



## CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES OF SELECTED COMPANIES AT SOHAR PORT, OMAN

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### ABSTRACT

#### **Purpose**

The objective of the study is to investigate into the roles of Corporate Social Responsibility towards the community development of Sohar. This study critically analyzes the current practices of CSR in the selected companies at Sohar Port area, Oman.

#### **Design/methodology/approach**

The study was carried out with ten selected companies from Sohar Industrial Port area selected on a random sampling basis.

#### **Findings**

The study has thrown light on the various activities of CSR carried out by the selected companies in the Al Batinah region of Sultanate of Oman. The study reveals that the manufacturing companies have high inclination towards CSR programs than the other.

#### **Practical Implications**

Further the study shows that the selection of CSR activities by one company does not have any impact on any other company from the same area. This will induce every company to come up with new CSR activities in to their manifold.

#### **Social Implications**

The study confirms that the selected companies play significant role through involving them in social responsibility activities resulting in sustained development of Sultanate of Oman.

#### **Originality/value**

No prior study has examined the CSR activities of the companies at Sohar Port, Oman. This study will pave a way to further scope of study on CSR activities of the companies of Oman.

**Key words:** *Corporate Social Responsibility, Sohar Industrial Port area, Corporate Social Responsibility in Oman, CSR & Sustained Development, Sustained Development of Oman*

### INTRODUCTION

Oman's Economic Vision 2040 considers the port of Sohar as one of the major and vital project investments, which adds value to economic development of the community in the Sultanate of Oman. It is one of the crucial developments which started in 2002 and has a lot of investments- approximately 34 sub-projects involving economic giants such as Sohar refinery (ORPIC), JINDAL, Vale, Sohar Aluminum, Sohar Power and many other companies as well. Sohar Port while is differentiating it from other projects, maintains a close association between the community and the corporations aiming to achieve mutual interests. Corporate Social Responsibility (CSR) and the companies' philanthropic support of their surrounding society is not a new idea in developing countries such as the Sultanate of Oman but are increasing in the recent years under the guidance of His Majesty Sultan Qaboos. As more global companies take on this idea more companies are competing on social initiatives.

CSR is a growing concern globally and especially in most of the developing countries and Oman is no exception to it. In the Sultanate of Oman, the private sector plays an important role in developing the Oman economy. However, the emergence of industrial and port companies has led to some environmental damage such as industrial pollution and other community issues in Oman. Thus as a community responsibility, there arises the need to give serious attention to such issues. Although many researchers emphasized the importance of corporate social responsibility and its role in community service, some companies ignore the importance of it and do not have any strategy towards these issues and few others not at all consider or recognize the concept of CSR and do not apply CSR and /or implement only limited initiatives. Some of these companies do not provide any report in this regard. Therefore, the

focus of the study is to evaluate the effect of CSR as implemented by the selected companies at the Sohar Industrial Port on the community and the performance of these companies in these areas.

In the bygone days several large corporations in Oman have started taking up community responsibilities as part of their business and have introduced CSR. Various Summits and conferences on Oman's Corporate Social responsibility have thrown light on how to develop CSR initiatives and drive towards sustainable development. These initiatives were from the Government and private sectors of the Sultanate of Oman besides participation from other Arab countries as well. Every year CSR conferences are held in Oman to discuss the changing role of companies and emphasize the significance of the economic and social development and environmental sustainability in the Sultanate of Oman and evaluation of successful experiences effecting positive community development (CSR Oman, 2015). In addition to these, there is a non-profit social responsibility organization called JUSOOR, which helps companies' attempting efforts towards CSR in the form of societal welfare and stresses on the belief in CSR. It aims at the development of the community through implementing sustainable social projects. JUSOOR was established in the year 2012 by the three companies namely ORPIC, VALE and Sohar Aluminum Company (SAOC). The joint establishment and agreement by these three companies is to put effort towards CSR. JUSOOR supports the philanthropic projects and the community service supporting a number of vital projects for the community of the State of North Batinah, Oman. Jusoor program has been a successful model for CSR in Oman and created a sustainable partnership between the Omani's community and the Port of Sohar companies (Jusoor, 2015).

## RESEARCH METHODOLOGY

The study uses the case study analysis on the questionnaire collected through the data obtained from 10 companies selected on a random sampling basis among the big companies located at the Sohar industrial port which apply CSR programs in their businesses and the data is critically analyzed to evaluate the cause and effect of CSR and on the CSR activities carried out by the selected companies in that region.

## LITERATURE REVIEW

CSR is not a group of random practice, initiatives motivated by marketing or community relations, but it is a wide – ranging set of strategies and programs that are combined throughout the business and reinforced by top level management (Carroll and Shabana, 2010). CSR plays an important role in promoting values internationally and contributing to the sustainable development of communities (Canada, 2015). The CSR approach means that the company takes responsibility for the effects of the business' activities on people and the environment (MVO, 2015). CSR by an organization is the commitment of business to contribute to:

1. Sustainable economic development
2. Working with employees and their families
3. The local community and society to improve quality of life in ways that is both good for business and for development (World Bank, 2015).

CSR is an action on part of a firm that appears to advance the promotion of some social good beyond the immediate interests of the firm – shareholders and beyond legal requirements consistency (McWilliams and Siegel, 2001). Ismail (2009) stated that CSR refers to strategies, companies' behavior and their business in an approach that is humanity responsive, moral as well and useful to the community in terms of development. Perrin (2009) mentioned CSR as the third greatest driver of worker commitment and as a significant driver for the organization's reputation for social responsibility. The social commitment of companies can give such direct or indirect benefits to the community. Community development is the collective action of processes and strategies that create a community viable as equaled to profitable development which is the marketing of its prospective for growth followed by local efforts to act on opportunities (Ismail, 2009). CSR can create a good cooperation between companies and community. Bhattacharya, Korschum and Sen (2009) conducted a study to investigate how to strengthen stakeholder-company relationships through mutually beneficial CSR initiatives and proposed an intangible model that explains how CSR gives each stakeholder some of the benefits, such as values. Their model also described how these benefits can strengthen the relationships between the stakeholder and the company. Hopkins (2003) agreed that the company through CSR should respect and care the interests of all stakeholders together owner, employees, customers, suppliers and community. CSR is concerned with treating the stakeholders of the firm, ethically or in a responsible manner (Hopkins, 2003). He proposed that the companies engaged in CSR should focus on the environment either inside the company or try to improve the outside business environment. Further, it should focus on their employees' benefits such as cost of living, training and development. CSR should also focus on improving

the life of the local community and should follow the law and regulations. An ethical approach is important and required for business success and a positive firm image today more than ever. Ethics in companies are obligatory because many business owners think for profit despite the ethical costs and the harm they cause to the society or even to the environment (Velentzas and Broni, 2010). Compa (2008) agreed that CSR brings an important aspect to a global economy and can improve human and employment rights, work standards in the workplace by joining consumer power and being socially responsible. Both the company and the country can have a good brand in the international economy if they have good workplace practices and high labor standards. There are core elements for corporate to achieve human rights such as every company having a human rights policy, assessing human rights impacts of corporate activities and put together all those value in the corporate cultures and should track reporting performance (Ruggie, 2008).

## ANALYSES & FINDINGS

**Table No. 1 Demographic information about the respondents**

Characteristics		Frequency	Percentage
Economic activities/Sector	Manufacturing	5	50.0
	Transport & Storage	2	20.0
	Services	1	10.0
	Construction & Contracting	1	10.0
	Petrochemicals	1	10.0
Type of company	Wholly owned by Govt.	2	20.0
	Govt. & Pvt. Partnership	1	10.0
	Fully Private	7	70.0
Target Market	Domestic	1	10.0
	Regional	5	50.0
	Multinational	4	40.0
Engagement in CSR	Yes	10	100.0
Issuance of CSR report	Yes	8	80.0
	Included in co. annual report	2	20.0
CSR issued through	Websites	10	100.0
Have code of Ethics	Yes	10	100.0
Policy statement exists	Yes	9	90.0
CSR activities active	Yes	10	100.0
CRS responsibility of every company	Strongly agree	10	100.0
Co. initiative through	Annual social sustainability report	7	70.0
	Annual company report	3	30.0
Co. offered Benefit plans	Employee's Trg & Develop.	3	30.0
	Employees' volunteering	0	0.0
	Work-life balance	0	0.0
	All of the above	7	70.0
Philanthropic donations to Society	Companies involved in	10	100.0
Service to the community	Companies involved in	10	100.0
Enhancing Employee welfare	Companies involved in	10	100.0
Promoting Religious Conduct	Companies involved in	10	100.0
	Not mentioned	9	30.0
Total Service	< 1 year	2	6.7
	1 – 3 years	8	26.7
	>3 – 5 years	3	10.0
	>5 – 10 years	7	23.3
	>10 years	7	23.3
	Not mentioned	4	13.3
Service in Sohar Univ.	<1 year	3	10.0
	1 – 3 years	9	30.0
	>3 – 5 years	3	10.0
	>5 – 10 years	6	20.0
	>10 years	2	6.7
	Not mentioned	7	23.3



Educational Qualn.	Higher Secondary	1	3.3
	Diploma	3	10.0
	Graduate	12	40.0
	Post Graduate	5	16.7
	Professional / PhD	8	26.7
	Missing	1	3.3

Source: Questionnaire

#### **ANALYSIS OF VARIOUS FORMS OF CSR ACTIVITIES**

Among the selected companies at Sohar Port, most of the companies involved in CSR program in different areas through different means. The CSR activities of the selected companies are classified into four main categories viz.

1. Philanthropic donations to charity,
2. Services to the community,
3. Enhancing employee welfare and
4. Promoting religious conduct.

**Table No. 2 The various Philanthropic Donations to Charity activities details**

A	Philanthropic donations to charity	JINDAL	ORPIC	ODFJELL	VALE OMAN	SOHAR POWER	SOHAR ALUMINIUM	OIL TANKING	AIR LIQUIDE	LARSEN & TOUBRO	WORLEY PARSONS
1	Al Salam Club Summer gathering		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
2	Social infrastructure Development	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
3	Contacting of local petroleum products		<input type="checkbox"/>								
4	Branding and Sponsorships	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
5	Entrepreneurship (SMEs)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
6	Support Dar Al Atta( charity)					<input type="checkbox"/>					
7	Support Construction of Investment Building, Al Wafa Center – Sohar		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
8	Summer Camp at Majees - Sports & Culture club		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
9	Handicapped Children Activities	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		
10	Volunteering Programs		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
11	Educational Robot Lab establishment in North AL Batinah (in Coop. with D.G. of Education)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
12	Public Services				<input type="checkbox"/>						
13	Projects support for students, teachers, municipalities and societies					<input type="checkbox"/>					
14	Employees Voluntary in Sohar Battery Collection Initiative		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
15	Socio - economic development project (JUSOOR)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
16	Social and environmental expenditures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	Supporting Oman Economic Development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18	Enterprise development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	Urban Development		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
20	Participates in Arabal 2014.		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
	<b>TOTAL</b>	<b>6</b>	<b>17</b>	<b>3</b>	<b>17</b>	<b>8</b>	<b>16</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>3</b>
		7.5%	21.3%	3.8%	21.3%	10.0%	20.0%	3.8%	5.0%	3.8%	3.8%

**Table No. 3 the various Services to the Community activities details**

B	Service to the community	JINDAL	ORPIC	ODFJELL	VALE OMAN	SOHAR POWER	SOHAR ALUMINIUM	OIL TANKING	AIR LIQUIDE	LARSEN & TOUBRO	WORLEY PARSONS
1	Supporting Women Association & Women Empowerment	<input type="checkbox"/>				<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	
2	Livelihood for underprivileged women	<input type="checkbox"/>								<input type="checkbox"/>	
3	Mother & child Health									<input type="checkbox"/>	
4	Women's day Celebration		<input type="checkbox"/>				<input type="checkbox"/>		<input type="checkbox"/>		
5	Liwa Healthcare Exhibition		<input type="checkbox"/>								
6	Coral Reef Cleaning Campaign						<input type="checkbox"/>				
7	Livestock management	<input type="checkbox"/>									
8	Training program in Tailoring	<input type="checkbox"/>									
9	"World Environment Day" - beach Cleaning Campaign		<input type="checkbox"/>								
10	Against Child, forced and compulsory labor										<input type="checkbox"/>
11	Freedom of Association and collective bargaining										<input type="checkbox"/>
12	Sponsors Al Souq TV Program		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
13	Sponsoring Education	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
14	Health & Safety participation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Protecting Environment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	The Productive Families Exhibition in Liwa		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
17	Group wedding in Sohar & Liwa		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
18	Sponsor-FORum of Regional English Supervisors & Teachers					<input type="checkbox"/>					
19	Omani Welfare	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
20	Support Sport, Art and Culture Activities	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
21	Engagement channels for claims and complaints				<input type="checkbox"/>						
22	Omani Poetry Festival		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
23	Summer Training Conducted		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
24	Work and income generation				<input type="checkbox"/>						
	<b>TOTAL</b>	<b>9</b>	<b>13</b>	<b>2</b>	<b>12</b>	<b>7</b>	<b>12</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>
		12.33%	17.81%	2.74%	16.44%	9.59%	16.44%	5.48%	5.48%	6.85%	6.85%

**Table No. 4 the various Enhancing Employee Welfare activities details**

		JINDAL	ORPIC	ODFJEL L	VALE OMAN	SOHAR POWER	SOHAR ALUMINIUM	OIL TANKIN G	AIR LIQUID E	LARSEN & TOUBRO	WORLEY PARSON S
<b>C</b>	<b>Enhancing employee welfare :-</b>										
1	Entertainment and leisure		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2	Local hiring	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Employment –Relates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Annual Summer internship		<input type="checkbox"/>								
5	Diversity and equal opportunity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Security practices									<input type="checkbox"/>	<input type="checkbox"/>
7	Indigenous Rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Professional volunteering adv. training workshop		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
9	Administrative training program of Industrial Tailoring Project		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				
10	Communicate and Innovate Training Programme		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>				<input type="checkbox"/>
11	Staff Training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Employees volunteering								<input type="checkbox"/>	<input type="checkbox"/>	
13	Staff Development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
14	Women Employee Clubs									<input type="checkbox"/>	
15	Work-life Balance							<input type="checkbox"/>	<input type="checkbox"/>		
	<b>TOTAL</b>	<b>6</b>	<b>11</b>	<b>6</b>	<b>10</b>	<b>7</b>	<b>10</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>
		7.5%	13.8%	7.5%	12.5%	8.8%	12.5%	8.8%	8.8%	10.0%	10.0%

**Table No. 5 the various Promoting Religious Conduct activities details**

D	Promoting religious conduct	JINDAL	ORPIC	ODFJELL	VALE OMAN	SOHAR POWER	SOHAR ALUMINIUM	OIL TANKING	AIR LIQUIDE	LARSEN & TOUBRO	WORLEY PARSONS
1	Organize Group Iftar during Ramadan & Some Activities during Ramadan	□	□		□		□				
2	Eid Al Adha Celebration	□	□		□		□				
3	Ramadan Charity Campaign (brings smiles)	□	□		□	□	□				
4	Open Day for the Handicapped to Celebrate Eid Al Adha.		□		□	□	□				
<b>TOTAL</b>		<b>3</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Percentage		17.6%	23.5%	0.0%	23.5%	11.8%	23.5%	0.0%	0.0%	0.0%	0.0%

**Table 6. The company-wise summary of Philanthropic donations to charity**

Company Name	Frequency	%
ORPIC	17	21.3
VALE OMAN	17	21.3
SOHAR ALUMINIUM	16	20
SOHAR POWER	8	10
JINDAL	6	7
AIR LIQUIDE	4	5
ODFJELL	3	3.8
OIL TANKING	3	3.8
LARSEN & TOUBRO	3	3.8
WORLEY PARSONS	3	3.8
Total	81	100.0

From the above table, it can be observed that ORPIC,VALE ranks top in philanthropic donations to charity and(21.3%) followed by Sohar Aluminium Company (20 %) then followed by SOHAR POWER( 10% ), JINDAL (7%) and AIR LIQUIDE (5%) The rest are all only (3.8 %).

**Table 7. The company-wise summary of Services to the community**

Company Name	Frequency	%
ORPIC	13	17.8
VALE OMAN	12	16.4
SOHAR ALUMINIUM	12	16.4
SOHAR POWER	9	12.3
JINDAL	7	9.5
AIR LIQUIDE	5	6.8
ODFJELL	5	6.8
OIL TANKING	4	5.4
LARSEN & TOUBRO	4	5.4
WORLEY PARSONS	2	2.7
Total	73	100.0



From the above table, it can be observed that ORPIC ranks first among services to the community activity (17.8%) followed by VALE Oman and Sohar aluminum (16.4 %).

**Table 8. Showing the company-wise summary of enhancing employee welfare activities**

Company Name	Frequency	%
ORPIC	11	13.8
VALE OMAN	10	12.5
SOHAR ALUMINIUM	10	12.5
SOHAR POWER	8	10
JINDAL	8	10
AIR LIQUIDE	7	8.8
ODFJELL	7	8.8
OIL TANKING	7	8.8
LARSEN & TOUBRO	6	7.5
WORLEY PARSONS	6	7.5
Total	80	100.0

From the above table, it can be observed that ORPIC Company ranks first among the selected companies in enhancing employee welfare activity by nearly (13.8 %) followed by Sohar Aluminum and VALE Oman (12.5 %). The rest are JINDAL and ODFJELL Companies (8.8 %) and Larsen & Toubro and Worley Parsons (7.5%).

**Table 9. The company-wise summary of promoting religious conduct activities**

Company Name	Frequency	%
ORPIC	4	23.5
VALE OMAN	4	23.5
SOHAR ALUMINIUM	4	23.5
SOHAR POWER	3	17.8
JINDAL	2	11.8
AIR LIQUIDE	0	0
ODFJELL	0	0
OIL TANKING	0	0
LARSEN & TOUBRO	0	0
WORLEY PARSONS	0	0
Total	80	100.0

From the above table, it can be observed that ORPIC, VALE and Sohar Aluminum Company have a high percentage in promoting religious conduct activities (23.5%) followed by Sohar Power (17.8 %) and JINDAL (11 %). The rest have no activity in promoting religious conduct.

Let us assume the Null hypothesis that there is significant difference between the companies and their CSR activities.

**Table 10. The company-wise summary of all the CSR activities by the respondents**

#	CSR ACTIVITIES	ORPIC	VALE	SOHAR ALUMINIUM	JINDAL	SOHAR POWER	LARSEN & TOUBRO	WORLEY PARSONS	AIR LIQUIDE	OILTANKING	ODFJELL
1	Philanthropic donations to charity	17	17	16	6	8	3	3	4	3	3

2	Service to the community	13	12	12	9	7	5	5	4	4	2
3	Enhancing employee welfare	11	10	10	6	7	8	8	7	7	6
4	Promoting religious conduct	4	4	4	3	2	0	0	0	0	0
<b>Total</b>		<b>45</b>	<b>43</b>	<b>42</b>	<b>24</b>	<b>24</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>14</b>	<b>11</b>

### Chi-Square Tests

	Value	df	Asymp. Sig. (Sig 2-sided)
Pearson Chi-Square	23.512	27	0.652
N of Valid Cases	250		

It is evident from the table above that the null hypothesis is rejected (as p value > .05 ) i.e. there is no relationship between the CSR activities and the selected companies i.e. the selected companies are independent in choosing their CSR related activities. All the selected companies are involved in CSR activities and there is no inter-relation between them.

### RESULTS

All the respondents strongly agree that CSR should be the responsibility of every company. All the respondents are engaged in different CSR activities and all of them have various CSR programs and engaged in various CSR activities in different areas through different means. Their various CSR activities and practices involve Philanthropic donations to charity, Services to the community, Enhancing employee welfare and Promoting religious conduct and all of them are independent in choosing their CSR related activities and there is no inter-relation between them. However, only the 30 % of the respondents' employee welfare benefit plans are Employees' Training & Development and others involved in various mentioned activities. Also only 50% of the respondents have the concept of promoting religious conduct activities.

The respondents' initiatives come to light through annual social sustainability report (70%) and for the rest it is announced through annual company report. All the respondents have their own code of ethics. 90 % of the respondents have policy statements and the rest have no policy statements. 80% of the respondents issue separate CSR report in addition to company report, while only 20% include CSR report in company Annual reports. Also, the respondents issue CSR reports through their websites only.

It is also found that among the 10 selected companies, ORPIC and VALE ranks top in philanthropic donations to charity activities (21.3 %) followed by Sohar Aluminum Company (20%). ORPIC ranks first among services to the community activities (17.8%) followed by VALE Oman company (16.4%). ORPIC Company ranks first among the selected companies in enhancing employee welfare activities (13.8 %) followed by Sohar Aluminum and VALE Oman companies (12.5 %). ORPIC, VALE and Sohar Aluminum Companies share to hold the first rank in promoting religious conduct activities (23.5%) followed by JINDAL Company (17.6%).

Thus it can be concluded that ORPIC is the company with highest number of involvements of CSR activities (45) in this region, followed by VALE (43 activities); Sohar Aluminum is involved in 42 activities whereas JINDAL and Sohar Power are involved in 24 activities. Larsen & Toubro and Worley Parsons have 16 activities. Air liquid is involved in 15 activities. OILTANKING is involved in 14 activities. ODFJELL is involved in 11 activities. Thus, it

can be concluded from the above that all the selected companies are engaged in Corporate Social Responsibility activities.

From the above, it can be observed that the selected companies do not have the same choices of the four main activities of CSR. They have their own individual combination of involvement of such activities.

From the above it can be concluded that these activities lead to sustained community development in society in Sohar port area i.e. the selected companies at Sohar port engage in CSR activities in order to achieve sustained community development.

The respondents are involved in different economic activities such as manufacturing, services, construction & contracting, transport and storage, financial and business services and petrochemicals. The result shows that the manufacturing companies have high inclination towards CSR programs and the majority is fully private. This confirms us to answer the main research question, i.e. the private sector in Oman playing an active role in developing the community and most of the companies were regional market oriented which serve to Oman economic development.

## CONCLUSION, DISCUSSION AND MANAGERIAL IMPLICATIONS

The findings of this research showed that selected companies in Sohar Port have a positive attitude towards CSR and the range of their contribution in CSR activities has better quality. It is noted from their companies' CSR annual report that the large scale companies in Sohar Port have sustained their support for CSR initiatives. The study has found most of the companies in the Sultanate of Oman are interested in corporate social responsibility (CSR). They play an active role in developing the community which is transparent either through their annual social sustainability report or included in their annual company report which is published in the websites. These reports include CSR code of ethics, policy Statement and CSR programs and activities. It is also found that all these companies are amalgamating their CSR participation with their business strategy. Most of them support activities such as sponsoring education, health care and environmental sustainability schemes.

From the selected companies of Sohar port under research study, it is found that these companies desire to undertake CSR activities more as part of their business ethics, Corporate governance and sustainability not only for legal compliance. Most of them have CSR policies built-in their businesses. They have realized that a good CSR plan is a critical factor in reaching the excellent business practice. The companies in the private sector need more support and guidance from Omani Government to implement good CSR initiatives in Oman.

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