA 2012_Page_14_Image_0003	2	2
ACWA 2012_Page_15_Image_0002	2	2
ACWA_CSR 2015_Page_04_Image_0001	2	4
ACWA_CSR 2015_Page_04_Image_0003	2	4
ACWA_CSR 2015_Page_05_Image_0001	2	4
ACWA_CSR 2015_Page_16_Image_0001	2	2
ACWA_CSR 2015_Page_17_Image_0001	2	2
ACWA_CSR 2015_Page_17_Image_0004	2	2
ACWA_CSR 2015_Page_27_Image_0001	2	4
ACWA_CSR 2015_Page_28_Image_0001	2	4
ACWA_CSR 2015_Page_29_Image_0001	2	2
ACWA_CSR 2015_Page_29_Image_0002	2	2
ACWA_CSR 2015_Page_29_Image_0003	2	2
ACWA_CSR 2015_Page_29_Image_0004	2	2
Annual Review_2010_modified_080611_aramco_Page_10_Image_0001	2	2
Annual Review_2010_modified_080611_aramco_Page_29_Image_0001	2	2
Annual Review_2010_modified_080611_aramco_Page_30_Image_0004	2	2
Annual Review_2010_modified_080611_aramco_Page_32_Image_0001	2	2
Annual Review_2010_modified_080611_aramco_Page_33_Image_0002	2	2
Annual Review_2010_modified_080611_aramco_Page_33_Image_0003	2	2
Annual Review_2010_modified_080611_aramco_Page_34_Image_0002	2	2
Annual Review_2010_modified_080611_aramco_Page_34_Image_0003	2	2

The photograph preview on the right shows a woman in a white lab coat and safety glasses, working in a laboratory setting. She is holding a pipette and appears to be performing a task. The background shows laboratory equipment and a clean, professional environment.

Screenshot 3: Picture analysis

Appendix 9: King Khalid Award Questionnaire



Questionnaire

General Terms and Conditions

All questions in the questionnaire are mandatory and will count towards the Responsible Competitiveness assessment. Should you feel that a question is not applicable to your business, please detail this in the Additional Information section at the end of section E and explain the reasoning behind this decision.

All information collected will be highly confidential. It will be used solely for the purposes of the RC assessment will only be seen by the KKF, AccountAbility and associated companies required for assessment purposes only. No information will be publically shared. Scores and data will be aggregated to overall and industry-sector specific averages and this data will be available for participating companies. General aggregated data about this year's questionnaire and assessment may be used in communications concerning the RCI. Companies have the ability to self-disclose their performance data in any of their own communications should they wish to do so.

All documents must be sent in either English or Arabic, documents sent in any other language will not be taken into consideration for the assessment and scoring.

Uploaded documents should be in .pdf format where possible. .doc documents are also accepted. Individual document size should not exceed 10MB.

Please upload only relevant documents for each question. Documents that do not answer the specific question will not be taken into consideration for the assessment.

Where there is an 'Upload Document' button, it is expected that a company submit supporting documentation for that question.

Section I. General Information

1. Please provide the name of your company

Name: _____

2. Contact Information:

- a. Your Name
- b. Job Title/Position
- c. Address
- d. Phone
- e. Mobile
- f. Email

3. What is the legal structure of your organization?

- Private
- Publicly-listed
- Government-owned
- Semi-Governmental
- Other (please describe: _____)

4. Please indicate the number of employees currently working with your company.

_____ Number of full-time employees
 _____ Number of part-time employees

Request employees for last 4 years

2012	2013	2014	2015

5. Please indicate which of the following sectors most closely corresponds with your organization's activities. (Choose one)

- Agriculture and Food Industries
- Bank and Financial Services
- Building and Construction
- Cement
- Education
- Energy and Utilities (i.e. water, electricity)
- Health Care
- Hotel and Tourism
- Industrial Investment
- Insurance
- Manufacturing
- Media and Publishing
- Multi-Investment
- Petrochemical Industries
- Pharmaceuticals
- Professional Services
- Real Estate Development
- Retail
- Telecommunication and Information Technology
- Transport
- Other (please describe: _____)

6. Please indicate if your business primarily sells products and services to consumers or other businesses.

- Over 50% to consumers
- Over 50% to other businesses
- Even distribution of consumers and business

7. Approximately how much of your products and services are sold for export outside of Saudi Arabia?

- None
- 1 – 20%
- 21 – 40%
- 41 – 60%
- 61 – 80%
- 81 – 100%

Section II. Responsible Competitiveness Performance Areas

A. Building a Nationally Competitive Workforce

As Saudi Arabia diversifies from a hydrocarbon intensive economy, the need for a highly competitive and well treated workforce is evermore paramount. Yet, companies in the Kingdom face key challenges, including low female and youth labor force participation, a scarcity of highly-skilled labor and demographic imbalances between national and expatriate members of the workforce.

Companies in the Kingdom are progressively addressing the above issues through a number of initiatives. Certain examples include; equal opportunity and anti-discrimination initiatives, work/life benefit schemes, training and career development programs and Saudization initiatives.

Equality and Diversity in the Workplace

1. What percentage of your company's employees are Saudi nationals?

a. % of staff who are Saudi nationals

2013	2014	2015	Target for 2016

b. % of managers who are Saudi nationals (A manager is as person in a company who manages one of its departments or areas of activity. Business managers oversee the activities of workers; hire, train and evaluate new employees; and ensure that a company or department is on track to meet its goals.)

2013	2014	2015	Target for 2016

c. Please list 2 ways that your company is attracting Saudi talent in its workforce (i.e. recruiting policies or activities, internships for Saudi youth).

d. Please list 2 ways that your company is retaining and developing Saudi talent in its workforce (i.e. training and capacity building).

2. **Does your company have a policy of non-discrimination against people with disabilities? Please submit supporting documentation.** (As per the Labor and Workman Law of Saudi Arabia, a "person with disability" is defined as a "person whose capacity to achieve and continue a suitable job has actually diminished as a result of a physical or mental infirmity.")

- Yes
 No

3. Does your company employ women? Yes No

a. If no, is your company undertaking any procedures to employ women in the near future?

 Yes No

If your company does not employ women, but hopes to in the near future, what procedures are you taking to employ women?

b. If your company employs women, please list 2 specific policies that your company has in place to recruit women in its workforce? *Please submit supporting documentation*c. If your company employs women, please list 3 actions that your company has taken to support the development of women in its workforce (i.e. policies and activities to promote women inclusion and support women in management positions). *please submit supporting documentation*

d. If your company employs women, please list the percentage (%) of women working at each hierarchy level in the table below:

	2013	2014	2015	Target for 2016
Director level and above				
Managers				
Non-managers				

e. Does your company have a policy regarding wage equality between women and men for similar work? *Please submit supporting documentation* Yes No**4. Does your company have a public commitment on child labor?** Yes No*Please submit supporting documentation.*

Workforce Development

5. Does your company have a policy in place to support the professional development of your employees? (An employee development policy addresses aspects such as training and capacity building, continuing professional development (CPD), skills development, employee appraisal, etc.)

- Yes
 No

Please describe the key elements of the policy. *Please submit supporting documentation.*

6. Please describe the employee training and development opportunities (training courses and their topics, internal or external training initiatives etc) that are provided to your company's workforce for:

- a. Senior Management (directors, executives)

- b. Managers (middle management)

- c. Other salaried staff (non-managers)

- d. Non-salaried staff (interns, contractors)

- e. _____ average number of training hours per employee

- f. _____ percentage of employees participating in training

7. Please describe the employee benefits that your company offers (excluding health care benefits):

- a. ___ number of paid sick days an employee gets after one year of full time employment
- b. ___ number of job-protected maternity leave days
- c. ___ number of job-protected paternity leave days
- d. Please detail any other benefits provided to employees that you consider important (For example: childcare, flexible schedules, etc.).

--

8. Does your company provide healthcare benefits? (For example: Provision of healthcare insurance plans to employees and their families, dental or vision insurance, and life and disability insurance plans.)

- Yes
 No

9. Does your company have wellness programs that encourage employee wellbeing and health beyond standard health benefits plans? (For example: Employee exercise programs, group to encourage coworkers to quit smoking.)

- Yes
 No

If yes, please explain. *Please submit supporting documentation*

--

Performance Management

10. What was the annual turnover of staff in 2015? (Staff turnover is the ratio of the number of employees that leave a company over a year's time compared with the average number of total employees over the same time.)

What was the annual turnover of staff in:

2013	2014	2015	Target for 2016

11. Does your company have a formal annual performance appraisal for its employees?

- Yes
 No

a. If yes, what percentage of employees is covered by this performance appraisal?

- 100%
 50-99%
 Less than 50%

b. Please list KPIs used. Submit supporting documentation.

--

12. Does your company measure employee satisfaction?

Yes

No

a. If yes, what percentage of employees are covered by this survey?

100%

50-99%

Less than 50%

b. Please describe how your company measures employee satisfaction, and submit supporting evidence.

--

c. What was the overall satisfaction score in:

2013	2014	2015	Target for 2016

Health and Safety Performance

13. Does your company undertake a formal risk assessment to identify and track work-related health and safety risks?

Yes

No

If yes, please provide details on the frequency of the assessments and the primary risks identified.
Please submit supporting documentation.

--

14. Does your company's health and safety management process include the tracking of key performance indicators (KPIs)?

Examples of KPIs for different industries are:

- A Public Relations Company: Tracks the number of new employees that have completed trainings on office ergonomics; workplace minor injuries.
- An Oil Refinery: Tracks quarterly safety training attendance; minor and major injuries; number of fatalities per hours worked.
- A Chemicals Company: Tracks the number of company fatalities per hours worked; the number or recordable injuries per hours worked.
- An Accounting Company: Tracks the number of sick leaves per year; lost days per year.

Yes

No

N/A (please explain) _____

If yes, please list your company's key performance indicators and performance data.

Key Performance Indicator	2013	2014	2015	Target for 2016
(add more rows if needed)				

15. Does your company offer health and safety training to employees

a. If yes, _____% of employees covered

b. If yes, please list the key topics covered during training. Please submit supporting documentation.

B. Innovating Solutions for Social and Economic Development

Investment in social and economic development is key to sustainable development for businesses and for the Kingdom as a whole. Therefore, companies in Saudi Arabia and around the world are taking a strategic approach to social and economic investment. This means:

- Requiring investments to have a positive impact on the health and well-being of communities (and measuring this impact)
- Aligning and partnering with local charitable and non-governmental organizations
- Providing targeted financial and non-financial donations (i.e. talents, technology and skills) for socio-economic benefit

Examples include investment in Research and Development schemes; employee volunteering programs; financial and non-financial charitable donations and strategic investment; reconceiving corporate products and markets in terms of unmet goods or social ills and developing profitable products or services that remedy these conditions; and local development with the aim of strengthening the competitive context in key regions where the company operates in ways that contribute to the company's growth and productivity.

Strategic Community Investment

Companies around the world engage in community investment initiatives as a means of promoting local development and engaging with their stakeholders. Effective and mutually beneficial community investment programs bring numerous business benefits, such as a social license to operate, improved reputation and reduced reputational risks, and increased productivity.

Companies looking to maximize their social impact and engage with the community on a deeper level, move beyond non-systematic corporate giving initiatives to strategic community investment programs, so as to create real social impact as well as business benefits.

16. Please describe your company's strategic community investment strategy and its drivers.

- a. Does your company have a process to identify the current environmental and social needs and challenges of the wider community?

- i. Yes
 No

- ii. Please describe the process.

- b. Please describe up to 3 strategic community investment projects that most exemplify the above strategy and indicate the KPIs used to measure the benefit and impact. (Impacts of a community investment project refer to changes that happened to individuals in the short or longer-term as a result of the community activity.) *Please submit supporting documentation*

Example:

Community Investment Project	Activity	KPIs used to measure benefit or impact
Program to help fight malnourishment in children	- Awareness seminars and workshops - Enhancing company products to include essential vitamins and minerals - Partner donations	- Reduction in iron-deficiency anemia - Children less susceptible to diseases and live to 10th birthday

Community Investment Project	Activity	KPIs used to measure benefit or impact

17. Does the company have ongoing partnerships with local, regional or international organizations, apart from specific philanthropic initiatives, in order to promote community investment? (Global partners can include non-for-profit organizations focusing on issues such as human rights, the environment, wildlife, poverty alleviation, culture preservation, women promotion, aid provision and many more. Examples are the World Economic Forum (WEF), the World Wide Fund for Nature (WWF), Water.org, UNICEF and the Women's Global Empowerment Fund).

Yes

No

If yes, please describe the partnerships, by completing the table below.

Partnership with	Duration / Established since	Scope of partnership

18. Does your company already have any products (existing, new or proposed) that are a result on your community investment? (For example designing products and services to address societal needs, such as environmental impact, health & safety, education, nutrition, and financial security.)

Yes

No

If yes, please describe the process and the impact your community investment has had on your products or services.

Donations and Volunteering

19. Is there a formal process in place to determine the scope and recipients of your donations and charitable contributions?

- Yes
 No

Please describe the process and selection criteria. Please submit supporting documentation.

20. Please indicate the amount your company contributed to charitable causes and community development in 2014

- _____ year
 _____ charitable giving as a percentage of revenue
 _____ please provide full monetary figure in Riyals
 We do not make charitable contributions.

21. Did your company make other non-monetary contributions to charitable causes and community development (in-kind donations such as equipment, space, products and services, technology, advisory services)?

- Yes
 No

If yes, Please describe up to three of these non-monetary contributions and evidence impact

22. Does your company have an employee volunteering program to support social development in your local community?

- Yes
 No

- a. If yes, please provide up to three examples of how the company supported employee volunteering in the community in the last 12 months. *Please submit supporting documentation.*

- b. Please indicate the number of employees who volunteered in the last set of accounts and the total number of hours spent volunteering.
 _____ year

_____ number of employees who volunteered

_____ total volunteering hours

Unknown

Innovation

23. Did your company introduce any product, service or process innovation in the past 12 months?

Definitions

Product/service innovation is the development and market introduction of a new, redesigned or substantially improved good or service.

Process innovation means the implementation of a new or significantly improved production or delivery method (including significant changes in techniques, equipment and/or software).

Examples

A new product's invention; technical specification and quality improvements made to a product; or the inclusion of new components, materials or desirable functions into an existing product or service.

a. Please describe the innovation.

b. Please describe environmental, social and financial benefits

c. _____% of total turnover the innovation represents

24. Has your company engaged in Research & Development (R&D) spending in the last 12 months?

Yes

No

a. If yes, has your company engaged in In-house R&D? (In-house R&D are the Research and Development activities undertaken by your company to create new knowledge or to solve scientific or technical problems).

Yes

No

i. Please indicate the amount:

_____ In-house R&D spending (*Please provide measurement units*)

_____ % of total revenues

b. If yes, has your company engaged in External R&D? (As external is defined the R&D that your company has contracted out to other organizations (including other organization if you are part of an international group) or to public or private research organizations).

Yes

No

i. Please indicate the amount:

_____ External R&D spending (*Please provide measurement units*)

_____ % of total revenues

c. If yes, please describe the efficiencies and gains related to R&D spending.

25. Does your company have tools to measure the outcomes and impacts of R&D spending and activities?

Yes

No

If yes, please list the key indicators (KPIs) tracked.

C. Empowering Local Suppliers

Building the capacity of local suppliers provides businesses with strong benefits including mitigating systemic risk and streamlining supply chain efficiencies. Furthermore, sustainable engagement with suppliers enables the positive growth of businesses to multiply outwards into local supply chains. As such, companies in Saudi Arabia and at a global scale are placing increased emphasis on building and sustaining local supply chains. This means:

- Supporting local suppliers through local procurement policies.
- Enhancing suppliers' capacity in order to comply with company requirements and global quality standards, while auditing the results and assessing the impacts

Examples of such initiatives include the development of supplier requirement policies; responsible procurement commitments and supplier engagement programs; and redefining productivity of the company or its suppliers by addressing the social and environmental constraints in its value chain.

Responsible Supply Chain Management

26. Does your company possess a policy for responsible purchasing from suppliers? (For example: policies that require suppliers to be environmentally conscious, promote fair trade, and/or source locally)

Yes

No

If yes, please detail the scope of the policy. *Please submit supporting documentation.*

27. Does your company conduct audits with suppliers to assess the compliance against company policy?

Yes

No

If yes, please describe the process and how many audits take place each year. *Please submit supporting documentation*

--

28. Does your company measure supplier satisfaction?

Yes

No

a. _____% of suppliers participating

b. If yes, please describe how your company measures supplier satisfaction and the results from your last measurement. *Please submit supporting evidence*

--

c. What was the overall satisfaction score in:

2013	2014	2015	Target for 2016

Supporting Local Suppliers

29. What percentage of your company's material/product/service procurement spending was awarded to local companies?

2013	2014	2015	Target for 2016

30. Does your company have a Saudization requirement for its suppliers?

Yes

No

If yes, please describe your Saudization policy for your suppliers as well as any activities to help your suppliers meet your Saudization requirements. *Please submit supporting documentation*

--

31. Does your company engage in activities to build the capacity specifically of local suppliers?

Examples:

- A global information technology company established supplier- and peer educator-run programs to provide training to suppliers. The company introduced supplier training and capacity building workshops in order to promote learning and enable performance improvement.
- A multinational consumer goods company introduced supplier gap assessment aiming to help suppliers build their capacity and develop performance improvement action plans. The company further provided training to its suppliers on topics such as ethics & discrimination, human rights, energy efficiency and women's inclusion in the workplace.

Yes

No

If yes, please describe these activities. *Please submit supporting documentation.*

D. Making a Commitment to Good Governance and High Quality

Good governance is essential for corporate excellence, notably through leadership and business ethics, transparency in performance reporting and focus on high quality products and services. This means:

Good governance is essential for the success of businesses and represents a key means of mitigating reputational risk. Companies across the globe are placing increased emphasis on core governance principles of transparency, accountability, legitimacy and credibility. This means:

- Establishing solid governance mechanisms and well managed decision making processes
- Developing transparent systems around information availability, disclosure and reporting
- Establishing quality guidelines around products and services.
- Determining a business code of conduct applied at all levels of the company

Examples include; the disclosure of a defined corporate responsibility policy, longer-term sustainability targets, transparent reporting in compliance with global standards and frameworks.

Commitment to Good Governance

32. Please describe the corporate structure overseeing sustainability and corporate responsibility at you company.

(For example: "Sustainability and CR activities within our company are directed and managed by a Vice President, and she is in direct communication with the Chief Operating Officer.") *Please submit supporting documentation*

33. Does your company have a formal Sustainability or CR Policy? (Please provide supporting documentation)

Yes

No

a. If yes, please describe the scope and key objectives of this policy.

34. Does your company set longer-term sustainability or CR targets, beyond one year? Please provide supporting documentation.

- Yes
 No

35. Has your company identified its key stakeholders?

- Yes
 No

a. If yes, please list 5 key stakeholder groups. Please submit supporting documentation.

b. If yes, how frequently do you engage with them?

- Monthly or more frequently
 2 – 3 times per six months
 Annually (once per year)
 Other: _____

36. Does the company have a materiality process to identify the key environmental and social issues for the business and the issues relevant to stakeholders?

- Yes
 No

a. If yes, please describe the process for identifying these issues.

b. If yes, please describe up to 3 key material issues that were identified. Please submit supporting documentation

37. Does your company publish information regarding its environmental and social performance?

- Yes
 No

a. If yes, how is this information published? (Please provide a link to this information)

- Annual Report
 Sustainability/Corporate Responsibility/Corporate Citizenship Report
 Website

Other (please describe)

b. If yes, how long has your company been publicly reporting on its environmental and social performance?

_____ years

c. If yes, please describe whether your company follows an international reporting framework, such as those established by the Global Reporting Initiative (GRI).

d. If yes, does your company externally assure its Sustainability / CR Report?

Yes

No

38. Does your company belong to any national, regional or global CR and/or sustainability networks? (For example: Gulf Petrochemicals & Chemicals Association Responsible Care Program, United Nations Global Compact, International Institute for Sustainable Development)

Yes

No

If yes, please list the networks your company belongs to.

Ethics and Protection

39. Does your company have an ethics code or policy for employees? Please submit supporting documentation

Yes

No

a. If yes, how is this ethics code or policy communicated to employees?

b. If yes, does your company require employees to sign an agreement regarding the company's ethics policy?

Yes

No

40. Does your company have a process for employees to raise grievances regarding discrimination and harassment or fraud, corruption and unethical behaviour in the workplace?

Yes

No

a. If yes, please describe the process. *Please submit supporting documentation.*

--

b. Does your company track the number of employee grievances raised?

--

c. Please report the number of grievances raised. *Please submit supporting documentation.*

2013	2014	2015	Target for 2016

Commitment to High Quality

Quality management refers to the business processes that aim at achieving quality policy and quality objectives in order to meet customer requirements. It comprises four key components; quality planning, quality control, quality assurance and quality improvement.

A well-documented quality management system ensures the following objectives are met:

- Improved customer satisfaction
- Improved products, processes and systems
- Greater consistency in the activities involved in providing products or services
- Increase efficiency by improving use of time and resources
- Reduced wastage and lower costs
- Effective management of business growth

Commitment to high quality and continuous assessment of the company's operational improvement are key factors for businesses in Saudi Arabia, aiming to achieve operational excellence and sustainable business growth. Companies in different sectors establish quality management systems and seek certification to standards, such as the ISO 9000 series.

41. Does your company have a department or function dedicated quality management? (Quality management meaning: A system focused on the means of achieving product/service quality. Comprises four key components: quality planning, quality control, quality assurance and quality improvement.)

Yes

No

a. If yes, please describe the department and the quality management system to ensure its products and services are safe and reliable

--

b. If yes, has the company's quality management system been certified by a quality management standard, such as the ISO 9000 Series?

--

42. Are there any quality metrics (KPIs) in place?

Example

A client-faced company may use the following metrics to evaluate operational quality:

- **Customer performance metrics**, including customer issue resolution speed
- **Service performance**, including delivery performance to customers, and service – product return rate
- **Sales operations**, including new pipeline accounts identified and conversion of inquiries to leads

If yes, please list your company's key performance indicators and performance data.

Key Performance Indicator	2013	2014	2015	Target for 2016
(add more rows if needed)				

43. Does your company audit the performance of business units and departments to ensure they meet your standards of operational excellence? (internal audits)

- Yes
 No

If yes, how often do these audits take place?

--

44. Does your company measure customer satisfaction?

- Yes
 No

_____ % of customers participating in survey / measurement

If yes, please describe how your company measures customer satisfaction and the results from its last measurement. *Please submit supporting evidence*

--

What was the overall satisfaction score in:

2013	2014	2015	Target for 2016

E. Responsible Environmental Management

Responsible environmental management is emerging as a critical business priority worldwide, notably due to its connection with a series of risks and opportunities for sustainable development alongside the enforcement of environmental regulation and guidelines. Given the Kingdom's environmental context, a number of companies are taking an innovative approach to environmental management, focusing on key issues of resource depletion, emissions reduction and waste management. This means:

- Focusing on effective resource consumption, especially in terms of energy and water
- Applying waste management systems and recycling policies
- Monitoring and controlling greenhouse gas emissions
- Positively targeting Research and Development towards environmental risk mitigation
- Committing to global environmental standards and setting specific targets

A company's responsible environmental management can be guided by the use of an environmental management system. Such a system helps the company manage its environmental activities and performance in a comprehensive, systematic, and documented approach.

An environmental management system can also support the development and application of a solid environmental management policy incorporating the 3Rs (reduce, reuse, recycle) and GHG emissions reduction, business travel monitoring and water consumption reduction.

Environmental Management

45. Does your company have a dedicated environmental policy to reflect its commitments concerning environmental issues?

- Yes
 No

If yes, please describe the scope, and submit supporting documentation.

46. Does your company have a dedicated environmental management system (EMS) in place, in order to manage the company's environmental impacts and improve its performance?

Yes

No

a. If yes, please describe the system, and submit supporting documentation.

b. If yes, has the company's environmental management system been certified by an environmental standard, such as the ISO 14001?

Yes

No

i. Please describe the certification, and submit supporting documentation.

c. Does the certification cover the entire company or certain buildings / facilities?

Resource Consumption

47. Does your company measure its energy consumption? (Energy consumption refers to the amount of energy consumed by a company.)

Yes

No

a. If yes, what is the company's energy consumption?

2013	2014	2015	Target for 2016

b. _____ units used to measure energy consumption

c. If yes, please explain whether this measurement refers to the entire organization or includes only certain buildings or facilities.

48. Does your company measure its greenhouse gas emissions?**(For example: some companies use the Greenhouse Gas Protocol – <http://www.ghgprotocol.org/>)** Yes No

a. If yes, what are the company's greenhouse gas emissions?

2012	2013	2014	Target for 2015

b. _____ units used to measure GHG emissions

c. If yes, please explain whether this measurement refers to the entire organization or includes only certain buildings or facilities.

49. Does your company have a strategy to reduce your greenhouse gas emissions (GhG)?**(For example: reducing amount of GhG emissions from buildings through building renovation, driving less to reduce CO2 emissions, etc.)** Yes No

If yes, please describe the strategy.

50. Does your company measure its water consumption? (Water consumption refers to the amount of water consumed by a company.) Yes No

a. If yes, what is company's water consumption?

2012	2013	2014	Target for 2015

b. _____ units used to measure water consumption

c. If yes, please explain whether this measurement refers to the entire organization or includes only certain buildings or facilities.

Reduce, Reuse, Recycle

51. Does your company measure the amount of waste that is recycled? (Recycled waste is the amount of waste that is converted into reusable material.)

- Yes
 No

If yes, what amount of materials does the company recycle annually?

	2012	2013	2014	Target for 2015
Amount in weight				
Amount in percent of total waste				

a. If yes, please explain whether this measurement refers to the entire organization or includes only certain buildings or facilities.

b. If yes, do you calculate the amount of money the company has saved through its recycling program?

- Yes
 No

i. If yes please indicate the amount of money saved through recycling

_____ year reporting

_____ amount in Riyals (according to the most recent set of accounts)

52. Please list any other areas of environmental performance that the company measures and describe its performance (for example, emissions to the air, water, or land; or environmental impacts related to supply chain or biodiversity; or mileage related to employee travel or product distribution, etc.). (Please submit supporting documentation)

Additional Information

Please include any other information not previously described in this questionnaire that you would like to add. Please include relevant examples on any additional information provided. (optional)

Section III. Opinions of Corporate Responsibility, Sustainability and RCI

1. Which 3 companies in Saudi Arabia do you consider to be corporate responsibility (CR)/sustainability leaders?

2. What is the most important CR/sustainability related issue facing your company in the short term? (This could be an issue raised in the RCI application, or any other sustainability related issue)

3. What is the most important CR/sustainability related issue facing Saudi Arabia in the short term? (This could be an issue raised in the RCI application, or any other sustainability related issue)

4. What can the Saudi Arabian government do to support corporate responsibility and sustainability?

Note to RCI applicants: Following application submission, you will be presented a brief 5 question survey about RCI. Applications will not be accepted until this survey is completed.

RCI Follow Up Survey

1. What was your primary reason for applying for RCI? (Please choose one)

- Learning about sustainability/corporate responsibility
- Enhancing your company's existing sustainability/corporate responsibility strategies and performance
- Enhancing your company's reputation
- Responding to a direct/personal request to participate
- Winning the King Khalid Award
- Other. Please specify:

2. How satisfied were you with the application process?

- Very Satisfied
- Satisfied
- Neutral
- Unsatisfied
- Very Unsatisfied. Please clarify:

3. How satisfied were you with the technical assistance and support from KKF and partners during the application process?

- Very Satisfied
- Satisfied
- Neutral
- Unsatisfied
- Very Unsatisfied. Please clarify:

4. How relevant was the content of the application to your company's sustainability/corporate responsibility strategy and initiatives?

- Very relevant
- Relevant
- Somewhat relevant
- Slightly relevant
- Irrelevant

5. What is the top reason why sustainability and corporate responsibility is important to your company? (Please choose one)

- Need to manage risk
- Opportunity to improve reputation
- Ability to reduce costs
- Enhance products and services
- Opportunity to innovate
- Other. Please specify:

6. How in your opinion, could the RCI process be improved?